

# Vista Fire Protection District FY26 Final Budget

September 2025



Est. 1944



## 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

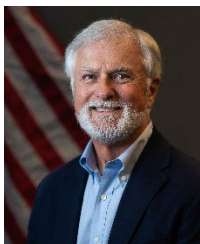
### Our Vision:

- 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

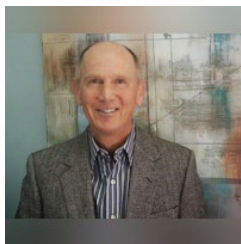
## Board of Directors



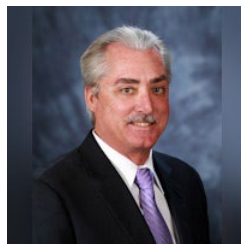
John Ploetz  
President  
Division C



James Elliott  
Vice President  
At Large



Robert Fougner  
Director  
Division B



Jerry Hill  
Director  
At Large



Read Miller  
Director  
Division A

## Staff

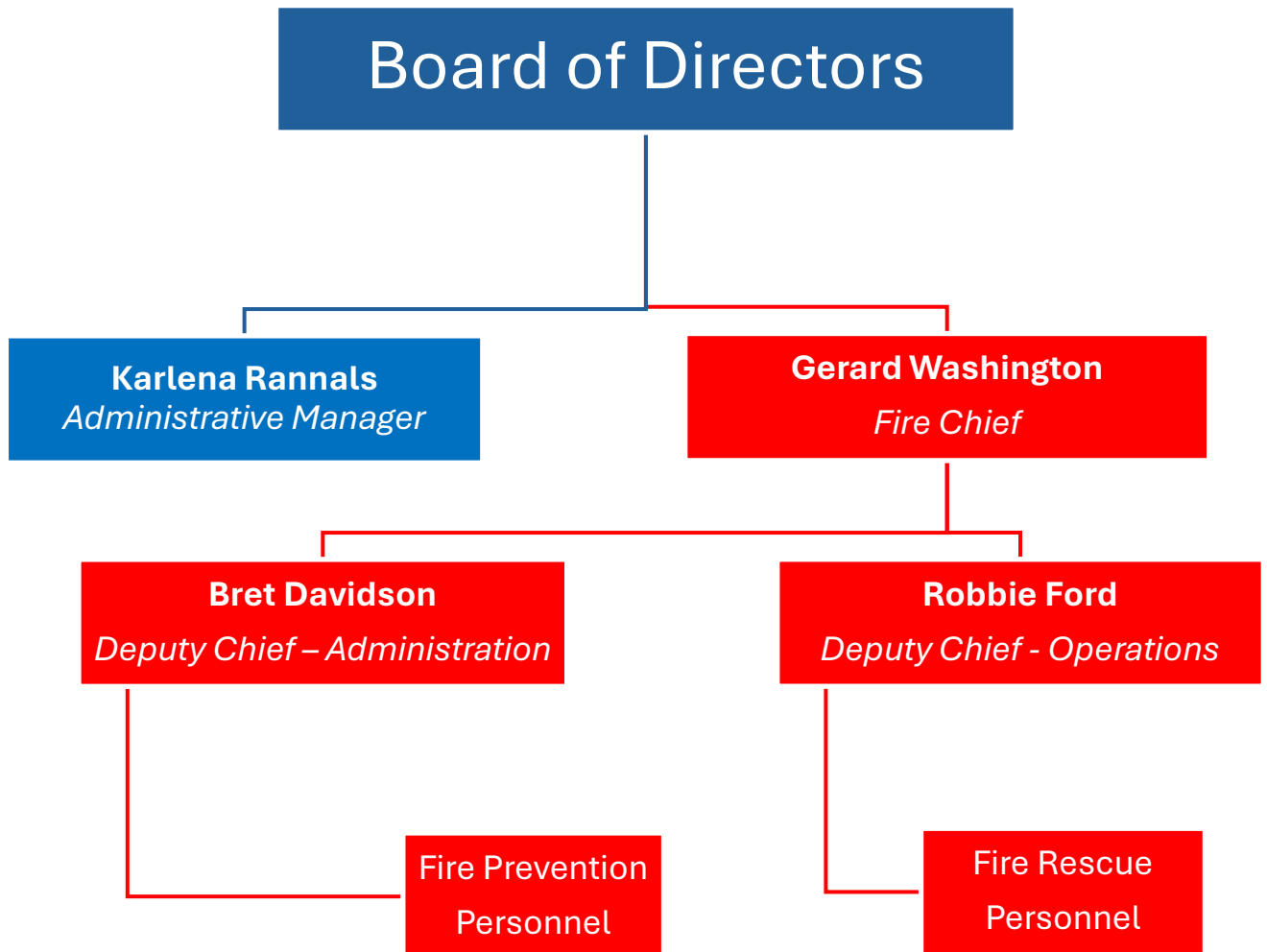


Karlena Rannals  
Administrative Manager



Gerard Washington  
Fire Chief

# Vista Fire Protection District





# VISTA Fire Protection District

## FINAL Budget - FY26

September 2025

The Fire District’s proposed FY26 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 FY26 budget, the projected total unaudited operating revenue increased by 1.9% as compared to FY25 unaudited actual revenue (*Figure 1*).

Revenue	FY25 Budget	FY25 Act.	FY26 Budget	BGT vs. Act. - %
Taxes & Assessments	4,712	4,685	4,938	5.4%
Interest	385	527	350	-33.5%
Grant	-	-	-	0.0%
Fees	50	76	78	
All Other ( <i>Weed Abatement</i> )	9	9	32	261.8%
<b>Total Revenue</b>	<b>5,156</b>	<b>5,296</b>	<b>5,398</b>	<b>1.9%</b>

*Figure 1*

