

# OPERATING BUDGET



Fiscal Years 2023/24 and 2024/25



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June 27, 2023

Honorable Mayor and City Council:

Representing the entire City staff, I am pleased to present to you the Operating Budget for the City of Vista for Fiscal Years (FYs) 2023/24 and 2024/25. As City Manager, it is my honor and responsibility to present a comprehensive financial plan that aligns with our strategic goals, addresses community needs, and ensures fiscal resiliency.

The operating budget is a vital tool for our City's administration, reflecting the financial roadmap for the coming two-year period beginning July 1, 2023. The budget for all City funds totals \$188,789,732 for FY 2023/24 and \$192,378,718 for FY 2024/25. Of this, the General Fund totals \$115,283,305 for FY 2023/24 and \$116,529,239 for FY 2024/25. The proposed operating budget has been thoughtfully structured to address the current and anticipated needs of our community. It reflects our ongoing commitment to providing exceptional public services while maintaining fiscal responsibility with an eye toward intergenerational equity.

The City's high-priority goals continue to guide decisions in all our operations, including the development of our biennial operating budget.

**2022-2024 CITY COUNCIL HIGH-PRIORITY, CITYWIDE GOALS:**

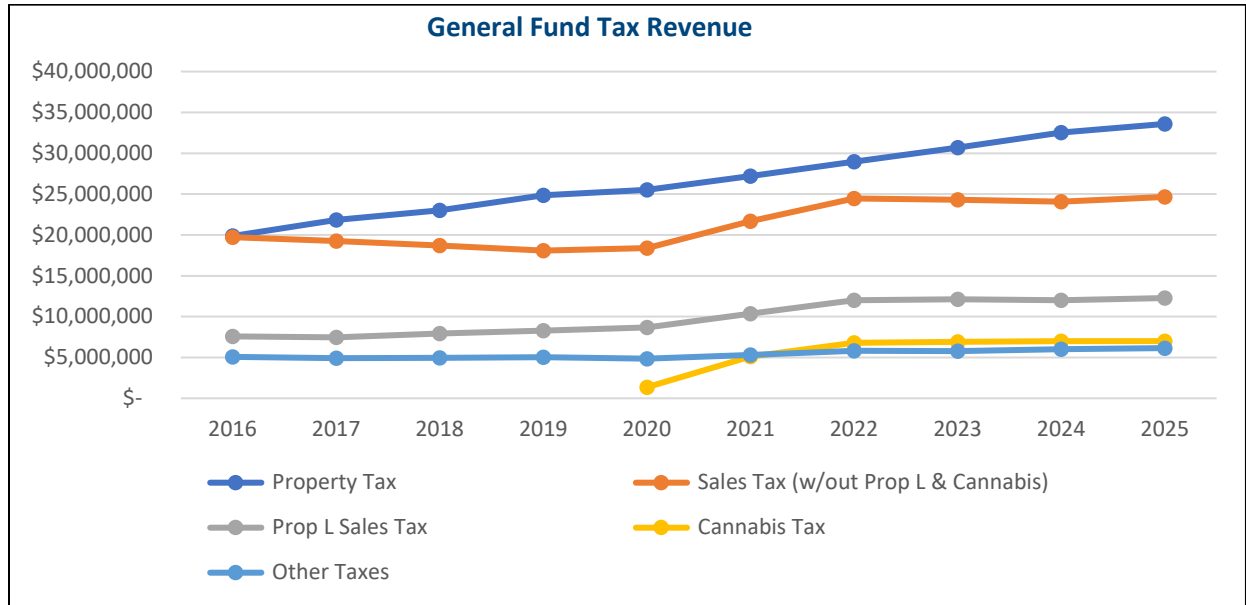
1. Homelessness and Housing
2. Public Safety
3. Fiscal Responsibility
4. A Cleaner Vista
5. Climate and Environmental Responsibility
6. Parks and Recreation
7. Economic Development
8. Traffic: Continue to improve the flow of traffic for all forms, reduce congestion, and improve our roads and sidewalks.

**ECONOMY**

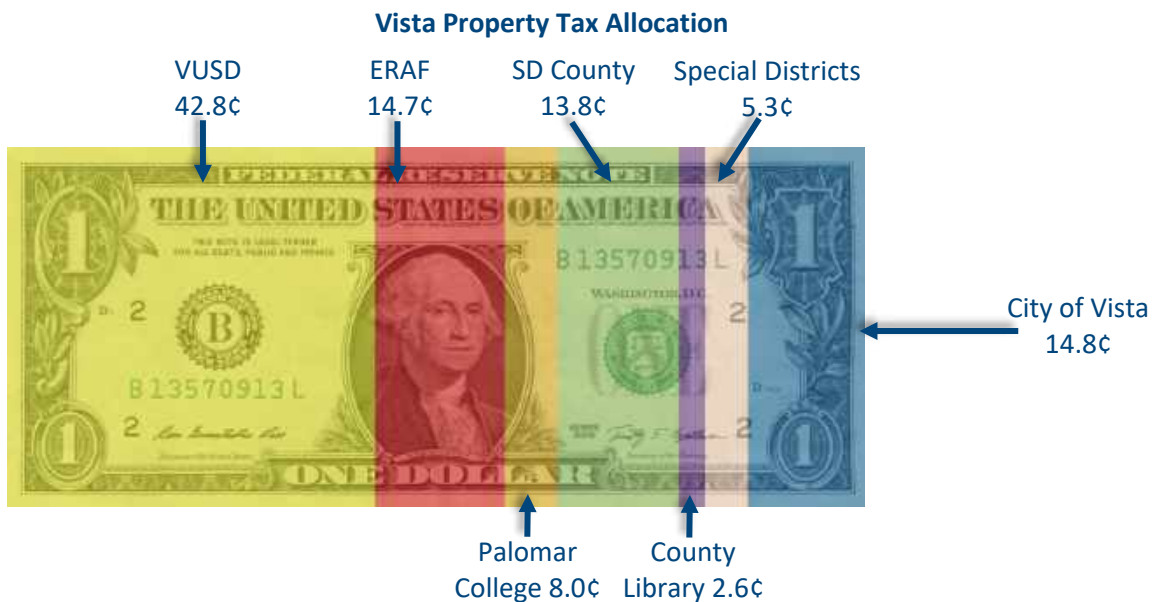
The current economic picture presents a mixed bag of indicators and trends. While some aspects of the economy show positive signs of growth and stability, others present challenges and uncertainties. Low unemployment indicates a robust labor market with a significant number of people employed. This suggests a high level of economic activity and consumer spending. In some cases, low unemployment and high inflation can also signify an overheating economy. The labor market may be experiencing a shortage of skilled workers, leading to upward pressure on wages. The revenue estimates included for the next two fiscal years reflect a slowdown in economic growth within the economy but stop short of an actual recession. While economic indicators exist that a recession could occur, it is far from certain and budgeting revenues as such would risk making unnecessary cuts to services. Prudent fiscal planning at the direction of the City Council has led to an emergency reserve of approximately 35 percent of the General Fund in addition to a structural deficit fund of \$9.3 million, which could bridge budget gaps if a recession or other fiscal challenge were to occur.

## GENERAL FUND REVENUE

The General Fund is the key operating fund within the City’s budget, while other funds are used to account for enterprise and internal service activities, capital improvement projects, and special revenue sources (monies that are restricted for specific purposes). The General Fund accounts for the discretionary revenue and expenditures that are not accounted for in the non-discretionary funds and is used for the day-to-day operations of the City.



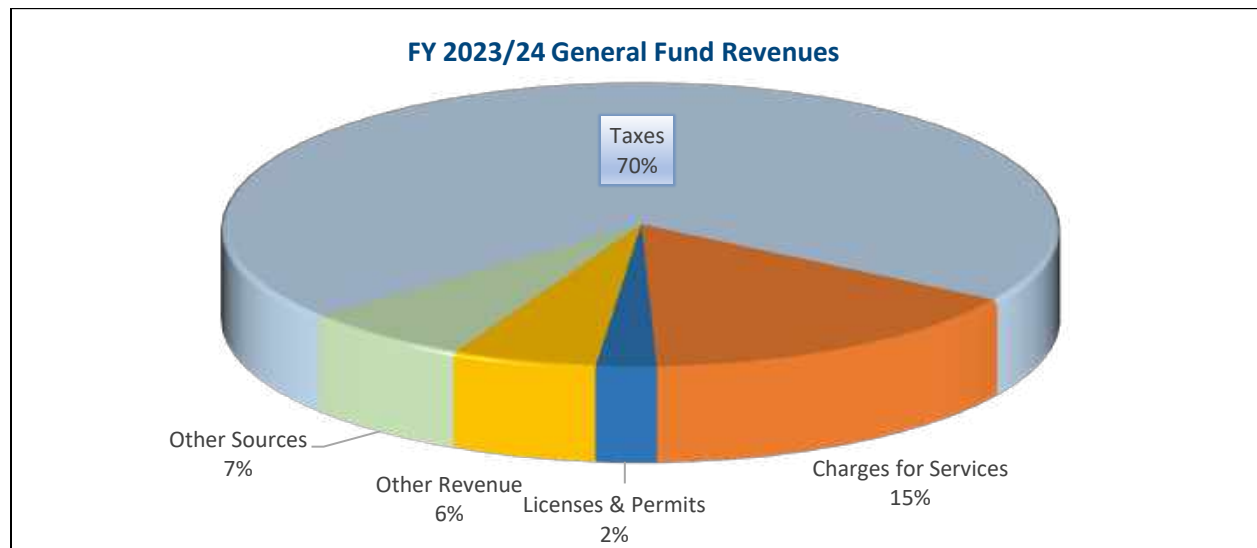
General Fund revenues and other sources are projected to be \$116,593,038 for FY 2023/24 and \$117,005,739 for FY 2024/25. Over 70 percent of revenue comes from taxes in both fiscal years. Property tax is perhaps the most significant revenue source because of its dependability and stability. Property tax assessment (on both real property and tangible personal property), collection, and apportionment are executed by the County. This revenue source is budgeted at \$32,525,694 for FY 2023/24 and \$33,589,780 for FY 2024/25. The City receives approximately 14.82¢ from each dollar of property tax paid by property owners.



Sales tax revenue is highly dependent on continued employment and consumer confidence and is budgeted at \$24,077,565 for FY 2023/24 and \$24,648,594 for FY 2024/25. Despite the effects of the COVID-19 pandemic on the economy, sales tax revenues have seen increases over the last couple years primarily from online sales transactions. Due to a mixed economic picture, sales tax revenues are budgeted flat for the next two fiscal years. Proposition L sales tax revenue (half cent sales tax measure voters approved in November 2006) is estimated at \$12,020,425 for FY 2023/24 and \$12,271,998 for FY 2024/25. Revenue from the Proposition L sales taxes is set aside for payment of Proposition L debt service and Fire Department salaries. With increased sales tax revenues and significant interest savings from refinancing the debt, FY 2023/24 will be the ninth consecutive year we project an excess of Proposition L revenue over debt service and salary costs.

Cannabis businesses, implemented as a result of citizen’s initiative Measure Z, are in the fourth year of operations. FY 2021/22 was the first year where all 11 dispensaries were in operation for the full fiscal year, and total revenue received was \$6,809,095. Revenue collected from the seven percent tax on gross receipts is estimated at \$7 million for the next two fiscal years. There is still uncertainty at what level this revenue will stabilize due to potential approval of medical and adult use cannabis businesses in other jurisdictions. The use of this revenue has been capped at \$4.5 million in both fiscal years to fund on-going expenditures, and based on the current revenue estimates, approximately \$2.5 million will be available at the end of each fiscal year for City Council designated special projects.

Other tax revenue in the General Fund includes transient occupancy tax, also known as TOT or hotel tax, estimated to be \$1,991,928 in FY 2023/24 and \$2,081,767 in FY 2024/25. Franchise fees have stabilized over the last few years and are estimated at \$4,008,676 in FY 2023/24 and \$4,065,508 in FY 2024/25.



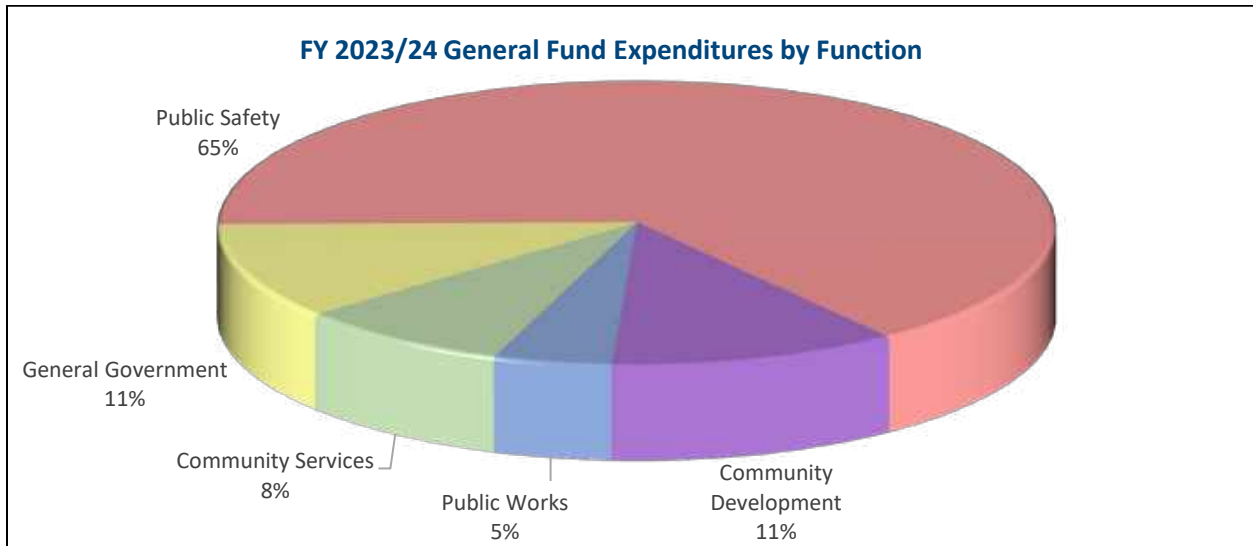
Charges for services are another large component of the General Fund revenue and include development permits, ambulance billing, park and recreation program charges, rentals of facilities, and reimbursements related to public safety services. Recreation revenue is driven by the level of success of recreation programs, theatre productions at the Moonlight Amphitheatre, and facility rentals. Recreation revenue has been budgeted at \$4,665,160 for FY 2023/24 and \$4,741,510 for FY 2024/25. Building, Engineering, and Planning revenues in the General Fund are determined by building activity and thus can vary substantially from one year to the next. Combined Community Development revenue

is budgeted conservatively at \$3,567,500 for both fiscal years (Building: \$1,802,500, Engineering: \$1,335,000, and Planning: \$430,000). Fire revenue increases are expected in the next two years due to Medicare changes and the addition of two Basic Life Support ambulances. Fire revenues are estimated to be \$9,473,226 for FY 2023/24 and \$9,960,145 for FY 2024/25. The “Other” type of charges for services consists largely of the reimbursement from the Vista Unified School District for their share of law enforcement services at schools. Total General Fund charges for services are projected to be \$18,076,224 for FY 2023/24 and \$18,651,898 for FY 2024/25.

**GENERAL FUND EXPENDITURES**

The General Fund provides for the bulk of the City’s essential services and operational needs. Estimated General Fund total expenses total \$115,283,305 for FY 2023/24 and \$116,529,239 for FY 2024/25. \$17,551,920 has been budgeted for non-General Fund subsidies, transfers, and Proposition L bond payments for FY 2023/24; \$17,766,844 has been budgeted for FY 2024/25. The remaining \$97,731,385 in FY 2023/24 and \$98,762,395 in FY 2024/25 has been budgeted for the daily operations of the City.

The following chart shows the General Fund Expenditures by spending function.

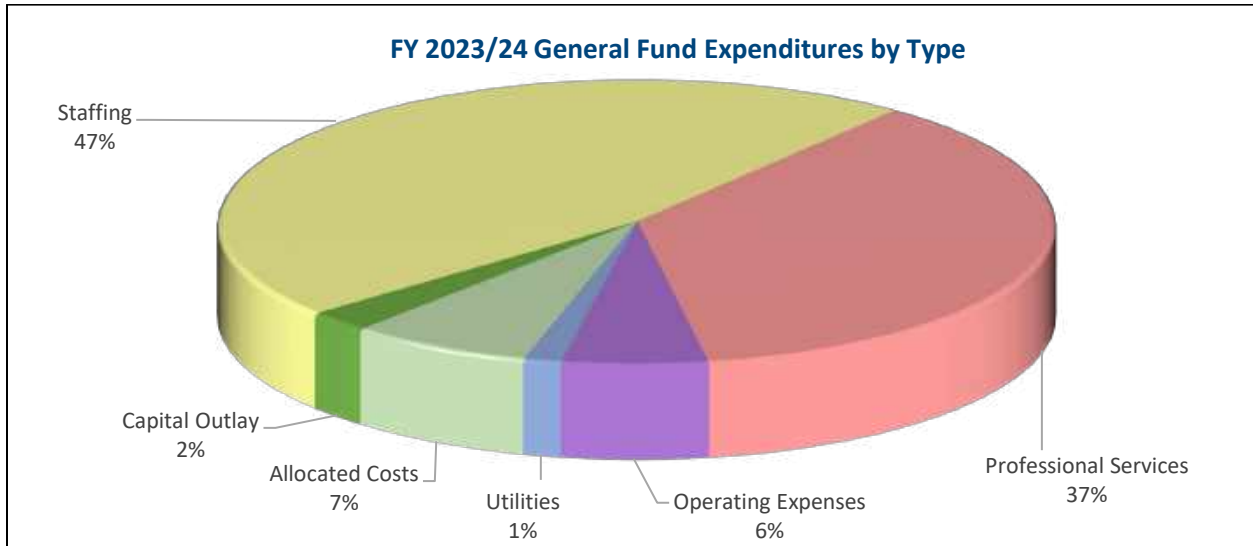


Personnel costs account for approximately 47 percent of the General Fund expenditures. This is the largest single expense to the City. Personnel costs include salaries and associated benefits, which include health insurance, CalPERS retirement, and CalPERS unfunded accrued liability. Vacant positions are carefully evaluated prior to re-hiring to ensure they effectively meet existing needs.

The category of professional services refers to a wide variety of services, including the Sherriff’s contract, financial auditing, animal control, and various services that may require specific expertise or training where management finds it less expensive to contract with an outside vendor as opposed to hiring staff. In the General Fund, the San Diego Sheriff’s contract is the predominant cost captured within the category of professional services. The Law Enforcement budget unit has been budgeted at \$28.3 million for FY 2023/24 and \$29.2 million for FY 2024/25. Other large-dollar professional services include fire dispatch; landscape maintenance for parks, parkways, and medians; animal control services; and ambulance billing.



The following chart shows General Fund expenditures by funding type.



**CONCLUSION**

As we move forward, the City is on sound financial ground to achieve our community goals and maintain long-term fiscal health. The budget remains well-balanced and represents a fiscally responsible spending plan that sets the City’s course for the next two fiscal years and beyond.

In closing, I would like to express my gratitude to the dedicated staff members who have contributed their expertise, time, and effort to the development of this operating budget. Their commitment to serving our community has been instrumental in shaping this comprehensive financial plan. There is a great amount of effort and teamwork necessary to create the budget. I am confident that the Operating Budget for Fiscal Years 2023/24 and 2024/25 reflects our shared commitment to excellence and will contribute to the overall well-being of our community.

Respectfully submitted,

  
John Conley  
City Manager



CITY OF VISTA

CALIFORNIA

# INTRODUCTION



**Fiscal Years 2023/24 and 2024/25**



The City of Vista's budget serves many purposes: To establish financial guidelines of meeting City Council policies and priorities, as a communication tool for residents about the services provided by the City and how much the services cost, and as a financial and planning tool for city management and staff to use as a guide to spending decisions. The budget described in this document is the Operating Budget for City operations; major capital projects are budgeted in the Capital Improvement Program document, which is separately adopted by the City Council.

The City operates on a two year budget cycle using fiscal years starting from July 1 to June 30. Two-year budgeting allows the City to use its human resources more efficiently and allocate resources to the capital budgeting process during the off-cycle year. Two-year budgeting also reinforces the City's commitment to long-term fiscal health by looking beyond a one-year period in our ability to fund operating and capital improvements. The public and City Council receive quarterly financial updates as well as a mid-cycle review approximately 12 months after the initial adoption of the two-year budget.

The budget preparation process begins with management reviewing City Council goals and priorities for implementation. By fall of every other year, department budget managers begin to project financial and staffing needs for the upcoming budget years. Revenue sources are scrutinized and analyzed for trends and projections. Later in the fall, departments develop expenditure requests that are reviewed at multiple levels in the organization. Once the City Manager approves the revenue and expenditure levels, the budget team goes to work assembling the document. Several citizen commissions review components of the budget, including the Planning Commission, Traffic Commission, and Parks and Recreation Commission. The City Council reviews the budget in a broad view early in the spring each year. Subsequently, a draft budget is brought to the City Council for a more in-depth evaluation and the final budget is adopted before July 1.

The City's operations are divided into various funds for financial and budget purposes. Each fund has been established because of specified restrictions placed on the use of the resources. Unrestricted funds are placed into the General Fund.

The budget document is divided into four sections:

## **INTRODUCTION**

The introductory section of the budget provides general information about the City, the City's mission statement, directory of officials and advisory bodies, City Council priorities/goals, organization chart by program responsibility, and major areas of staff responsibility.

## **BUDGET SUMMARY**

The budget summary section of this document includes budget-at-a-glance information, descriptions and summaries of General Fund revenues and expenses, summaries for each of the funds, tables showing reserve use, revenue detail, and a staffing index of City positions. To provide an "apples-to-apples" comparison, the prior year budget column includes budget adjustments through the third-quarter financial report, but does not include appropriations carried forward from prior fiscal years.

## **OPERATING BUDGET**

There are six major categories of expenditures in the operating budget: General Government, Public Safety, Community Development, Public Works, Recreation & Community Services, and Internal Service Funds. Each section begins with a description of the activities covered by that category, goals for those budget units, and a budget summary of expenditures for that section, showing upcoming and historical expenditure information. Also included are program statement pages for each budget unit describing the program activities, major budget changes, and staff positions assigned to that budget unit. Following the program statements are financial summaries showing budget information and actual expenses.

## **APPENDIX/SUPPLEMENTAL REPORTS**

This section of the budget includes items intended to assist the reader in understanding the budget and terminology used in the budget document. Descriptions of each of the funds and a glossary are features of this section.

The City of Vista is a community positioned in the heart of North San Diego County, California. In 1882 the name Vista, derived from the Spanish word for view, was submitted to the U.S. Postal Service when the first post office opened here. The City of Vista has a perfect mild Mediterranean climate (averaging a high of 73°F and a low of 53°F<sup>1</sup>). By the 1950s the population was around 18,000 people and on January 28, 1963 the City of Vista was incorporated. Shortly after incorporation, construction of State Route 78 began making the area more easily accessible.

Over the past few years, Vista has evolved into one of Southern California's most vibrant metropolitan areas. The City is a dynamic and energetic community with a forward-thinking vision for the future. With a population of more than 100,000, Vista is a thriving mid-sized community strategically located just seven miles inland from the Pacific Ocean and borders the neighboring cities of Carlsbad, San Marcos, and Oceanside.

Vista's location makes it ideal for day-trips to the mountains and deserts, as well as tourist attractions including Disneyland, Legoland, and Sea World. Some of the city recreation facilities include 18 parks, the Moonlight Amphitheatre, Avo Playhouse, Wave Waterpark, and the historic Rancho Buena Vista Adobe.



## VISTA DEMOGRAPHICS

Type of Government	Council/Manager
Date of Incorporation	January 28, 1963
Date of Charter	June 13, 2007
Area	19 square miles
Registered Voters	51,176 <sup>2</sup>
Assessed Valuation	\$14,774,064,158 <sup>3</sup>
Total Housing Units	33,998 <sup>4</sup>
Population	99,835 <sup>4</sup>
Estimated Year 2050 Population	109,273 <sup>5</sup>
Median Household Income (current dollars)	\$83,225 <sup>5</sup>
Number of Business License Registrations	7,784 <sup>6</sup>

<sup>1</sup>Source: US Climate Data as of April 2023

<sup>2</sup>Source: San Diego County Registrar of Voters as of April 2023

<sup>3</sup>Source: San Diego County Assessor/Recorder/Clerk as of July 2022

<sup>4</sup>Source: California Department of Finance Estimate as of January 2023

<sup>5</sup>Source: SANDAG as of August 2022

<sup>6</sup>Source: City of Vista, Finance Department as of May 2023

*The City is dedicated to providing exceptional services, to improving Vista's quality of life, and to enhancing the uniqueness of the Vista community.*



### City Council

John B. Franklin	Mayor
Corinna Contreras	Council Member (District 1)
Joe Green	Council Member (District 2)
Katie Melendez	Council Member (District 3)
Dan O'Donnell	Council Member (District 4)

### City Manager

John Conley	City Manager
TBD	Assistant City Manager

### City Attorney

Walter Chung

### Department Representatives

Kathy Valdez	City Clerk
Greg Mayer (Acting)	Engineering Director
Patsy Chow (Acting)	Community Development Director
Larry Vaupel	Economic Development Director
Mike Sylvia	Finance Director/City Treasurer
Roy Palmer (Acting)	Fire Chief
Dolores Gascon	Human Resources Director
Kuna Muthusamy	Public Works Director
Mike Pacheco	Recreation & Community Services Director
	Information Technology Director
John Boyce	Captain, San Diego County Sheriff's Department

### Advisory Bodies

- Building Board of Appeals
- Community Development Block Grant Citizens Advisory Committee
- Community Safety Commission
- Investment Advisory Committee
- Mobile Home Park Review Board
- Parks and Recreation Commission
- Planning Commission
- Public Arts Commission
- Sales Tax Oversight Committee
- Senior Citizens Affairs Commission
- Traffic Commission
- Youth Commission



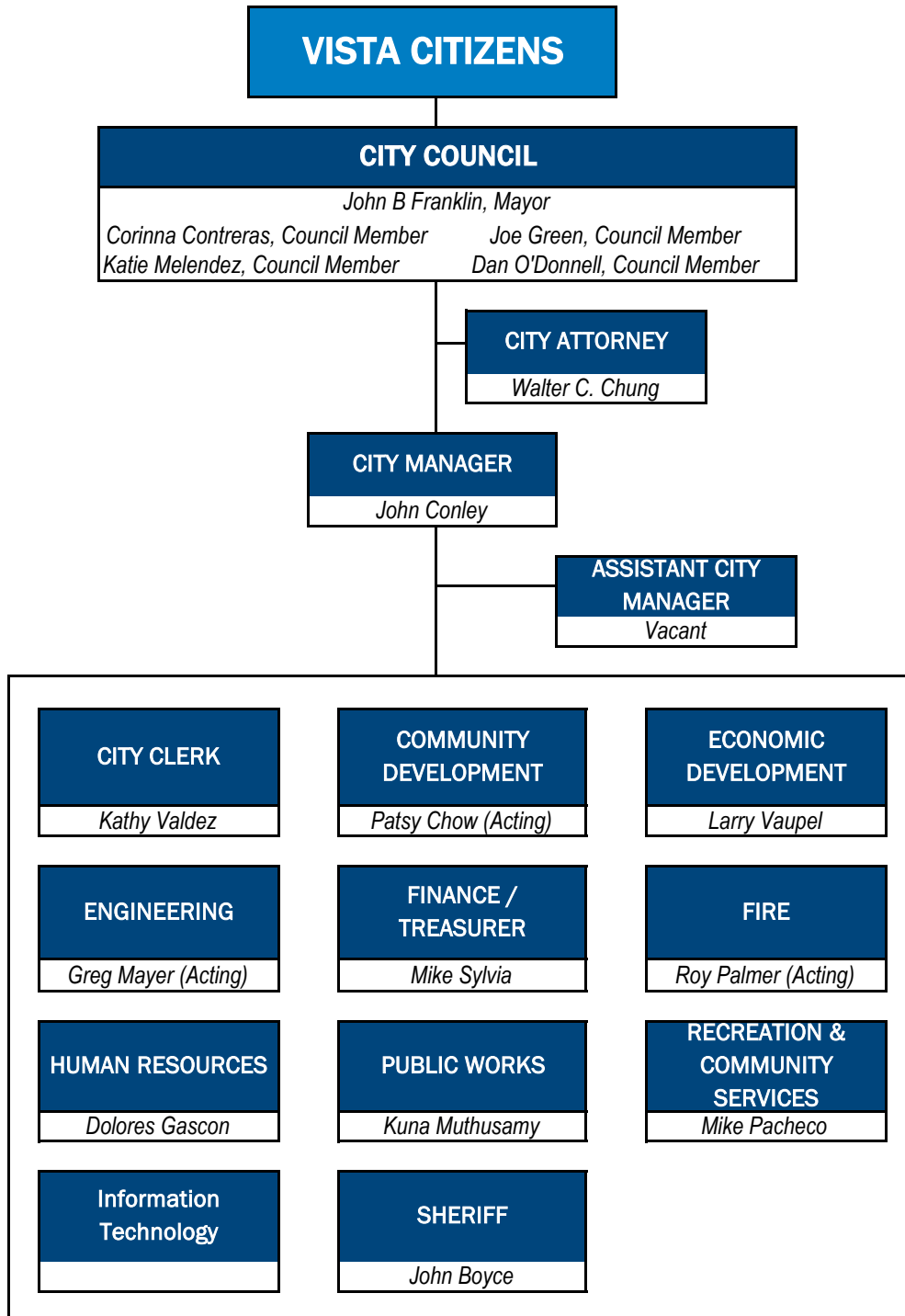
**City of Vista City Council Members**

Left to right: Councilmember Dan O'Donnell, Councilmember Katie Melendez, Mayor John B. Franklin, Deputy Mayor Corinna Contreras, and Councilmember Joe Green



Biennially, the City Council conducts a goal setting workshop to determine the City's high priority goals for the next two years, which are then reflected in the City's Operational and Capital Improvement Plan Budgets. On March 1, 2022, the City Council held a goal setting workshop and identified the following top priorities:

- **Homelessness and Housing**
- **Public Safety**
- **Fiscal Responsibility**
- **A Cleaner Vista**
- **Climate and Environmental Responsibility**
- **Parks and Recreation**
- **Economic Development**
- **Traffic: Continue to improve the flow of traffic for all forms of travel, reduce congestion, and improve our roads and sidewalks**



## CITY CLERK

Elections  
Records Management  
Leadership Academy

## CITY ATTORNEY

Legal issues concerning  
rights, duties, and obligations

## CITY MANAGER

Management  
Law Enforcement  
Code Enforcement  
Communications  
Grant Writing  
Information Technology and GIS  
Redevelopment/Successor Agency  
CDBG Operations  
Housing Programs  
Public Service Grants  
Community Outreach  
Special Events

## COMMUNITY DEVELOPMENT

Building  
Development Services  
Construction Inspection  
Planning

## ENGINEERING

Land Development  
Sewer Engineering  
Street and Traffic Engineering  
Stormwater Engineering  
Capital design and construction

## ECONOMIC DEVELOPMENT

Business Recruitment  
Business Retention  
Business Expansion

## FINANCE/TREASURER

Accounts Payable  
Accounts Receivable/Collection  
Assessment Administration  
Audits/Financial Reporting  
Business License  
Debt Management  
Investments/Treasury  
Payroll  
Operating Budget/Capital Budget  
Sewer Administration

## FIRE DEPARTMENT

Fire Administration  
Fire Training  
Fire Maintenance  
Fire Suppression  
Fire Prevention  
Emergency Medical Services  
Disaster Preparedness

## HUMAN RESOURCES

Recruitment/Retention  
Labor Relations  
Benefits Administration  
Risk Management

## PUBLIC WORKS

Park Maintenance  
Parkways & Medians  
Recycling  
Sewer Maintenance  
Stormwater Maintenance  
Street Maintenance  
Building & Facility Maintenance  
Fleet Maintenance

## RECREATION & COMMUNITY SERVICES

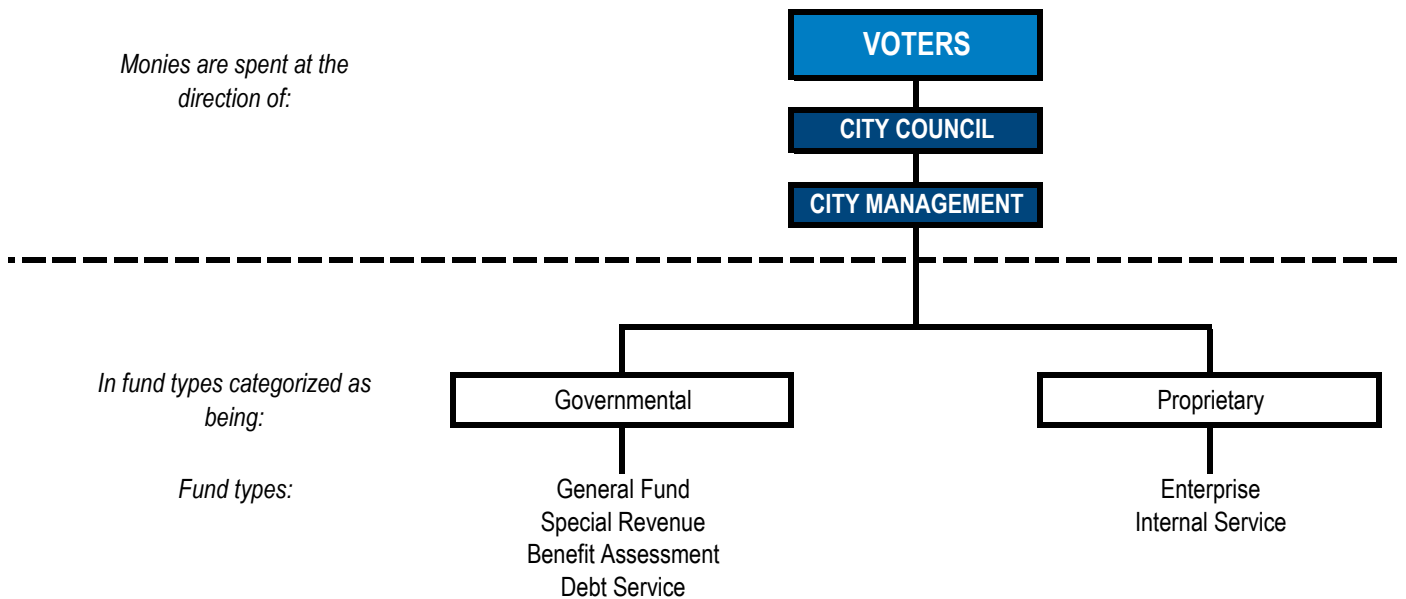
Cultural Arts  
Rancho Buena Vista Adobe  
Recreation  
Senior Services & Nutrition Center  
Wave Waterpark  
Public Art

Governments differ from business organizations in their accounting practices. The accounting system for local government is organized on the basis of funds, each of which is considered a separate accounting entity. The purpose of this method is to fairly display specific activities or objectives in accordance with special regulations, restrictions, or limitations while conforming to generally accepted accounting principles in the United States for local governmental units.

