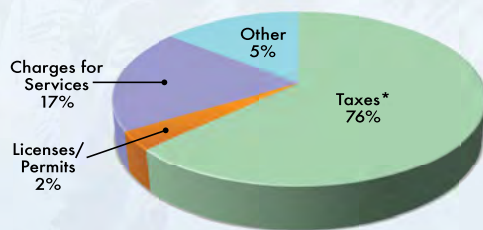


BUDGET IN BRIEF

The General Fund pays for various City services such as fire, law enforcement, and parks and recreation, which contribute to the quality of life of our community, as well as economic development, planning and building services, and internal support functions such as finance and human resources. The general government programs and services are financed through several major revenue categories:

REVENUES

*Includes Property/Sales Taxes



SALES TAX

Sales tax is the largest single revenue source for the City. For every \$100 in purchases, residents pay \$8.25 in sales tax. Of this amount, the City receives \$1.45. The majority of the \$8.25 in sales tax benefits the State.

PROPERTY TAX

Property tax is the second largest revenue source. For every \$1,000 in property taxes paid by residents, the City receives \$148. The majority of property taxes support local schools.

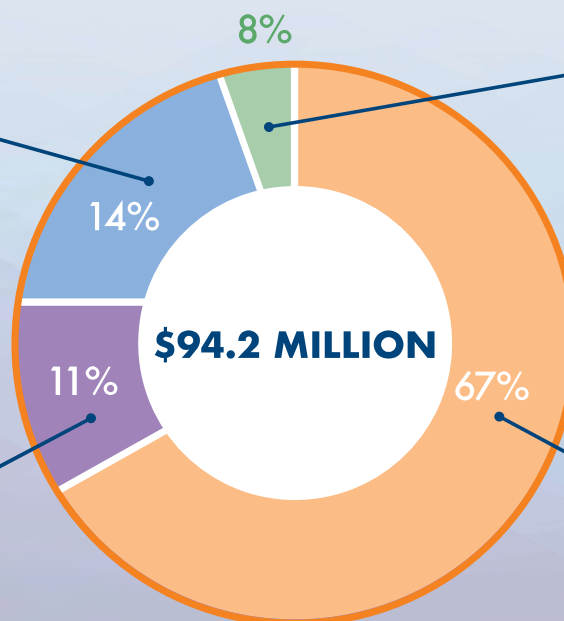
GENERAL FUND EXPENSES 2021/22

COMMUNITY DEVELOPMENT & PUBLIC WORKS

- Building Inspections/Permits
- Planning and Transportation
- Public Works & Engineering
- Streets, Sidewalks, & Tree Maintenance
- *Large scale engineering infrastructure projects are paid for in the Capital Improvement Programs budget.

CITYWIDE INTERNAL SUPPORT DEPARTMENTS

- Human Resources
- Finance
- City Attorney
- City Administration
- City Council



COMMUNITY SERVICES

Services & programs that make Vista unique

- Parks, Fields, Trails
- Recreation Programs
- Public Arts programs
- Senior Services
- Youth & Adult programs
- Moonlight Amphitheatre
- Wave Waterpark

PUBLIC SAFETY

This expense protects the community and is divided between the City's Fire & Emergency services and the San Diego Sheriff's contract services.

GENERAL FUND REVENUE HIGHLIGHTS

CITY OF VISTA

The City's General Fund provides funding for most of the services available to city residents. The majority of the General Fund revenue (approximately 65%) is received from taxes.