The projected FY26 operating expenditures show a significant increase compared to the FY25 actual (unaudited) costs, primarily due to construction expenses for a replacement fire station and the District’s financial commitment to a vegetation management grant/rebate program. (*Figure 2*).

Expenditures	FY25 Budget	FY25 Act.	FY26 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Fire/EMS Services	4,241	4,175	4,400	5.4%	225
Fire Prevention	86	80	5	-93.7%	(75)
Grant	3	2	-	-100.0%	(2)
Salaries & Benefits	124	76	83	9.0%	7
Service, Supplies, PY	332	262	322	22.5%	59
Depreciation	16	16	16	0.0%	-
<b>Total Operating Expense</b>	<b>4,801</b>	<b>4,611</b>	<b>4,826</b>	<b>4.6%</b>	<b>214</b>
<b>Operating Surplus (Deficit)</b>	<b>355</b>	<b>686</b>	<b>531</b>	<b>-22.6%</b>	<b>(155)</b>
Other Expenses ( <i>Fire Station Replacement</i> )	0	0	2,429		(2,429)
Other Expenses ( <i>Vegetation Mgmt</i> )	-	9	364	4149.7%	(356)
<b>Total Expense (inc. Projects)</b>	<b>4,801</b>	<b>4,620</b>	<b>7,619</b>	<b>64.9%</b>	<b>(2,999)</b>

*Figure 2*

Please note that the Fair Market Value (FMV) adjustments are not included in the revenue or expense totals.

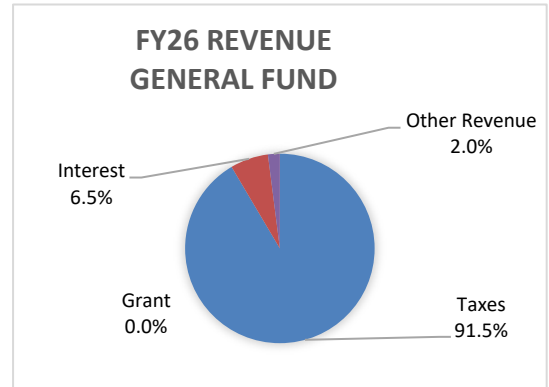
**Mission: to protect life and property with fire and medical emergency services through effective prevention, response, and education.**

FY26 property tax represents the largest revenue category at approximately 92% of the General Fund’s total revenue, or approximately \$4,938 million. The District’s assessed valuation (AV) annual report grew 5.98% (\$3,526,396,384).