The operations of each fund are accounted for by providing a separate set of self-balancing accounts; meaning that the “books” for each fund stand alone and comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The City applies all applicable standards of the Governmental Accounting Standards Board (GASB), an independent, private-sector, not-for-profit organization. Additionally, pronouncements issued by the Financial Accounting Standards Board (FASB), the Accounting Principles Board (APB), and the Accounting Research Board (ARB) are adhered to. In the case of conflicts or contradictions, GASB remains the ultimate authority.

To achieve the objectives described above, the City utilizes fund types which are categorized as being governmental or proprietary.



Descriptions of the funds included in the Operating Budget can be found in the Appendix of this document.

The City of Vista develops two budgets, the operating budget and the capital improvement program (CIP) budget. The operating budget is a plan of proposed expenditures for personnel, supplies, and other expenses for the upcoming two fiscal years (July 1 through June 30).

The initial phase for preparation of the operating budget begins by creating a budget calendar. Due dates are backed into from the target date that the budget is to be adopted. By June 30 the City must have a balanced budget to be able to begin business on July 1. A balanced budget means that anticipated expenditures do not exceed anticipated revenues for all funds. A fund is defined as an accounting entity with a self-balancing set of accounts. Funds are required by law or for financial administration essentially to keep funding sources separate from another. The City uses in excess of 60 funds, 19 of which are included in the operating budget; the remaining funds include CIP, fiduciary, and debt service funds.

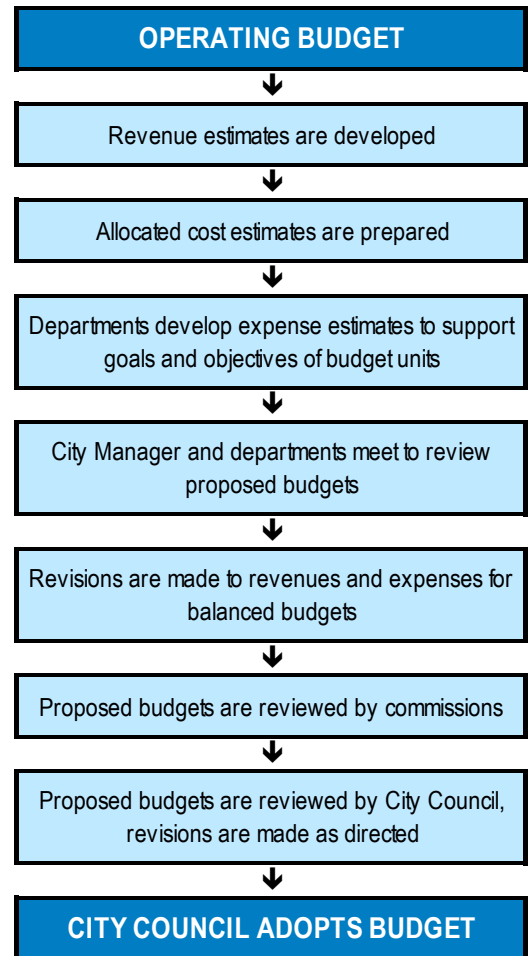
Prior to the start of the budgeting process, citywide shared costs are calculated. These costs are referred to as allocated costs and are typically items that the City purchases as a single entity. Some allocated costs are based on past use (facility rental, vehicle fuel and maintenance); others are charged based on future use (insurance, technology).

For City departments, the development of the operating budget begins with estimating revenue anticipated for the coming two fiscal years. The largest source of the City's revenue comes from taxes (predominantly property and sales tax), followed by charges for services. Revenue estimates are continually reevaluated throughout the budget preparation process as more current information becomes available.

Once initial revenues have been estimated, departments budget for operating expenses. Expenses are developed to support the City Council priorities and objectives of each budget unit.

The next step is for the City Manager and department staff to meet and review expense projections. Revisions from these meetings are made and then both revenues and expenses are reassessed. This part of the process will repeat, until the operating budget is balanced.

When the City Manager is satisfied with the proposed budget, it is presented to various city commissions for review and to determine if it meets the long-term objectives of the City. The operating budget is then presented to the City Council and public for additional review and possible revision before it is ultimately adopted.





# BUDGET SUMMARY



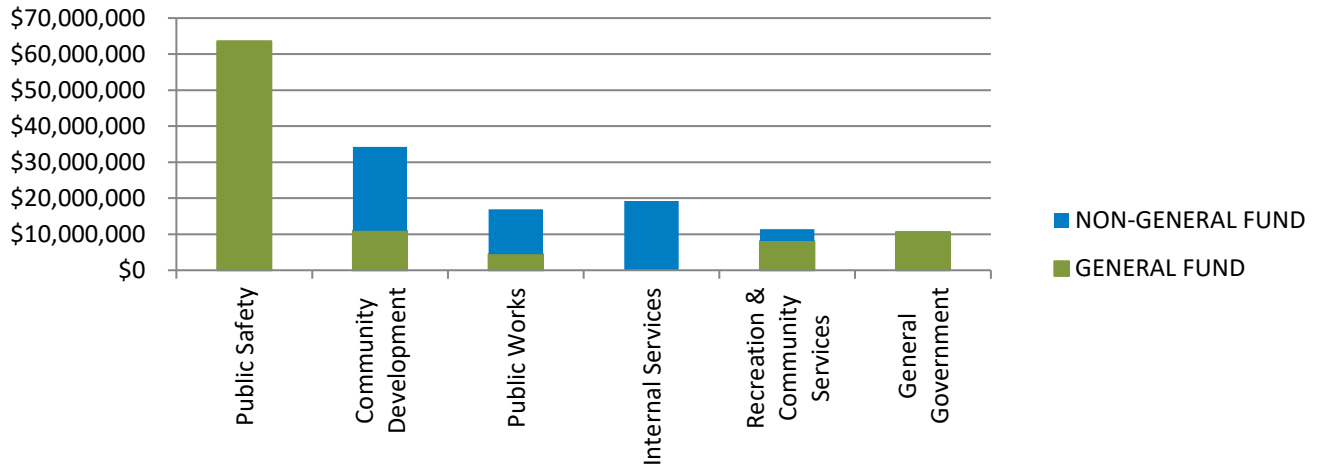
**Fiscal Years 2023/24 and 2024/25**

The City's Operating Budget is the major financial plan for City operations. The budget establishes financial guidelines to meet City Council policies and priorities and to provide essential services for residents, businesses, and visitors to the city. The Operating Budget is divided into a number of funds for financial purposes. Each fund is established for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations. The General Fund is the least restricted in use. The overall Operating Budget is broken down in the following major fund types, which are further described in the appendix. Some service categories are funded through a mix of fund types. The following table shows the percentage of funding from each fund type.

Fiscal Year 2023/24		Fiscal Year 2024/25		
Revenue & Other Sources	Expense & Other Uses	Revenue & Other Sources	Expense & Other Uses	
\$116,593,038	\$115,283,305	\$117,005,739	\$116,529,239	The <b>General Fund</b> provides for primary public service needs of the city, including public safety, community development, public works, community services, and general government. The General Fund is used to account for all transactions that are not accounted for in another fund. Proposition L revenue of approximately \$10 million each year and the associated debt service and expenditures are also included in the General Fund.
<b>NON-GENERAL FUND</b>		<b>NON-GENERAL FUND</b>		
4,994,016	6,173,235	4,866,256	6,067,197	<b>Special Revenue Funds</b> are established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities. Special revenue funds are used in this budget to manage resources in these areas: Community Development Block Grant, Gas Tax, Senior Citizen Nutrition Program, Vista Housing Authority, and State COPS.
7,175,487	7,175,487	7,123,792	7,123,792	<b>Successor Agency Fund</b> is Private Purpose Trust fund, established to administer and manage the completion of a few remaining redevelopment projects as well as the debt service associated with the Redevelopment Obligation Retirement. On February 1, 2012, the State of California passed Assembly Bill 26 which ended redevelopment tax increment funding and, as a consequence, curtailed future redevelopment activities.
2,037,672	2,060,672	2,082,145	2,086,465	<b>Benefit Assessment Funds</b> are established to manage revenues to the City for assessment districts that provide these services: Lighting and Landscape Maintenance, S. Melrose Landscape Maintenance, La Mirada Canyon Maintenance, and 1982 Act Street Maintenance.
39,298,956	37,964,032	39,887,133	39,546,907	<b>Enterprise Funds</b> include activities that the City operates similar to a private business. The City uses enterprise funds to account for the City and Buena Sanitation District sewer funds, the California Mandated Trash Clean-Up fund, and the Wave Waterpark.
19,991,126	20,133,001	21,155,365	21,025,118	<b>Internal Service Funds</b> provide support services to other City budget units. Funding for these services is proportionately paid by City budget units that receive the services. Internal services provided include risk management, City facility/building maintenance, City fleet maintenance, and information technology services.
<b>\$190,090,295</b>	<b>\$188,789,732</b>	<b>\$192,120,430</b>	<b>\$192,378,718</b>	



### EXPENSE CATEGORY BY FUNDING TYPE FY 2023/24



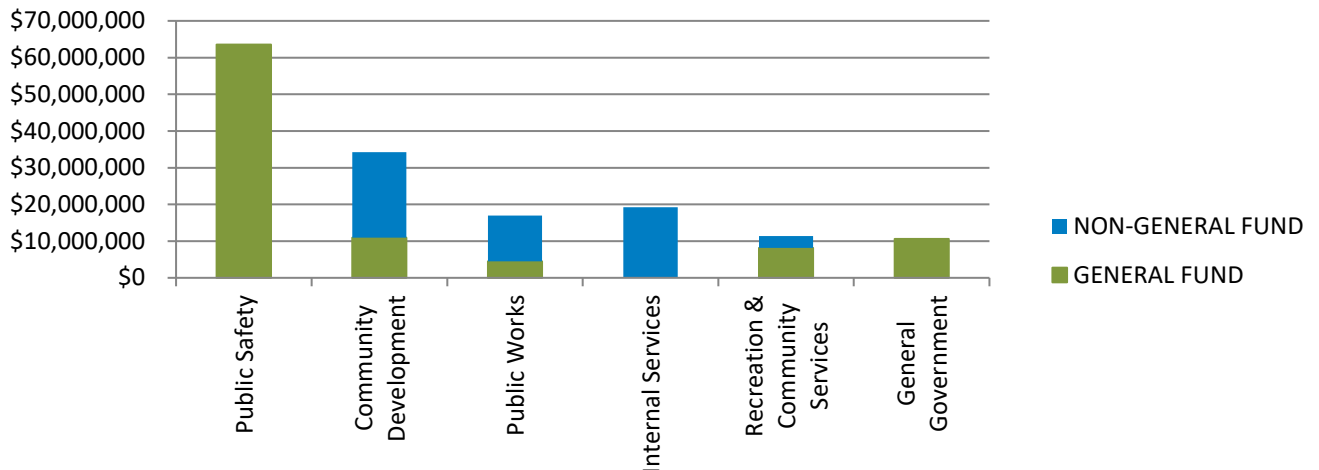
#### NOTABLE CITYWIDE REVENUE (ALL FUNDS)

	2023/24	2024/25
Sewer Fees	32,991,777	33,650,216
Property Tax	32,525,694	33,589,780
ROPS Property Tax	6,098,616	6,024,908
Sales Tax	31,077,565	31,648,594
Prop. L Sales Tax	12,020,425	12,271,998
Lighting/Landscaping Assessments	1,349,639	1,352,139
Wave Waterpark	1,908,158	1,908,158

#### NOTABLE CITYWIDE EXPENDITURES (ALL FUNDS)

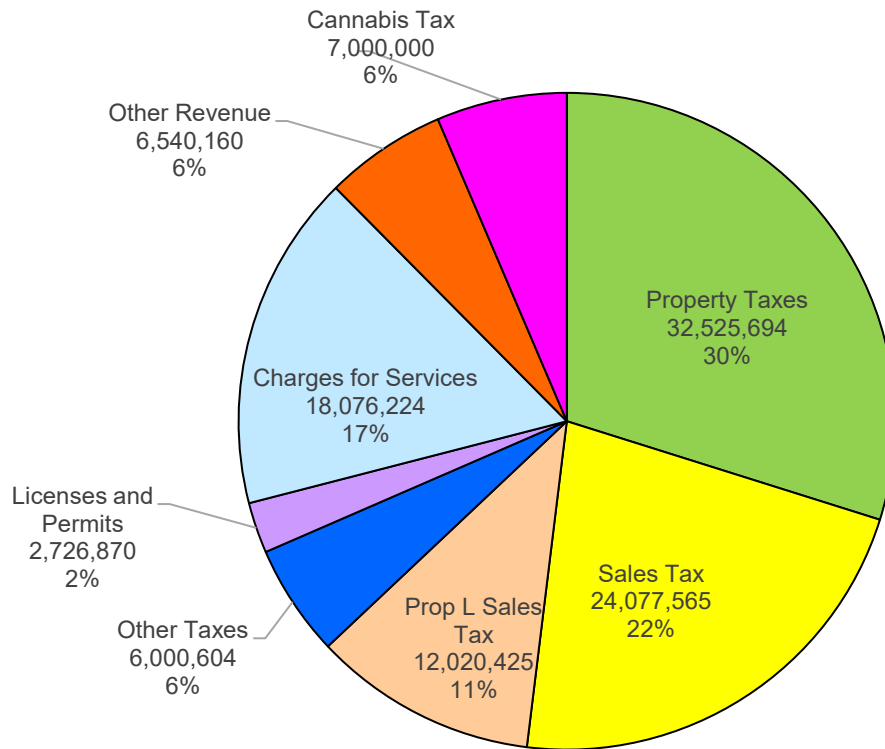
	2023/24	2024/25
Law Enforcement	28,347,833	29,189,842
Fire & Paramedic Services	35,164,783	35,403,193
Sewer Services	18,058,939	18,787,007
Stormwater Services	3,381,354	3,324,408
Lighting & Landscaping	1,603,424	1,616,765
Wave Waterpark	2,588,158	2,609,462
Street Maintenance	3,477,797	3,305,685
Risk Management	10,701,382	11,450,439

### EXPENSE CATEGORY BY FUNDING TYPE FY 2024/25



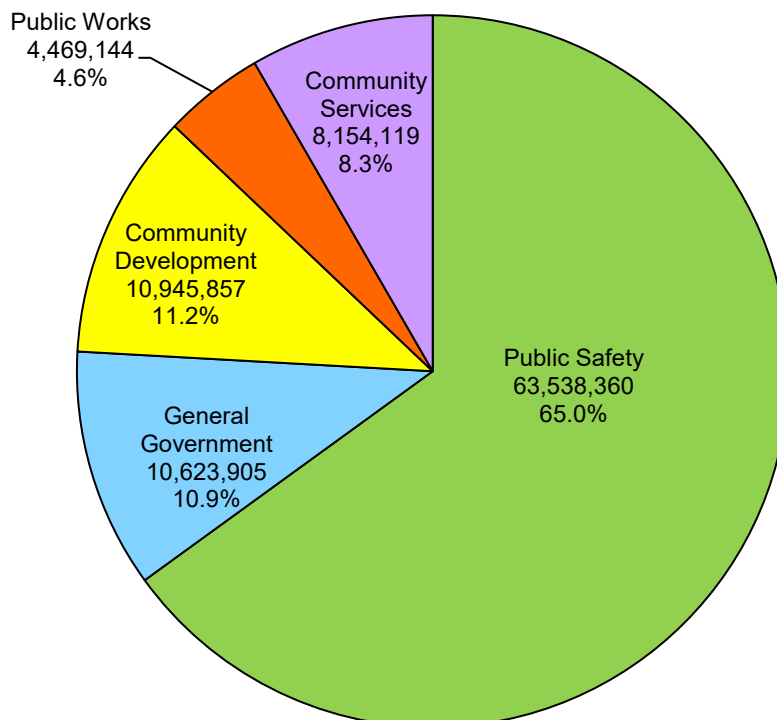
**GENERAL FUND REVENUES BY TYPE: \$108,967,542**

Excluding other sources: \$7,625,496



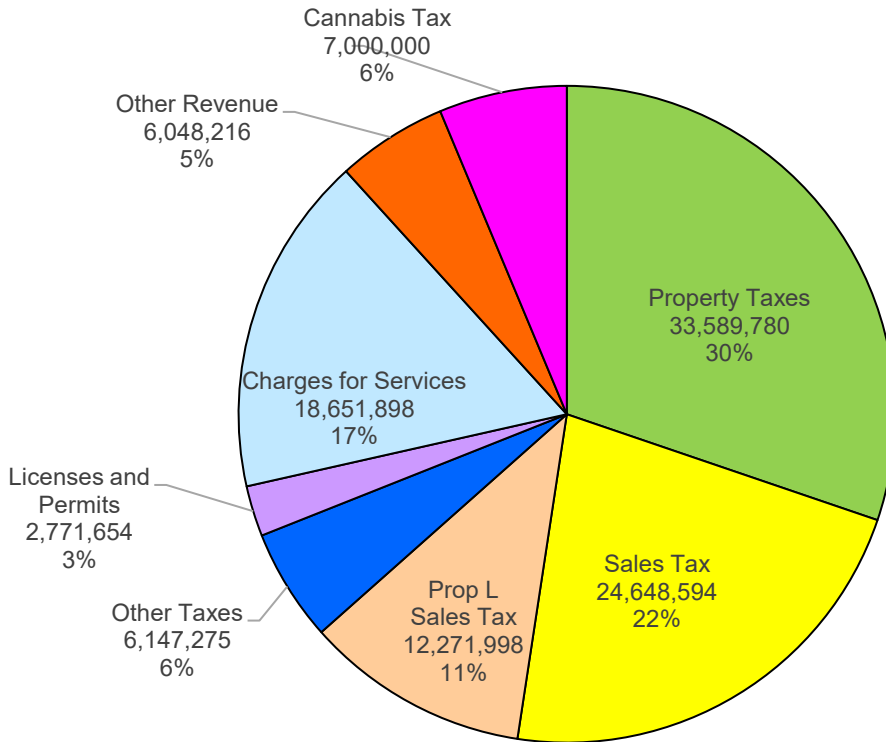
**GENERAL FUND EXPENDITURES BY CATEGORY: \$97,731,385**

Excluding transfers out: \$17,551,920



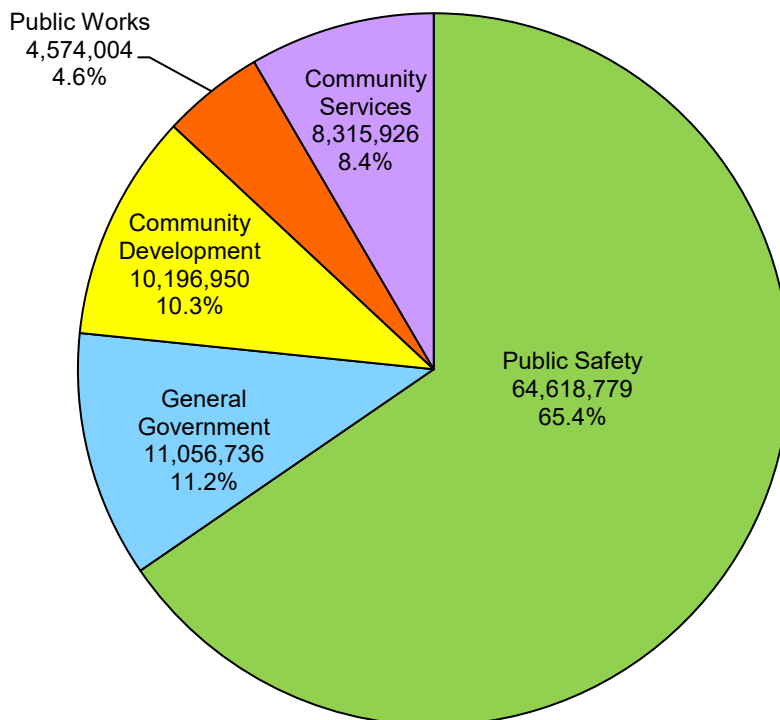
**GENERAL FUND REVENUES BY TYPE: \$111,129,415**

Excluding other sources: \$5,876,324



**GENERAL FUND EXPENDITURES BY CATEGORY: \$98,762,395**

Excluding transfers out: \$17,766,844



# 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	%	
<b>REVENUE</b>		<b>REVENUE</b>		
\$32,525,694	29.8%	\$33,589,780	30.2%	<b>Property taxes</b> 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%	<b>Sales tax</b> 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%	<b>Cannabis Tax</b> 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%	<b>Transient Occupancy tax</b> , 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%	<b>Franchise Fee taxes</b> 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 <b>Licenses and Permits</b> 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%	<b>Charges for Services</b> 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%	<b>Other Revenues</b> 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 <b>2006 Proposition L sales tax</b> (.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.
<b>\$108,967,542</b>	<b>100.0%</b>	<b>\$111,129,415</b>	<b>100.0%</b>	<b>TOTAL REVENUE</b>
<b>OTHER SOURCES</b>		<b>OTHER SOURCES</b>		
4,796,255		4,795,305		<b>Inter-department administrative charges</b> and <b>Transfers In</b> 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 <b>Use of Reserves</b> occurs when these monies are used to fund the purchase.
<b>\$116,593,038</b>		<b>\$117,005,739</b>		<b>TOTAL REVENUE AND OTHER SOURCES</b>

# 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
<b>REVENUES</b>						
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
<b>TOTAL TAXES</b>	<b>\$69,681,712</b>	<b>\$78,106,966</b>	<b>\$68,749,602</b>	<b>\$77,390,158</b>	<b>\$81,624,288</b>	<b>\$83,657,647</b>
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
<b>TOTAL OTHER REVENUE</b>	<b>\$25,711,447</b>	<b>\$21,180,628</b>	<b>\$21,352,141</b>	<b>\$23,849,911</b>	<b>\$27,343,254</b>	<b>\$27,471,768</b>
<b>TOTAL REVENUES</b>	<b>\$95,393,159</b>	<b>\$99,287,593</b>	<b>\$90,101,743</b>	<b>\$101,240,069</b>	<b>\$108,967,542</b>	<b>\$111,129,415</b>
<b>OTHER SOURCES</b>						
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
<b>SUBTOTAL</b>	<b>\$99,445,193</b>	<b>\$103,618,097</b>	<b>\$97,260,585</b>	<b>\$109,032,622</b>	<b>\$116,593,038</b>	<b>\$117,005,739</b>

# 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	%	
<b>EXPENSE</b>		<b>EXPENSE</b>		
\$10,623,905	10.9%	\$11,056,736	11.2%	<b>General Government</b> 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%	<b>Public Safety</b> services for the citizens of Vista represents the largest expenditure category, by percentage and total dollars, of the City's General Fund.  <b>Law Enforcement</b> 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.  <b>Fire Department</b> 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%	<b>Community Development</b> 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%	<b>Public Works</b> 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 <b>Recreation &amp; Community Services</b> 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.
<b>\$97,731,385</b>	<b>100.0%</b>	<b>\$98,762,395</b>	<b>100.0%</b>	<b>TOTAL EXPENSES</b>
<b>OTHER USES</b>		<b>OTHER USES</b>		
17,551,920		17,766,844		<b>Transfers Out</b> 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.
<b>\$115,283,305</b>		<b>\$116,529,239</b>		<b>TOTAL EXPENSES &amp; USES</b>

# 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
<b>EXPENSES</b>						
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
<b>TOTAL EXPENSES</b>	<b>74,298,449</b>	<b>81,872,936</b>	<b>85,448,761</b>	<b>104,445,320</b>	<b>97,731,385</b>	<b>98,762,395</b>
<b>OTHER USES</b>						
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
<b>SUBTOTAL</b>	<b>12,112,420</b>	<b>30,852,721</b>	<b>11,537,208</b>	<b>21,026,402</b>	<b>17,551,920</b>	<b>17,766,844</b>
<b>TOTAL EXPENSES &amp; USES</b>	<b>86,410,869</b>	<b>112,725,658</b>	<b>96,985,969</b>	<b>125,471,721</b>	<b>115,283,305</b>	<b>116,529,239</b>

	General Fund Fund 001	Community Development Block Grant Fund 103	Gas Tax Fund 106	Senior Citizen Nutrition Fund 107	1972 Lighting & Landscaping Fund 108
<b>Revenues</b>					
Taxes					
Property	32,525,694				
Sales and Use (Including Prop L)	43,097,990				
Transient Lodging	1,991,928				
Franchise	4,008,676				
Other			2,738,654		
Total Taxes	81,624,288		2,738,654	0	0
Licenses and Permits	2,726,870				
Intergovernmental	1,873,655	990,268		194,553	
Charges for Services	18,076,224				
Fines and Forfeitures	1,393,210				
Use of Money and Property	2,687,899		23,056		24,091
Assessments					1,349,639
Other Revenue	585,396			19,300	
<b>Total Revenues</b>	<b>108,967,542</b>	<b>990,268</b>	<b>2,761,710</b>	<b>213,853</b>	<b>1,373,730</b>
<b>Other Sources</b>					
Interdepartment Service Charges	4,432,987				
Transfers In	363,268			411,749	229,694
Use of Reserves	2,829,241		235,473		
<b>Total Revenues and Other Sources</b>	<b>\$116,593,038</b>	<b>\$990,268</b>	<b>\$2,997,183</b>	<b>\$625,602</b>	<b>\$1,603,424</b>
<b>Expenditures</b>					
Operations					
Staffing	46,210,554	131,432	1,318,567	264,828	135,273
Professional Services/Contract	35,422,020	41,379	712,298	147,491	256,025
Other Operating Expenses	5,461,467	153,978	220,650	11,710	581,105
Utilities	1,424,524	0	4,776	17,572	379,182
Allocated Costs	6,824,806	19,805	986,033	184,001	251,839
Capital Outlay	2,388,014	0	235,473	0	0
Debt Service/Depreciation	0	0	0	0	0
<b>Total Expenditures</b>	<b>97,731,385</b>	<b>346,594</b>	<b>3,477,797</b>	<b>625,602</b>	<b>1,603,424</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts	8,379,657		148,448		
Funds Programed in CIP Budget		643,674			
Transfers Out to Other Funds	9,172,263				
<b>Total Expenditures and Uses</b>	<b>\$115,283,305</b>	<b>\$990,268</b>	<b>\$3,626,245</b>	<b>\$625,602</b>	<b>\$1,603,424</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>\$1,309,733</b>	<b>\$0</b>	<b>(\$629,062)</b>	<b>\$0</b>	<b>\$0</b>
<b>Est. Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,271,252</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$1,309,733</b>	<b>\$0</b>	<b>\$642,190</b>	<b>\$0</b>	<b>\$0</b>



	S. Melrose Landscape Maintenance Fund 113	La Mirada Canyon Maintenance Fund 114	1982 Act Street Maintenance Fund 120	Vista Housing Authority Fund 122	State COPS Grant Fund 125
<b>Revenues</b>					
Taxes					
Property					
Sales and Use (Including Prop L)					
Transient Lodging					
Franchise					
Other					
Total Taxes	0	0	0	0	0
Licenses and Permits					250,000
Intergovernmental					
Charges for Services					
Fines and Forfeitures					
Use of Money and Property	775	5,185	6,435	130,963	0
Assessments	100,464		321,389		
Other Revenue					
<b>Total Revenues</b>	<b>101,239</b>	<b>5,185</b>	<b>327,824</b>	<b>130,963</b>	<b>250,000</b>
<b>Other Sources</b>					
Interdepartment Service Charges					
Transfers In					
Use of Reserves					
<b>Total Revenues and Other Sources</b>	<b>\$101,239</b>	<b>\$5,185</b>	<b>\$327,824</b>	<b>\$130,963</b>	<b>\$250,000</b>
<b>Expenditures</b>					
Operations					
Staffing	0	0	0	166,442	0
Professional Services/Contract	46,253	5,518	240,035	158,978	0
Other Operating Expenses	6,770	0	25,000	254,998	0
Utilities	52,839	0	0	0	0
Allocated Costs	18,373	992	61,468	100,702	0
Capital Outlay	0	0	0	0	0
Debt Service/Depreciation	0	0	0	0	0
<b>Total Expenditures</b>	<b>124,235</b>	<b>6,510</b>	<b>326,503</b>	<b>681,120</b>	<b>0</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts					
Funds Programed in CIP Budget					
Transfers Out to Other Funds					250,000
<b>Total Expenditures and Uses</b>	<b>\$124,235</b>	<b>\$6,510</b>	<b>\$326,503</b>	<b>\$681,120</b>	<b>\$250,000</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>(\$22,996)</b>	<b>(\$1,325)</b>	<b>\$1,321</b>	<b>(\$550,157)</b>	<b>\$0</b>
<b>Est. Beginning Fund Balance</b>	<b>\$22,996</b>	<b>\$342,656</b>	<b>\$19,168</b>	<b>\$4,125,981</b>	<b>\$82,686</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$341,331</b>	<b>\$20,489</b>	<b>\$3,575,824</b>	<b>\$82,686</b>