Fiscal Year 2021/22		Fiscal Year 2022/23		
Amount		Amount		
REVENUE		REVENUE		
\$26,722,803	30.7%	\$27,509,462	30.5%	Property taxes are the largest revenue source to the General Fund. The City receives approximately 14.8 percent of the property tax paid by property owners. The balance of the tax paid goes to school districts, the state, and other agencies.
20,970,395	24.1%	21,720,592	24.1%	Sales tax is the second largest source of revenue for the General Fund. Automobile sales and retail sales are the most significant contributors to the category of sales tax. The sales tax rate for Vista is 8.25 percent of purchases made inside the city boundaries and for deliveries of products from outside the city limits. The City receives 1.5 percent of the sales tax paid with the remainder going to state, county, and transportation services. Of the 1.5 percent received by the City, 100 percent is used for General Fund activities.
4,000,000	4.6%	4,000,000	4.4%	Medical Cannabis Tax is a 7% tax on gross receipts for medical cannabis dispensaries located in the City of Vista.
1,156,870	1.3%	1,600,000	1.8%	Transient Occupancy tax , typically referred to as hotel or TOT taxes, are charged to people who rent rooms at Vista hotels.
3,794,239	4.4%	3,880,271	4.3%	Franchise Fee taxes are paid (in accordance with established agreements) by utility companies or other entities that frequently work in the City's right-of-way.
1,662,078	1.9%	1,859,435	2.1%	The Licenses and Permits revenue category accounts for business licenses issued by the City and for regulatory permits related to businesses.
14,465,304	16.6%	15,257,730	16.9%	Charges for Services include development permits, ambulance billings, park and recreation program charges, rentals of facilities, and reimbursements related to public safety services. These fees are paid directly by the party benefiting from the service, rather than the general public.
4,588,794	5.3%	4,234,976	4.7%	Other Revenues include investment earnings, fines and forfeitures, intergovernmental payments (including grants), and program donations.
9,765,166	11.2%	10,039,277	11.1%	In addition to regular sales tax, the city's 2006 Proposition L sales tax (.5 percent) is set aside to pay bond indebtedness for projects funded under the City's 2006 Proposition L. Proposition L funds provided for the construction of two new fire stations, the remodel of the headquarters fire station, addition of fire safety personnel, a new civic center and emergency operations center/community room, stage house for the Moonlight Amphitheatre, and a new sports complex.
\$87,125,649	100.0%	\$90,101,743	100.0%	TOTAL REVENUE
OTHER SOURCES		OTHER SOURCES		
4,688,860		4,699,459		Inter-department administrative charges and Transfers In from other funds are monies earned by General Fund staff performing administrative functions for Non-General Fund
3,080,353		2,459,383		Reserves are monies set aside in previous fiscal years for specific future purchases. A Use of Reserves occurs when these monies are used to fund the purchase.
\$94,894,862		\$97,260,585		TOTAL REVENUE AND OTHER SOURCES

GENERAL FUND EXPENDITURE HIGHLIGHTS

CITY OF VISTA

The Operating Budget is organized by category of spending to provide the reader with a comprehensive understanding of costs. The following table shows the percentage by category type.

Fiscal Year 2021/22 Amount		Fiscal Year 2022/23 Amount		
EXPENSE		EXPENSE		
\$8,976,178	10.9%	\$9,389,493	11.0%	General Government expenditure category includes the budgets for policy and management of the City (City Council/City Manager), legal services (City Attorney), finance, human resources, record keeping (City Clerk), and promoting business opportunities (Economic Development). Additionally, this category includes non-departmental functions that are not related to a specific department, such as communications, governmental relations, and contingency funds for General Fund budget units and for litigation purposes.
55,498,371	67.3%	57,124,589	66.9%	Public Safety services for the citizens of Vista represents the largest expenditure category, by percentage and total dollars, of the City's General Fund. Law Enforcement services include all police programs such as police patrol, vice/narcotics, and juvenile diversion programs. The City contracts with the San Diego County Sheriff's Department for these services. FY 2021/22 costs are estimated to be \$27.2 million and \$28.6 million in FY 2022/23. Fire Department services include fire emergency operations, emergency medical services, fire prevention, and emergency/disaster preparedness. These services are provided by City employees specially hired and trained for these operations. Costs for fire services are budgeted at \$28.3 million for FY 2021/22 and \$28.6 million for FY 2022/23.
7,560,427	9.2%	7,834,271	9.2%	Community Development functions of the City provide the services that guide and oversee the planning and development of Vista as depicted in the City's General Plan. Also included with this expenditure category are building inspection, code enforcement, engineering, traffic engineering, and other development services. In addition to General Fund budget allotment, this category works with funding from sewer and stormwater funds to conduct engineering and stormwater services; these funds are not part of the General Fund.
3,707,893	4.5%	3,818,039	4.5%	Public Works General Fund budget units provide for street and roadway maintenance, graffiti abatement, park maintenance, and maintenance of the parkways and medians. In addition, Public Works utilizes gas tax, special district, sewer, and stormwater funds to conduct operations; these activities are funded and accounted for in non-General Fund budget units.
6,700,925	8.1%	7,282,369	8.5%	The Recreation & Community Services budget category includes recreation at City parks, the Rancho Buena Vista Adobe, and senior center. Cultural arts are provided through the Moonlight Amphitheatre and Avo Playhouse programs. In addition, the Wave waterpark and Senior Nutrition program are funded in non-General Fund accounts.
\$82,443,794	100.0%	\$85,448,761	100.0%	TOTAL EXPENSES
OTHER USES		OTHER USES		
11,793,563		11,537,208		Transfers Out include subsidies to other funds such as the Senior Nutrition Program Fund, 1972 Lighting & Landscape Maintenance District Fund, the Wave Waterpark Fund, and a transfer to fund Proposition L debt service. A transfer out may also include transfers to reserves. A detailed list of all General Fund transfers out can be found on the Operating Transfers page of this section.
\$94,237,357		\$96,985,969		TOTAL EXPENSES & USES