The FY26 general fund revenues (all) are projected at \$5,366,150. The variation between FY25 (Act.) and FY26 increased by 1.5%. The following summary of revenue changes is between FY26 Budget and the FY25 *Actual* (Unaudited):

**Revenue – \$5,397,804**

- **Taxes & Assessments** – the 1% AB8 tax revenue has an estimated growth of 5.75%.
- **Grant** – \$0: while the District has applied for a Community Wildfire Defense Grant, to date, the District has not received notification on the status of the application.
- **Other Income** – FY26 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 FY26 is conservative and may exceed the budget plan.



In addition to these general funds, the District collected for FY25 \$178,801 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY26 is \$153,985, a 13.88% decrease.

**Operating Expenditures - \$4,825,403**

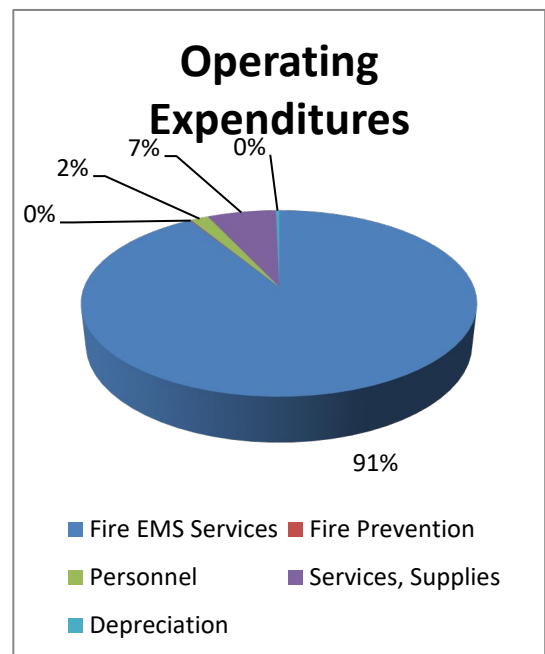
The following is a summary of expenditure changes between the *FY25 Act. (Unaudited) Expenditures* and the proposed *FY26 Final Budget*:

**Fire EMS Services – \$4,399,712**

Under the contract between the City of Vista and the Vista Fire Protection District, approved in 2010, the District contributes 90% of its operating revenues (excluding interest) to support fire emergency/EMS, fire prevention, and administrative services. Accordingly, any increase in estimated tax revenue results in a proportional increase in the District’s cost obligation

**Fire Inspector Services – \$5,000**

The District notified the City of Vista during FY25 that the district would not be renewing the Fire Inspector’s additional services effective July 1, 2025. However, the budget does include \$5,000 for community outreach.



### **Personnel & Benefits – \$83,267**

The District employs one part-time Administrative Manager and compensates the elected officials \$100 per board meeting (regular and special). At this time, the district will not go forward with a Community Outreach Coordinator as originally planned in FY25.

### **Service, Supplies, and Prior Year – \$321,502**

The FY26 Service, Supplies and Prior Year categories increased 13.8% over FY25. Detailed highlights include:

- Administrative \$72,550 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$11,000; Dues - \$2,162; Legal - \$50,000; Legal Notices - \$5,500; LAFCO - \$2,010; and Election Services - \$0 (*every other year expense*).
- Apparel \$2,000 – this category will authorize the purchase of logo wear for staff and board members.
- Computer/Software \$6,000 – This category will fund the purchase or replacement of laptops for board members and any related software.
- Contract Services \$42,500 – This includes the board authorized shared cost for aerial services of Fire Watch for \$17,500. There are no other planned projects at this time; however, this is a placeholder in the event the board chooses to move forward on a future project.
- Fees - \$59,879 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$49,379.
- Fire Prevention - \$5,000 – This category includes Community Outreach/Public Education - \$5,000; The Fire Inspector Additional Services have been eliminated.
- Hydrant Maintenance - \$32,000 – expect the cost to be slightly reduced.
- Information Technology - \$13,515 – This category includes increased costs for Website - \$2,340; Email Subscription - \$1,650; Zoom - \$175; Accounting Software - \$1,200; Domain Registration - \$150; Computer Maintenance - \$3,000. In addition, the Board authorized in FY23 \$5,000 for a website refresh, therefore, this expense is being re-budgeted.
- Insurance \$5,428 – The District had an 8% increase for FY26.
- Maintenance & Repair – Other - \$38,705 – This category includes Emergency Access Roads – Maintenance - \$28,165; Emergency Access Road Repair - \$5,000; and a proposed project for reflective posts - \$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 - \$10,000 – this category includes mileage and miscellaneous expenses. In addition, \$7,500 is planned for the relocation of the administrative office.
- Office Rental - \$7,475 – this category covers the office space rental, and an expected rate increase in September 2025. However, only eight months of space rent is budgeted due to the planned relocation.
- Supplies - \$3,950 – this category includes Signage - \$750; Postage - \$200; Office Supplies - \$2,500; Misc Supplies - \$500.
- Training/Education - \$25,500 – This category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$500; and Conference – Board/Staff - \$20,000.
- Weed Abatement - \$31,078 – this account will reimburse the City of Vista for costs to abate properties located in the district. The District will recover the costs by making a special assessment on the property tax bill.