# FUND SUMMARY FY 2023/24

CITY OF VISTA

	Vista Successor Agency Fund 301	Vista Sewer Operations & Maintenance Fund 501	Buena Sanitation Operations & Maintenance Fund 504	Wave Waterpark Fund 507	California Mandated Trash Clean-Up Fund 511
<b>Revenues</b>					
Taxes					
Property	6,098,616				
Sales and Use (Including Prop L)					
Transient Lodging					
Franchise					
Other					
Total Taxes	6,098,616	0	0	0	0
Licenses and Permits					
Intergovernmental					
Charges for Services		24,326,777	8,665,000	1,904,198	2,266,100
Fines and Forfeitures					
Use of Money and Property	1,076,871	340,304	117,434	0	49,009
Assessments					
Other Revenue				3,960	
<b>Total Revenues</b>	<b>7,175,487</b>	<b>24,667,081</b>	<b>8,782,434</b>	<b>1,908,158</b>	<b>2,315,109</b>
<b>Other Sources</b>					
Interdepartment Service Charges					
Transfers In		549,920		680,000	
Use of Reserves		286,726	109,528		
<b>Total Revenues and Other Sources</b>	<b>\$7,175,487</b>	<b>\$25,503,727</b>	<b>\$8,891,962</b>	<b>\$2,588,158</b>	<b>\$2,315,109</b>
<b>Expenditures</b>					
Operations					
Staffing	39,688	4,580,581	1,925,341	1,493,435	176,683
Professional Services/Contract	62,000	7,797,492	2,685,861	19,291	433,710
Other Operating Expenses	200	325,940	98,815	365,099	5,495
Utilities	0	79,990	47,177	290,804	1,000
Allocated Costs	31,709	2,528,261	954,581	419,529	86,363
Capital Outlay	0	299,126	117,128	0	0
Debt Service/Depreciation	6,928,622	0	0	0	0
<b>Total Expenditures</b>	<b>7,062,219</b>	<b>15,611,390</b>	<b>5,828,903</b>	<b>2,588,158</b>	<b>703,251</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts		451,746	226,839		5,934
Funds Programed in CIP Budget					271,000
Transfers Out to Other Funds	113,268	9,440,591	2,836,220		
<b>Total Expenditures and Uses</b>	<b>\$7,175,487</b>	<b>\$25,503,727</b>	<b>\$8,891,962</b>	<b>\$2,588,158</b>	<b>\$980,185</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,334,924</b>
<b>Est. Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,816,691</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,151,615</b>

# FUND SUMMARY FY 2023/24

CITY OF VISTA

	Risk Management Fund 601	Building & Facility Maintenance Fund 602	Fleet Maintenance & Replacement Fund 603	Information Technology Fund 604	Operating Funds Total
<b>Revenues</b>					
Taxes					
Property					38,624,310
Sales and Use (Including Prop L)					43,097,990
Transient Lodging					1,991,928
Franchise					4,008,676
Other					2,738,654
Total Taxes	0	0	0	0	90,461,558
Licenses and Permits					2,726,870
Intergovernmental					3,308,476
Charges for Services	10,589,940	2,720,550	2,450,763	3,185,995	74,185,547
Fines and Forfeitures					1,393,210
Use of Money and Property					4,462,022
Assessments					1,771,492
Other Revenue					608,656
<b>Total Revenues</b>	<b>10,589,940</b>	<b>2,720,550</b>	<b>2,450,763</b>	<b>3,185,995</b>	<b>178,917,831</b>
<b>Other Sources</b>					
Interdepartment Service Charges					4,432,987
Transfers In		222,320			2,456,951
Use of Reserves			467,242	354,316	4,282,526
<b>Total Revenues and Other Sources</b>	<b>\$10,589,940</b>	<b>\$2,942,870</b>	<b>\$2,918,005</b>	<b>\$3,540,311</b>	<b>\$190,090,295</b>
<b>Expenditures</b>					
Operations					
Staffing	491,620	885,974	898,935	1,031,362	59,750,715
Professional Services/Contract	235,692	555,834	20,866	248,000	49,088,743
Other Operating Expenses	9,825,272	364,138	752,305	1,234,896	19,687,838
Utilities	0	565,315	1,834	153,160	3,018,173
Allocated Costs	148,798	418,884	312,220	353,171	13,701,535
Capital Outlay	0	165,000	467,242	120,000	3,791,983
Debt Service/Depreciation	0	0	0	0	6,928,622
<b>Total Expenditures</b>	<b>10,701,382</b>	<b>2,955,145</b>	<b>2,453,402</b>	<b>3,140,589</b>	<b>155,967,609</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts			466,208	416,275	10,095,107
Funds Programed in CIP Budget					914,674
Transfers Out to Other Funds					21,812,342
<b>Total Expenditures and Uses</b>	<b>\$10,701,382</b>	<b>\$2,955,145</b>	<b>\$2,919,610</b>	<b>\$3,556,864</b>	<b>\$188,789,732</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>(\$111,442)</b>	<b>(\$12,275)</b>	<b>(\$1,605)</b>	<b>(\$16,553)</b>	
<b>Est. Beginning Fund Balance</b>	<b>\$915,450</b>	<b>\$402,572</b>	<b>\$1,312,688</b>	<b>\$27,974</b>	
<b>Projected Ending Fund Balance</b>	<b>\$804,008</b>	<b>\$390,297</b>	<b>\$1,311,083</b>	<b>\$11,421</b>	

# FUND SUMMARY FY 2024/25

CITY OF VISTA

	General Fund Fund 001	Community Development Block Grant Fund 103	Gas Tax Fund 106	Senior Citizen Nutrition Fund 107	1972 Lighting & Landscaping Fund 108
<b>Revenues</b>					
Taxes					
Property	33,589,780				
Sales and Use (Including Prop L)	43,920,592				
Transient Lodging	2,081,767				
Franchise	4,065,508				
Other			2,738,654		
Total Taxes	83,657,647		2,738,654	0	0
Licenses and Permits	2,771,654				
Intergovernmental	927,628	990,268		194,463	
Charges for Services	18,651,898				
Fines and Forfeitures	1,393,210				
Use of Money and Property	3,109,182		23,056		2,500
Assessments					1,349,639
Other Revenue	618,196			25,000	
<b>Total Revenues</b>	<b>111,129,415</b>	<b>990,268</b>	<b>2,761,710</b>	<b>219,463</b>	<b>1,352,139</b>
<b>Other Sources</b>					
Interdepartment Service Charges	4,432,746				
Transfers In	362,559			413,730	264,626
Use of Reserves	1,081,019		72,623		
<b>Total Revenues and Other Sources</b>	<b>\$117,005,739</b>	<b>\$990,268</b>	<b>\$2,834,333</b>	<b>\$633,193</b>	<b>\$1,616,765</b>
<b>Expenditures</b>					
Operations					
Staffing	48,362,866	132,092	1,329,998	267,999	136,792
Professional Services/Contract	35,702,031	41,379	682,298	147,491	290,025
Other Operating Expenses	5,593,373	153,639	215,772	11,710	547,331
Utilities	1,501,290	0	4,920	19,099	390,543
Allocated Costs	6,854,237	19,484	1,000,074	186,894	252,074
Capital Outlay	748,598	0	72,623	0	0
Debt Service/Depreciation	0	0	0	0	0
<b>Total Expenditures</b>	<b>98,762,395</b>	<b>346,594</b>	<b>3,305,685</b>	<b>633,193</b>	<b>1,616,765</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts	8,473,311		130,730		
Funds Programed in CIP Budget		643,674			
Transfers Out to Other Funds	9,293,533				
<b>Total Expenditures and Uses</b>	<b>\$116,529,239</b>	<b>\$990,268</b>	<b>\$3,436,415</b>	<b>\$633,193</b>	<b>\$1,616,765</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>\$476,500</b>	<b>\$0</b>	<b>(\$602,082)</b>	<b>\$0</b>	<b>\$0</b>
<b>Est. Beginning Fund Balance</b>	<b>\$1,309,733</b>	<b>\$0</b>	<b>\$642,190</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$1,786,233</b>	<b>\$0</b>	<b>\$40,108</b>	<b>\$0</b>	<b>\$0</b>

# FUND SUMMARY FY 2024/25

CITY OF VISTA

	S. Melrose Landscape Maintenance Fund 113	La Mirada Canyon Maintenance Fund 114	1982 Act Street Maintenance Fund 120	Vista Housing Authority Fund 122	State COPS Grant Fund 125
<b>Revenues</b>					
Taxes					
Property					
Sales and Use (Including Prop L)					
Transient Lodging					
Franchise					
Other					
Total Taxes	0	0	0	0	0
Licenses and Permits					
Intergovernmental					250,000
Charges for Services					
Fines and Forfeitures					
Use of Money and Property	939	6,282	7,796	158,462	
Assessments	100,464		321,389		
Other Revenue					
<b>Total Revenues</b>	<b>101,403</b>	<b>6,282</b>	<b>329,185</b>	<b>158,462</b>	<b>250,000</b>
<b>Other Sources</b>					
Interdepartment Service Charges					
Transfers In	28,510				
Use of Reserves					
<b>Total Revenues and Other Sources</b>	<b>\$129,913</b>	<b>\$6,282</b>	<b>\$329,185</b>	<b>\$158,462</b>	<b>\$250,000</b>
<b>Expenditures</b>					
Operations					
Staffing	0	0	0	236,433	0
Professional Services/Contract	49,460	5,564	246,763	158,978	0
Other Operating Expenses	6,600	0	25,000	254,998	0
Utilities	55,480	0	0	0	0
Allocated Costs	18,373	992	61,468	106,912	0
Capital Outlay	0	0	0	0	0
Debt Service/Depreciation	0	0	0	0	0
<b>Total Expenditures</b>	<b>129,913</b>	<b>6,556</b>	<b>333,231</b>	<b>757,321</b>	<b>0</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts					
Funds Programed in CIP Budget					
Transfers Out to Other Funds					250,000
<b>Total Expenditures and Uses</b>	<b>\$129,913</b>	<b>\$6,556</b>	<b>\$333,231</b>	<b>\$757,321</b>	<b>\$250,000</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>(\$274)</b>	<b>(\$4,046)</b>	<b>(\$598,859)</b>	<b>\$0</b>
<b>Est. Beginning Fund Balance</b>	<b>\$0</b>	<b>\$341,331</b>	<b>\$20,489</b>	<b>\$3,575,824</b>	<b>\$82,686</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$341,057</b>	<b>\$16,443</b>	<b>\$2,976,965</b>	<b>\$82,686</b>

# FUND SUMMARY FY 2024/25

CITY OF VISTA

	Vista Successor Agency Fund 301	Vista Sewer Operations & Maintenance Fund 501	Buena Sanitation Operations & Maintenance Fund 504	Wave Waterpark Fund 507	California Mandated Trash Clean-Up Fund 511
<b>Revenues</b>					
Taxes					
Property	6,024,908				
Sales and Use (Including Prop L)					
Transient Lodging					
Franchise					
Other					
Total Taxes	6,024,908	0	0	0	0
Licenses and Permits					
Intergovernmental					
Charges for Services		24,813,216	8,837,000	1,904,198	2,266,100
Fines and Forfeitures					
Use of Money and Property	1,098,884	412,309	142,282		59,378
Assessments					
Other Revenue				3,960	
<b>Total Revenues</b>	<b>7,123,792</b>	<b>25,225,525</b>	<b>8,979,282</b>	<b>1,908,158</b>	<b>2,325,478</b>
<b>Other Sources</b>					
Interdepartment Service Charges					
Transfers In		558,500		701,304	
Use of Reserves		122,223	66,663		
<b>Total Revenues and Other Sources</b>	<b>\$7,123,792</b>	<b>\$25,906,248</b>	<b>\$9,045,945</b>	<b>\$2,609,462</b>	<b>\$2,325,478</b>
<b>Expenditures</b>					
Operations					
Staffing	40,535	4,642,036	1,948,175	1,505,214	179,917
Professional Services/Contract	12,000	8,395,502	2,870,027	19,354	438,369
Other Operating Expenses	415	307,152	102,886	370,099	5,125
Utilities	0	83,292	49,121	291,577	1,000
Allocated Costs	31,975	2,545,018	959,320	423,218	86,407
Capital Outlay	0	134,623	74,263	0	0
Debt Service/Depreciation	6,926,308	0	0	0	0
<b>Total Expenditures</b>	<b>7,011,233</b>	<b>16,107,623</b>	<b>6,003,792</b>	<b>2,609,462</b>	<b>710,818</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts		410,342	219,546		5,934
Funds Programed in CIP Budget					1,268,500
Transfers Out to Other Funds	112,559	9,388,283	2,822,607		
<b>Total Expenditures and Uses</b>	<b>\$7,123,792</b>	<b>\$25,906,248</b>	<b>\$9,045,945</b>	<b>\$2,609,462</b>	<b>\$1,985,252</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$340,226</b>
<b>Est. Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,151,615</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,491,841</b>

# FUND SUMMARY FY 2024/25

CITY OF VISTA

	Risk Management Fund 601	Building & Facility Maintenance Fund 602	Fleet Maintenance & Replacement Fund 603	Information Technology Fund 604	Operating Funds Total
<b>Revenues</b>					
Taxes					
Property					39,614,688
Sales and Use (Including Prop L)					43,920,592
Transient Lodging					2,081,767
Franchise					4,065,508
Other					2,738,654
Total Taxes	0	0	0	0	92,421,209
Licenses and Permits					2,771,654
Intergovernmental					2,362,359
Charges for Services	11,619,618	2,780,511	2,374,679	3,199,312	76,446,532
Fines and Forfeitures					1,393,210
Use of Money and Property					5,021,070
Assessments					1,771,492
Other Revenue					647,156
<b>Total Revenues</b>	<b>11,619,618</b>	<b>2,780,511</b>	<b>2,374,679</b>	<b>3,199,312</b>	<b>182,834,682</b>
<b>Other Sources</b>					
Interdepartment Service Charges					4,432,746
Transfers In		58,363			2,387,592
Use of Reserves			702,616	420,266	2,465,410
<b>Total Revenues and Other Sources</b>	<b>\$11,619,618</b>	<b>\$2,838,874</b>	<b>\$3,077,295</b>	<b>\$3,619,578</b>	<b>\$192,120,430</b>
<b>Expenditures</b>					
Operations					
Staffing	504,985	903,394	916,768	1,052,642	62,159,846
Professional Services/Contract	239,419	548,496	20,866	198,000	50,066,022
Other Operating Expenses	10,556,691	372,256	750,505	1,239,859	20,513,411
Utilities	0	619,252	1,834	153,160	3,170,568
Allocated Costs	149,344	396,339	314,994	354,132	13,761,255
Capital Outlay	0	0	702,616	231,300	1,964,023
Debt Service/Depreciation	0	0	0	0	6,926,308
<b>Total Expenditures</b>	<b>11,450,439</b>	<b>2,839,737</b>	<b>2,707,583</b>	<b>3,229,093</b>	<b>158,561,433</b>
<b>Other Uses</b>					
Transfer to Reserves/Designated Accounts			375,362	422,904	10,038,129
Funds Programed in CIP Budget					1,912,174
Transfers Out to Other Funds					21,866,982
<b>Total Expenditures and Uses</b>	<b>\$11,450,439</b>	<b>\$2,839,737</b>	<b>\$3,082,945</b>	<b>\$3,651,997</b>	<b>\$192,378,718</b>
<b>Excess of Revenue and Sources Over (Under) Expenditures and Uses</b>	<b>\$169,179</b>	<b>(\$863)</b>	<b>(\$5,650)</b>	<b>(\$32,419)</b>	
<b>Est. Beginning Fund Balance</b>	<b>\$804,008</b>	<b>\$390,297</b>	<b>\$1,311,083</b>	<b>\$11,421</b>	
<b>Projected Ending Fund Balance</b>	<b>\$973,187</b>	<b>\$389,434</b>	<b>\$1,305,433</b>	<b>(\$20,998)</b>	

Like a household savings account, a City may accumulate monies as "reserves" to fund future expenses for specific, named purposes. A "use of reserves" occurs on the occasion when these saved monies are spent to fund the expense for which they were accumulated. The source of the saved monies may be from budget excesses where revenue has exceeded expense, or from a specifically budgeted line-item that provides for collecting revenues as a "reserve" on a regular basis. The funds are typically classified as being either reserved or designated. Reserved funds are a more formal, restricted classification that requires City Council approval. An example of this type of reserve would be the Emergency Reserve, which is money set aside for use in a catastrophic situation such as an earthquake, and is usually funded to a certain percentage of the budget. Designated funds are a less restrictive classification used for internal purposes, commonly for the future replacement of vehicles or facility repair. For example, a portion of Moonlight Amphitheatre ticket sales are saved to fund repairs at the facility. Normally the "reserves" used in the operating budget are these designated funds.

Fund	Reserve	Project	Purpose	Amount	Total	
<b>001</b>	<b>General Fund</b>					
	Abandoned Vehicle Program	00001	Abandoned Vehicle Abatement	28,251		
					28,251	
	Community Project Reserve	CMPJ	Civic Center Annual Maintenance	222,320		
					222,320	
	AB5 Cultural Arts Reserve		Cultural Arts Salary Increases due to AB5	214,734		
					214,734	
	Fire Equipment Replacement	00160	Breathing Apparatus System Replacement	1,300,000		
		00160	New Division Chief Vehicle	131,334		
		00160	Ambulance Rechassis	299,228		
		00160	Ambulance Rechassis	299,228		
		00160	New Ambulance Purchase	320,174		
					2,349,964	
	<b>TOTAL General Fund</b>				<b>\$2,815,269</b>	
<b>106</b>	<b>Gas Tax</b>					
	Future Capital Replacement	VEHIC	Vehicle #818 Replacement	53,045		
		VEHIC	Unit #205 Replacement	27,928		
		VEHIC	Unit #658 Replacement	51,500		
		VEHIC	Vehicle #659 Replacement	51,500		
		VEHIC	Vehicle #828 Replacement	51,500		
	<b>TOTAL Gas Tax</b>				<b>\$235,473</b>	
<b>501</b>	<b>Vista Sewer Operations &amp; Maintenance</b>					
	Future Capital Replacement	VEHIC	Vehicle #436 Replacement (62%)	21,560		
		VEHIC	Vehicle #416 Replacement	58,158		
		VEHIC	Vehicle #522 Replacement (62%)	37,135		
		VEHIC	Unit #502A Replacement (62%)	41,559		
		VEHIC	Vehicle #549 Replacement (62%)	30,557		
		VEHIC	Vehicle #575 Replacement (62%)	47,895		
		VEHIC	Vehicle #678 Replacement	49,862		
	<b>TOTAL Vista Sewer Operations &amp; Maintenance</b>				<b>\$286,726</b>	



Fund	Reserve	Project	Purpose	Amount	Total
<b>504</b>	<b>Buena Sanitation District Operations &amp; Maintenance</b>				
Future Capital Replacement	VEHIC	Vehicle #436 Replacement (38%)		13,214	
	VEHIC	Unit #522 Replacement (38%)		22,760	
	VEHIC	Vehicle #502A Replacement (38%)		25,471	
	VEHIC	Vehicle #549 Replacement (38%)		18,728	
	VEHIC	Vehicle #575 Replacement (38%)		29,355	
	<b>TOTAL Buena Sanitation District Operations &amp; Maintenance</b>				<b>\$109,528</b>
<b>603</b>	<b>Fleet Maintenance</b>				
Future Capital Replacement	VEHIC	Vehicle #301 Replacement		38,992	
	VEHIC	Vehicle #309 Replacement		38,992	
	VEHIC	Vehicle #323 Replacement		40,162	
	VEHIC	Vehicle #316 Replacement		42,568	
	VEHIC	Vehicle #426 Replacement		40,109	
	VEHIC	Vehicle #005 Replacement		38,992	
	VEHIC	Vehicle #703A Replacement		53,766	
	VEHIC	Vehicle #801A Replacement		60,361	
	VEHIC	Unit #919A Replacement		36,050	
	VEHIC	Unit #939A Replacement		77,250	
	<b>TOTAL Fleet Maintenance</b>				<b>\$467,242</b>
<b>604</b>	<b>Information Technology</b>				
Future Capital Replacement	GSTWI	Guest wireless project		80,000	
	INFRA	Network infrastructure equipment		120,000	
	ITEQP	IT department equipment		3,000	
		One-time projects from strategic plan		151,316	
	<b>TOTAL Information Technology</b>				<b>\$354,316</b>
<b>TOTAL ALL FUNDS</b>					<b>\$4,268,554</b>

# USE OF RESERVES FY 2024/25

CITY OF VISTA

Fund	Reserve	Project	Purpose	Amount	Total
<b>001 General Fund</b>					
Abandoned Vehicle Program		00001	Abandoned Vehicle Abatement	28,856	
					<u>28,856</u>
Community Project Reserve		CMPJ	Civic Center Annual Maintenance	58,363	
					<u>58,363</u>
AB5 Cultural Arts Reserve			Cultural Arts Salary Increases due to AB5	258,744	
					<u>258,744</u>
Fire Equipment Replacement		00160	Replacement Fire Chief	80,250	
		00160	Ambulance Replcement	320,174	
		00160	Ambulance Replcement	320,174	
					<u>720,598</u>
<b>TOTAL General Fund</b>					<b><u>\$1,066,561</u></b>
<b>106 Gas Tax</b>					
Future Capital Replacement		VEHIC	Unit #813 replacement	72,623	
<b>TOTAL Gas Tax</b>					<b><u>\$72,623</u></b>
<b>501 Vista Sewer Operations &amp; Maintenance</b>					
Future Capital Replacement		VEHIC	Vehicle #503A Replacement (62%)	43,359	
		VEHIC	Unit #547B Replacement (62%)	78,864	
<b>TOTAL Vista Sewer Operations &amp; Maintenance</b>					<b><u>\$122,223</u></b>
<b>504 Buena Sanitation District Operations &amp; Maintenance</b>					
Future Capital Replacement		VEHIC	Vehicle #503A Replacement (38%)	18,327	
		VEHIC	Unit #547B Replacement (38%)	48,336	
<b>TOTAL Buena Sanitation District Operations &amp; Maintenance</b>					<b><u>\$66,663</u></b>
<b>603 Fleet Maintenance</b>					
Future Capital Replacement		VEHIC	Vehicle #313 Replacement	59,140	
		VEHIC	Vehicle #353 Replacement	41,332	
		VEHIC	Vehicle #343 Replacement	41,332	
		VEHIC	Vehicle #456 Replacement	70,548	
		VEHIC	Vehicle #113 Replacement	41,332	
		VEHIC	Vehicle #123 Replacement	50,160	
		VEHIC	Vehicle #002 Replacement	41,332	
		VEHIC	Unit #649 Replacement	15,391	
		VEHIC	Unit #617 Replacement	12,720	
		VEHIC	Vehicle #213 Replacement	59,140	
		VEHIC	Vehicle #223 Replacement	59,140	
		VEHIC	Vehicle #701A Replacement	72,623	
		VEHIC	Unit #229 Replacement	13,780	
		VEHIC	Vehicle #823 Replacement	50,876	
		VEHIC	Vehicle #833 Replacement	73,770	
<b>TOTAL Fleet Maintenance</b>					<b><u>\$702,616</u></b>
<b>604 Information Technology</b>					
Future Capital Replacement		PHONE	Cisco phones	231,300	
		PLAN	Strategic Plan	30,000	
			One-time projects from strategic plan	158,966	
<b>TOTAL Information Technology</b>					<b><u>\$420,266</u></b>
<b>TOTAL ALL FUNDS</b>					<b><u>\$2,450,952</u></b>

# TRANSFERS TO RESERVES/DESIGNATED FUNDS

CITY OF VISTA

Fund	Reserve	Project	Purpose	2023/24	2024/25
<b>001</b>	<b>General Fund</b>				
	Proposition L		To fund future debt service payments.	3,786,904	3,839,977
	Excess Cannabis		To fund special projects.	2,533,604	2,533,604
	Fire Equipment Replacement		To fund future replacement of safety vehicles.	1,751,745	1,778,665
	Safety Radio Replacement		To fund future replacement of radios.	100,000	100,000
	SB1186		To fund future training and retention of CASps.	9,900	900
	Moonlight Facility Upgrades		To fund future Moonlight facility improvements.	59,775	80,775
	PEG Access		To fund future PEG media Infrastructure.	137,729	139,390
	<b>TOTAL</b>			<b>\$8,379,657</b>	<b>\$8,473,311</b>
<b>106</b>	<b>HUTA Gas Tax</b>				
	Vehicle Replacement		To fund the future replacement of vehicles.	148,448	130,730
				<b>\$148,448</b>	<b>\$130,730</b>
<b>501</b>	<b>Vista Sewer</b>				
	Vehicle Replacement		To fund the future replacement of vehicles.	451,746	410,342
				<b>\$451,746</b>	<b>\$410,342</b>
<b>504</b>	<b>Buena Sanitation District</b>				
	Vehicle Replacement		To fund the future replacement of vehicles.	226,839	219,546
				<b>\$226,839</b>	<b>\$219,546</b>
<b>511</b>	<b>CMTC</b>				
	Vehicle Replacement		To fund the future replacement of vehicles.	5,934	5,934
				<b>\$5,934</b>	<b>\$5,934</b>
<b>603</b>	<b>Fleet Maintenance &amp; Replacement</b>				
	Vehicle Replacement		To fund the future replacement of vehicles.	466,208	375,362
				<b>\$466,208</b>	<b>\$375,362</b>
<b>604</b>	<b>Information Technology</b>				
	Future Capital Replacement		To fund the future replacement of hardware, software, and infrastructure.		
	CCUPS	CC server room, UPS replacement		1,688	1,688
	CELL	Cell Boosters for Civic Center & EOC		2,184	2,184
	DESK	Optiflex 760 desktops		75,460	75,460
	F1UPS	Fire Station #1 UPS replacement		2,495	2,495
	FWALL	Firewall protection		13,334	13,334
	GSTWI	Guest wireless project		12,049	13,334
	INFRA	Network infrastructure equipment		164,396	181,539
	INTEG	Munis/Cityworks/Laserfiche integration		10,000	10,000
	ITEQP	IT department equipment		5,771	7,271
	LAP	Laptop replacement		14,516	6,216
	MON	24" monitors		17,854	17,854
	PHONE	Cisco phones		35,399	35,399
	PLAN	IT Strategic Plan		7,888	7,890
	SAN	SAN replacement		20,320	15,319
	SCAN	Workgroup scanner replacement		7,115	7,115
	SEC	Security System		15,556	15,556
	VOIP	VOIP server hardware and software		10,250	10,250
	<b>TOTAL</b>			<b>\$416,275</b>	<b>\$422,904</b>
	<b>TOTAL ALL FUNDS</b>			<b>\$10,095,107</b>	<b>\$10,038,129</b>

TRANSFERS TO		TRANSFERS FROM					TOTAL
		General Fund	State COPS Grant	Vista Redevelop. Agency	Vista Sewer Operations	Buena Sanitation District	
FUND	001	125	301	501	504		
General Fund	001	<sup>7</sup> 250,000	<sup>8</sup> 113,268			<b>\$363,268</b>	
Gen. Capital Project Fund	002	<sup>1</sup> 600,000				<b>\$600,000</b>	
Senior Nutrition Program	107	<sup>2</sup> 411,749				<b>\$411,749</b>	
1972 Lighting & Landscaping	108	<sup>3</sup> 229,694				<b>\$229,694</b>	
JPFA 2015 Lease Revenue Bonds	423	<sup>4</sup> 7,028,500				<b>\$7,028,500</b>	
Vista Sewer Operations	501				<sup>10</sup> 549,920	<b>\$549,920</b>	
Vista Sewer Capital Replacement	503			<sup>9</sup> 9,440,591		<b>\$9,440,591</b>	
Buena Sanitation Capital Replacement	506				<sup>11</sup> 2,286,300	<b>\$2,286,300</b>	
Wave Waterpark	507	<sup>5</sup> 680,000				<b>\$680,000</b>	
Building & Facility Maintenance	602	<sup>6</sup> 222,320				<b>\$222,320</b>	
<b>TOTAL ALL FUNDS</b>		<b>\$9,172,263</b>	<b>\$250,000</b>	<b>\$113,268</b>	<b>\$9,440,591</b>	<b>\$2,836,220</b>	

- <sup>1</sup> Transfer from the General Fund to fund Street improvement projects in the General Capital Project Fund.
- <sup>2</sup> Transfer from the General Fund to cover the revenue shortfall in the Senior Citizen Nutrition Program Fund.
- <sup>3</sup> Transfer from the General Fund to cover the revenue shortfall in the 1972 Lighting and Landscape Maintenance District.
- <sup>4</sup> General Fund JPFA 2015 Lease Revenue Bond debt service payment. The original bond issuance was used to fund community projects.
- <sup>5</sup> Transfer from the General Fund to cover the revenue shortfall in the Wave Waterpark Fund.
- <sup>6</sup> Transfer from the General Fund Community Projects designated account to fund Civic Center maintenance expensed in the Building and Facility Maintenance Fund.
- <sup>7</sup> A Community Oriented Policing Services (COPS) grant provides funding the law enforcement services accounted for in the General Fund.
- <sup>8</sup> 10% of a General Fund Assistant City Attorney, 5% of the Assistant City Manager, 5% of the Finance Director, 10% of the Finance Manager, and 20% of the Senior Accountant salary and benefits is transferred from the Vista Successor Agency to the General Fund.
- <sup>9</sup> Excess funding for Vista Sewer Operations is transferred to Capital Replacement.
- <sup>10</sup> The Buena Sanitation District Fund pays for 16.8% of the Vista Sewer Stormwater Engineering and Stormwater Maintenance budget units.
- <sup>11</sup> Excess funding for Buena Sanitation Operations is transferred to Capital Replacement.

TRANSFERS TO	TRANSFERS FROM						TOTAL
	FUND	General Fund	State COPS Grant	Vista Redevelop. Agency	Vista Sewer Operations	Buena Sanitation District	
		001	125	301	501	504	
General Fund	001		<sup>8</sup> 250,000	<sup>9</sup> 112,559			\$362,559
Gen. Capital Project Fund	002	<sup>1</sup> 600,000					\$600,000
Senior Nutrition Program	107	<sup>2</sup> 413,730					\$413,730
1972 Lighting & Landscaping	108	<sup>3</sup> 264,626					\$264,626
113 South Melrose Landscape District	113	<sup>4</sup> 28,510					\$28,510
JPFA 2015 Lease Revenue Bonds	423	<sup>5</sup> 7,227,000					\$7,227,000
Vista Sewer Operations	501					<sup>11</sup> 558,500	\$558,500
Vista Sewer Capital Replacement	503				<sup>10</sup> 9,388,283		\$9,388,283
Buena Sanitation Capital Replacement	506					<sup>12</sup> 2,264,107	\$2,264,107
Wave Waterpark	507	<sup>6</sup> 701,304					\$701,304
Building & Facility Maintenance	602	<sup>7</sup> 58,363					\$58,363
<b>TOTAL ALL FUNDS</b>		<b>\$9,293,533</b>	<b>\$250,000</b>	<b>\$112,559</b>	<b>\$9,388,283</b>	<b>\$2,822,607</b>	

- <sup>1</sup> Transfer from the General Fund to fund Street improvement projects in the General Capital Project Fund.
- <sup>2</sup> Transfer from the General Fund to cover the revenue shortfall in the Senior Citizen Nutrition Program Fund.
- <sup>3</sup> Transfer from the General Fund to cover the revenue shortfall in the 1972 Lighting and Landscape Maintenance District.
- <sup>4</sup> Transfer from the General Fund to cover the revenue shortfall in the 1972 S. Melrose Landscape Maintenance District.
- <sup>5</sup> General Fund JPFA 2015 Lease Revenue Bond debt service payment. The original bond issuance was used to fund community projects.
- <sup>6</sup> Transfer from the General Fund to cover the revenue shortfall in the Wave Waterpark Fund.
- <sup>7</sup> Transfer from the General Fund Community Projects designated account to fund Civic Center maintenance expensed in the Building and Facility Maintenance Fund.
- <sup>8</sup> A Community Oriented Policing Services (COPS) grant provides funding the law enforcement services accounted for in the General Fund.
- <sup>9</sup> 10% of a General Fund Assistant City Attorney, 4% of the Assistant City Manager, 5% of the Finance Director, 10% of the Finance Manager, and 20% of the Senior Accountant salary and benefits is transferred from the Vista Successor Agency to the General Fund.
- <sup>10</sup> Excess funding for Vista Sewer Operations is transferred to Capital Replacement.
- <sup>11</sup> The Buena Sanitation District Fund pays for 16.8% of the Vista Sewer Stormwater Engineering and Stormwater Maintenance budget units.
- <sup>12</sup> Excess funding for Buena Sanitation Operations is transferred to Capital Replacement.

