

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 75%) is received from taxes, including Proposition L sales tax that is set aside to pay bond indebtedness.

2023/24		2024/25		
Amount	%	Amount	%	
REVENUE		REVENUE		
\$32,525,694	29.8%	\$33,589,780	30.2%	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.
24,077,565	22.1%	24,648,594	22.2%	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.
7,000,000	6.4%	7,000,000	6.3%	Cannabis Tax is a 7% tax on gross receipts for cannabis dispensaries located in the City of Vista.
1,991,928	1.8%	2,081,767	1.9%	Transient Occupancy tax , typically referred to as hotel or TOT taxes, are charged to people who rent rooms at Vista hotels.
4,008,676	3.7%	4,065,508	3.7%	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.
2,726,870	2.5%	2,771,654	2.5%	The Licenses and Permits revenue category accounts for business licenses issued by the City and for regulatory permits related to businesses.
18,076,224	16.6%	18,651,898	16.8%	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.
6,540,160	6.0%	6,048,216	5.4%	Other Revenues include investment earnings, fines and forfeitures, intergovernmental payments (including grants), and program donations.
12,020,425	11.0%	12,271,998	11.0%	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.
\$108,967,542	100.0%	\$111,129,415	100.0%	TOTAL REVENUE
OTHER SOURCES		OTHER SOURCES		
4,796,255		4,795,305		Inter-department administrative charges and Transfers In from other funds are monies earned by General Fund staff performing administrative functions for Non-General Fund
2,829,241		1,081,019		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.
\$116,593,038		\$117,005,739		TOTAL REVENUE AND OTHER SOURCES

GENERAL FUND EXPENSE 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.

2023/24		2024/25		
Amount	%	Amount	%	
EXPENSE		EXPENSE		
\$10,623,905	10.9%	\$11,056,736	11.2%	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.
63,538,360	65.0%	64,618,779	65.4%	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 2023/24 costs are estimated to be \$27.8 million and \$28.6 million in FY 2024/25. 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 \$35.2 million for FY 2023/24 and \$35.4 million for FY 2024/25.
10,945,857	11.2%	10,196,950	10.3%	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.
4,469,144	4.6%	4,574,004	4.6%	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.
8,154,119	8.3%	8,315,926	8.4%	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.
\$97,731,385	100.0%	\$98,762,395	100.0%	TOTAL EXPENSES
OTHER USES		OTHER USES		
17,551,920		17,766,844		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 and designated accounts. A detailed list of all General Fund transfers out can be found on the Operating Transfers page of this section.
\$115,283,305		\$116,529,239		TOTAL EXPENSES & USES

GENERAL FUND REVENUE SUMMARY BY TYPE

CITY OF VISTA

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
REVENUES						
Property Tax	27,202,162	28,981,823	27,509,462	30,708,451	32,525,694	33,589,780
Sales Tax	21,698,813	24,480,913	21,720,592	24,316,780	24,077,565	24,648,594
Proposition L Sales Tax	10,351,761	12,009,138	10,039,277	12,115,389	12,020,425	12,271,998
Cannabis Tax	5,113,996	6,809,095	4,000,000	4,466,396	7,000,000	7,000,000
Transient Occupancy Tax	1,501,801	1,997,247	1,600,000	1,952,871	1,991,928	2,081,767
Franchise Tax	3,813,179	3,828,749	3,880,271	3,830,271	4,008,676	4,065,508
TOTAL TAXES	\$69,681,712	\$78,106,966	\$68,749,602	\$77,390,158	\$81,624,288	\$83,657,647
Licenses & Permits	2,089,954	2,318,667	1,859,435	2,579,685	2,726,870	2,771,654
Intergovernmental	3,942,537	2,395,565	252,100	1,443,317	1,873,655	927,628
Charges for Services	13,954,513	17,454,059	15,241,730	15,874,020	18,076,224	18,651,898
Fines & Forfeitures	1,376,450	1,364,270	1,442,530	1,364,510	1,393,210	1,393,210
Use of Money & Property	3,387,144	(3,069,871)	1,937,336	1,917,223	2,687,899	3,109,182
Other Revenue	960,849	717,937	619,010	671,155	585,396	618,196
TOTAL OTHER REVENUE	\$25,711,447	\$21,180,628	\$21,352,141	\$23,849,911	\$27,343,254	\$27,471,768
TOTAL REVENUES	\$95,393,159	\$99,287,593	\$90,101,743	\$101,240,069	\$108,967,542	\$111,129,415
OTHER SOURCES						
Interdepartmental Service Charges	3,553,917	3,803,709	4,203,709	4,203,709	4,432,987	4,432,746
Operational Transfers In	498,117	526,795	495,750	509,909	363,268	362,559
Reserve Use-Operations	0	0	2,459,383	3,078,936	2,829,241	1,081,019
SUBTOTAL	\$99,445,193	\$103,618,097	\$97,260,585	\$109,032,622	\$116,593,038	\$117,005,739

GENERAL FUND EXPENSE SUMMARY

CITY OF VISTA

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
EXPENSES						
General Government	9,185,749	11,313,514	9,389,493	15,688,684	10,623,905	11,056,736
Public Safety	50,906,598	53,002,066	57,124,589	64,404,163	63,538,360	64,618,779
Community Development	7,322,074	6,923,959	7,834,271	11,319,284	10,945,857	10,196,950
Public Works	3,335,944	3,674,436	3,818,039	4,614,167	4,469,144	4,574,004
Recreation & Community Services	3,548,084	6,958,962	7,282,369	8,419,023	8,154,119	8,315,926
TOTAL EXPENSES	74,298,449	81,872,936	85,448,761	104,445,320	97,731,385	98,762,395
OTHER USES						
Transfers Out-Other Funds	4,092,969	4,546,685	1,198,069	5,639,905	1,543,763	1,466,533
Transfers Out-Prop L debt service	6,473,281	6,647,051	6,470,750	6,470,750	7,028,500	7,227,000
Transfers Out - CIP	1,546,170	7,658,985	600,000	3,948,639	600,000	600,000
Transfers Out - 115 Trust		12,000,000				
Transfers Out to Reserves			1,273,133	1,273,133	2,059,149	2,099,730
Designated Excess Cannabis					2,533,604	2,533,604
Transfers Out-Prop L reserve			1,995,256	3,693,975	3,786,904	3,839,977
SUBTOTAL	12,112,420	30,852,721	11,537,208	21,026,402	17,551,920	17,766,844
TOTAL EXPENSES & USES	86,410,869	112,725,658	96,985,969	125,471,721	115,283,305	116,529,239