### **Grant - \$0**

The remaining balance of the grant to the Fire Safe Council of Vista has been eliminated.

**Depreciation - \$16,154**

The District did not add any capital expenditure during the FY25 year; therefore, the schedule for FY26 remains the same.

**Other Expenses - \$2,809,563**

Reconstruction of the VTA3 Fire Station began during FY25. Under Amendment No. 7, the District’s obligation is \$4.5 million, with a remaining balance of \$2,429,192 due to the City of Vista as of June 30. Construction is anticipated to be completed by December 2025. Below is a summary of the cash contributions.

**Contract Cash Contributions**

The District agreed in May, 2022 to contribute a total of \$4.5 million to the funding for the reconstruction of Vista Fire Station 3, located on Old Taylor Road, Vista. The station is currently under construction and is expected to be completed by the end of 2025. The District’s funding was originally outlined in Amendment #7 as follows:

<b>District Funding Source (per Seventh Supplemental Amendment)</b>	<b>Amount</b>
VFPD ARPA Grant	\$192,000
VFPD Fire Mitigation Fees (FMF) previously transferred to City of Vista	\$408,000
VFPD General Fund	\$3,900,000
Total	\$4,500,000

Through audits, revised grant funding, and the reauthorization of FMF fees collected, the funding reallocation is as follows:

<b>District Funding Source</b>	<b>Amount (Original)</b>	<b>Amount (Revised)</b>
VFPD ARPA Grant *Paid in FY 24	\$192,000	\$193,400
VFPD Fire Mitigation Fees held by the City of Vista *Paid during FY 25	\$408,000	*\$452,766
VFPD Fire Mitigation Fees	\$0	\$1,932,234
VFPD General Fund	\$3,900,000	\$1,921,600
Total	\$4,500,000	\$4,500,000

In addition, at its July 2026 meeting, the Board authorized a financial commitment of \$333,333 for the vegetation management grant/rebate program.

## Cash Assets

Estimated Unaudited Cash Assets (As of June 30, 2025)

Fund / Account	Amount
General Fund	\$12,100,000
Fire Mitigation Fund	<u>\$(1,301,488)</u>
<b>Total Unaudited Cash Assets</b>	<b>\$10,798,512</b>

Note: The above amounts do include Fair Market Value adjustments and do not include the Fixed Assets.

The City of Vista also held in trust **\$452,766 in Fire Mitigation Funds** committed to the reconstruction of Fire Station 3. These funds have since been fully expended.

## Budget Summary

The District’s Fiscal Year 2026 operating revenues are projected to increase by 1.5%, while planned expenditures are approximately 19.5% lower than Fiscal Year 2025 actual expenses. The Fiscal Year 2026 Final Budget is both structurally balanced and financially prudent, serving as a clear roadmap for the District in the year ahead.

This budget reflects the District’s ongoing commitment to maintaining the highest standards of fire protection, emergency medical response, and community safety. At the same time, it emphasizes fiscal responsibility, ensuring that resources are carefully managed and aligned with the District’s mission.