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>GENERAL FUND   FUND 001</b>							
<b>TAXES</b>							
<b>PROPERTY TAX</b>							
401000	Current Secured Property Tax	13,071,403	13,614,030	14,065,300	14,782,540	15,573,194	16,101,794
401100	Current Unsecured Property Tax	416,937	368,206	433,600	390,558	476,682	489,800
401300	Delinquent Unsecured Prop Tax	1,048	4,216	0	0	0	0
401400	Supplemental Roll Secured	365,119	530,471	363,050	363,050	382,497	382,497
401500	Supplemental Roll Unsecured	11,814	19,203	13,600	13,600	15,233	15,233
401600	All Supplemental Ho Exemption	1,400	1,169	1,630	1,630	1,526	1,526
401700	Homeowners Property Tax Relief	80,175	78,688	82,000	82,000	81,178	81,178
401800	State Secured Unitary	299,939	296,271	259,000	259,000	295,961	295,961
401900	Real Property Transfer Tax	675,222	1,097,313	535,860	535,860	545,415	545,415
401950	VLF Property Tax Compensation	10,456,089	10,925,392	11,155,422	12,028,661	12,789,879	13,194,040
401970	AB 1484 Property Tax Distribut	1,823,017	2,046,865	600,000	2,251,552	2,364,129	2,482,336
		27,202,162	28,981,823	27,509,462	30,708,451	32,525,694	33,589,780
<b>SALES</b>							
403000	Sales And Use Tax	20,972,015	23,606,028	20,950,952	23,403,744	23,150,350	23,702,835
403105	Sales Tax Prop L	10,351,761	12,009,138	10,039,277	12,115,389	12,020,425	12,271,998
403106	Medical Cannabis Tax	5,113,996	6,809,095	4,000,000	4,466,396	7,000,000	7,000,000
403200	Sales Tax SB 172	726,799	874,886	769,640	913,036	927,215	945,759
		37,164,570	43,299,146	35,759,869	40,898,565	43,097,990	43,920,592
<b>TOT TAXES</b>							
404000	Transient Occupancy Tax	1,501,801	1,997,247	1,600,000	1,952,871	1,991,928	2,081,767
		1,501,801	1,997,247	1,600,000	1,952,871	1,991,928	2,081,767
<b>FRANCHISE FEE TAXES</b>							
405000	Franchise Fee-SDG&E	1,164,814	1,339,876	1,150,000	1,150,000	1,216,460	1,241,460
405100	Franchise Fee-Trash	1,581,482	1,690,331	1,738,001	1,738,001	1,905,542	1,987,708
405110	Franchise Fee-Org Waste	0	0	112,270	112,270	0	0
405200	Franchise Fee-Cox Cable	639,811	448,999	620,000	620,000	538,895	511,950
405300	Franchise Fee-New Charter	105,464	120,236	110,000	110,000	105,000	100,000
405510	Franchise Fee-AT&T	139,490	107,122	150,000	100,000	95,000	85,000
405600	Citywide Peg Fee	182,118	122,185	0	0	147,779	139,390
		3,813,179	3,828,749	3,880,271	3,830,271	4,008,676	4,065,508
<b>TAXES TOTAL</b>		69,681,712	78,106,966	68,749,602	77,390,158	81,624,288	83,657,647
<b>LICENSES &amp; PERMITS</b>							
411000	Business License	1,996,114	2,169,060	1,802,400	2,276,400	2,392,700	2,440,454
411100	Business License Penalties	40,392	82,061	18,000	55,000	56,100	56,100
411300	SB 1186 Disability Access Fee	25,340	23,543	5,100	5,100	15,000	6,000
411301	SB 1186 Administration Fee	1,497	1,385	1,150	1,150	1,600	1,600
412000	Bingo Licenses	54	15,557	12,000	12,000	15,000	15,000
413000	Tobacco License	11,684	11,726	10,525	10,525	10,500	10,500
414000	Massage Permit Fee	680	600	480	480	420	420
415000	Med Cannabis Application Fee	14,193	14,734	9,780	219,030	235,550	241,580
<b>LICENSES &amp; PERMITS TOTAL</b>		2,089,954	2,318,667	1,859,435	2,579,685	2,726,870	2,771,654

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>INTERGOVERNMENTAL</b>							
421000	Motor Vehicle In-Lieu Tax	75,491	119,301	50,000	50,000	75,743	75,743
421500	State Mandated Cost Reimburse	180,629	-32,055	75,000	75,000	75,000	75,000
421800	AB 939 Trash Fees	46,699	47,956	43,500	43,500	48,674	49,404
477400	COVID Cares Act Funds	2,975,153	0	0	0	0	0
423000	RSWA Environmental	59,712	60,566	62,500	62,500	7,000	7,000
424200	Local Grant Revenue	0	0	0	28,026	0	0
425028	Census Complete Count Grant	32,745	0	0	0	0	0
425029	Homelessness Prevention	250,000	158,882	0	725,631	1,646,138	699,381
425030	SB2 Planning Grant	77,705	58,734	0	0	0	0
425100	Comm. Power Resiliency Grant	0	0	0	221,564	0	0
427027	Local Roadway Safety Plan Grant	71,965	0	0	0	0	0
427002	Asst To Firefighters Grant 2018	0	1,464	0	10,091	0	0
427010	Justice Assistance Grant	0	0	0	26,401	0	0
427015	Office of Traffic Safety Grant	0	0	0	28,850	0	0
427021	State Homeland Sec. Grant	70,256	69,872	0	130,211	0	0
427023	Urban Area Security Initiative	0	11,115	0	7,983	0	0
427033	Summer Food Nutrition Program	2,680	22,101	21,100	21,100	21,100	21,100
427048	Caltrans Grant: Out And About	17,620	0	0	12,460	0	0
427100	Federal Grants: Misc	81,883	1,877,631	0	0	0	0
<b>INTERGOVERNMENTAL TOTAL</b>		<b>3,942,537</b>	<b>2,395,565</b>	<b>252,100</b>	<b>1,443,317</b>	<b>1,873,655</b>	<b>927,628</b>
<b>CHARGES FOR SERVICES</b>							
<b>RECREATION CHARGES</b>							
431100	Youth & Adult Sports	34,215	281,302	266,888	245,869	230,623	235,123
431150	Light Fees	26,701	53,386	72,500	72,500	72,500	72,500
431151	League Fees	0	8,608	8,300	8,300	9,500	9,500
431200	Moonlight Amphitheatre	345,506	3,158,863	2,590,000	2,640,000	2,795,000	2,795,000
431210	Avo Rentals	47,100	76,907	118,525	121,525	86,300	86,300
431220	Avo Playhouse	0	95,693	125,000	100,000	0	0
431230	Renter Ticket Sales	0	24,836	0	0	40,000	40,000
431240	Moonlight Facility/Ticket Fee	79,606	187,955	0	0	190,000	190,000
431250	Moonlight Rental	22,110	216,622	125,000	150,000	170,000	170,000
431260	Moonlight Presents/ClubM	55,812	184,701	240,000	230,000	342,500	342,500
431300	Trips: Culture Caravan	0	14,701	130,858	114,947	60,000	80,000
431304	Transp Fares: Out And About	721	3,305	7,500	7,500	4,000	7,500
431305	Volunteer Drvr: Out And About	0	0	3,000	1,800	0	0
431306	Taxi Scrip: Out And About	3,047	3,620	8,000	8,000	8,000	8,000
431310	Senior Center Classes	426	2,152	17,042	14,248	8,300	16,750
431500	Facility Rental	9,529	97,979	181,850	92,725	111,620	129,620
431510	Park Terrace Rentals	0	9,361	12,000	12,000	7,000	8,500
431520	Brengle Senior Center Rentals	-58	9,116	10,704	11,090	9,652	9,652
431530	Rentals: Sports Park Concessions	1,590	2,880	6,600	6,600	3,500	3,500
431610	Rancho Schools Program	0	745	75,932	61,552	75,932	75,932
431620	Rancho Rentals	-1,234	64,759	97,575	49,348	105,501	105,501
431700	Day Camps	74,261	159,128	169,403	170,820	204,584	204,584
431710	Preschool Program	48,252	82,264	49,195	49,195	59,948	59,948
431720	Instructional Classes	9,273	50,321	20,000	64,333	55,000	55,000
431840	Des-Park & Facility Maint	0	32	0	0	0	0
431800	Highland Games	0	15,753	14,000	14,000	14,000	14,000

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
431805	4Th Of July Program	8,543	25,104	19,200	19,200	0	20,400
431820	Recreation Guide Revenue: Newsl	0	1,700	2,080	2,080	1,700	1,700
		765,399	4,831,794	4,371,152	4,267,632	4,665,160	4,741,510
<b>BUILDING CHARGES</b>							
432100	Building Permit Fees	2,195,844	1,717,303	1,800,000	1,800,000	1,800,000	1,800,000
432900	Building After Hour Inspection	12,823	6,724	2,500	2,500	2,500	2,500
		2,208,667	1,724,028	1,802,500	1,802,500	1,802,500	1,802,500
<b>ENGINEERING CHARGES</b>							
433000	Engineering Fees	832,323	1,185,974	600,000	650,000	850,000	850,000
433300	Maps	2,324	0	0	0	0	0
433400	Permits	537,376	714,471	325,000	325,000	485,000	485,000
		1,372,023	1,900,445	925,000	975,000	1,335,000	1,335,000
<b>PLANNING CHARGES</b>							
434100	Planning	564,955	554,048	400,000	400,000	400,000	400,000
434110	Home Occupancy Permit	40,061	31,781	25,000	25,000	30,000	30,000
		605,016	585,829	425,000	425,000	430,000	430,000
<b>FIRE CHARGES</b>							
435100	Ambulance Fees	3,117,281	3,248,796	3,169,140	3,082,890	4,208,872	4,608,138
435101	Private Ambulance Permit Fees	750	500	1,250	1,000	600	618
435102	First Responder Fees	235,036	340,962	165,000	245,000	259,634	267,423
435103	Ems Quality Assurance Fee	335,793	331,502	325,000	797,876	1,022,186	1,022,186
435105	VFPD Reimbursement	3,603,495	3,629,144	3,572,234	3,572,234	3,736,234	3,809,759
435106	VFPD Mitigation Fees	36,337	74,895	0	0	0	0
435110	Forest Agency Fires Reimburse	1,118,251	472,679	0	232,984	0	0
435115	Planning & Eng Fees: Fire	64,388	41,584	45,000	50,000	50,000	51,500
435130	Fire Plan Check Review	69,293	62,329	90,000	65,000	65,000	66,950
435135	Fire Annual Permits	55,366	76,071	40,000	52,000	55,000	56,650
435140	Aerial Equipment Fees	95,018	22,316	0	0	0	0
435145	Emergency Mapping Update Fee	7,260	660	5,000	3,000	700	721
435150	Other Fire Charges	21,381	33,972	20,000	20,000	20,000	20,600
435155	Fire Inspection Fees	31,420	-497	11,000	14,100	20,000	20,600
435160	Weed & Lot Clearing Fees	35,331	24,197	4,000	26,800	35,000	35,000
		8,826,400	8,359,110	7,447,624	8,162,884	9,473,226	9,960,145
<b>OTHER CHARGES</b>							
438100	Duplication Fees	121	138	50	50	50	50
438105	Election Filing Fees	6,616	0	8,500	8,500	0	8,500
438110	Subscription Fees	329	310	226	226	313	313
438115	Investigation Fees	1,830	2,785	1,000	1,000	1,000	1,000
438120	Other Service Charges	249	696	300	300	300	300
438125	Ice Cream Vendor Fees	2,448	1,632	1,200	1,200	1,200	1,200
438130	Food Vending Vehicle Permit	816	1,428	900	700	1,100	1,100
438131	Sidewalk Vendor Permit Fees	58	116	100	100	100	100
438135	Witness Fees	840	290	0	0	300	300
438145	VUSD Law Enforcement Services	0	0	0	180,000	310,497	313,402



# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
438148	Crime Free Certification	4,600	850	2,350	2,350	6,850	7,850
438150	False Alarm Permit Fees	26,979	3,964	7,250	7,250	8,000	8,000
438155	Sale Of Maps And Publications	0	0	0	0	0	0
438170	Excess Solid Waste Fees	38,885	39,552	37,000	37,000	38,000	38,000
438171	Collections - City Attorney	563	-405	0	0	0	0
438172	Collection & NSF Fees	2,940	1,497	2,328	2,328	2,628	2,628
438180	Medical Cannabis Audit	89,734	0	209,250	0	0	0
		177,008	52,853	270,454	241,004	370,338	382,743
<b>CHARGES FOR SERVICES TOTAL</b>		<b>13,954,513</b>	<b>17,454,059</b>	<b>15,241,730</b>	<b>15,874,020</b>	<b>18,076,224</b>	<b>18,651,898</b>
<b>FINES &amp; FORFEITURES</b>							
441000	Parking Fines	848,860	1,006,574	825,000	925,000	925,000	925,000
441010	Handicap Correction Fee	450	1,225	1,500	1,500	1,200	1,200
441100	Administrative Citation Fines	86,697	11,398	55,000	55,000	60,000	60,000
441200	Towed Vehicle Payments	60,862	73,994	80,000	70,000	84,000	84,000
441300	Humane Society Admin Citation	0	-250	0	0	0	0
441400	Dui Cost Recovery Program	54,260	-35,335	51,200	51,200	51,200	51,200
441500	Red Light Citations	9,750	11,568	0	0	0	0
441600	False Alarm Fines	146,638	165,958	110,000	110,000	120,000	120,000
442000	General Fines	837	520	1,810	1,810	1,810	1,810
445000	Asset Forfeiture	16,293	28	0	0	0	0
442100	Vehicle Code Fines	125,466	128,590	279,020	150,000	150,000	150,000
444000	Booking Fees	26,337	0	39,000	0	0	0
<b>FINES &amp; FORFEITURES TOTAL</b>		<b>1,376,450</b>	<b>1,364,270</b>	<b>1,442,530</b>	<b>1,364,510</b>	<b>1,393,210</b>	<b>1,393,210</b>
<b>USE OF MONEY</b>							
451000	Investment Earnings	2,173,778	1,559,117	1,054,906	1,054,906	1,957,237	2,371,370
451010	Gain on Securities	415,575	113,134	0	0	0	0
454300	CRA Debt Interest	1,457,339	745,252	0	0	0	0
454500	Lease-Interest Income	0	125,277	0	0	0	0
455000	Lease Income	552,175	472,234	557,269	556,076	557,141	558,256
455010	Civic Center Lease	101,768	102,353	107,755	107,755	109,829	112,680
455420	Cell Tower Lease	177,060	184,412	215,839	196,919	63,692	66,876
455430	Des-Cell Lease	206,561	179,968	0	0	0	0
453000	Collections - Citywide	0	463	1,567	1,567	0	0
459000	GASB 31 Adjustment	(1,697,112)	(6,552,081)	0	0	0	0
<b>USE OF MONEY TOTAL</b>		<b>3,387,144</b>	<b>(3,069,871)</b>	<b>1,937,336</b>	<b>1,917,223</b>	<b>2,687,899</b>	<b>3,109,182</b>
<b>OTHER REVENUE</b>							
431909	Senior Events Donations	150	3,970	5,000	8,500	750	750
472000	Contributions	1,000	0	0	0	0	0
472400	4th Of July Program	6,843	45,193	36,610	38,600	0	30,000
472700	Contributions Cultural Arts	382,250	226,264	410,000	455,000	412,500	412,500
472800	Fundraising: Art Gallery Shows	0	0	1,000	0	0	0
474000	Recovery On Property Damage	6,750	52,892	6,870	6,870	5,000	5,000
474200	Legal Recoveries	8,368	72,338	0	0	0	0
475000	Cash Short (Over)	39	7	0	0	0	0
438175	Credit Card Service Fee	12,792	15,773	11,000	13,655	15,000	15,000
465200	Business Improvement District	31,497	65,631	40,000	40,000	40,000	40,000

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
465201	Bus. Improve. District Penalties	1,322	2,675	0	0	0	0
477000	Vending Machine Revenue	9	0	0	0	0	0
477200	Recycling Revenue	770	1,676	500	500	1,000	1,000
477300	Creek Maintenance: DDR	18,390	19,217	33,030	33,030	36,146	38,946
477400	Other Revenue	62,340	151,760	75,000	75,000	75,000	75,000
483000	Sale Of City Property	428,330	60,540	0	0	0	0
<b>OTHER REVENUE TOTAL</b>		<b>960,849</b>	<b>717,937</b>	<b>619,010</b>	<b>671,155</b>	<b>585,396</b>	<b>618,196</b>
<b>TOTAL REVENUES</b>		<b>95,393,159</b>	<b>99,287,593</b>	<b>90,101,743</b>	<b>101,240,069</b>	<b>108,967,542</b>	<b>111,129,415</b>
<b>OTHER SOURCES</b>							
<b>INTERDEPARTMENTAL SERVICE CHARGES</b>							
439100	Administrative Cost Recovery	3,553,917	3,803,709	3,803,709	3,803,709	4,032,987	4,032,746
439110	Recovered Payroll Charges	0	0	400,000	400,000	400,000	400,000
		<b>3,553,917</b>	<b>3,803,709</b>	<b>4,203,709</b>	<b>4,203,709</b>	<b>4,432,987</b>	<b>4,432,746</b>
<b>OPERATIONAL TRANSFERS IN</b>							
482103	Transfer In From Fund 103	0	13,788	0	0	0	0
482122	Transfer In From Fund 122	53,551	105,218	109,445	109,445	0	0
482125	Transfer In From Fund 125	244,155	254,024	245,753	259,912	250,000	250,000
482301	Transfer In From Fund 301	200,411	153,765	140,552	140,552	113,268	112,559
		<b>498,117</b>	<b>526,795</b>	<b>495,750</b>	<b>509,909</b>	<b>363,268</b>	<b>362,559</b>
<b>RESERVE USE-OPERATIONS</b>							
499100	Use Of Reserves	0	0	2,459,383	3,078,936	2,829,241	1,081,019
		<b>0</b>	<b>0</b>	<b>2,459,383</b>	<b>3,078,936</b>	<b>2,829,241</b>	<b>1,081,019</b>
<b>GENERAL FUND TOTAL</b>		<b>99,445,193</b>	<b>103,618,097</b>	<b>97,260,585</b>	<b>109,032,622</b>	<b>116,593,038</b>	<b>117,005,739</b>
<b>GENERAL FUND CIP   FUND 002</b>							
485000	Other Sources	232,971	0	0	0	0	0
482001	Transfer In From Fund 001	1,546,170	4,025,643	600,000	3,948,639	600,000	600,000
482604	Transfer In From Fund 604	0	491,694	0	0	0	0
<b>TOTAL</b>		<b>\$1,779,141</b>	<b>\$4,517,337</b>	<b>\$600,000</b>	<b>\$3,948,639</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>PARK DEVELOPMENT   FUND 102</b>							
451000	Investment Earnings	248,711	140,339	47,217	47,217	169,747	205,663
459000	GASB 31 Adjustment	-193,596	-628,336	0	0	0	0
461000	General Park Fees	2,325,604	456,185	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL</b>		<b>\$2,380,719</b>	<b>\$(31,812)</b>	<b>\$1,047,217</b>	<b>\$1,047,217</b>	<b>\$1,169,747</b>	<b>\$1,205,663</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT   FUND 103</b>							
427013	Community Dev Block Grant	1,592,509	1,239,038	1,113,954	1,113,954	990,268	990,268
451000	Investment Earnings	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$1,592,509</b>	<b>\$1,239,038</b>	<b>\$1,113,954</b>	<b>\$1,113,954</b>	<b>\$990,268</b>	<b>\$990,268</b>
<b>GAS TAX   FUND 106</b>							
406000	Gas Tax Section 2106	335,210	370,862	379,319	417,983	415,656	415,656
406100	Gas Tax Section 2107	709,579	682,633	759,777	910,231	754,695	754,695
406200	Gas Tax Section 2107.5	10,000	10,000	10,000	10,000	10,000	10,000

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
406300	Gas Tax Section 2105:Prop 111	524,383	571,207	597,039	666,270	629,201	629,201
406400	Gas Tax: 2103 R & T Code 7360	686,708	814,413	916,260	1,017,086	929,102	929,102
406410	Gas Tax: Rd Repair Act Of 2017	0	0	0	0	0	0
451000	Investment Earnings	41,659	23,392	31,869	31,869	23,056	23,056
459000	GASB 31 Adjustment	-57,871	-104,875	0	0	0	0
483000	Sale Of City Property	331	20,288	0	0	0	0
482001	Transfer In From Fund 001	0	46,980	0	51,821	0	0
499100	Use Of Reserves: Vehicle Replace	0	0	80,973	80,973	235,473	72,623
<b>TOTAL</b>		<b>\$2,249,998</b>	<b>\$2,434,899</b>	<b>\$2,775,237</b>	<b>\$3,186,233</b>	<b>\$2,997,183</b>	<b>\$2,834,333</b>
<b>SENIOR CITIZEN NUTRITION   FUND 107</b>							
427018	Senior Nutrition Grant	252,492	179,297	183,901	209,267	194,553	194,463
471000	Congregate Donations	12,189	11,319	19,320	10,750	15,000	20,000
471100	Home Delivery Donations	3,790	2,040	8,796	2,600	2,500	3,000
471200	Transportation Donations	0	654	1,875	1,000	1,800	2,000
482001	Transfer In From Fund 001	209,578	271,162	427,813	418,088	411,749	413,730
<b>TOTAL</b>		<b>\$478,049</b>	<b>\$464,472</b>	<b>\$641,705</b>	<b>\$641,705</b>	<b>\$625,602</b>	<b>\$633,193</b>
<b>1972 LIGHTING &amp; LANDSCAPING MAINTENANCE DISTRICT   FUND 108</b>							
451000	Investment Earnings	3,964	15,192	807	807	24,091	2,500
459000	GASB 31 Adjustment	-9,050	-51,210	0	0	0	0
465100	Assessment Collections	1,334,844	1,340,421	1,343,314	1,349,639	1,349,639	1,349,639
477300	Creek Maintenance: DDR	12,873	13,452	0	0	0	0
482001	Transfer In From Fund 001	15,442	1,498,182	136,598	844,551	229,694	264,626
<b>TOTAL</b>		<b>\$1,358,073</b>	<b>\$2,816,037</b>	<b>\$1,480,719</b>	<b>\$2,194,997</b>	<b>\$1,603,424</b>	<b>\$1,616,765</b>
<b>PLANNED LOCAL DRAINAGE   FUND 109</b>							
451000	Investment Earnings	13,301	7,514	6,237	6,237	9,653	11,695
459000	GASB 31 Adjustment	-15,136	-33,628	0	0	0	0
462000	Pld#1 Agua Hedionda	3,367	0	2,000	2,000	2,000	2,000
462100	Pld#1 Buena Creek	13,160	0	2,000	2,000	2,000	2,000
462200	Pld#2 Guajome	0	0	10,000	10,000	10,000	10,000
462300	Pld#3 Buena Vista Creek	61,222	4,176	10,000	10,000	10,000	10,000
462400	Pld#3 Monte Vista	0	1,761	2,000	2,000	2,000	2,000
462500	Pld#3 Sunset	18,726	4,500	1,000	1,000	1,000	1,000
462700	Pld#3 Foothill/Vale Terrace	0	0	2,000	2,000	2,000	2,000
462800	Pld#3 North Santa Fe	5,397	0	2,000	2,000	2,000	2,000
<b>TOTAL</b>		<b>\$100,036</b>	<b>\$(15,678)</b>	<b>\$37,237</b>	<b>\$37,237</b>	<b>\$40,653</b>	<b>\$42,695</b>
<b>DEVELOPMENT   FUND 110</b>							
451000	Investment Earnings	184,904	111,254	44,657	44,657	125,834	152,459
459000	GASB 31 Adjustment	-163,749	-489,185	0	0	0	0
463000	Public Facilities	476,432	77,271	100,000	100,000	100,000	100,000
463100	Fire Protection	151,037	24,349	40,000	40,000	40,000	40,000
463230	Rtcip Revenues	250,631	166,037	200,000	200,000	200,000	200,000
463240	Traffic Impact Fee	560,959	300,005	400,000	400,000	400,000	400,000
<b>TOTAL</b>		<b>\$1,460,213</b>	<b>\$189,730</b>	<b>\$784,657</b>	<b>\$784,657</b>	<b>\$865,834</b>	<b>\$892,459</b>

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>PROPOSITION A SALES TAX   FUND 111</b>							
403300	Proposition A Sales Tax	2,442,024	2,752,189	2,611,000	2,913,000	3,472,000	3,586,000
424005	Transnet Smart Growth Grant	287,587	0	0	0	0	0
451000	Investment Earnings	0	1,049	3,681	3,681	3,391	4,108
<b>TOTAL</b>		<b>\$2,729,611</b>	<b>\$2,753,238</b>	<b>\$2,614,681</b>	<b>\$2,916,681</b>	<b>\$3,475,391</b>	<b>\$3,590,108</b>
<b>S. MELROSE LANDSCAPE MAINTENANCE DISTRICT   FUND 113</b>							
451000	Investment Earnings	882	474	831	691	775	939
459000	GASB 31 Adjustment	-1,667	-2,151	0	0	0	0
465100	Assessment Collections	100,263	100,299	100,324	100,464	100,464	100,464
482001	Transfer in from 001	0	0	0	0	0	28,510
<b>TOTAL</b>		<b>\$99,478</b>	<b>\$98,622</b>	<b>\$101,155</b>	<b>\$101,155</b>	<b>\$101,239</b>	<b>\$129,913</b>
<b>LA MIRADA CANYON MAINTENANCE DISTRICT   FUND 114</b>							
451000	Investment Earnings	6,656	4,258	623	623	5,185	6,282
459000	GASB 31 Adjustment	-6,392	-18,413	0	0	0	0
<b>TOTAL</b>		<b>\$264</b>	<b>\$(14,155)</b>	<b>\$623</b>	<b>\$623</b>	<b>\$5,185</b>	<b>\$6,282</b>
<b>GRANT FUND   FUND 117</b>							
425025	Active Transportation Program	57,288	470,000	0	0	0	0
425027	Storm Water Grant Program	0	1,077,584	0	0	0	0
<b>TOTAL</b>		<b>\$57,288</b>	<b>\$1,547,584</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1982 ACT STREET MAINTENANCE   FUND 120</b>							
451000	Investment Earnings	3,880	3,333	354	705	6,435	7,796
459000	GASB 31 Adjustment	-2,452	-13,438	0	0	0	0
465100	Assessment Collections	317,048	316,484	321,740	321,389	321,389	321,389
<b>TOTAL</b>		<b>\$318,476</b>	<b>\$306,379</b>	<b>\$322,094</b>	<b>\$322,094</b>	<b>\$327,824</b>	<b>\$329,185</b>
<b>VISTA HOUSING AUTHORITY   FUND 122</b>							
451000	Investment Earnings	209,815	99,860	98,319	98,319	129,963	157,462
455500	Hidden Valley Ground Lease	0	0	1,000	1,000	1,000	1,000
455510	N Santa Fe Ground Lease	14,233	8,981	0	0	0	0
459000	GASB 31 Adjustment	-271,877	-471,096	0	0	0	0
476400	Home Ownership Program Loans	284,676	190,421	0	0	0	0
482001	Transfer In From Fund 001	1,030,774	1,094,117	1,094,117	1,094,117	0	0
482301	Transfer In From Fund 301	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$1,267,621</b>	<b>\$922,284</b>	<b>\$1,193,436</b>	<b>\$1,193,436</b>	<b>\$130,963</b>	<b>\$158,462</b>
<b>HOUSING AUTH BOND FUNDS   FUND 123</b>							
451000	Investment Earnings	0	0	31,534	31,534	0	0
<b>TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$31,534</b>	<b>\$31,534</b>	<b>\$0</b>	<b>\$0</b>
<b>HOME PARTNERSHIP PROGRAM   FUND 124</b>							
451000	Investment Earnings	4,209	0	12,106	12,106	0	0
459000	GASB 31 Adjustment	-47,672	-3,079	0	0	0	0
476100	Home Ownership Loan	184,508	51,500	0	0	0	0
<b>TOTAL</b>		<b>\$141,045</b>	<b>\$48,421</b>	<b>\$12,106</b>	<b>\$12,106</b>	<b>\$0</b>	<b>\$0</b>

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STATE COPS GRANT   FUND 125</b>							
425001	Supplemental Law Enforce Funds	244,035	254,024	244,000	258,159	250,000	250,000
451000	Investment Earnings	4,714	3,005	1,753	1,753	0	0
459000	GASB 31 Adjustment	-4,594	-13,003	0	0	0	0
<b>TOTAL</b>		<b>\$244,155</b>	<b>\$244,026</b>	<b>\$245,753</b>	<b>\$259,912</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>CALHOME PROGRAM   FUND 126</b>							
451000	Investment Earnings	10,287	8,233	3,465	3,465	10,690	12,952
459000	GASB 31 Adjustment	-8,879	-33,709	0	0	0	0
476400	Home Ownership Program Loans	76,960	90,776	0	0	0	0
<b>TOTAL</b>		<b>\$78,368</b>	<b>\$65,300</b>	<b>\$3,465</b>	<b>\$3,465</b>	<b>\$10,690</b>	<b>\$12,952</b>
<b>DEFERRED STREET CONSTRUCTION   FUND 128</b>							
451000	Investment Earnings	112,081	72,494	0	0	90,378	109,502
459000	GASB 31 Adjustment	-44,277	3	0	0	0	0
479200	Street Deposits	57,013	73,414	0	0	0	0
<b>TOTAL</b>		<b>\$124,817</b>	<b>\$145,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,378</b>	<b>\$109,502</b>
<b>GAS TAX CIP   FUND 129</b>							
406420	Gas Tax: 2030 Rmra	1,908,135	2,060,542	2,051,110	2,353,959	2,479,217	2,627,970
451000	Investment Earnings	34,508	33,957	1,106	1,106	40,421	48,974
459000	GASB 31 Adjustment	-44,277	-133,264	0	0	0	0
<b>TOTAL</b>		<b>\$1,898,366</b>	<b>\$1,961,234</b>	<b>\$2,052,216</b>	<b>\$2,355,065</b>	<b>\$2,519,638</b>	<b>\$2,676,944</b>
<b>VISTA REDEVELOPMENT AGENCY   FUND 301</b>							
401000	Current Secured Property Tax	11,229,748	11,678,200	0	0	6,098,616	6,024,908
451000	Investment Earnings	183,236	112,947	90,343	90,343	104,039	126,052
452039	9070-2005 Refd Tabs Interest	0	0	0	0	0	0
452070	77003-2010 Housing Tab	58	57	0	0	0	0
452077	2011 Tab Special Fund	2	0	0	0	0	0
452078	2011 Tab Interest Acct	0	1	0	0	0	0
452080	2011 Tab Reserve Fund	170	1,340	0	0	0	0
452385	2015 Tarb Interest	3	3	0	0	0	0
452386	2015 Tarb Principal	3	2	0	0	0	0
455000	Lease Income	496,032	557,928	568,624	568,624	557,912	557,912
459000	GASB 31 Adjustment	-235,718	-493,025	0	0	0	0
481250	Proceeds From Notes: Bmw	441,667	456,279	414,920	414,920	414,920	414,920
<b>TOTAL</b>		<b>\$12,115,201</b>	<b>\$12,313,732</b>	<b>\$1,073,887</b>	<b>\$1,073,887</b>	<b>\$7,175,487</b>	<b>\$7,123,792</b>
<b>PASEO SANTA FE FACILITIES PROJ   FUND 305</b>							
451000	Investment Earnings	223,655	117,147	171,220	171,220	136,717	165,645
459000	GASB 31 Adjustment	-329,878	-536,232	0	0	0	0
<b>TOTAL</b>		<b>\$(106,223)</b>	<b>\$(419,085)</b>	<b>\$171,220</b>	<b>\$171,220</b>	<b>\$136,717</b>	<b>\$165,645</b>
<b>REDEVELOPMENT SCHOOL SAFETY   FUND 310</b>							
451000	Investment Earnings	70	44	38	38	0	68
459000	GASB 31 Adjustment	-64	-191	0	0	0	0
<b>TOTAL</b>		<b>\$6</b>	<b>\$(147)</b>	<b>\$38</b>	<b>\$38</b>	<b>\$0</b>	<b>\$68</b>

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>JOINT POWERS FINANCING AUTHORITY 1997A HACIENDA   FUND 418</b>							
451000	Investment Earnings	0	0	0	0	0	0
459000	GASB 31 Adjustment	-549	0	0	0	0	0
<b>TOTAL</b>		<b>\$(549)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>JPFA 2015 LEASE REV BONDS   FUND 423</b>							
451000	Investment Earnings	0	0	0	0	0	0
452085	84000-2015 Base Rental Pmt	6	6	0	0	0	0
452086	84001-2015 Interest	4	0	0	0	0	0
482001	Transfer In From Fund 001	6,457,413	6,641,487	6,839,000	6,839,000	7,028,500	7,227,000
<b>TOTAL</b>		<b>\$6,457,423</b>	<b>\$6,641,493</b>	<b>\$6,839,000</b>	<b>\$6,839,000</b>	<b>\$7,028,500</b>	<b>\$7,227,000</b>
<b>VISTA SEWER OPERATIONS &amp; MAINTENANCE   FUND 501</b>							
425006	Used Oil Grant: Used Oil Payment	25,933	21,157	0	15,414	0	0
425019	Calrecycl Beverage Recycle Grant	2,564	23,459	0	25,249	0	0
436100	Sewer Service Charges	22,496,737	23,057,258	25,200,000	24,247,924	24,250,000	24,735,000
436110	Interagency Flow Agreements	643,731	673,154	32,000	32,000	32,000	32,000
436200	Sewer Service Charges Prior Yr	5,115	67,049	0	0	0	0
451000	Investment Earnings	427,132	263,412	215,790	215,790	340,304	412,309
459000	GASB 31 Adjustment	-385,705	-1,149,990	0	0	0	0
477300	Creek Maintenance: DDR	53,314	55,713	42,553	42,553	44,777	46,216
477400	Other Revenue	19,700	0	0	0	0	0
483000	Sale Of City Property	45,408	24,254	0	0	0	0
482504	Transfer In From Fund 504	517,421	456,485	524,667	524,667	549,920	558,500
499100	Vehicle Replacement Reserve	0	0	148,149	148,149	286,726	122,223
<b>TOTAL</b>		<b>\$23,851,350</b>	<b>\$23,491,950</b>	<b>\$26,163,159</b>	<b>\$25,251,746</b>	<b>\$25,503,727</b>	<b>\$25,906,248</b>
<b>VISTA SEWER CAPITAL EXPANSION   FUND 502</b>							
451000	Investment Earnings	991	1,059	15,059	15,059	0	0
459000	GASB 31 Adjustment	-4,270	-4,094	0	0	0	0
<b>TOTAL</b>		<b>\$(3,279)</b>	<b>\$(3,035)</b>	<b>\$15,059</b>	<b>\$15,059</b>	<b>\$0</b>	<b>\$0</b>
<b>VISTA SEWER CAPITAL REPLACEMENT   FUND 503</b>							
422000	Other Agency Payments	193,045	494,671	0	0	0	0
451000	Investment Earnings	510,140	321,174	426,003	426,003	402,786	488,012
459000	GASB 31 Adjustment	-788,881	-1,394,854	0	0	0	0
482501	Transfer In From Fund 501	12,577,348	11,889,368	12,344,251	12,344,251	9,440,591	9,388,283
<b>TOTAL</b>		<b>\$12,491,652</b>	<b>\$11,310,359</b>	<b>\$12,770,254</b>	<b>\$12,770,254</b>	<b>\$9,843,377</b>	<b>\$9,876,295</b>
<b>BUENA SANITATION DISTRICT OPERATIONS &amp; MAINTENANCE   FUND 504</b>							
436100	Sewer Service Charges	8,296,410	8,184,693	8,400,000	8,318,211	8,600,000	8,772,000
436110	Interagency Flow Agreements	68,620	59,759	65,000	65,000	65,000	65,000
436200	Sewer Service Charges Prior Yr	32,116	42,882	0	0	0	0
451000	Investment Earnings	153,963	94,966	67,351	67,351	117,434	142,282
459000	GASB 31 Adjustment	-156,598	-414,587	0	0	0	0
477400	Other Revenue	63,291	40,864	0	0	0	0
483000	Sale Of City Property	57,360	14,865	0	0	0	0
499100	Vehicle Replacement Reserve	0	0	90,800	90,800	109,528	66,663
<b>TOTAL</b>		<b>\$8,515,161</b>	<b>\$8,023,443</b>	<b>\$8,623,151</b>	<b>\$8,541,362</b>	<b>\$8,891,962</b>	<b>\$9,045,945</b>

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>BUENA SANITATION DISTRICT CAPITAL EXPANSION   FUND 505</b>							
451000	Investment Earnings	0	0	16,607	16,607	0	0
459000	GASB 31 Adjustment	-758	0	0	0	0	0
<b>TOTAL</b>		<b>\$(758)</b>	<b>\$0</b>	<b>\$16,607</b>	<b>\$16,607</b>	<b>\$0</b>	<b>\$0</b>
<b>BUENA SANITATION DISTRICT CAPITAL REPLACEMENT   FUND 506</b>							
451000	Investment Earnings	676,296	386,377	522,760	522,760	446,480	540,950
459000	GASB 31 Adjustment	-866,344	-1,723,756	0	0	0	0
482504	Transfer In From Fund 504	3,463,226	3,460,341	2,887,608	2,887,608	2,286,300	2,264,107
<b>TOTAL</b>		<b>\$3,273,178</b>	<b>\$2,122,962</b>	<b>\$3,410,368</b>	<b>\$3,410,368</b>	<b>\$2,732,780</b>	<b>\$2,805,057</b>
<b>WAVE WATERPARK   FUND 507</b>							
431900	General Admission Income	32,980	304,483	844,283	1,216,864	800,560	800,560
431901	Scuba/Swim Lessons	32,729	45,655	65,760	98,640	65,760	65,760
431902	Equipment Rental	6,960	37,801	120,160	180,240	100,125	100,125
431903	Food & Beverage Income	1,374	53,773	315,000	315,000	275,000	275,000
431904	Merchandise Income	439	8,880	18,720	18,720	18,720	18,720
431905	Group Sales Income	449	24,575	169,165	249,897	169,165	169,165
431906	Private Rental Income	88,503	123,623	186,530	243,896	181,530	181,530
431908	Birthday Party Income	3,224	29,232	43,888	58,909	43,888	43,888
431910	Special Program Income	147,806	113,840	251,650	338,041	249,450	249,450
451000	Investment Earnings	7,548	7,906	6,312	6,312	0	0
459000	GASB 31 Adjustment	4,708	-30,694	0	0	0	0
431909	Sponsorship Income	0	1,020	3,960	5,460	3,960	3,960
475000	Cash Short (Over)	-3	37	0	0	0	0
477400	Other Revenue	3,660	1,200	9,410	18,820	0	0
482001	Transfer In From Fund 001	2,002,849	938,390	397,961	961,355	680,000	701,304
<b>TOTAL</b>		<b>\$2,333,226</b>	<b>\$1,659,721</b>	<b>\$2,432,799</b>	<b>\$3,712,154</b>	<b>\$2,588,158</b>	<b>\$2,609,462</b>
<b>VISTA SEWER CAPITAL FACILITY   FUND 509</b>							
436301	Sewer Capacity Charges	983,169	236,942	950,000	950,000	950,000	950,000
451000	Investment Earnings	18,039	17,717	12,096	12,096	7,754	9,394
459000	GASB 31 Adjustment	-33,200	-69,567	0	0	0	0
<b>TOTAL</b>		<b>\$968,008</b>	<b>\$185,091</b>	<b>\$962,096</b>	<b>\$962,096</b>	<b>\$957,754</b>	<b>\$959,394</b>
<b>BUENA SEWER CAPITAL FACILITY   FUND 510</b>							
436301	Sewer Capacity Charges	360,454	468,587	150,000	150,000	150,000	150,000
451000	Investment Earnings	7,813	10,722	5,304	5,304	20,952	25,385
459000	GASB 31 Adjustment	-23,818	-39,816	0	0	0	0
<b>TOTAL</b>		<b>\$344,449</b>	<b>\$439,493</b>	<b>\$155,304</b>	<b>\$155,304</b>	<b>\$170,952</b>	<b>\$175,385</b>
<b>CALIFORNIA MANDATED TRASH CLEAN-UP   FUND 511</b>							
451000	Investment Earnings	10,256	19,732	0	0	49,009	59,378
459000	GASB 31 Adjustment	6,055	-70,240	0	0	0	0
436900	CMTC Charges	1,298,713	1,884,877	2,266,100	2,266,100	2,266,100	2,266,100
<b>TOTAL</b>		<b>\$1,315,024</b>	<b>\$1,834,369</b>	<b>\$2,266,100</b>	<b>\$2,266,100</b>	<b>\$2,315,109</b>	<b>\$2,325,478</b>

# REVENUE DETAIL

CITY OF VISTA

Object	Account Description	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>RISK MANAGEMENT   FUND 601</b>							
438120	Other Service Charges	174	523	0	0	0	0
439400	Group Insurance	4,838,185	4,923,120	5,466,415	5,466,415	6,684,492	7,543,073
439410	Disability Insurance	143,713	146,910	295,505	295,505	343,574	353,048
439420	Workers' Compensation	1,122,231	1,175,407	1,361,619	1,361,619	2,151,895	2,247,514
439430	Unemployment Insurance	59,371	65,118	76,032	76,032	87,335	90,572
439440	Insurance Surety Bond	948,780	1,122,257	1,175,003	1,175,003	1,322,644	1,385,411
477400	Other Revenue	0	204	0	0	0	0
477600	Reimbursements	0	872,011	0	0	0	0
<b>TOTAL</b>		<b>\$7,112,455</b>	<b>\$8,305,550</b>	<b>\$8,374,574</b>	<b>\$8,374,574</b>	<b>\$10,589,940</b>	<b>\$11,619,618</b>
<b>BUILDING &amp; FACILITY MAINTENANCE   FUND 602</b>							
439200	Facility Rental Charges	2,345,482	2,315,877	2,396,416	2,396,416	2,720,550	2,780,511
477400	Other Revenue	0	1,640	0	0	0	0
483000	Sale Of City Property	13,408	0	0	0	0	0
482001	Transfer In From Fund 001	430,195	521,435	46,463	560,037	222,320	58,363
<b>TOTAL</b>		<b>\$2,789,085</b>	<b>\$2,838,953</b>	<b>\$2,442,879</b>	<b>\$2,956,453</b>	<b>\$2,942,870</b>	<b>\$2,838,874</b>
<b>FLEET MAINTENANCE   FUND 603</b>							
438146	VUSD Reimbursements	15,684	0	11,404	11,404	11,404	11,404
439300	Vehicle Maintenance Charges	1,943,899	1,944,607	1,985,467	1,999,829	2,031,929	2,046,691
439310	Vehicle Replacement Charges	242,343	338,679	299,192	299,192	407,430	316,584
483000	Sale Of City Property	3,199	-4,373	0	0	0	0
482001	Transfer In from Fund 001	0	2,280,000	0	513,487	0	0
499100	Vehicle Replacement Reserve	0	0	240,058	240,058	467,242	702,616
<b>TOTAL</b>		<b>\$2,205,125</b>	<b>\$4,558,913</b>	<b>\$2,536,121</b>	<b>\$3,063,970</b>	<b>\$2,918,005</b>	<b>\$3,077,295</b>
<b>INFORMATION TECHNOLOGY   FUND 604</b>							
439500	Information Technology Charges	2,566,562	2,644,643	2,739,973	2,758,473	3,185,995	3,199,312
477400	Other Revenue	10	75	0	0	0	0
482001	Transfer In From Fund 001	420,000	1,335,325	0	248,028	0	0
499100	Use Of Reserves	0	0	195,320	195,320	354,316	420,266
<b>TOTAL</b>		<b>\$2,986,572</b>	<b>\$3,980,043</b>	<b>\$2,935,293</b>	<b>\$3,201,821</b>	<b>\$3,540,311</b>	<b>\$3,619,578</b>
<b>GRAND TOTAL</b>		<b>\$204,450,526</b>	<b>\$210,594,773</b>	<b>\$193,506,283</b>	<b>\$211,965,345</b>	<b>\$219,732,706</b>	<b>\$222,459,597</b>
<b>OPERATING BUDGET TOTAL</b>		<b>\$170,277,015</b>	<b>\$179,136,375</b>	<b>\$161,983,224</b>	<b>\$176,488,798</b>	<b>\$190,090,295</b>	<b>\$192,120,430</b>
<b>CIP AND OTHER TOTAL</b>		<b>\$34,173,511</b>	<b>\$31,458,398</b>	<b>\$31,523,059</b>	<b>\$35,476,547</b>	<b>\$29,642,411</b>	<b>\$30,339,167</b>





# CITYWIDE EXPENDITURE SUMMARY FY 2023/24

CITY OF VISTA

	Staffing	Professional Services	Operating Expense	Utilities	Allocated Costs	Debt Service/ Depreciation	Capital Outlay	Total
<b>GENERAL FUND</b>								
City Council	536,939	10,000	92,902	0	137,723	0	0	777,564
City Manager	1,072,620	0	22,798	0	158,053	0	0	1,253,471
Code Enforcement	1,240,626	845,944	217,430	9,563	241,775	0	0	2,555,338
Human Resources	1,094,582	107,000	81,117	0	193,443	0	0	1,476,142
City Clerk	629,536	12,320	12,700	0	88,480	0	10,050	753,086
Finance	1,714,271	167,048	178,793	0	177,564	0	0	2,237,676
City Attorney	1,569,705	9,335	69,955	0	141,847	0	0	1,790,842
Contract Legal Contingencies	0	175,000	25,000	0	0	0	0	200,000
Non-Departmental	748,853	250,524	168,504	1,377	286,781	0	0	1,456,039
Law Enforcement	116,861	27,933,206	235,564	4,047	58,155	0	0	28,347,833
School Safety Program	0	20,744	5,000	0	0	0	0	25,744
Fire Administration	1,404,068	125,931	11,951	2,898	149,656	0	0	1,694,504
Fire Training	309,201	106,047	73,730	966	12,167	0	0	502,111
Fire Maintenance	0	96,150	546,220	248,251	1,307,403	0	0	2,198,024
Fire Suppression	15,167,625	514,677	194,976	19,598	662,080	0	1,300,000	17,858,956
Fire Prevention	1,071,484	46,077	29,840	5,826	112,225	0	0	1,265,452
Emergency Medical Services	7,516,454	930,234	1,410,204	29,554	539,919	0	1,049,964	11,476,329
Disaster Preparedness	147,485	0	10,076	0	11,846	0	0	169,407
Engineering	1,097,422	37,500	20,999	1,507	134,606	0	0	1,292,034
Traffic Engineering	692,077	17,000	2,060	1,850	110,723	0	0	823,710
Planning	1,177,453	116,280	24,245	0	117,159	0	0	1,435,137
Land Development	701,130	305,000	5,858	465	100,884	0	0	1,113,337
Development Services	1,607,443	165,000	18,814	3,840	241,969	0	0	2,037,066
Housing & Homeless Services	218,410	1,455,376	0	0	15,449	0	0	1,689,235
Economic Development	417,365	41,000	183,251	0	37,469	0	0	679,085
Public Works Administration	746,037	22,385	34,641	62,719	135,087	0	0	1,000,869
Graffiti Abatement	189,734	7,000	27,837	756	75,722	0	0	301,049
Community Services Admin.	405,442	40,184	105,905	0	194,659	0	0	746,190
Recreation Programs	1,315,503	39,250	133,887	1,600	424,425	0	0	1,914,665
Park Maintenance	382,118	1,158,803	129,301	747,228	241,855	0	28,000	2,687,305
Parkways and Medians	122,200	207,020	18,826	123,554	8,321	0	0	479,921
Rancho Buena Vista Adobe	118,414	0	40,770	2,300	76,755	0	0	238,239
Senior Services	597,479	22,210	91,241	17,860	121,004	0	0	849,794
Cultural Arts	2,082,017	437,775	1,237,072	138,765	509,602	0	0	4,405,231
<b>SUBTOTAL</b>	<b>46,210,554</b>	<b>35,422,020</b>	<b>5,461,467</b>	<b>1,424,524</b>	<b>6,824,806</b>	<b>0</b>	<b>2,388,014</b>	<b>97,731,385</b>
Transfers to Reserves								8,379,657
Transfers Out-Prop L Debt Service								7,028,500
Transfers to CIP								0
Transfers Out to Other Funds								2,143,763
<b>GENERAL FUND TOTAL</b>	<b>\$46,210,554</b>	<b>\$35,422,020</b>	<b>\$5,461,467</b>	<b>\$1,424,524</b>	<b>\$6,824,806</b>	<b>\$0</b>	<b>\$2,388,014</b>	<b>\$115,283,305</b>

# CITYWIDE EXPENDITURE SUMMARY FY 2023/24

CITY OF VISTA

	Staffing	Professional Services	Operating Expense	Utilities	Allocated Costs	Debt Service/ Depreciation	Capital Outlay	Total
<b>NON-GENERAL FUND</b>								
CDBG Operations	131,432	41,379	153,978	0	19,805	0	0	346,594
Gas Tax Street Maintenance	1,318,567	712,298	220,650	4,776	986,033	0	235,473	3,477,797
Senior Nutrition Program	264,828	147,491	11,710	17,572	184,001	0	0	625,602
Lighting and Landscape Maint.	135,273	256,025	581,105	379,182	251,839	0	0	1,603,424
S. Melrose Maint. Dist.	0	46,253	6,770	52,839	18,373	0	0	124,235
La Mirada Canyon Maint. Dist.	0	5,518	0	0	992	0	0	6,510
1982 Act Street Maintenance	0	240,035	25,000	0	61,468	0	0	326,503
Vista Housing Authority	166,442	158,978	254,998	0	100,702	0	0	681,120
Successor Agency Admin.	39,688	62,000	200	0	31,709	6,928,622	0	7,062,219
Sewer Administration	169,792	6,445,928	9,080	0	609,795	0	0	7,234,595
Sewer Engineering	1,407,085	130,100	27,135	800	347,950	0	33,960	1,947,030
Stormwater Engineering	716,564	441,000	59,500	2,760	251,524	0	58,158	1,529,506
Sewer Maintenance	1,523,214	277,782	126,904	31,244	932,121	0	157,146	3,048,411
Stormwater Maintenance	763,926	502,682	103,321	45,186	386,871	0	49,862	1,851,848
BSD Administration	122,321	2,435,449	4,650	0	238,560	0	0	2,800,980
BSD Engineering	862,406	79,125	7,796	490	198,431	0	20,814	1,169,062
BSD Maintenance	940,614	171,287	86,369	46,687	517,590	0	96,314	1,858,861
Wave Waterpark	1,493,435	19,291	365,099	290,804	419,529	0	0	2,588,158
CMTC Engineering	176,683	278,000	5,495	1,000	70,662	0	0	531,840
CMTC Maintenance	0	155,710	0	0	15,701	0	0	171,411
Risk Management Admin.	491,620	235,692	9,825,272	0	148,798	0	0	10,701,382
Building & Facility Maint.	885,974	555,834	364,138	565,315	418,884	0	165,000	2,955,145
Fleet Maintenance	898,935	20,866	752,305	1,834	312,220	0	467,242	2,453,402
Information Technology	1,031,362	248,000	1,234,896	153,160	353,171	0	120,000	3,140,589
<b>NON-GEN FUND SUB-TOTAL</b>	<b>13,540,161</b>	<b>13,666,723</b>	<b>14,226,371</b>	<b>1,593,649</b>	<b>6,876,729</b>	<b>6,928,622</b>	<b>1,403,969</b>	<b>58,236,224</b>
Transfers to Reserves								1,715,450
Transfers to CIP								914,674
Transfers Out to Other Funds								12,640,079
<b>NON-GEN FUND TOTAL</b>	<b>\$13,540,161</b>	<b>\$13,666,723</b>	<b>\$14,226,371</b>	<b>\$1,593,649</b>	<b>\$6,876,729</b>	<b>\$6,928,622</b>	<b>\$1,403,969</b>	<b>\$73,506,427</b>
<b>TOTAL ALL FUNDS</b>	<b>\$59,750,715</b>	<b>\$49,088,743</b>	<b>\$19,687,838</b>	<b>\$3,018,173</b>	<b>\$13,701,535</b>	<b>\$6,928,622</b>	<b>\$3,791,983</b>	<b>\$188,789,732</b>

# CITYWIDE EXPENDITURE SUMMARY FY 2024/25

CITY OF VISTA

	Staffing	Professional Services	Operating Expense	Utilities	Allocated Costs	Debt Service/ Depreciation	Capital Outlay	Total
<b>GENERAL FUND</b>								
City Council	546,528	10,000	100,918	0	138,820	0	0	796,266
City Manager	1,092,653	0	18,135	0	159,332	0	0	1,270,120
Code Enforcement	1,263,149	940,444	217,680	9,563	220,143	0	0	2,650,979
Human Resources	1,123,484	122,000	79,784	0	197,534	0	0	1,522,802
City Clerk	651,609	12,320	102,105	0	89,162	0	0	855,196
Finance	1,754,576	171,684	186,077	0	179,157	0	0	2,291,494
City Attorney	1,617,945	3,980	71,025	0	143,158	0	0	1,836,108
Contract Legal Contingencies	0	175,000	25,000	0	0	0	0	200,000
Non-Departmental	914,162	233,724	167,868	1,386	268,749	0	0	1,585,889
Law Enforcement	118,979	28,770,570	233,754	4,249	62,290	0	0	29,189,842
School Safety Program	0	20,744	5,000	0	0	0	0	25,744
Fire Administration	1,453,218	150,262	12,006	2,898	151,204	0	80,250	1,849,838
Fire Training	278,286	106,952	74,630	966	12,334	0	0	473,168
Fire Maintenance	0	96,255	566,383	270,473	1,324,210	0	0	2,257,321
Fire Suppression	16,450,023	534,219	197,021	19,598	669,952	0	0	17,870,813
Fire Prevention	1,111,603	46,241	30,825	5,826	113,437	0	0	1,307,932
Emergency Medical Services	7,855,108	981,468	1,416,222	29,554	548,927	0	640,348	11,471,627
Disaster Preparedness	150,249	0	10,249	0	11,996	0	0	172,494
Engineering	1,121,675	37,500	20,489	1,528	135,800	0	0	1,316,992
Traffic Engineering	704,981	17,000	2,420	1,850	112,565	0	0	838,816
Planning	1,198,206	116,280	22,745	0	118,120	0	0	1,455,351
Land Development	712,806	325,000	4,515	465	101,650	0	0	1,144,436
Development Services	1,582,831	100,000	18,634	3,840	243,589	0	0	1,948,894
Housing & Homeless Services	160,844	670,939	0	0	9,699	0	0	841,482
Economic Development	437,217	50,200	173,389	0	38,055	0	0	698,861
Public Works Administration	774,770	22,889	35,302	64,866	138,734	0	0	1,036,561
Graffiti Abatement	194,193	7,000	24,287	780	76,252	0	0	302,512
Community Services Admin.	418,191	40,223	150,020	0	195,927	0	0	804,361
Recreation Programs	1,336,364	39,275	134,436	1,600	435,886	0	0	1,947,561
Park Maintenance	389,753	1,203,980	128,065	778,733	203,962	0	28,000	2,732,493
Parkways and Medians	125,775	224,728	18,826	124,673	8,436	0	0	502,438
Rancho Buena Vista Adobe	118,954	0	41,462	2,408	79,538	0	0	242,362
Senior Services	605,010	28,210	96,341	19,530	143,824	0	0	892,915
Cultural Arts	2,099,724	442,944	1,207,760	156,504	521,795	0	0	4,428,727
<b>SUBTOTAL</b>	<b>48,362,866</b>	<b>35,702,031</b>	<b>5,593,373</b>	<b>1,501,290</b>	<b>6,854,237</b>	<b>0</b>	<b>748,598</b>	<b>98,762,395</b>
Transfers to Reserves								8,473,311
Transfers Out-Prop L Debt Service								7,227,000
Transfers to CIP								0
Transfers Out to Other Funds								2,066,533
<b>GENERAL FUND TOTAL</b>	<b>\$48,362,866</b>	<b>\$35,702,031</b>	<b>\$5,593,373</b>	<b>\$1,501,290</b>	<b>\$6,854,237</b>	<b>\$0</b>	<b>\$748,598</b>	<b>\$116,529,239</b>

# CITYWIDE EXPENDITURE SUMMARY FY 2024/25

CITY OF VISTA

	Staffing	Professional Services	Operating Expense	Utilities	Allocated Costs	Debt Service/ Depreciation	Capital Outlay	Total
<b>NON-GENERAL FUND</b>								
CDBG Operations	132,092	41,379	153,639	0	19,484	0	0	346,594
Gas Tax Street Maintenance	1,329,998	682,298	215,772	4,920	1,000,074	0	72,623	3,305,685
Senior Nutrition Program	267,999	147,491	11,710	19,099	186,894	0	0	633,193
Lighting and Landscape Maint.	136,792	290,025	547,331	390,543	252,074	0	0	1,616,765
S. Melrose Maint. Dist.	0	49,460	6,600	55,480	18,373	0	0	129,913
La Mirada Canyon Maint. Dist.	0	5,564	0	0	992	0	0	6,556
1982 Act Street Maintenance	0	246,763	25,000	0	61,468	0	0	333,231
Vista Housing Authority	236,433	158,978	254,998	0	106,912	0	0	757,321
Successor Agency Admin.	40,535	12,000	415	0	31,975	6,926,308	0	7,011,233
Sewer Administration	174,474	7,076,970	9,105	0	610,107	0	0	7,870,656
Sewer Engineering	1,435,054	33,000	43,967	800	349,375	0	12,400	1,874,596
Stormwater Engineering	727,324	500,000	57,975	2,760	252,370	0	0	1,540,429
Sewer Maintenance	1,527,802	281,172	129,547	32,533	944,686	0	122,223	3,037,963
Stormwater Maintenance	777,382	504,360	66,558	47,199	388,480	0	0	1,783,979
BSD Administration	125,190	2,677,114	4,655	0	238,746	0	0	3,045,705
BSD Engineering	879,551	20,225	18,114	490	199,191	0	7,600	1,125,171
BSD Maintenance	943,434	172,688	80,117	48,631	521,383	0	66,663	1,832,916
Wave Waterpark	1,505,214	19,354	370,099	291,577	423,218	0	0	2,609,462
CMTC Engineering	179,917	281,000	5,125	1,000	70,706	0	0	537,748
CMTC Maintenance	0	157,369	0	0	15,701	0	0	173,070
Risk Management Admin.	504,985	239,419	10,556,691	0	149,344	0	0	11,450,439
Building & Facility Maint.	903,394	548,496	372,256	619,252	396,339	0	0	2,839,737
Fleet Maintenance	916,768	20,866	750,505	1,834	314,994	0	702,616	2,707,583
Information Technology	1,052,642	198,000	1,239,859	153,160	354,132	0	231,300	3,229,093
<b>NON-GEN FUND SUB-TOTAL</b>	<b>13,796,980</b>	<b>14,363,991</b>	<b>14,920,038</b>	<b>1,669,278</b>	<b>6,907,018</b>	<b>6,926,308</b>	<b>1,215,425</b>	<b>59,799,038</b>
Transfers to Reserves								1,564,818
Transfers Out								1,912,174
Transfers to CIP								12,573,449
<b>NON-GEN FUND TOTAL</b>	<b>\$13,796,980</b>	<b>\$14,363,991</b>	<b>\$14,920,038</b>	<b>\$1,669,278</b>	<b>\$6,907,018</b>	<b>\$6,926,308</b>	<b>\$1,215,425</b>	<b>\$75,849,479</b>
<b>TOTAL ALL FUNDS</b>	<b>\$62,159,846</b>	<b>\$50,066,022</b>	<b>\$20,513,411</b>	<b>\$3,170,568</b>	<b>\$13,761,255</b>	<b>\$6,926,308</b>	<b>\$1,964,023</b>	<b>\$192,378,718</b>

Budget Unit	Project	Description	Total Cost	Available Reserve <sup>1</sup>
<b>GENERAL FUND</b>				
Fire Suppression	00160	Breathing Apparatus System Replacement	1,300,000	1,300,000
Emergency Medical Service	00160	New Division Chief Vehicle	131,334	131,334
Emergency Medical Service	00160	Ambulance Rechassis	299,228	299,228
Emergency Medical Service	00160	Ambulance Rechassis	299,228	299,228
Emergency Medical Service	00160	New Ambulance Purchase	320,174	320,174
Code Enforcement	VEHIC	Vehicle #301 Replacement	38,992	38,992
Code Enforcement	VEHIC	Vehicle #309 Replacement	38,992	38,992
Code Enforcement	VEHIC	Vehicle #323 Replacement	40,162	40,162
Code Enforcement	VEHIC	Vehicle #316 Replacement	42,568	42,568
Land Development	VEHIC	Vehicle #426 Replacement	40,109	40,109
Public Works Admin.	VEHIC	Vehicle #005 Replacement	38,992	38,992
Park Maintenance	VEHIC	Vehicle #703A Replacement	53,766	53,766
Park Maintenance		Park road improvements	28,000	
<b>SUBTOTAL</b>			<b>2,671,545</b>	<b>2,643,545</b>
<b>GENERAL FUND NET TOTAL</b>			<b>\$28,000</b>	

**NON-GENERAL FUND**

Gas Tax Street Maintenance	VEHIC	Vehicle #818 Replacement	53,045	53,045
	VEHIC	Unit #205 Replacement	27,928	27,928
	VEHIC	Unit #658 Replacement	51,500	51,500
	VEHIC	Vehicle #659 Replacement	51,500	51,500
	VEHIC	Vehicle #828 Replacement	51,500	51,500
Sewer Engineering		Land acquisition	12,400	0
	VEHIC	Vehicle #436 Replacement (62%)	21,560	21,560
Stormwater Engineering	VEHIC	Vehicle #416 Replacement	58,158	58,158
Sewer Maintenance	VEHIC	Vehicle #522 Replacement (62%)	37,135	37,135
	VEHIC	Unit #502A Replacement (62%)	41,559	41,559
	VEHIC	Vehicle #549 Replacement (62%)	30,557	30,557
	VEHIC	Vehicle #575 Replacement (62%)	47,895	47,895
Stormwater Maintenance	VEHIC	Vehicle #678 Replacement	49,862	49,862

Budget Unit	Project	Description	Total Cost	Available Reserve <sup>1</sup>
BSD Engineering		Land acquisition	7,600	0
	VEHIC	Vehicle #436 Replacement (38%)	13,214	13,214
BSD Maintenance	VEHIC	Unit #522 Replacement (38%)	22,760	22,760
	VEHIC	Vehicle #502A Replacement (38%)	25,471	25,471
	VEHIC	Vehicle #549 Replacement (38%)	18,728	18,728
	VEHIC	Vehicle #575 Replacement (38%)	29,355	29,355
Facilities Maintenance	VEHIC	Vehicle #801A Replacement	60,361	60,361
Fleet Maintenance	VEHIC	Unit #919A Replacement	36,050	36,050
	VEHIC	Unit #939A Replacement	77,250	77,250
Information Technology	INFRA	Network infrastructure equipment	120,000	120,000
SUBTOTAL			945,388	925,388
<b>NON-GENERAL FUND NET TOTAL</b>			<b>\$20,000</b>	
<b>TOTAL ALL FUNDS</b>			<b>\$48,000</b>	

<sup>1</sup>Monies set aside in previous fiscal years to replace vehicles or equipment.

Budget Unit	Project	Description	Total Cost	Available Reserve <sup>1</sup>
<b>GENERAL FUND</b>				
Fire Suppression	00160	Replacement Fire Chief	80,250	80,250
Fire Suppression	00160	Ambulance Replcement	320,174	320,174
Fire Prevention	00160	Ambulance Replacement	320,174	320,174
Code Enforcement	VEHIC	Vehicle #313 Replacement	59,140	59,140
Code Enforcement	VEHIC	Vehicle #353 Replacement	41,332	41,332
Code Enforcement	VEHIC	Vehicle #343 Replacement	41,332	41,332
Non-Departmental	VEHIC	Vehicle #456 Replacement	70,548	70,548
Development Services	VEHIC	Vehicle #113 Replacement	41,332	41,332
Development Services	VEHIC	Vehicle #123 Replacement	50,160	50,160
Public Works Administration	VEHIC	Vehicle #002 Replacement	41,332	41,332
Graffiti Abatement	VEHIC	Unit #649 Replacement	15,391	15,391
Graffiti Abatement	VEHIC	Unit #617 Replacement	12,720	12,720
Recreation	VEHIC	Vehicle #213 Replacement	59,140	59,140
Recreation	VEHIC	Vehicle #223 Replacement	59,140	59,140
Park Maintenance	VEHIC	Vehicle #701A Replacement	72,623	72,623
Senior Services	VEHIC	Unit #229 Replacement	13,780	13,780
Park Maintenance		Park road improvements	28,000	0
<b>SUBTOTAL</b>			<b>1,326,568</b>	<b>1,298,568</b>
<b>GENERAL FUND NET TOTAL</b>			<b>\$28,000</b>	
<b>NON-GENERAL FUND</b>				
Gas Tax Street Maintenance	VEHIC	Unit #813 replacement	72,623	72,623
Sewer Engineering		Land acquisition	12,400	0
Sewer Maintenance	VEHIC	Vehicle #503A Replacement (62%)	43,359	43,359
	VEHIC	Unit #547B Replacement (62%)	78,864	78,864
BSD Engineering		Land acquisition	7,600	0
BSD Maintenance	VEHIC	Vehicle #503A Replacement (38%)	18,327	18,327
		Unit #547B Replacement (38%)	48,336	48,336
Facilities Maintenance	VEHIC	Vehicle #823 Replacement	50,876	50,876
		Vehicle #833 Replacement	73,770	73,770
Information Technology	PHONE	Phone System	231,300	231,300
<b>SUBTOTAL</b>			<b>637,455</b>	<b>617,455</b>
<b>NON-GENERAL FUND NET TOTAL</b>			<b>\$20,000</b>	
<b>TOTAL ALL FUNDS</b>			<b>\$48,000</b>	

<sup>1</sup>Monies set aside in previous fiscal years to replace vehicles or equipment.