District personnel remain dedicated to strong financial stewardship through efficient operations, responsible budget management practices, and the pursuit of cost savings wherever feasible. The Fiscal Year 2026 Final Budget provides the framework necessary to sustain high-quality services for our community, while reinforcing the District’s priority of protecting public health and safety.

**VISTA FIRE PROTECTION DISTRICT (FY)  
Proposed Final Budget - FY26**

	A	B	C	D	E	F	G	H	I	J	L	O	P	Q	
1	<b>GENERAL FUND</b>							<b>Jul '22 - Jun 23 (Audited)</b>	<b>Jul '23 - Jun 24 (Audited)</b>	<b>FY25 Budget</b>	<b>FY25 6/30 (unaudited)</b>			<b>FY26 Preliminary</b>	<b>FY26 Final Proposed</b>
2	<b>Ordinary Income/Expense</b>														
3	<b>Income</b>														
4	<b>Fees &amp; Assessments</b>														
5	550 · Fees Collected by City of Vista						-				9,528			9,786	9,814
6	551 · Ambulance Fees Collected - City						30,243	53,798	50,000	66,163				58,622	68,148
7	<b>Total Fees &amp; Assessments</b>						30,243	53,798	50,000	75,692				68,409	77,963
8	<b>Grants</b>														
9	575 · ARPA						-	-	-	-				-	-
10	576 · Other						-	193,400	-	-				-	-
11	<b>Total Grants</b>						-	193,400	-	-				-	-
12	<b>Interest (All)</b>														
13	510 · Interest Allocation-Prop Tax						6,243	11,436	6,541	10,785				11,818	11,109
14	511 · Interest-County						148,431	194,427	128,572	73,422				71,429	29,369
15	512 · Interest Investment						112,495	234,539	250,000	442,422				331,593	309,695
16	513 · Interest - Banks						270	39	50	16				14	16
17	<b>Total Interest (All)</b>						267,440	440,442	385,163	526,645				414,853	350,189
18	<b>Other Income</b>														
19	560 · Misc. / Other Income						3,376	-	-	-				-	-
20	590 · Gain/Loss (Fair Market Value)						340,000	-	-	-				-	-
21	Other Income - Other						-	12,325	-	50				50	50
22	<b>Total Other Income</b>						343,376	12,325	-	50				50	50
23	<b>Property Tax</b>														
24	301 · Current Secured						3,907,632	4,149,083	4,315,046	4,327,252				4,457,632	4,576,069
25	302 · Current Unsecured						125,608	144,338	150,111	149,828				158,167	154,323
26	303 · Current Secured HOE						20,411	20,122	20,122	19,705				20,013	19,705
27	304 · Current Unsecured HOE						12	11	11	11				11	11
28	305 · Current Sec St Unitary						68,046	77,779	77,779	81,691				75,852	81,691
29	306 · CurSec Unitary-Railroad						1,267	789	789	736				931	736
30	307 · CS Qualified Electric						9,089	8,856	8,856	8,593				8,846	8,593
31	308 · Delinq Unsecured						(6,990)	(2,192)	(2,192)	(1,353)				(3,408)	(1,353)
32	309 · Delinq Secured HOE						339	69	69	162				189	162
33	310 · Delinq Unsecured HOE						(0)	0	-	(0)				(0)	(0)
34	311 · Delinq Unsec State Unitary						0	0	1	16				7	16
35	312 · Delinq US Unitary-Railroad						-	(12)	(12)	-				(4)	-
36	313 · Discharged DLQ Unsec						24	14	14	33				21	33
37	314 · Current Secured Supp Roll						155,529	131,776	131,776	90,948				129,164	90,948
38	315 · Current Unsecured Supp Roll						5,956	8,063	8,063	5,234				6,632	5,234
39	316 · Supplemental HOE						185	136	136	58				124	58
40	317 · DLQ Unsec SUPP						1,352	1,436	1,436	1,626				1,610	1,626
41	318 · State PILT (Fish & Game)						-	98	-	97				97	97
42	<b>Total Property Tax</b>						4,288,458	4,540,366	4,712,005	4,684,637				4,855,885	4,937,949
43	<b>Total Income</b>						4,929,517	5,240,331	5,147,168	5,287,024				5,339,197	5,366,150
44	<b>Gross Income</b>						4,929,517	5,240,331	5,147,168	5,287,024				5,339,197	5,366,150