In November 2006, the voters of Vista approved Proposition "L", which established a general half-cent "Transaction and Use Tax." Similar to a sales tax, the tax is levied on the same goods and merchandise as the one-cent State of California sales tax. However, where the sales tax is applied to all sales within the City, the Transaction and Use Tax is only applied to purchases by consumers or businesses located within the City. For example if a resident of San Marcos purchases a car in Vista, that transaction would not be taxed the additional Proposition "L" tax increment, whereas if a Vista resident buys the car (regardless of the location of purchase), it is taxed.

Some of the intended use of the funds generated from the tax includes: compensation for additional Fire personnel; building additional neighborhood fire stations; building a Civic Center to replace the aging City Hall; adding sports fields for local youth; and building a new stage house for the Moonlight Amphitheatre.

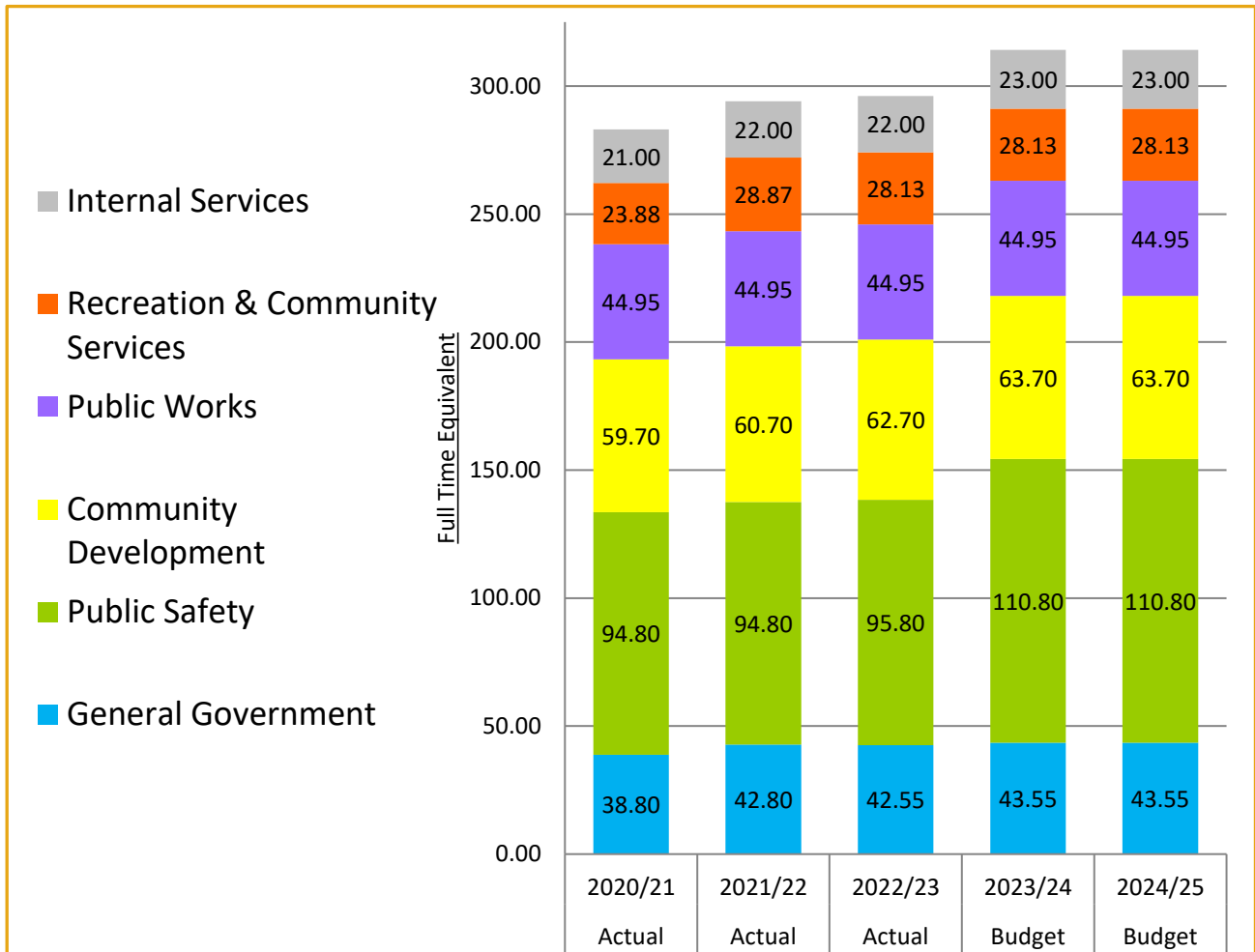
Use of Prop. L	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>Resources</b>						
Proposition L Sales Tax Revenue	10,351,761	12,009,138	10,039,277	12,115,389	12,020,425	12,271,998
<b>(Less) Operating Costs</b>						
Net Fire operating expenses						
Fire Suppression	(1,205,021)	(1,205,021)	(1,205,021)	(1,205,021)	(1,205,021)	(1,205,021)
Net Debt Service	(6,473,281)	(6,647,051)	(6,470,750)	(6,470,750)	(7,028,500)	(7,227,000)
<b>Fiscal Year Net</b>	<b>2,673,459</b>	<b>4,157,066</b>	<b>2,363,506</b>	<b>4,439,618</b>	<b>3,786,904</b>	<b>3,839,977</b>
Proposition L Beginning Balance	8,980,069	11,653,528	15,810,593	15,810,593	20,250,211	24,037,115
Balance after Operations and Debt Service	2,673,459	4,157,066	2,363,506	4,439,618	3,786,904	3,839,977
<b>Proposition L Ending Balance</b>	<b>\$11,653,528</b>	<b>\$15,810,593</b>	<b>\$18,174,099</b>	<b>\$20,250,211</b>	<b>\$24,037,115</b>	<b>\$27,877,092</b>

	Maturity Date	Debt Service Costs			Total
		Principal	Interest	Other <sup>1</sup>	
<b>Fund 301: Redevelopment Obligation Retirement</b>					
2005 Tax Allocation Bonds Hidden Valley	9/1/2025	165,000	19,380	7,500	191,880
2010 Tax Allocation Bonds RDA Housing	9/1/2037	215,000	811,410	7,500	1,033,910
2011 Tax Allocation Bonds	9/1/2037	0	941,100	7,500	948,600
2015 Tax Allocation Bonds Series "A"	9/1/2037	875,000	703,200	7,500	1,585,700
2015 Tax Allocation Bonds Series "B-1"	9/1/2037	1,760,000	963,294	7,500	2,730,794
2015 Tax Allocation Bonds Series "B-2"	9/1/2025	120,000	10,238	7,500	137,738
Developer Agreement Obligations	annual	0	0	300,000	300,000
		<b>\$3,135,000</b>	<b>\$3,448,622</b>	<b>\$345,000</b>	<b>\$6,928,622</b>
<b>Fund 423: JPFA 2015 Lease Revenue Bonds</b>					
	5/1/2037	<b>\$2,930,000</b>	<b>\$4,083,500</b>	<b>\$15,000</b>	<b>\$7,028,500</b>
<b>Fund 503: State Revolving Fund Loans</b>					
	6/30/2037	<b>\$1,437,455</b>	<b>\$447,892</b>	<b>\$0</b>	<b>\$1,885,347</b>
<b>TOTAL</b>		<b>\$7,502,455</b>	<b>\$7,980,014</b>	<b>\$360,000</b>	<b>\$15,842,469</b>

<sup>1</sup>Other debt related costs may include administrative and audit costs.

	Maturity Date	Debt Service Costs			Total
		Principal	Interest	Other <sup>1</sup>	
<b>Fund 301: Redevelopment Obligation Retirement</b>					
2005 Tax Allocation Bonds Hidden Valley	9/1/2025	170,000	11,925	7,500	189,425
2010 Tax Allocation Bonds RDA Housing	9/1/2037	235,000	793,383	7,500	1,035,883
2011 Tax Allocation Bonds	9/1/2037	0	941,100	7,500	948,600
2015 Tax Allocation Bonds Series "A"	9/1/2037	900,000	675,450	7,500	1,582,950
2015 Tax Allocation Bonds Series "B-1"	9/1/2037	1,850,000	873,044	7,500	2,730,544
2015 Tax Allocation Bonds Series "B-2"	9/1/2025	125,000	6,406	7,500	138,906
Developer Agreement Obligations	annual	0	0	300,000	300,000
		<b>\$3,280,000</b>	<b>\$3,301,308</b>	<b>\$345,000</b>	<b>\$6,926,308</b>
<b>Fund 423: JPFA 2015 Lease Revenue Bonds</b>					
	5/1/2037	<b>\$3,275,000</b>	<b>\$3,937,000</b>	<b>\$15,000</b>	<b>\$7,227,000</b>
<b>Fund 503: State Revolving Fund Loans</b>					
	6/30/2037	<b>\$1,465,055</b>	<b>\$420,292</b>	<b>\$0</b>	<b>\$1,885,347</b>
<b>TOTAL</b>		<b>\$8,020,055</b>	<b>\$7,658,600</b>	<b>\$360,000</b>	<b>\$16,038,655</b>

<sup>1</sup>Other debt related costs may include administrative and audit costs.



	Actual 2020/21	Actual 2021/22	Actual 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
General Government	38.80	42.80	42.55	43.55	43.55
Public Safety	94.80	94.80	95.80	110.80	110.80
Community Development	59.70	60.70	62.70	63.70	63.70
Public Works	44.95	44.95	44.95	44.95	44.95
Recreation & Community Services	23.88	28.87	28.13	28.13	28.13
Internal Services	21.00	22.00	22.00	23.00	23.00
<b>GRAND TOTAL</b>	<b>283.12</b>	<b>294.12</b>	<b>296.12</b>	<b>314.12</b>	<b>314.12</b>

Note: Totals do not include the Mayor and the four City Councilmembers.

Department Group Classification	Range*	Authorized Subtotal Positions	Notes	Monthly Salary
<b><u>CITY COUNCIL</u></b>				
Elct Mayor		1		\$ - - \$ 3,236
Elct Councilmember		4		\$ - - \$ 3,118
Con Secretary to the City Council	C24	1		\$ 5,664 - \$ 6,872
	<b>SUBTOTAL</b>	<b>6</b>		
<b><u>CITY MANAGER</u></b>				
----- City Manager	MCP	1		\$ - - \$ 24,617
DD Assistant City Manager	MCP	1		\$ 10,043 - \$ 21,248
Mgt Assistant to the City Manager	MCP	1		\$ 9,778 - \$ 11,885
Mgt Communications Officer	MCP	1		\$ 8,160 - \$ 9,917
Mgt Climate Action Plan Program Administrator	MCP	1		\$ 7,876 - \$ 9,573
Mgt Management Analyst	MCP	2	F	\$ 6,851 - \$ 8,323
Con Secretary to the City Manager	C24	1		\$ 5,664 - \$ 6,872
Vma Community Improvement Maintenance Worker II	V19	2	A/F	\$ 4,560 - \$ 5,542
Vma Community Improvement Maintenance Worker I	V17		F	\$ 4,343 - \$ 5,278
Gen Communications Specialist	G18	1		\$ 4,218 - \$ 5,127
Gen Office Aide	G2	1		\$ 3,012 - \$ 3,661
<b>Code Enforcement</b>				
Mgt Code Enforcement Manager	MCP	1		\$ 8,173 - \$ 9,935
Gen Senior Code Enforcement Officer	G32	1		\$ 6,261 - \$ 7,610
Gen Code Enforcement Officer II	G26	4		\$ 5,409 - \$ 6,574
Gen Code Enforcement Officer I	G19	2		\$ 4,560 - \$ 5,542
Gen Senior Office Specialist	G13	1		\$ 3,939 - \$ 4,788
<b>Housing and Homeless Services</b>				
Mgt Housing Program Manager	MCP	1		\$ 8,664 - \$ 10,532
Mgt Homeless Services Program Manager	MCP	1		\$ 8,664 - \$ 10,532
Gen Staff Assistant	G21	1		\$ 4,788 - \$ 5,819
Gen Senior Office Specialist	G13	1	F	\$ 3,939 - \$ 4,788
	<b>SUBTOTAL</b>	<b>25</b>		
<b><u>INFORMATION TECHNOLOGY</u></b>				
Mgt Information Technology Director	MCP	1		\$ 10,043 - \$ 21,248
Mgt Information Technology Manager	MCP	1		\$ 9,824 - \$ 11,938
Mgt GIS Coordinator	MCP	1		\$ 7,996 - \$ 9,718
Mgt Senior Information Technology Analyst	MCP	1		\$ 7,996 - \$ 9,718
Mgt Information Technology Analyst	MCP	2		\$ 6,907 - \$ 8,395
Con Information Technology Technician	C26	2		\$ 5,409 - \$ 6,574
	<b>SUBTOTAL</b>	<b>8</b>		
<b><u>HUMAN RESOURCES</u></b>				
DD Human Resources Director	MCP	1		\$ 10,043 - \$ 21,248
Mgt Principal Human Resources Analyst	MCP	1		\$ 8,821 - \$ 10,724
Mgt Risk & Safety Program Manager	MCP	1	F	\$ 7,876 - \$ 9,573
Mgt Human Resources Analyst	MCP	1	F	\$ 6,851 - \$ 8,323
Con Human Resources Coordinator	C29	1		\$ 5,819 - \$ 7,073
Con Human Resources Technician II	C23	2	F	\$ 5,027 - \$ 6,110
Con Senior Office Specialist	C14	2		\$ 4,036 - \$ 4,906
Con Office Specialist II	C10	1	F	\$ 3,661 - \$ 4,450
	<b>SUBTOTAL</b>	<b>10</b>		
<b><u>ECONOMIC DEVELOPMENT</u></b>				
DD Economic Development Director	MCP	1		\$ 10,043 - \$ 21,248
Gen Economic Development Specialist	G31	1		\$ 6,110 - \$ 7,427
	<b>SUBTOTAL</b>	<b>2</b>		

# CITYWIDE CLASSIFICATION & COMPENSATION INDEX

CITY OF VISTA

Department Group Classification	Range*	Authorized Subtotal Positions	Notes	Monthly Salary
<b><u>FINANCE</u></b>				
DD Finance Director/Treasurer	MCP	1		\$ 10,043 - \$ 21,248
Mgt Finance Manager	MCP	1		\$ 10,350 - \$ 12,579
Mgt Budget Manager	MCP	1		\$ 9,824 - \$ 11,938
Mgt Senior Management Analyst	MCP	1		\$ 7,876 - \$ 9,573
Mgt Senior Accountant	MCP	1		\$ 7,876 - \$ 9,573
Con Accountant	C31	1		\$ 6,110 - \$ 7,427
Con Accounting Technician	C23	1		\$ 5,027 - \$ 6,110
Gen Accounting Technician	G22	2		\$ 4,906 - \$ 5,963
Gen Senior Account Clerk	G18	1		\$ 4,450 - \$ 5,409
Gen Account Clerk	G14	3		\$ 4,036 - \$ 4,906
		<b>13</b>		
<b><u>CITY ATTORNEY</u></b>				
---- City Attorney	MCP	1		\$ - - \$ 21,980
Mgt Assistant City Attorney	MCP	3	F	\$ 14,523 - \$ 17,654
Con Paralegal	C29	1		\$ 5,819 - \$ 7,073
Con Staff Assistant	C22	1		\$ 4,906 - \$ 5,963
Con Senior Office Specialist	C14	1		\$ 4,036 - \$ 4,906
		<b>7</b>		
<b><u>CITY CLERK</u></b>				
DD City Clerk	MCP	1		\$ 10,043 - \$ 21,248
Mgt Assistant City Clerk	MCP	1		\$ 6,421 - \$ 7,803
Gen Program Assistant	G16	1		\$ 4,238 - \$ 5,151
Gen Office Specialist II	G9	1	F	\$ 3,573 - \$ 4,343
		<b>4</b>		
<b><u>FIRE DEPARTMENT</u></b>				
DD Fire Chief	MCP	1		\$ 10,043 - \$ 21,248
Vco Deputy Fire Chief	MCP	2		\$ 14,407 - \$ 17,516
Vco Fire Division Chief		1		\$ 12,867 - \$ 15,640
Vco Fire Battalion Chief	MCP	4		\$ 12,025 - \$ 14,616
Vco Fire Marshall		1		\$ 12,025 - \$ 14,616
Mgt Emergency Services Officer	MCP	1		\$ 8,851 - \$ 10,760
Mgt Management Analyst	MCP	2		\$ 6,851 - \$ 8,323
Fir Fire Captain	S80	19		\$ 9,143 - \$ 11,113
Fir Fire Engineer	S70	18		\$ 7,902 - \$ 9,608
Fir Firefighter/Paramedic	S30	42	A	\$ 7,598 - \$ 9,239
Fir Assistant Fire Marshall	S85	1		\$ 9,144 - \$ 14,616
Fir Fire Inspector	S35	4		\$ 6,426 - \$ 8,614
Emergency Medical Technicians (EMT)		12	6 Partially Funded	\$ 4,126 - \$ 4,854
Gen Senior Office Specialist	G13	2		\$ 3,939 - \$ 4,788
		<b>110</b>		
<b><u>PUBLIC WORKS</u></b>				
Admin. DD Public Works Director	MCP	1		\$ 10,043 - \$ 21,248
Mgt Public Works Operations Manager	MCP	2		\$ 10,350 - \$ 12,579
Mgt Management Analyst	MCP	1		\$ 6,851 - \$ 8,323
Con Management Assistant	C32	1		\$ 6,261 - \$ 7,610
Gen Senior Account Clerk	G18	1		\$ 4,450 - \$ 5,409
Gen Program Assistant	G16	1		\$ 4,238 - \$ 5,151
Gen Office Specialist II	G9	3	F	\$ 3,573 - \$ 4,343
<b><u>Vehicle Maintenance</u></b>				
Mgt Public Works Supervisor	MCP	1		\$ 6,982 - \$ 8,487

Department Group Classification	Range*	Authorized Subtotal Positions	Notes	Monthly Salary
Vma Fleet Maintenance Worker III	V29	2		\$ 5,819 - \$ 7,073
Vma Fleet Maintenance Worker II	V25	3	A/F	\$ 5,278 - \$ 6,416
Vma Fleet Maintenance Worker I	V21		F	\$ 4,788 - \$ 5,819
<b>Right-of-Way Maintenance</b>				
Mgt Public Works Supervisor	MCP	1		\$ 6,982 - \$ 8,487
Vma Street Maintenance Worker III	V23	4		\$ 5,027 - \$ 6,110
Vma Street Maintenance Worker II	V19	12	A/F	\$ 4,560 - \$ 5,542
Vma Street Maintenance Worker I	V17		F	\$ 4,343 - \$ 5,278
Vma Maintenance Worker Trainee	V11			\$ 3,751 - \$ 4,560
<b>Sanitary Sewer Maintenance</b>				
Mgt Public Works Supervisor	MCP	1		\$ 10,043 - \$ 21,248
Vma Wastewater Worker III	V27	3		\$ 5,542 - \$ 6,737
Vma Wastewater Worker II	V22	12	A/F	\$ 4,906 - \$ 5,963
Vma Wastewater Worker I	V20		F	\$ 4,672 - \$ 5,679
Vma Maintenance Worker Trainee	V11			\$ 3,751 - \$ 4,560
<b>Park/Facility</b>				
Mgt Public Works Supervisor	MCP	2		\$ 6,982 - \$ 8,487
Vma Park Maintenance Worker III	V23	2		\$ 5,027 - \$ 6,110
Vma Facilities Maintenance Worker III	V23	2		\$ 5,027 - \$ 6,110
Vma Facilities Maintenance Worker II	V19	3	A/F	\$ 4,560 - \$ 5,542
Vma Facilities Maintenance Worker I	V17			\$ 4,343 - \$ 5,278
Vma Park Maintenance Worker I	V15			\$ 4,136 - \$ 5,027
Vma Maintenance Worker Trainee	V11			\$ 3,751 - \$ 4,560
	SUBTOTAL	58		
<b>RECREATION &amp; COMMUNITY SERVICES</b>				
DD Recreation & Community Services Director	MCP	1		\$ 10,043 - \$ 21,248
Mgt Recreation & Community Services Ops Manager	MCP	2		\$ 10,350 - \$ 12,579
Mgt Community Services Program Manager	MCP	2		\$ 7,876 - \$ 9,573
Mgt Waterpark Manager	MCP	1		\$ 7,876 - \$ 9,573
Mgt Management Analyst	MCP	1		\$ 6,851 - \$ 8,323
Gen Theater Technical Coordinator	G19	1		\$ 4,560 - \$ 5,542
Gen Account Clerk	G14	1		\$ 4,036 - \$ 4,906
Vma Waterpark Facility Specialist	V23	1		\$ 5,027 - \$ 6,110
Gen Assistant Waterpark Manager	G18	2		\$ 4,450 - \$ 5,409
Gen Ticket Office Supervisor	G19	1		\$ 4,560 - \$ 5,542
Gen Theater Administrative Coordinator	G19	1		\$ 4,560 - \$ 5,542
Gen Sr. Office Specialist	G13	1.75	F, 1PT	\$ 3,939 - \$ 4,788
Gen Park Ranger	G12	4		\$ 3,844 - \$ 4,672
Gen Recreation Leader IV	G10	1		\$ 3,661 - \$ 4,450
Gen Office Specialist II	G9	1.75		\$ 3,573 - \$ 4,343
Gen Recreation Coordinator	GN/AD34	3.75		\$ 4,194 - \$ 5,098
Gen Food Services Supervisor	GN33	1		\$ 4,093 - \$ 4,975
Gen Bus Driver	GN15	0.875		\$ 3,451 - \$ 4,194
	SUBTOTAL	28.125		
<b>COMMUNITY DEVELOPMENT</b>				
Planning DD Community Development Director	MCP	1		\$ 10,043 - \$ 21,248
Mgt Community Dev. Deputy Director/City Planner	MCP	1		\$ 11,129 - \$ 13,926
Mgt Principal Planner	MCP	1		\$ 9,042 - \$ 10,989
Mgt Senior Planner	MCP	1		\$ 7,947 - \$ 9,658
Gen Associate Planner	G36	1		\$ 6,903 - \$ 8,390
Gen Staff Assistant	G21	1		\$ 4,788 - \$ 5,819

# CITYWIDE CLASSIFICATION & COMPENSATION INDEX

CITY OF VISTA

Department Group Classification		Range*	Authorized Subtotal Positions	Notes	Monthly Salary
<b>Development Services</b>					
Mgt	Building Official	MCP	1		\$ 10,916 - \$ 13,264
Gen	Plan Check Engineer	G44	1		\$ 8,390 - \$ 10,199
Gen	Junior Plan Check Engineer	G32	1		\$ 6,261 - \$ 7,610
Gen	Senior Building Inspector	G36	1		\$ 6,903 - \$ 8,390
Gen	Building Inspector II	G32	2	A/F	\$ 6,261 - \$ 7,610
Gen	Supervising Dev. Services Tech	G32	1		\$ 6,261 - \$ 7,610
Gen	Senior Dev. Services Tech	G30	1		\$ 5,963 - \$ 7,248
Gen	Development Services Tech II	G27	1	F	\$ 5,542 - \$ 6,737
Gen	Senior Office Specialist	G13	1		\$ 3,939 - \$ 4,788
SUBTOTAL			16		
<b>ENGINEERING</b>					
Admin.	Engineering Director	MCP	1		\$ 10,043 - \$ 21,248
Mgt	City Engineer	MCP	1		\$ 15,544 - \$ 18,890
Mgt	Engineering Division Manager	MCP	1		\$ 13,185 - \$ 16,027
Mgt	Senior Engineer	MCP	1		\$ 10,514 - \$ 12,777
Mgt	Capital Projects Manager	MCP	1		\$ 8,664 - \$ 10,532
Mgt	Management Analyst	MCP	1		\$ 6,851 - \$ 8,323
Gen	Right of Way Agent	G48	1		\$ 9,250 - \$ 11,244
Gen	GIS Mapping Technician	G25	1		\$ 5,278 - \$ 6,416
<b>Stormwater</b>					
Mgt	Stormwater Program Manager	MCP	1		\$ 8,664 - \$ 10,532
Gen	Sr. Environmental Specialist	G36	1		\$ 6,903 - \$ 8,390
Gen	Environmental Specialist II	G32	3	F	\$ 6,261 - \$ 7,610
Con	Management Assistant	C32	1		\$ 6,261 - \$ 7,610
<b>Traffic Engineering</b>					
Mgt	Engineering Division Manager	MCP	1		\$ 13,185 - \$ 16,027
Gen	Traffic Systems Operations Specialist	G44	1		\$ 8,390 - \$ 10,199
Gen	Assistant Engineer	G38	1		\$ 7,248 - \$ 8,810
Gen	Senior Office Specialist	G13	1		\$ 3,939 - \$ 4,788
<b>Land Development</b>					
Mgt	Senior Engineer	MCP	1		\$ 10,514 - \$ 12,777
Gen	Assistant Engineer	G38	2		\$ 7,248 - \$ 8,810
Gen	Construction Inspector II	G32	1	F	\$ 6,261 - \$ 7,610
<b>Sewer Projects</b>					
Mgt	Engineering Division Manager	MCP	1		\$ 13,185 - \$ 16,027
Mgt	Principal Engineer	MCP	1		\$ 11,807 - \$ 14,344
Mgt	Senior Engineer	MCP	1		\$ 10,514 - \$ 12,777
Mgt	Capital Projects Manager	MCP	1		\$ 8,664 - \$ 10,532
Gen	Computerized Maint. Mgmt Systems Specialist	G44	1		\$ 8,390 - \$ 10,199
Gen	Assistant Engineer	G38	1		\$ 7,248 - \$ 8,810
Gen	Construction Inspector II	G32	3	F	\$ 6,261 - \$ 7,610
Gen	Engineering Technician II	G31	1	F	\$ 6,110 - \$ 7,427
SUBTOTAL			32		

TOTAL POSITIONS 319.125



Department Group Classification	Range*	Authorized Subtotal Positions	Notes	Monthly Salary
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**GROUP KEY:** Elct-Elected Official; DD-Department Director; Mgt-Management; Vco - VCOA; Gen-General (VCEA); Vma-General (VCMA); Fir-Fire (VFFA); Con-Confidential; MCP-Mgmt. Compensation Plan; GN-Nutrition Center (VCEA); AD-Adobe (VCEA)

**NOTES:**

- A Number of allocated positions may vary within the stated ranges provided the aggregate total does not change.
- PT Part-time Position
- F Human Resources Management Analyst/Assistant, Risk and Safety Management Analyst/Assistant and Assistant City Attorney/Deputy City Attorney are flexibly staffed classifications. Incumbents of the lower classification may be advanced to the higher classification at the discretion of the appointing authority and approval of the Human Resources Director. The salary range for the Human Resources and Risk and Safety Management Assistant, which is included in the Confidential Employee Group, is 10% below Management Analyst. The salary range for Deputy City Attorney is 15% below Assistant City Attorney. Human Resources Technician I/II, Engineering Technician I/II, Environmental Specialist I/II, Development Services Technician I/II, Community Improvement Maintenance Worker I/II, Fleet Maintenance Worker I/II, Facility Maintenance Worker I/II, Office Specialist I/II, Construction Inspector I/II, Building Inspector I/II, Street Maintenance Worker I/II, Wastewater Worker I/II, and Park Maintenance Worker I/II are also flexibly staffed classifications.

**ADDITIONAL NOTE** \*The salary ranges for all groups except the MCP group are approximate numbers. The actual numbers for these groups are contained in each respective salary table. The range numbers for the MCP group are the actual minimums and maximums of the salary ranges.



# GENERAL GOVERNMENT



**Fiscal Years 2023/24 and 2024/25**

### CATEGORY DESCRIPTION

The General Government budget group provides the funding for the policy direction of the City (City Council), overall management of the City (City Manager), legal services (City Attorney), finance and budget, human resources, records retention and elections (City Clerk), and for economic development activities.

Additionally, this category includes functions that are not related to a specific department, such as communications, governmental relations, and contingency funds for the general fund and for litigation purposes.

### CITYWIDE TWO-YEAR GOALS

For the period of 2022-24 the City Council has established the following goals for the City:

- Homelessness & Housing
- Public Safety
- Fiscal Responsibility
- A Cleaner Vista
- Climate and Environmental Responsibility
- Parks & Recreation
- Economic Development
- Traffic: Continue to improve the flow of traffic for all forms of travel, reduce congestion, and improve our roads and sidewalks

### FISCAL YEARS 2023/24 AND 2024/25 GOALS

In addition, during the current budget period focus areas for the General Government group of budget units will include:

- Enhance citywide training to increase employee engagement and development.
- Expand social media recruitment presence and platform.
- Evaluate and enhance recruitment efforts to attract top quality candidates including expansion of social media platform.
- Implement Diversity, Equity, Inclusion, and Belonging (DEIB) initiative.
- Increase community beautification by continuing to remove blight throughout the City and coordinate cleanup efforts with other departments and agencies.
- Enhance community engagement and continue to increase social media presence.
- Provide interpretation services at all City Council meetings.
- Implement an electronic onboarding and performance evaluations modules to automate and streamline HR business processes.
- Improve functionality and customer service by implementing upgraded cashiering software and equipment as well as resident access for online payments.
- Conclude ACH fraud detection and debarment alert software through integration with the cities financial software of record.
- Provide additional payment options through implementation of single use credit card for Accounts Payable.
- Complete implementation of Citywide electronic timekeeping system.
- Build-out of HubSpot customer relationship management (CRM) software and email marketing campaigns.
- Supporting local businesses using Sizeup to help them find new customers, suppliers, and prospective locations. Marketing vacant properties with the use of the Placer.ai and developing potential leads for landlords and brokers.
- Support business retention and expansion with Vista CARES program, technology, data subscriptions, promotional blog posts & videos, and educational events.
- Administer CVBID funds in accordance with CVBID goals of enhancing the business opportunities for the businesses located in the district by increasing foot traffic through special events, increased live entertainment, and marketing.
- Lead a multi-departmental effort, with community outreach, to create a perpetual funding source via Assessment District formations which will clearly differentiate and quantify both general benefit and special benefit.

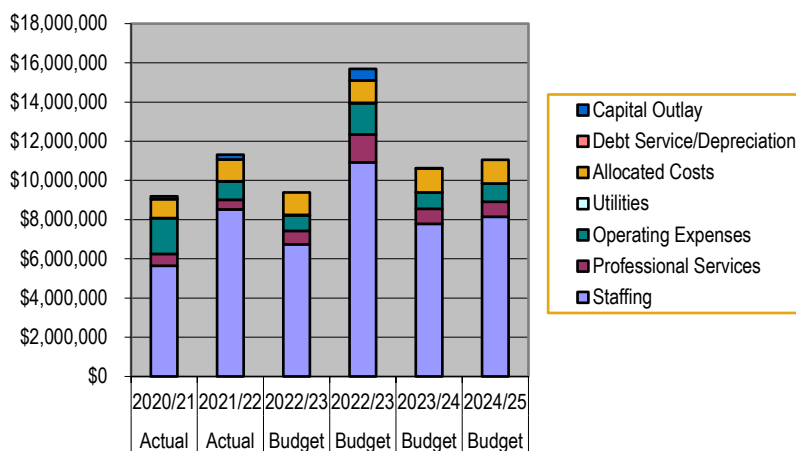
# GENERAL GOVERNMENT BUDGET SUMMARY

CITY OF VISTA

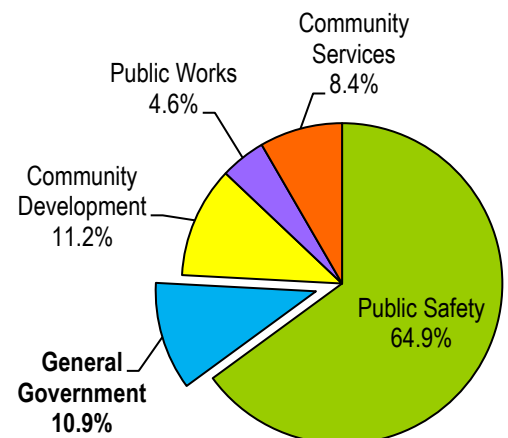
	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
City Council	639,505	676,637	713,605	726,701	777,564	796,266
City Manager	843,619	847,896	1,033,856	1,566,723	1,253,471	1,270,120
Human Resources	1,160,401	1,124,871	1,232,734	1,314,693	1,476,142	1,522,802
City Clerk	551,529	595,017	777,876	811,288	753,086	855,196
Finance	1,690,267	1,966,732	2,152,654	2,769,897	2,237,676	2,291,494
City Attorney	1,316,998	1,523,891	1,705,171	1,733,203	1,790,842	1,836,108
Contract Legal Contingencies	125,292	82,890	200,000	277,643	200,000	200,000
Non-Departmental	2,363,579	3,986,035	956,173	5,724,137	1,456,039	1,585,889
Economic Development	494,558	509,543	617,424	766,998	679,085	698,861
<b>TOTAL</b>	<b>\$9,185,749</b>	<b>\$11,313,514</b>	<b>\$9,389,493</b>	<b>\$15,691,284</b>	<b>\$10,623,905</b>	<b>\$11,056,736</b>

Staffing	5,651,076	8,526,617	6,740,114	10,928,127	7,783,871	8,138,174
Professional Services	597,181	484,893	688,572	1,412,862	772,227	778,908
Operating Expenses	1,828,413	944,365	806,337	1,606,152	835,020	924,301
Utilities	10,558	10,768	12,603	14,760	1,377	1,386
Allocated Costs	960,083	1,107,027	1,141,867	1,141,867	1,221,360	1,213,967
Capital Outlay	138,438	239,844	0	587,515	10,050	0
<b>TOTAL</b>	<b>\$9,185,749</b>	<b>\$11,313,514</b>	<b>\$9,389,493</b>	<b>\$15,691,284</b>	<b>\$10,623,905</b>	<b>\$11,056,736</b>

GENERAL GOVERNMENT HISTORICAL COMPARISON



PERCENTAGE OF 2023/24  
GENERAL FUND EXPENDITURES  
(EXCLUDING TRANSFERS)



Budget units within the General Government category provide leadership and administration for the City of Vista. The elected officials of the City Council govern the City by setting policy and a vision for the future within the restrictions of the City Charter and the state constitution. The goals of the City Council are implemented under the direction of the City Manager with the professional guidance of the operating budget units listed below. The City Attorney is appointed by the City Council.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>City Council</b>							
0010100	536,939	10,000	92,902	0	137,723	0	777,564
<b>City Manager</b>							
0010105	1,072,620	0	22,798	0	158,053	0	1,253,471
<b>Human Resources</b>							
0010120	1,094,582	107,000	81,117	0	193,443	0	1,476,142
<b>City Clerk</b>							
0010125	629,536	12,320	12,700	0	88,480	10,050	753,086
<b>Finance</b>							
0010130	1,714,271	167,048	178,793	0	177,564	0	2,237,676
<b>City Attorney</b>							
0010140	1,569,705	9,335	69,955	0	141,847	0	1,790,842
<b>Contract Legal Contingencies</b>							
0010141	0	175,000	25,000	0	0	0	200,000
<b>Non-Departmental</b>							
0010145	748,853	250,524	168,504	1,377	286,781	0	1,456,039
<b>Economic Development</b>							
0010370	417,365	41,000	183,251	0	37,469	0	679,085
<b>TOTAL</b>	<b>\$7,783,871</b>	<b>\$772,227</b>	<b>\$835,020</b>	<b>\$1,377</b>	<b>\$1,221,360</b>	<b>\$10,050</b>	<b>\$10,623,905</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>City Council</b>							
0010100	546,528	10,000	100,918	0	138,820	0	796,266
<b>City Manager</b>							
0010105	1,092,653	0	18,135	0	159,332	0	1,270,120
<b>Human Resources</b>							
0010120	1,123,484	122,000	79,784	0	197,534	0	1,522,802
<b>City Clerk</b>							
0010125	651,609	12,320	102,105	0	89,162	0	855,196
<b>Finance</b>							
0010130	1,754,576	171,684	186,077	0	179,157	0	2,291,494
<b>City Attorney</b>							
0010140	1,617,945	3,980	71,025	0	143,158	0	1,836,108
<b>Contract Legal Contingencies</b>							
0010141	0	175,000	25,000	0	0	0	200,000
<b>Non-Departmental</b>							
0010145	914,162	233,724	167,868	1,386	268,749	0	1,585,889
<b>Economic Development</b>							
0010370	437,217	50,200	173,389	0	38,055	0	698,861
<b>TOTAL</b>	<b>\$8,138,174</b>	<b>\$778,908</b>	<b>\$924,301</b>	<b>\$1,386</b>	<b>\$1,213,967</b>	<b>\$0</b>	<b>\$11,056,736</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010100

**PROGRAM STATEMENT**

The City Council is the governing body of the Vista Municipal Government. The City Council adopts ordinances and resolutions, appoints the City Manager and City Attorney, and reviews and approves all major policy matters, fiscal concerns, and City projects. The City Council also sits as the legislative body for the Community Development Commission (Housing Authority), the Joint Powers Financing Authority (for bonded indebtedness of capital projects), the Buena Sanitation District (to administer a sewage system), and the Successor Agency to the Redevelopment Agency. The City Council is composed of four council members who serve four-year terms in a four-district based election system, and an at-large elected mayor who serves a four-year term.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	4.00	4.00	4.00	4.00	4.00
Secretary City Council-Confidential	1.00	1.00	1.00	1.00	1.00
	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**FINANCING SOURCES**

Charges to other funds		298,259	296,561	296,561
Department revenues		0	0	0
General Fund		428,442	481,003	499,705
		<b>\$726,701</b>	<b>\$777,564</b>	<b>\$796,266</b>



	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	458,739	470,114	494,461	498,181	536,939	546,528
<b>SUBTOTAL</b>	<b>458,739</b>	<b>470,114</b>	<b>494,461</b>	<b>498,181</b>	<b>536,939</b>	<b>546,528</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	0	12,495	5,500	5,500	7,000	7,000
Events & Cultural Services	0	2,027	2,000	5,000	3,000	3,000
<b>SUBTOTAL</b>	<b>0</b>	<b>14,523</b>	<b>7,500</b>	<b>10,500</b>	<b>10,000</b>	<b>10,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	425	256	1,200	1,200	960	960
Training/Mileage/Conferences	1,071	7,327	9,000	12,000	9,000	15,000
Training Materials & Publications	0	0	0	0	0	0
Special Department Expense	4,396	4,850	15,151	17,651	15,151	15,151
State & Local Associations	63,130	65,143	66,204	67,080	67,791	69,807
<b>SUBTOTAL</b>	<b>69,021</b>	<b>77,576</b>	<b>91,555</b>	<b>97,931</b>	<b>92,902</b>	<b>100,918</b>
<b>UTILITIES</b>						
Telephone/Wireless	4,075	4,632	5,400	5,400	0	0
<b>SUBTOTAL</b>	<b>4,075</b>	<b>4,632</b>	<b>5,400</b>	<b>5,400</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	50,605	51,350	53,566	53,566	70,120	70,492
Insurance/Surety	3,141	3,436	3,608	3,608	9,654	10,137
Information Technology	53,924	55,006	57,515	57,515	57,949	58,191
<b>SUBTOTAL</b>	<b>107,670</b>	<b>109,792</b>	<b>114,689</b>	<b>114,689</b>	<b>137,723</b>	<b>138,820</b>
<b>TOTAL</b>	<b>\$639,505</b>	<b>\$676,637</b>	<b>\$713,605</b>	<b>\$726,701</b>	<b>\$777,564</b>	<b>\$796,266</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010105

**PROGRAM STATEMENT**

As the administrative leader of the City government, the City Manager provides management, direction, control, and coordination of all City activities and departments, in accordance with the policies and direction set by the City Council. The City Manager, collectively with the department directors, is responsible for improving the capabilities of the City through the development of City personnel and the continual evaluation of the organizational structure of the City to ensure effective, efficient, and economical public service. The City Manager prepares the annual budget, informs the City Council of the City's financial condition, and recommends measures or actions to the City Council as needed.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.20	0.20	0.20	0.20	0.20
Secretary to the City Manager-Confidential	1.00	1.00	1.00	1.00	1.00
	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>

**FINANCING SOURCES**

Charges to other funds		489,896	431,393	431,393
Department revenues		0	0	0
General Fund		1,076,827	822,078	838,727
		<b>\$1,566,723</b>	<b>\$1,253,471</b>	<b>\$1,270,120</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	736,452	705,658	870,767	1,403,619	1,072,620	1,092,653
<b>SUBTOTAL</b>	<b>736,452</b>	<b>705,658</b>	<b>870,767</b>	<b>1,403,619</b>	<b>1,072,620</b>	<b>1,092,653</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	556	536	625	625	625	625
Training/Mileage/Conferences	2,963	5,198	9,000	10,000	15,366	10,693
Training Materials & Publications	177	539	560	575	617	617
Auto Allowance	7,811	6,016	14,100	13,100	0	0
Special Department Expense	60	24	310	310	310	310
State & Local Associations	1,500	0	1,500	1,500	1,500	1,500
Professional Memberships	490	490	2,580	2,580	4,380	4,390
<b>SUBTOTAL</b>	<b>13,556</b>	<b>12,802</b>	<b>28,675</b>	<b>28,690</b>	<b>22,798</b>	<b>18,135</b>
<b>UTILITIES</b>						
Telephone/Wireless	1,533	1,083	2,640	2,640	0	0
<b>SUBTOTAL</b>	<b>1,533</b>	<b>1,083</b>	<b>2,640</b>	<b>2,640</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	46,419	47,102	49,136	49,136	64,320	64,661
Insurance/Surety	10,795	49,510	50,094	50,094	53,169	53,937
Information Technology	34,865	31,741	32,544	32,544	40,564	40,734
<b>SUBTOTAL</b>	<b>92,079</b>	<b>128,353</b>	<b>131,774</b>	<b>131,774</b>	<b>158,053</b>	<b>159,332</b>
<b>TOTAL</b>	<b>\$843,619</b>	<b>\$847,896</b>	<b>\$1,033,856</b>	<b>\$1,566,723</b>	<b>\$1,253,471</b>	<b>\$1,270,120</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010120

**PROGRAM STATEMENT**

Human Resources provides the day-to-day administration of the City's personnel program including: recruitment and selection of the City's employees; classification and compensation plan administration; personnel document maintenance; policies and procedures administration; labor relations, negotiations, and grievance resolution; and benefit administration. Additionally, this budget unit is responsible for the centralized city switchboard, employee training, affirmative action, payroll master files and table maintenance, payroll change input and related reports, and Americans with Disabilities Act (ADA) coordination.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Position changes include the addition of a Human Resources Coordinator position.
- The professional services category includes an increase to engage a consultant for executive level professional recruitment services.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Human Resources	0.80	0.80	0.80	0.80	0.80
Principal Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator				1.00	1.00
Human Resources Technician II	1.00	1.00	1.00	1.00	1.00
Senior Office Specialist-Confidential	2.00	2.00	2.00	2.00	2.00
Office Specialist II - Confidential	0.50	0.50	0.50	0.50	0.50
	<b>6.30</b>	<b>6.30</b>	<b>6.30</b>	<b>7.30</b>	<b>7.30</b>

**FINANCING SOURCES**

Charges to other funds		489,737	515,224	515,224
Department revenues		0	0	0
General Fund		824,956	960,918	1,007,578
		<b>\$1,314,693</b>	<b>\$1,476,142</b>	<b>\$1,522,802</b>

# HUMAN RESOURCES

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	858,761	873,075	920,290	902,249	1,094,582	1,123,484
<b>SUBTOTAL</b>	<b>858,761</b>	<b>873,075</b>	<b>920,290</b>	<b>902,249</b>	<b>1,094,582</b>	<b>1,123,484</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	114,176	29,292	60,000	160,000	85,000	100,000
Events & Cultural Services	11,810	13,815	22,000	22,000	22,000	22,000
<b>SUBTOTAL</b>	<b>125,987</b>	<b>43,107</b>	<b>82,000</b>	<b>182,000</b>	<b>107,000</b>	<b>122,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	1,085	2,025	2,440	2,440	2,460	2,525
Training/Mileage/Conferences	38,271	33,130	45,567	45,567	49,582	49,184
Training Materials & Publications	562	571	712	712	995	995
Auto Allowance	3,851	3,850	3,840	3,840	0	0
Special Department Expense	7,198	10,047	11,150	11,150	16,300	15,300
Professional Memberships	1,286	1,286	1,741	1,741	1,780	1,780
Advertising	1,971	4,688	7,500	7,500	10,000	10,000
<b>SUBTOTAL</b>	<b>54,224</b>	<b>55,596</b>	<b>72,950</b>	<b>72,950</b>	<b>81,117</b>	<b>79,784</b>
<b>UTILITIES</b>						
Telephone/Wireless	866	866	864	864	0	0
<b>SUBTOTAL</b>	<b>866</b>	<b>866</b>	<b>864</b>	<b>864</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	37,939	38,498	40,160	40,160	52,570	52,849
Insurance/Surety	8,375	34,497	36,222	36,222	70,368	73,886
Information Technology	74,249	79,232	80,248	80,248	70,505	70,799
<b>SUBTOTAL</b>	<b>120,563</b>	<b>152,227</b>	<b>156,630</b>	<b>156,630</b>	<b>193,443</b>	<b>197,534</b>
<b>TOTAL</b>	<b>\$1,160,401</b>	<b>\$1,124,871</b>	<b>\$1,232,734</b>	<b>\$1,314,693</b>	<b>\$1,476,142</b>	<b>\$1,522,802</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010125

**PROGRAM STATEMENT**

The City Clerk is governed by provisions of state, election, and municipal codes, and serves to preserve and protect the legislative history of the City. As a service department, City Clerk staff assists the public, elected officials, and the city organization by accurately processing agenda reports and preparing agendas; recording and preparing minutes for the governing agencies; managing follow-up documentation in accordance with governing agency actions; archiving municipal records for ready retrieval in the City's Laserfiche repository; and administering the citywide records management, inactive records storage, and record retention and destruction programs. The department coordinates the City Council meetings including advisory commission, board and committee memberships, and legal postings. Processes and tracks public record requests, maintains policies, and performs in-house codification of the Municipal Code. The City Clerk is the municipal election official and oversees city elections, including timely filing of Candidate Disclosure Statements and Statements of Economic Interests as required by law. The City Clerk is the lead for the City's Crime Free Multi-Family Housing program as well as the City's Leadership Academy Program. The City Clerk's office strives to provide an efficient, supportive, and professionally managed operation for other municipal departments, governmental agencies, and the general public.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The election line items are included in the budget every other year, resulting in a significant change in total annual budget for the department from one year to the next.
- The professional services category includes an increase to provide additional translation services at City Council workshops and meetings.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00
Program Assistant		1.00	1.00	1.00	1.00
Records Technician	1.00				
Office Specialist I/II	1.00	1.00	1.00	1.00	1.00
	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**FINANCING SOURCES**

Charges to other funds			294,627	291,424	9,163
Department revenues			9,076	663	9,163
General Fund			507,585	460,999	836,870
			<b>\$811,288</b>	<b>\$753,086</b>	<b>\$855,196</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	454,168	509,861	594,669	627,081	629,536	651,609
<b>SUBTOTAL</b>	<b>454,168</b>	<b>509,861</b>	<b>594,669</b>	<b>627,081</b>	<b>629,536</b>	<b>651,609</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	760	469	2,560	2,560	11,520	11,520
Service Contract	455	251	252	252	800	800
<b>SUBTOTAL</b>	<b>1,215</b>	<b>720</b>	<b>2,812</b>	<b>2,812</b>	<b>12,320</b>	<b>12,320</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	609	798	1,050	1,050	860	1,060
Training/Mileage/Conferences	745	1,282	3,000	3,000	3,000	3,000
Auto Allowance	4,814	4,813	4,800	4,800	0	0
Special Department Expense	15,240	1,832	91,000	92,000	4,000	93,000
Professional Memberships	615	730	665	665	800	800
Uniforms & Accessories	224	108	240	240	240	240
Advertising	3,172	1,596	3,000	3,000	3,800	3,800
Printing/Copying	0	0	205	205	0	205
<b>SUBTOTAL</b>	<b>25,419</b>	<b>11,158</b>	<b>103,960</b>	<b>104,960</b>	<b>12,700</b>	<b>102,105</b>
<b>UTILITIES</b>						
Telephone/Wireless	481	481	480	480	0	0
<b>SUBTOTAL</b>	<b>481</b>	<b>481</b>	<b>480</b>	<b>480</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	31,827	32,295	33,689	33,689	44,100	44,334
Insurance/Surety	5,695	6,252	6,565	6,565	5,747	6,034
Information Technology	32,724	34,250	35,701	35,701	38,633	38,794
<b>SUBTOTAL</b>	<b>70,246</b>	<b>72,797</b>	<b>75,955</b>	<b>75,955</b>	<b>88,480</b>	<b>89,162</b>
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,050</b>	<b>0</b>
<b>TOTAL</b>	<b>\$551,529</b>	<b>\$595,017</b>	<b>\$777,876</b>	<b>\$811,288</b>	<b>\$753,086</b>	<b>\$855,196</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010130

**PROGRAM STATEMENT**

The Finance Department provides financial administrative support to establish, develop, and implement the City’s fiscal policies to maintain fiscal integrity and accountability. The Department is responsible for performing various functions including payroll processing, accounts payable, accounts receivable, collections, cashiering, business licensing, sewer billing, fixed-charge special assessments, and oversight of the procurement process. In addition, the Department manages the treasury and cash flow by accounting for debt, grants, and fixed assets through general ledger entries, account analyses, and reconciliations. The Department also oversees the Operating and Capital Improvement Program (CIP) Budgets, coordinates external financial and compliance audits, and ensures all financial reports are in compliance with Generally Accepted Accounting Principles and government.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Position changes in FY 2022/23 include the reclassification of one Account Clerk to an Accounting Technician.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Finance/Treasurer	0.90	0.90	0.90	0.90	0.90
Finance Manager	0.90	0.90	0.90	0.90	0.90
Budget Manager	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	0.75	0.75	0.75	0.75	0.75
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Technician - Confidential	1.00	1.00	1.00	1.00	1.00
Accounting Technician	0.50	0.50	1.50	1.50	1.50
Senior Account Clerk	0.50	0.50	0.50	0.50	0.50
Account Clerk	3.50	3.50	2.50	2.50	2.50
	<b>11.05</b>	<b>11.05</b>	<b>11.05</b>	<b>11.05</b>	<b>11.05</b>

**FINANCING SOURCES**

Charges to other funds			705,794	849,837	849,837
Department revenues			490,273	672,389	727,561
General Fund			1,573,830	715,451	714,096
			<b>\$2,769,897</b>	<b>\$2,237,676</b>	<b>\$2,291,494</b>



	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	1,134,123	1,389,004	1,557,458	1,506,374	1,714,271	1,754,576
<b>SUBTOTAL</b>	<b>1,134,123</b>	<b>1,389,004</b>	<b>1,557,458</b>	<b>1,506,374</b>	<b>1,714,271</b>	<b>1,754,576</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	209,855	143,150	130,395	584,562	167,048	171,684
<b>SUBTOTAL</b>	<b>209,855</b>	<b>143,150</b>	<b>130,395</b>	<b>584,562</b>	<b>167,048</b>	<b>171,684</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	18,673	19,171	23,170	23,170	23,755	24,355
Training/Mileage/Conferences	1,240	6,866	11,030	15,230	12,464	13,498
Training Materials & Publications	311	0	557	557	619	619
Auto Allowance	7,165	7,309	7,290	7,290	0	0
Special Department Expense	101,137	119,623	128,435	138,435	140,280	145,930
Professional Memberships	1,300	1,405	1,675	2,155	1,675	1,675
Technology Purchases & Services	0	0	0	199,000	0	0
<b>SUBTOTAL</b>	<b>129,826</b>	<b>154,373</b>	<b>172,157</b>	<b>385,837</b>	<b>178,793</b>	<b>186,077</b>
<b>UTILITIES</b>						
Telephone/Wireless	898	1,348	864	1,344	0	0
<b>SUBTOTAL</b>	<b>898</b>	<b>1,348</b>	<b>864</b>	<b>1,344</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	38,663	39,232	40,926	40,926	53,573	53,857
Insurance/Surety	89,098	148,229	155,641	155,641	17,268	18,131
Information Technology	87,803	91,397	95,213	95,213	106,723	107,169
<b>SUBTOTAL</b>	<b>215,564</b>	<b>278,858</b>	<b>291,780</b>	<b>291,780</b>	<b>177,564</b>	<b>179,157</b>
<b>TOTAL</b>	<b>\$1,690,267</b>	<b>\$1,966,732</b>	<b>\$2,152,654</b>	<b>\$2,769,897</b>	<b>\$2,237,676</b>	<b>\$2,291,494</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010140

**PROGRAM STATEMENT**

The City Attorney is appointed by the City Council and serves as general counsel and legal advisor to the city government and each of its agencies. The City Attorney's office provides legal advice and counsel to the City Council and other city officials with respect to the rights, duties, and obligations of city government. Issues include exercise of police powers, land use, environmental regulations, elections, public works, contracts, revenues and taxation, personnel and labor, economic development, and a wide range of other subjects. The City Attorney advises the city regarding new or changing state and federal legislation and their impacts on city regulations and operations. The City Attorney enforces the municipal code in civil actions and serves as the City Prosecutor for the criminal prosecution of municipal code and penal code violations, where warranted. The City Attorney represents the city in civil cases for restitution of damage to public property, and the city and its agencies in litigation or other judicial proceedings and administers or directs the provision of legal services provided to the city or its agencies under contract. The City Attorney supports the Finance Department in the city's cost-recovery program and the collection of delinquent debts. The City Attorney drafts or reviews and approves the form of ordinances, resolutions, contracts, and other documents, evidencing official actions of the City of Vista. The City Attorney represents and assists the Successor Agency and Housing Authority to best achieve their fiscal and development objectives.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	3.00	3.00	3.00	3.00	3.00
Paralegal	1.00	1.00	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00	1.00	1.00
Senior Office Specialist-Confidential	1.00	1.00	1.00	1.00	1.00
	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**FINANCING SOURCES**

Charges to other funds			658,629	714,946	714,946
Department revenues			0	0	0
General Fund			1,074,574	1,075,896	1,121,162
			<b>\$1,733,203</b>	<b>\$1,790,842</b>	<b>\$1,836,108</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	1,136,260	1,304,367	1,491,446	1,504,283	1,569,705	1,617,945
<b>SUBTOTAL</b>	<b>1,136,260</b>	<b>1,304,367</b>	<b>1,491,446</b>	<b>1,504,283</b>	<b>1,569,705</b>	<b>1,617,945</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	4,332	140	9,305	9,305	9,335	3,980
Service Contract	0	39,414	0	0	0	0
<b>SUBTOTAL</b>	<b>4,332</b>	<b>39,554</b>	<b>9,305</b>	<b>9,305</b>	<b>9,335</b>	<b>3,980</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	3,091	2,111	5,600	5,600	5,600	5,600
Training/Mileage/Conferences	5,854	6,898	18,105	18,105	22,025	22,500
Training Materials & Publications	11,981	10,829	14,005	14,005	15,335	15,415
Auto Allowance	6,017	6,016	6,000	6,000	0	0
Special Department Expense	32	(29)	0	0	0	0
Professional Memberships	4,465	3,280	4,010	4,010	4,010	4,025
Technology Purchases & Services	19,322	22,251	22,505	37,700	22,985	23,485
Rents & Leases	0	0	0	0	0	0
<b>SUBTOTAL</b>	<b>50,762</b>	<b>51,356</b>	<b>70,225</b>	<b>85,420</b>	<b>69,955</b>	<b>71,025</b>
<b>UTILITIES</b>						
Telephone/Wireless	1,083	1,083	1,080	1,080	0	0
<b>SUBTOTAL</b>	<b>1,083</b>	<b>1,083</b>	<b>1,080</b>	<b>1,080</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	43,340	43,978	45,876	45,876	60,053	60,372
Vehicle Maintenance	1,327	581	581	581	0	0
Insurance/Surety	17,081	15,953	16,751	16,751	14,187	14,896
Information Technology	62,813	67,020	69,907	69,907	67,607	67,890
<b>SUBTOTAL</b>	<b>124,561</b>	<b>127,532</b>	<b>133,115</b>	<b>133,115</b>	<b>141,847</b>	<b>143,158</b>
<b>TOTAL</b>	<b>\$1,316,998</b>	<b>\$1,523,891</b>	<b>\$1,705,171</b>	<b>\$1,733,203</b>	<b>\$1,790,842</b>	<b>\$1,836,108</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010141

**PROGRAM STATEMENT**

The Contract Legal Contingencies budget unit provides funding for specialized contract legal services needed for unanticipated matters facing the city. Whenever possible, general fund monies will be replenished from non-general fund sources.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
There are no positions in this budget unit.					
	0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Charges to other funds			0	0	0
Department revenues			0	0	0
General Fund			277,643	200,000	200,000
			<b>\$277,643</b>	<b>\$200,000</b>	<b>\$200,000</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	125,292	82,890	175,000	252,643	175,000	175,000
<b>SUBTOTAL</b>	<b>125,292</b>	<b>82,890</b>	<b>175,000</b>	<b>252,643</b>	<b>175,000</b>	<b>175,000</b>
<b>OPERATING EXPENSES</b>						
Contingencies	0	0	25,000	25,000	25,000	25,000
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL</b>	<b>\$125,292</b>	<b>\$82,890</b>	<b>\$200,000</b>	<b>\$277,643</b>	<b>\$200,000</b>	<b>\$200,000</b>

Category: General Government | Fund Type: General | Fund: 001 General Fund | Org: 0010145

**PROGRAM STATEMENT**

Activities accounted for in the Non-Departmental budget unit typically have a citywide function that services all budget units. Various citywide functions operate through this budget unit, including the Communications Office, citywide marketing activities, and the Special Event Banner and Sign Program. They provide meaningful information to the public and media via verbal, print, and web content. This budget unit also funds the Grants Analyst, who manages the citywide grant writing process.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Homeless and housing related program budgets including Encampment Resolution Funding (ERF) program grant and Permanent Local Housing Allocation (PLHA) were moved to a newly established Housing & Homeless Services budget unit in FY 2022/23.
- The Marketing Specialist position was reclassified to a Communications Specialist position in FY 2022/23. The allocation for the Communications Specialist position was also reallocated to 100% Non-Departmental; previously budgeted for 25% Non-Departmental and 75% Recreation and Community Services.

**MAJOR PROJECTS DURING CURRENT BUDGET PERIOD**

- City's 60th Anniversary Events

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Communications Officer	1.00	1.00	1.00	1.00	1.00
Homeless Services Program Manager		1.00			
Climate Action Plan Program Administrator		1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Communications Specialist			1.00	1.00	1.00
Marketing Specialist	0.25	0.25			
Community Improvement Maintenance Worker		2.00	2.00	2.00	2.00
Office Aid	1.00	1.00	1.00	1.00	1.00
	<b>3.25</b>	<b>7.25</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**FINANCING SOURCES**

Charges to other funds			408,205	378,886	378,886
Department revenues			0	0	0
General Fund			5,315,932	1,077,153	1,207,003
			<b>\$5,724,137</b>	<b>\$1,456,039</b>	<b>\$1,585,889</b>

# NON-DEPARTMENTAL

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	539,399	2,926,396	414,672	4,113,582	748,853	914,162
<b>SUBTOTAL</b>	<b>539,399</b>	<b>2,926,396</b>	<b>414,672</b>	<b>4,113,582</b>	<b>748,853</b>	<b>914,162</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	62,000	124,893	224,560	332,160	242,524	226,724
Contracts with Other Agencies	0	0	0	0	0	0
Events & Cultural Services	0	0	7,000	7,000	8,000	7,000
<b>SUBTOTAL</b>	<b>62,000</b>	<b>124,893</b>	<b>231,560</b>	<b>339,160</b>	<b>250,524</b>	<b>233,724</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	3,681	10,463	10,985	11,296	11,609	11,938
Operating Supplies	0	0	0	0	0	0
Furniture/Equipment < \$5,000	0	0	0	2,500	2,500	2,500
Training/Mileage/Conferences	375	800	4,213	4,213	4,335	4,890
Auto Allowance	3,538	3,156	3,528	3,528	0	0
Special Department Expense	1,420,963	475,587	36,008	425,520	41,338	41,338
Professional Memberships	1,385	1,085	1,345	1,085	1,522	1,502
Uniforms & Accessories	0	0	0	6,000	6,000	4,500
Printing/Copying	50	0	1,200	1,200	1,200	1,200
Contingencies	0	0	50,000	24,200	100,000	100,000
<b>SUBTOTAL</b>	<b>1,429,991</b>	<b>491,091</b>	<b>107,279</b>	<b>479,542</b>	<b>168,504</b>	<b>167,868</b>
<b>UTILITIES</b>						
Telephone/Wireless	556	614	555	2,055	1,200	1,200
Sewer	342	174	0	177	177	186
<b>SUBTOTAL</b>	<b>898</b>	<b>788</b>	<b>555</b>	<b>2,232</b>	<b>1,377</b>	<b>1,386</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	130,276	120,299	124,360	124,360	142,228	146,073
Vehicle Maintenance	9,666	10,329	8,402	8,402	15,906	16,027
Vehicle Replacement	21,466	24,616	19,472	19,472	49,407	26,568
Insurance/Surety	5,905	8,072	8,451	8,451	11,633	12,191
Information Technology	28,935	39,708	41,422	41,422	67,607	67,890
<b>SUBTOTAL</b>	<b>196,248</b>	<b>203,024</b>	<b>202,107</b>	<b>202,107</b>	<b>286,781</b>	<b>268,749</b>
<b>CAPITAL OUTLAY</b>	<b>135,043</b>	<b>239,844</b>	<b>0</b>	<b>587,515</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$2,363,579</b>	<b>\$3,986,035</b>	<b>\$956,173</b>	<b>\$5,724,137</b>	<b>\$1,456,039</b>	<b>\$1,585,889</b>

Category: Economic Development | Fund Type: General | Fund: 001 General Fund | Org: 0010370

**PROGRAM STATEMENT**

The Economic Development budget unit is responsible for promoting business opportunities within the City of Vista. Department staff creates and implements support services and programs designed to strengthen the city's financial base, and acts as the liaison to the business community in resolving issues that may arise from City programs, policies, and practices. Economic Development focuses on four core areas: retention, attraction, talent attraction/development, and business assistance/creation/expansion.