**VISTA FIRE PROTECTION DISTRICT (FY)  
Proposed Final Budget - FY26**

	A	B	C	D	E	F	G	H	I	J	L	O	P	Q	
1	GENERAL FUND							Jul '22 - Jun 23 (Audited)	Jul '23 - Jun 24 (Audited)	FY25 Budget	FY25 6/30 <i>(unaudited)</i>		FY26 Preliminary	FY26 Final Proposed	
45	Expense														
46	Administrative														
47	600 · Administration/Miscellaneous							125	490	500	225		500	500	
48	601 · Audit							8,506	8,100	8,600	8,600		11,000	11,000	
49	602 · Board/Staff Meeting Expenses							423	447	1,000	57		1,000	1,000	
50	604 · Dues							1,276	1,457	1,900	2,309		2,162	2,540	
51	605 · Election Expenditures							2,337		20,000	1,483		-	-	
52	606 · LAFCO Cost Apportionment							19,040	2,299	2,685	2,682		2,816	2,010	
53	607 · Legal							1,999	10,036	40,000	57,356		50,000	50,000	
54	608 · Legal Notices							-	2,492	5,000	3,003		5,000	5,500	
55	Total Administrative							33,706	25,320	79,685	75,715		72,478	72,550	
56	Apparel (Logo wear)														
57	615 · Apparel (Logo wear)							-	-	2,000	-		2,000	2,000	
58	Total Apparel (Logo wear)							-	-	2,000	-		2,000	2,000	
59	Computer/Software														
60	620 · Computer(Laptop)							-	1,621	3,500	2,042		3,500	3,500	
61	621 · Software							-	435	2,500	1,114		2,500	2,500	
62	Total Computer/Software							-	2,056	6,000	3,156		6,000	6,000	
63	Contractual Services														
64	630 · Board Clerk/Treasurer							11,813	-	-	-		-	-	
65	631 · Consultants							12,000	-	-	-		-	-	
66	631-02 · Aerial Services (FireWatch)							-	-	-	-		-	17,500	
67	631-01 · Buena Creek Project							-	-	25,000	27,358		-	-	
68	631 · Consultants - Other							-	17,500	20,000	2,500		25,000	25,000	
69	Total 631 · Consultants							23,813	17,500	45,000	29,858		25,000	42,500	
70	Fees														
71	640 · Administrative Cost-County							43,868	42,182	44,300	46,034		46,136	49,379	
72	641 · Bank and Wire Fees							24	80	200	35		200	200	
73	642 · Investment Fees							8,085	8,025	8,600	7,477		8,600	8,600	
74	643 · Payroll Processing Fee							354	1,018	1,600	1,253		1,600	1,600	
75	644 · 1099 Processing							-	28	100	38		100	100	
76	Total Fees							52,331	51,334	54,800	54,837		56,636	59,879	
77	Fire Prevention														
78	650 · Community Outreach									5,000	1,548		5,000	5,000	
79	651 · Fire Inspection Services							65,036	71,735	81,120	78,138		-	-	
80	Total Fire Prevention							65,036	71,735	86,120	79,687		5,000	5,000	
81	Fire/EMS Services														
82	660 · Fire & Emergency Medical Svcs							3,925,574	4,048,272	4,240,805	4,174,656		4,370,297	4,399,712	
83	Total Fire/EMS Services							3,925,574	4,048,272	4,240,805	4,174,656		4,370,297	4,399,712	
84	Grant(s)														
85	670 · ARPA							-	193,400	-	-		-	-	
86	671 · Fire Safe Council Vista							-	2,300	2,700	1,965		-	-	
87	Total Grant(s)							-	195,700	2,700	1,965		-	-	
88	Hydrant Maintenance														
89	680 · Hydrant Maintenance							29,889	28,026	31,383	25,566		31,383	30,000	
90	681 · Hydrant Supplies							1,560	1,357	2,000	1,794		2,000	2,000	
91	Total Hydrant Maintenance							31,449	29,383	33,383	27,359		33,383	32,000	

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Proposed Final Budget - FY26**

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								Jul '22 - Jun 23 (Audited)	Jul '23 - Jun 24 (Audited)	FY25 Budget	FY25 6/30 <i>(unaudited)</i>			FY26 Preliminary	FY26 Final Proposed
1	<b>GENERAL FUND</b>														
92	<b>Information Technology</b>														-
93	690 · Accounting Software							43	799	1,000	999			1,200	1,200
94	691 · Domain Registration							85	91	150	91			150	150
95	692 · Email Subscription							288	25	1,650	152			1,650	1,650
96	693 · Maintenance							845	2,402	2,300	2,674			3,000	3,000
97	694 · Website							900	1,008	1,020	1,008			2,340	2,340
98	695 · Website Refresh									5,000	-			5,000	5,000
99	696 · Zoom							150	159	175	160			175	175
100	<b>Total Information Technology</b>							<b>2,310</b>	<b>4,484</b>	<b>11,295</b>	<b>5,084</b>			<b>13,515</b>	<b>13,515</b>
101	<b>Insurance</b>														-
102	701 · Insurance-Commercial							4,949	4,242	5,277	5,027			5,530	5,428
103	<b>Total Insurance</b>							<b>4,949</b>	<b>4,242</b>	<b>5,277</b>	<b>5,027</b>			<b>5,530</b>	<b>5,428</b>
104	<b>Maintenance &amp; Repair</b>														-
105	710 · Emergency Access Rds. Maint							27,093	25,723	27,016	27,374			28,165	28,705
106	711 · Emergency Access Roads-Repair							-	-	13,900	13,823			5,000	5,000
107	712 · Panoramic Estates Rd Maint							395	-	-	-			-	-
108	713 · EAR Gate Repair							-	5,473	-	-			-	-
109	NEW · Reflective Posts							-	-	-	-			-	5,000
110	<b>Total Maintenance &amp; Repair</b>							<b>27,488</b>	<b>31,196</b>	<b>40,916</b>	<b>41,197</b>			<b>33,165</b>	<b>38,705</b>
111	<b>Meeting/Meals</b>														-
112	720 · Meeting/Meals							-	1,573	2,000	1,598			2,000	2,000
113	<b>Total Meeting/Meals</b>							<b>-</b>	<b>1,573</b>	<b>2,000</b>	<b>1,598</b>			<b>2,000</b>	<b>2,000</b>
114	<b>Miscellaneous</b>														-
115	725 · Office Set-Up (Relocation)							4,156	-	-	-			7,500	7,500
116	726 · Mileage							-	398	750	858			1,200	1,500
117	727 · Other							547	495	1,000	440			1,000	1,000
118	<b>Total Miscellaneous</b>							<b>4,703</b>	<b>893</b>	<b>1,750</b>	<b>1,297</b>			<b>9,700</b>	<b>10,000</b>
119	<b>Office Rental</b>														-
120	730 · Smart Space							6,400	9,900	10,763	10,500			7,700	7,475
121	<b>Total Office Rental</b>							<b>6,400</b>	<b>9,900</b>	<b>10,763</b>	<b>10,500</b>			<b>7,700</b>	<b>7,475</b>
122	<b>Personnel</b>														-
123	740 · Directors Compensation							7,800	6,300	7,500	7,400			7,500	7,500
124	741 · Administrative Manager							50,194	55,000	62,505	62,500			68,756	68,750
125	742 · Employer Payroll Tax							4,437	4,910	5,400	5,347			5,834	5,834
126	743 · Workers' Compensation Insurance							529	560	600	495			578	545
127	744 · Temporary Employee							1,541	75,345	47,500	-			-	-
128	<b>Total Personnel</b>							<b>64,501</b>	<b>142,115</b>	<b>123,505</b>	<b>75,742</b>			<b>82,667</b>	<b>82,629</b>
129	<b>Personnel-Employee Benefit(s)</b>														-
130	750 · Phone Reimbursement							599	600	600	600			600	600
131	<b>Total Personnel-Employee Benefit(s)</b>							<b>599</b>	<b>600</b>	<b>600</b>	<b>600</b>			<b>600</b>	<b>600</b>
132	<b>Supplies</b>														-
133	760 · Postage							60	-	150	176			200	200
134	761 · Office Supplies							2,025	607	2,000	1,980			2,000	2,500
135	762 · Signage							448	-	500	632			750	750
136	763 · Miscellaneous							240	57	500	15			500	500
137	<b>Total Supplies</b>							<b>2,773</b>	<b>664</b>	<b>3,150</b>	<b>2,802</b>			<b>3,450</b>	<b>3,950</b>
138	<b>Taxes</b>														-
139	770 · Panoramic Estates Taxes							3,223	-	-	-			-	-
140	<b>Total Taxes</b>							<b>3,223</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>

**VISTA FIRE PROTECTION DISTRICT (FY)  
Proposed Final Budget - FY26**

	A	B	C	D	E	F	G	H	I	J	L	O	P	Q		
1	GENERAL FUND						Jul '22 - Jun 23 (Audited)	Jul '23 - Jun 24 (Audited)	FY25 Budget	FY25 6/30 (unaudited)	FY26 Preliminary	FY26 Final Proposed				
141	Training															
142	775 · Conference - Board/Staff						4,015	3,302	20,000	1,888	20,000	20,000	20,000			
143	776 · Mandatory Training-Board/Staff						-	222	2,000	1,475	500	500				
144	777 · Professional Development-Staff						-	-	5,000	665	5,000	5,000				
145	Total Training						4,015	3,524	27,000	4,027	25,500	25,500				
146	66900 · Reconciliation Discrepancies						0	(0)	0	0	-	-				
147	999 · PY Expenses						22,268	-	-	-	-	-				
148	Total Expense						4,275,138	4,640,490	4,776,749	4,595,109	4,754,622	4,809,443				
149	Net Ordinary Income						654,379	599,841	370,419	691,915	584,576	556,707				
150	Other Income/Expense															
151	Other Income															
152	570 · Weed Abatement Special Assessment						-	-	9,000	8,763	18,100	31,654				
153	868 · Gain/Loss Valuation Change-Genl						(196,594)	407,785	-	181,221	-	-				
154	869 · Gain/Loss Valuation Change-FMIT						-	-	-	-	-	-				
155	Total Other Income						(196,594)	407,785	9,000	189,984	18,100	31,654				
156	Other Expense															
157	Depreciation															
158	899 · Depreciation						22,012	17,619	16,154	16,479	16,154	15,960				
159	Total Depreciation						22,012	17,619	16,154	16,479	16,154	15,960				
160	900 · Escrow															
161	901 · Escrow Fee						1,425	-	-	-	-	-				
162	902 · Title Insurance & Fees						1,711	-	-	-	-	-				
163	903 · Broker Fees						22,800	-	-	-	-	-				
164	904 · Additional Charges						89	-	-	-	-	-				
165	Total 900 · Escrow						26,025	-	-	-	-	-				
166	Vegetation Management															
167	NEW · Vegetation Management Rebate Program						-	-	-	-	-	333,333				
168	910 · Forced Abatement						-	-	9,000	8,575	17,556	31,078				
169	Total Weed Abatement Forced Abatement						-	-	9,000	8,575	17,556	364,411				
170	798 · Fire Station Replacement										849,901	2,429,192				
171	Total Other Expense						48,037	17,619	25,154	874,955	33,710	2,809,563				
173	Net Other Income						(244,631)	390,166	(16,154)	(684,971)	(15,610)	(2,777,909)				
174	Net Income						409,748	990,007	354,265	6,945	568,966	(2,221,202)				
176	Net Ordinary Income (General Fund)						409,748	990,007	354,265	6,945	568,966	(2,221,202)				
179	FIRE MITIGATION FUND															
180	400 · Fire Mitigation Fees						113,591	180,589	125,799	160,277	161,862	151,485				
181	401 · Interest - FMIT						4,986	12,331	10,000	18,524	5,000	2,500				
182	869 · FMF Gain/Loss Valuation Change									7,709						
183	799 · FMF Expense (Transfer to GF)									(574,741)	(650,000)					
184	Net Ordinary Income (FMF)						118,576	192,919	135,799	(388,232)	(483,138)	153,985				
187	Net Ordinary Income (All Funds)						528,324	1,182,926	490,064	(381,287)	85,828	(2,067,217)				