Economic Development works closely with the City Manager and other City departments in an effort to present a unified, streamlined approach to managing development and business issues. The department coordinates many of its programs in conjunction with various organizations including the Central Vista Business Improvement District (CVBID), the Vista Chamber of Commerce (Chamber), the San Diego Regional Economic Development Corporation (Regional EDC), the San Diego North Economic Development Council (SDNEDC), Innovate78, the State of California, and several other outside agencies. On an ongoing basis, the department implements the Vista CARES (Communicate, Assist, Retain, Expand and Support) program, including business and property owner outreach and Vista CARES Business Walks.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Economic Development	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00	1.00
	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**FINANCING SOURCES**

Charges to other funds			0	0	0
Department revenues			48,500	48,500	48,500
General Fund			718,498	630,585	650,361
			<b>\$766,998</b>	<b>\$679,085</b>	<b>\$698,861</b>



	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	333,175	348,143	396,351	372,758	417,365	437,217
<b>SUBTOTAL</b>	<b>333,175</b>	<b>348,143</b>	<b>396,351</b>	<b>372,758</b>	<b>417,365</b>	<b>437,217</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	68,500	36,056	50,000	31,880	41,000	50,200
<b>SUBTOTAL</b>	<b>68,500</b>	<b>36,056</b>	<b>50,000</b>	<b>31,880</b>	<b>41,000</b>	<b>50,200</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	450	469	870	870	810	810
Training/Mileage/Conferences	824	6,250	8,236	8,236	11,092	11,092
Auto Allowance	4,814	3,652	4,800	4,800	0	0
Special Department Expense	39,320	61,539	96,200	225,844	78,000	78,000
State & Local Associations	3,000	11,629	6,500	26,500	25,000	25,000
Professional Memberships	1,703	1,648	1,740	1,740	2,540	2,540
Technology Purchases & Services	4,411	5,226	15,190	56,833	64,809	54,947
Advertising	1,091	0	1,000	1,000	1,000	1,000
<b>SUBTOTAL</b>	<b>55,614</b>	<b>90,413</b>	<b>134,536</b>	<b>325,823</b>	<b>183,251</b>	<b>173,389</b>
<b>UTILITIES</b>						
Telephone/Wireless	722	486	720	720	0	0
<b>SUBTOTAL</b>	<b>722</b>	<b>486</b>	<b>720</b>	<b>720</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	11,220	11,063	11,486	11,486	13,484	13,755
Insurance/Surety	4,160	4,569	4,797	4,797	4,669	4,903
Information Technology	17,772	18,812	19,534	19,534	19,316	19,397
<b>SUBTOTAL</b>	<b>33,152</b>	<b>34,444</b>	<b>35,817</b>	<b>35,817</b>	<b>37,469</b>	<b>38,055</b>
<b>CAPITAL OUTLAY</b>	<b>3,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$494,558</b>	<b>\$509,543</b>	<b>\$617,424</b>	<b>\$766,998</b>	<b>\$679,085</b>	<b>\$698,861</b>



# PUBLIC SAFETY



**Fiscal Years 2023/24 and 2024/25**

### CATEGORY DESCRIPTION

The Public Safety category includes law enforcement, fire suppression, emergency medical services, disaster preparedness, and school safety services. Public Safety services represent the largest expenditure category, by percentage and in total dollars, of the City's General Fund. Law Enforcement services include all of the police programs for the city, such as police patrol, vice/narcotics, and juvenile diversion programs. The City contracts with the San Diego County Sheriff's Department for these services. 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. School Safety services provide crossing guards at five busy school intersections and crosswalks.

### FISCAL YEARS 2023/24 AND 2024/25 GOALS

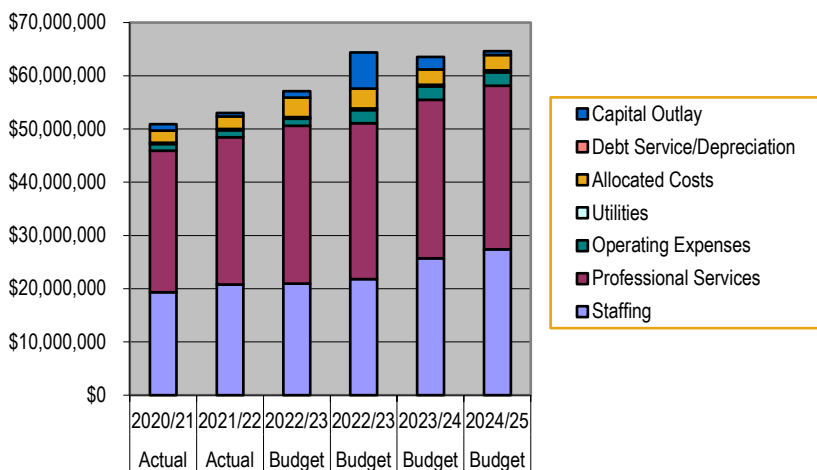
During the current budget period focus areas for Public Safety will include:

- Pursue new grant opportunities throughout the two-year period and manage the awarded grants by ensuring full compliance with grant requirements.
- Conduct a comprehensive fee for service survey as part of a citywide fee survey.
- Gather Fire Department CRA/standards of cover statistical data to support reaccreditation through CPSE.
- Implement comprehensive annual firefighter health and fitness assessment program.
- Implement advanced best practices and officer incident training programs for all Fire Department Chief Officers.
- Implement electronic fire inspection program to increase efficiency and productivity.
- Increase fire life and safety inspections throughout the city to create a three-year cycle for all business inspections.
- Develop a community outreach and fire safety public education program.
- Implement comprehensive fire station long-term maintenance plan for station and apparatus equipment.
- Seek grant opportunities to augment staffing on the ladder truck to four personnel.
- Establish an Emergency Medical Technician (EMT) program and add additional ambulance transport capabilities to reduce fatigue and increase reliability.
- Conduct one mock disaster preparedness tabletop exercise and two mock disaster preparedness exercise simulations per year.
- Increase the frequency of meetings with local community groups and neighborhoods through regularly scheduled Neighborhood Watch meetings.
- Continue with community outreach and engagement through Coffee with the Community events.
- Continue to offer active-shooter training to businesses.
- Increase Bicycle Patrols and foot patrols in the downtown area and other locations.
- Conduct Threat Assessments for all schools K-12.
- Increase participation in the Jr. Deputy and Explorer and You Are Not Alone (YANA) programs.
- Increase the number of Crime Prevention through Environmental Design (CPTED) assessments.
- Recruit additional Senior Volunteers to support programs.

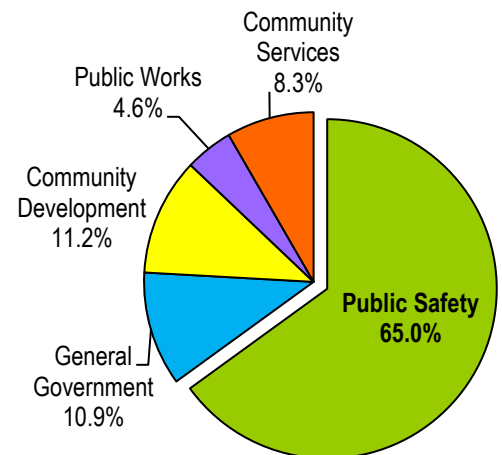
	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Law Enforcement	25,512,862	26,588,733	28,558,847	28,340,259	28,347,833	29,189,842
School Safety Program	21,390	23,986	25,744	25,744	25,744	25,744
Fire Administration	1,316,930	1,345,703	1,400,673	1,581,944	1,694,504	1,849,838
Fire Training	293,995	349,953	338,391	397,072	502,111	473,168
Fire Maintenance	1,769,702	1,877,566	3,144,470	3,631,313	2,198,024	2,257,321
Fire Suppression	14,835,431	14,832,328	15,602,939	21,174,228	17,858,956	17,870,813
Fire Prevention	596,645	709,338	907,098	1,073,880	1,265,452	1,307,932
Emergency Medical Services	6,245,904	7,061,853	6,978,225	7,728,889	11,476,329	11,471,627
Disaster Preparedness	313,740	212,606	168,202	450,834	169,407	172,494
<b>TOTAL</b>	<b>\$50,906,598</b>	<b>\$53,002,066</b>	<b>\$57,124,589</b>	<b>\$64,404,163</b>	<b>\$63,538,360</b>	<b>\$64,618,779</b>

Staffing	19,339,139	20,763,452	20,945,575	21,785,141	25,733,178	27,417,466
Professional Services	26,585,633	27,674,111	29,647,454	29,286,885	29,773,066	30,706,711
Operating Expenses	1,275,338	1,316,742	1,353,136	2,503,402	2,517,561	2,546,090
Utilities	219,224	247,824	283,113	287,433	311,140	333,564
Allocated Costs	2,273,985	2,336,393	3,682,141	3,715,003	2,853,451	2,894,350
Debt Service/Depreciation	0	0	0	0	0	0
Capital Outlay	1,213,279	663,542	1,213,170	6,826,298	2,349,964	720,598
<b>TOTAL</b>	<b>\$50,906,598</b>	<b>\$53,002,066</b>	<b>\$57,124,589</b>	<b>\$64,404,163</b>	<b>\$63,538,360</b>	<b>\$64,618,779</b>

**PUBLIC SAFETY HISTORICAL COMPARISON**



**PERCENTAGE OF 2023/24 GENERAL FUND EXPENDITURES (EXCLUDING TRANSFERS)**



The Vista Fire Department is a full service fire department providing services ranging from fire prevention and suppression to emergency medical services, to technical rescue and hazardous materials mitigation. Police services are provided through a contract with the San Diego Sheriff's Department and include general patrol, investigations, narcotics and gang investigations, crime prevention, juvenile intervention, community policing, and administrative services. Public Safety services are the largest cost item to the City.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>Law Enforcement</b>							
0010200	116,861	27,933,206	235,564	4,047	58,155	0	28,347,833
<b>School Safety</b>							
0010225	0	20,744	5,000	0	0	0	25,744
<b>Fire Administration</b>							
0010250	1,404,068	125,931	11,951	2,898	149,656	0	1,694,504
<b>Fire Training</b>							
0010251	309,201	106,047	73,730	966	12,167	0	502,111
<b>Fire Maintenance</b>							
0010252	0	96,150	546,220	248,251	1,307,403	0	2,198,024
<b>Fire Suppression</b>							
0010260	15,167,625	514,677	194,976	19,598	662,080	1,300,000	17,858,956
<b>Fire Prevention</b>							
0010270	1,071,484	46,077	29,840	5,826	112,225	0	1,265,452
<b>Emergency Medical Services</b>							
0010280	7,516,454	930,234	1,410,204	29,554	539,919	1,049,964	11,476,329
<b>Disaster Preparedness</b>							
0010290	147,485	0	10,076	0	11,846	0	169,407
<b>TOTAL</b>	<b>\$25,733,178</b>	<b>\$29,773,066</b>	<b>\$2,517,561</b>	<b>\$311,140</b>	<b>\$2,853,451</b>	<b>\$2,349,964</b>	<b>\$63,538,360</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>Law Enforcement</b>							
0010200	118,979	28,770,570	233,754	4,249	62,290	0	29,189,842
<b>School Safety</b>							
0010225	0	20,744	5,000	0	0	0	25,744
<b>Fire Administration</b>							
0010250	1,453,218	150,262	12,006	2,898	151,204	80,250	1,849,838
<b>Fire Training</b>							
0010251	278,286	106,952	74,630	966	12,334	0	473,168
<b>Fire Maintenance</b>							
0010252	0	96,255	566,383	270,473	1,324,210	0	2,257,321
<b>Fire Suppression</b>							
0010260	16,450,023	534,219	197,021	19,598	669,952	0	17,870,813
<b>Fire Prevention</b>							
0010270	1,111,603	46,241	30,825	5,826	113,437	0	1,307,932
<b>Emergency Medical Services</b>							
0010280	7,855,108	981,468	1,416,222	29,554	548,927	640,348	11,471,627
<b>Disaster Preparedness</b>							
0010290	150,249	0	10,249	0	11,996	0	172,494
<b>TOTAL</b>	<b>\$27,417,466</b>	<b>\$30,706,711</b>	<b>\$2,546,090</b>	<b>\$333,564</b>	<b>\$2,894,350</b>	<b>\$720,598</b>	<b>\$64,618,779</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010200

**PROGRAM STATEMENT**

The Law Enforcement function of the City provides police services to the community through intelligence-led policing, proactive patrol activities, community-oriented policing techniques, crime investigation, traffic control and accident investigations, crime prevention, illegal drug and gang details, tobacco licensing compliance, and community education programs through a contract with the San Diego County Sheriff's Department. This budget unit also works with persons wishing to establish or modify Alcoholic Beverage Control (ABC) or live entertainment licenses within their businesses to ensure that community safety standards are addressed.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- A contractual cost increase has been included in the budget reflecting a 1% increase in FY 2023/24 and 3.5% in FY 2024/25.
- Two School Resource Officers were reinstated in FY 2022/23, Vista Unified School District pays 60% of the costs.
- A Motor Deputy position was added to contract services in FY 2023/24.

**POSITION SUMMARY**

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Management Analyst	0.80	0.80	0.80	0.80	0.80
	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>

**FINANCING SOURCES**

Department revenues			1,406,067	1,477,076	1,491,107
Use of reserves			0	0	0
General Fund			26,934,192	26,870,757	27,698,735
			<b>\$28,340,259</b>	<b>\$28,347,833</b>	<b>\$29,189,842</b>



	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	106,119	60,420	106,117	106,824	116,861	118,979
<b>SUBTOTAL</b>	<b>106,119</b>	<b>60,420</b>	<b>106,117</b>	<b>106,824</b>	<b>116,861</b>	<b>118,979</b>
<b>PROFESSIONAL SERVICES</b>						
Contracts with Other Agencies	25,208,211	26,337,416	28,168,696	27,458,125	27,931,538	28,768,902
Events & Cultural Services	0	0	1,668	1,668	1,668	1,668
Service Contract	0	0	0	180,000	0	0
<b>SUBTOTAL</b>	<b>25,208,211</b>	<b>26,337,416</b>	<b>28,170,364</b>	<b>27,639,793</b>	<b>27,933,206</b>	<b>28,770,570</b>
<b>OPERATING EXPENSES</b>						
Training/Mileage/Conferences	25	95	2,434	2,434	1,445	1,630
Special Department Expense	12	1,147	7,010	301,863	11,550	9,550
State & Local Associations	78,987	78,499	80,850	83,006	149,911	149,911
Professional Memberships	0	90	90	90	90	95
Uniforms & Accessories	0	0	2,800	2,800	2,800	2,800
Equipment Maintenance/Services	59,508	56,088	69,768	83,448	69,768	69,768
<b>SUBTOTAL</b>	<b>138,532</b>	<b>135,919</b>	<b>162,952</b>	<b>473,641</b>	<b>235,564</b>	<b>233,754</b>
<b>UTILITIES</b>						
Sewer	2,381	3,057	3,118	3,704	4,047	4,249
<b>SUBTOTAL</b>	<b>2,381</b>	<b>3,057</b>	<b>3,118</b>	<b>3,704</b>	<b>4,047</b>	<b>4,249</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	44,370	42,995	44,378	44,378	47,572	51,532
Equipment Replacement	0	0	62,577	62,577	0	0
Insurance/Surety	5,398	2,492	2,617	2,617	2,856	2,999
Information Technology	7,851	6,435	6,724	6,724	7,727	7,759
<b>SUBTOTAL</b>	<b>57,619</b>	<b>51,922</b>	<b>116,296</b>	<b>116,296</b>	<b>58,155</b>	<b>62,290</b>
<b>TOTAL</b>	<b>\$25,512,862</b>	<b>\$26,588,733</b>	<b>\$28,558,847</b>	<b>\$28,340,259</b>	<b>\$28,347,833</b>	<b>\$29,189,842</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010225

**PROGRAM STATEMENT**

The School Safety Program allocates funding to share costs of the adult crossing guards with the Vista Unified School District. In addition, the Sheriff's Department administers student safety patrols to work on collector and residential streets at elementary schools. This program provides safety clothing and equipment as well as incentives for participating students.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

**POSITION SUMMARY**

There are no positions in this budget unit.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
	0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Department revenues			0	0	0
Use of reserves			0	0	0
General Fund			25,744	25,744	25,744
			<b>\$25,744</b>	<b>\$25,744</b>	<b>\$25,744</b>

# SCHOOL SAFETY PROGRAM

## BUDGET UNIT 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
<b>PROFESSIONAL SERVICES</b>						
Contracts with Other Agencies	20,744	20,744	20,744	20,744	20,744	20,744
<b>SUBTOTAL</b>	<b>20,744</b>	<b>20,744</b>	<b>20,744</b>	<b>20,744</b>	<b>20,744</b>	<b>20,744</b>
<b>OPERATING EXPENSES</b>						
Furniture/Equipment < \$5,000	93	388	500	500	500	500
Training/Mileage/Conferences	0	2,854	4,000	4,000	4,000	4,000
Uniforms & Accessories	553	0	500	500	500	500
<b>SUBTOTAL</b>	<b>646</b>	<b>3,242</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL</b>	<b>\$21,390</b>	<b>\$23,986</b>	<b>\$25,744</b>	<b>\$25,744</b>	<b>\$25,744</b>	<b>\$25,744</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010250

**PROGRAM STATEMENT**

The Fire Administration Division provides the overall management, budgeting, planning, directing, and team building for the Vista Fire Department. Fire Administration sets and reviews department policy and provides administrative support to all Fire divisions. The division also oversees and administers the agreement with the Vista Fire Protection District and provides fire and emergency medical services support to the District Board. The budget unit pursues new grant opportunities throughout the fiscal year and manages grants awarded by ensuring full compliance with grant requirements.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Budget for FY 23/24 includes service contract increases for fee survey consultant services and fire statistics consulting services. Additional increases in 2024/25 include funds for Community Risk Assessment (CRA) standards of of cover support services.
- The Capital Outlay account in FY 2024/25 includes funds to replace the Fire Chief vehicle.

**MAJOR PROJECTS IN CURRENT BUDGET PERIOD**

- Conduct a comprehensive fee for service survey as part of a citywide fee survey.
- Re-accreditation through Center for Public Safety Excellence(CPSE)
- Fire Station 3 Renovation

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	2.00	2.00	2.00	2.00	2.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Office Specialist	2.00	2.00	2.00	2.00	2.00
	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**FINANCING SOURCES**

Department revenues			369,527	471,911	492,520
Use of reserves			0	0	0
General Fund			1,212,417	1,222,593	1,357,318
			<b>\$1,581,944</b>	<b>\$1,694,504</b>	<b>\$1,849,838</b>

# FIRE ADMINISTRATION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	1,168,587	1,178,878	1,223,067	1,374,927	1,404,068	1,453,218
<b>SUBTOTAL</b>	<b>1,168,587</b>	<b>1,178,878</b>	<b>1,223,067</b>	<b>1,374,927</b>	<b>1,404,068</b>	<b>1,453,218</b>
<b>PROFESSIONAL SERVICES</b>						
Contracts with Other Agencies	7,056	9,862	10,358	10,883	37,215	39,076
Special Studies	0	0	0	0	0	0
Events & Cultural Services	0	0	60	60	60	60
Service Contract	14,010	15,990	18,464	32,500	88,656	111,126
<b>SUBTOTAL</b>	<b>21,066</b>	<b>25,852</b>	<b>28,882</b>	<b>43,443</b>	<b>125,931</b>	<b>150,262</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	3,247	4,950	5,015	5,015	5,376	5,329
Training Materials & Publications	0	0	90	90	0	0
Special Department Expense	1,782	1,895	1,910	14,440	2,055	2,152
State & Local Associations	750	1,200	1,250	1,250	1,250	1,250
Professional Memberships	0	235	750	820	820	825
Uniforms & Accessories	1,316	0	0	2,250	2,250	2,250
Equipment Maintenance/Services	0	44	200	200	200	200
<b>SUBTOTAL</b>	<b>7,096</b>	<b>8,324</b>	<b>9,215</b>	<b>24,065</b>	<b>11,951</b>	<b>12,006</b>
<b>UTILITIES</b>						
Telephone/Wireless	2,839	3,131	4,338	4,338	2,898	2,898
<b>SUBTOTAL</b>	<b>2,839</b>	<b>3,131</b>	<b>4,338</b>	<b>4,338</b>	<b>2,898</b>	<b>2,898</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	52,949	53,728	56,047	56,047	73,367	73,756
Insurance/Surety	11,674	23,153	24,310	24,310	18,340	19,257
Information Technology	50,484	52,637	54,814	54,814	57,949	58,191
<b>SUBTOTAL</b>	<b>115,107</b>	<b>129,518</b>	<b>135,171</b>	<b>135,171</b>	<b>149,656</b>	<b>151,204</b>
<b>CAPITAL OUTLAY</b>	<b>2,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,250</b>
<b>TOTAL</b>	<b>\$1,316,930</b>	<b>\$1,345,703</b>	<b>\$1,400,673</b>	<b>\$1,581,944</b>	<b>\$1,694,504</b>	<b>\$1,849,838</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010251

**PROGRAM STATEMENT**

The Training Division of the Fire Department coordinates all aspects of department training. This ranges from the coordination and delivery of new-hire academies, to developing innovative ways to train on ever-changing technical and manipulative subjects. A key aspect of the Training Division is keeping the department current with the local, state, and federally mandated training requirements. To meet these mandated training requirements and keep skills honed, companies are expected to train a minimum of two hours each shift. The Training Division also helps maintain and improve skill and knowledge levels, and prepare employees for promotional advancement. Staff training opportunities are provided using a variety of methods, including command and control simulation exercises and fire training facility (manipulative training) at both the San Marcos and Carlsbad facilities.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The professional services category includes increases to the wellness program to implement a comprehensive annual firefighter health and fitness assessment program.

**POSITION SUMMARY**

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Fire Battalion Chief	1.00	1.00	1.00	1.00	1.00
	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**FINANCING SOURCES**

Department revenues			76,380	98,277	102,528
Use of reserves			0	0	0
General Fund			320,692	403,834	370,640
			<b>\$397,072</b>	<b>\$502,111</b>	<b>\$473,168</b>

# FIRE TRAINING

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	194,678	244,148	231,394	244,081	309,201	278,286
<b>SUBTOTAL</b>	<b>194,678</b>	<b>244,148</b>	<b>231,394</b>	<b>244,081</b>	<b>309,201</b>	<b>278,286</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	0	0	0	18,471	83,009	83,009
Contracts with Other Agencies	35,052	32,356	34,944	22,964	23,038	23,943
<b>SUBTOTAL</b>	<b>35,052</b>	<b>32,356</b>	<b>34,944</b>	<b>41,435</b>	<b>106,047</b>	<b>106,952</b>
<b>OPERATING EXPENSES</b>						
Training/Mileage/Conferences	43,788	49,673	50,000	54,119	58,000	58,000
Training Materials & Publications	7,797	10,350	7,850	27,984	13,100	14,000
Professional Memberships	100	100	130	130	380	380
Technology Purchases & Services	1,500	1,500	1,500	3,000	1,500	1,500
Uniforms & Accessories	0	0	0	750	750	750
<b>SUBTOTAL</b>	<b>53,185</b>	<b>61,623</b>	<b>59,480</b>	<b>85,983</b>	<b>73,730</b>	<b>74,630</b>
<b>UTILITIES</b>						
Telephone/Wireless	906	1,170	1,446	1,446	966	966
<b>SUBTOTAL</b>	<b>906</b>	<b>1,170</b>	<b>1,446</b>	<b>1,446</b>	<b>966</b>	<b>966</b>
<b>ALLOCATED COSTS</b>						
Insurance/Surety	1,940	2,155	2,263	2,263	2,509	2,635
Information Technology	8,291	8,502	8,864	21,864	9,658	9,699
<b>SUBTOTAL</b>	<b>10,231</b>	<b>10,657</b>	<b>11,127</b>	<b>24,127</b>	<b>12,167</b>	<b>12,334</b>
<b>CAPITAL OUTLAY</b>	<b>(58)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$293,995</b>	<b>\$349,953</b>	<b>\$338,391</b>	<b>\$397,072</b>	<b>\$502,111</b>	<b>\$473,168</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010252

**PROGRAM STATEMENT**

The Fire Maintenance Division is responsible for maintaining fire stations, grounds, and all apparatus and equipment. Included in this budget unit are funds for routine preventative maintenance, general repairs, and replacement of various small items, including emergency equipment. The budget unit also includes the expense of utilities and fuel for Fire Department vehicles. Most repairs and preventative maintenance to buildings and equipment is completed through maintenance contracts with local vendors and city facilities maintenance staff. Vehicle maintenance is performed by the city's Fleet Maintenance Division and charged to this budget unit. Annual inspections of all fire stations and apparatus are conducted to develop long-term program goals for maintenance and to ensure compliance with Cal/OSHA.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Increases in fuel and vehicle maintenance reflect anticipated need with the addition of two ambulances to the Emergency Services fleet.
- The budget for Vehicle Replacement in the Allocated Costs section of the budget has been moved to the transfer out to reserves section of the budget. Funds are set aside annually in the General Fund for the future purchase of Fire equipment and vehicles. When the vehicles are replaced the actual cost of the replacement vehicle is budgeted in the corresponding budget unit.
- The technology purchases and services category includes increases to maintain operational iPad units required in all Fire vehicles.

**POSITION SUMMARY**

There are no positions in this budget unit.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
	0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Department revenues			504,297	597,809	614,227
Use of reserves			0	0	0
General Fund			3,127,016	1,600,215	1,643,094
			<b>\$3,631,313</b>	<b>\$2,198,024</b>	<b>\$2,257,321</b>



# FIRE MAINTENANCE

## BUDGET UNIT 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
<b>PROFESSIONAL SERVICES</b>						
Contracts with Other Agencies	2,352	1,904	2,000	2,000	2,100	2,205
Service Contract	68,928	72,293	84,400	100,995	94,050	94,050
<b>SUBTOTAL</b>	<b>71,280</b>	<b>74,197</b>	<b>86,400</b>	<b>102,995</b>	<b>96,150</b>	<b>96,255</b>
<b>OPERATING EXPENSES</b>						
Operating Supplies	29,908	22,279	22,000	30,483	31,500	33,075
Fuel	135,290	224,413	190,000	236,391	275,000	290,000
Furniture/Equipment < \$5,000	38,092	14,468	17,818	35,965	23,700	24,400
Special Department Expense	7,885	7,487	7,487	8,866	10,507	11,368
Technology Purchases & Services	0	0	0	0	22,000	22,000
Equipment Maintenance/Services	95,883	95,341	107,341	165,182	129,719	130,590
Land & Building Maintenance	22,285	45,835	51,229	66,229	53,794	54,950
<b>SUBTOTAL</b>	<b>329,343</b>	<b>409,822</b>	<b>395,875</b>	<b>543,116</b>	<b>546,220</b>	<b>566,383</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	138,178	155,042	180,862	180,862	198,949	218,844
Telephone/Wireless	151	528	480	480	480	480
Water	27,134	27,278	31,979	31,979	31,979	33,577
Sewer	12,358	14,484	15,192	13,837	14,593	15,322
Cable	2,213	0	2,250	2,250	2,250	2,250
<b>SUBTOTAL</b>	<b>180,034</b>	<b>197,332</b>	<b>230,763</b>	<b>229,408</b>	<b>248,251</b>	<b>270,473</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	329,478	328,773	336,462	336,462	351,564	362,067
Vehicle Maintenance	854,213	867,441	884,414	898,776	955,839	962,143
Vehicle Replacement	5,354	0	1,173,133	1,173,133	0	0
Equipment Replacement	0	0	37,423	37,423	0	0
<b>SUBTOTAL</b>	<b>1,189,045</b>	<b>1,196,214</b>	<b>2,431,432</b>	<b>2,445,794</b>	<b>1,307,403</b>	<b>1,324,210</b>
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$1,769,702</b>	<b>\$1,877,566</b>	<b>\$3,144,470</b>	<b>\$3,631,313</b>	<b>\$2,198,024</b>	<b>\$2,257,321</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010260

**PROGRAM STATEMENT**

The Fire Suppression Division provides emergency response for the protection of life and property from the effects of fire, hazardous materials, and natural disasters. Service is provided to the City of Vista and to the unincorporated areas of the Vista Fire Protection District through an agreement for fire protection services.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Capital Outlay account in FY 2023/24 includes funds to replace a breathing apparatus system.
- The Uniforms and Accessories category includes cost increases in PPE and additional funds for new-hires.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Fire Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain	16.00	15.00	15.00	15.00	15.00
Fire Captain-Prop. L	3.00	3.00	3.00	3.00	3.00
Fire Engineer	15.00	15.00	15.00	15.00	15.00
Fire Engineer-Prop. L	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedic A, B, C	15.00	15.00	15.00	15.00	15.00
Firefighter/Paramedic A, B, C-Prop. L	3.00	3.00	3.00	3.00	3.00
	<b>58.00</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>

**FINANCING SOURCES**

Department revenues		2,411,693	2,681,870	2,696,298
Use of reserves		5,968,493	1,300,000	80,250
General Fund		12,794,042	13,877,086	15,094,265
		<b>\$21,174,228</b>	<b>\$17,858,956</b>	<b>\$17,870,813</b>

# FIRE SUPPRESSION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	12,455,434	13,504,530	13,246,280	13,762,352	15,167,625	16,450,023
<b>SUBTOTAL</b>	<b>12,455,434</b>	<b>13,504,530</b>	<b>13,246,280</b>	<b>13,762,352</b>	<b>15,167,625</b>	<b>16,450,023</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	3,646	3,500	1,900	0	0	0
Contracts with Other Agencies	454,905	378,014	470,038	474,500	508,848	528,390
Service Contract	3,025	3,210	3,210	5,829	5,829	5,829
<b>SUBTOTAL</b>	<b>461,576</b>	<b>384,724</b>	<b>475,148</b>	<b>480,329</b>	<b>514,677</b>	<b>534,219</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	340	230	600	600	600	600
Operating Supplies	9,073	12,409	9,400	13,700	13,650	14,695
Fuel	3,442	1,514	0	1,678	0	0
Furniture/Equipment < \$5,000	25,564	30,148	28,400	35,890	33,400	34,400
Training/Mileage/Conferences	6,910	916	0	4,443	0	0
Special Department Expense	228	18,300	29,550	29,550	15,150	15,150
Technology Purchases & Services	4,090	898	2,520	1,438	3,000	3,000
Uniforms & Accessories	78,984	156,575	89,426	200,442	125,176	125,176
Rents & Leases	1,798	0	0	2,313	0	0
Printing/Copying	2,359	881	4,000	4,000	4,000	4,000
<b>SUBTOTAL</b>	<b>132,789</b>	<b>221,871</b>	<b>163,896</b>	<b>294,055</b>	<b>194,976</b>	<b>197,021</b>
<b>UTILITIES</b>						
Telephone/Wireless	12,765	18,653	22,488	23,798	19,598	19,598
<b>SUBTOTAL</b>	<b>12,765</b>	<b>18,653</b>	<b>22,488</b>	<b>23,798</b>	<b>19,598</b>	<b>19,598</b>
<b>ALLOCATED COSTS</b>						
Insurance/Surety	97,543	101,272	106,335	106,335	111,556	117,134
Information Technology	465,020	486,770	507,592	507,592	550,524	552,818
<b>SUBTOTAL</b>	<b>562,563</b>	<b>588,042</b>	<b>613,927</b>	<b>613,927</b>	<b>662,080</b>	<b>669,952</b>
<b>CAPITAL OUTLAY</b>	<b>1,210,305</b>	<b>114,510</b>	<b>1,081,200</b>	<b>5,999,768</b>	<b>1,300,000</b>	<b>0</b>
<b>TOTAL</b>	<b>\$14,835,431</b>	<b>\$14,832,328</b>	<b>\$15,602,939</b>	<b>\$21,174,228</b>	<b>\$17,858,956</b>	<b>\$17,870,813</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010270

**PROGRAM STATEMENT**

The Fire Prevention Division exists to promote, foster, and develop ways and means to protect the public from the harmful effects of fire, hazardous materials, and other hazards to health or life safety. The division strives to increase and protect the safety, economic viability, and quality of life in the community through proactive engineering, inspection, code enforcement, hazard abatement, fire investigation, and public education programs. Annually, Fire Prevention staff and engine company staff conduct mandated school inspections and high priority occupancy inspections. Additionally, all building plans are reviewed to ensure compliance with fire codes and regulations throughout the year.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Position changes in FY 2023/24 include the addition of the Fire Marshall position to reflect the needs of the department.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Fire Marshall				1.00	1.00
Assistant Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Inspector	2.00	3.00	4.00	4.00	4.00
	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>

**FINANCING SOURCES**

Department revenues			268,155	301,308	305,898
Use of reserves			240,196	0	0
General Fund			565,529	964,144	1,002,034
			<b>\$1,073,880</b>	<b>\$1,265,452</b>	<b>\$1,307,932</b>

# FIRE PREVENTION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	462,135	568,226	657,994	670,639	1,071,484	1,111,603
<b>SUBTOTAL</b>	<b>462,135</b>	<b>568,226</b>	<b>657,994</b>	<b>670,639</b>	<b>1,071,484</b>	<b>1,111,603</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	0	0	0	0	0	0
Events & Cultural Services	0	1,581	2,800	2,800	2,800	2,800
Service Contract	34,830	29,556	8,027	34,577	43,277	43,441
<b>SUBTOTAL</b>	<b>34,830</b>	<b>31,137</b>	<b>10,827</b>	<b>37,377</b>	<b>46,077</b>	<b>46,241</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	10,192	5,947	3,060	3,060	6,740	7,040
Operating Supplies	119	865	225	225	450	473
Furniture/Equipment < \$5,000	228	879	200	200	200	200
Training Materials & Publications	297	2,779	3,825	3,825	4,055	4,055
State & Local Associations	585	375	685	685	965	965
Professional Memberships	525	0	0	0	0	0
Technology Purchases & Services	0	12,000	7,000	10,000	13,230	13,892
Uniforms & Accessories	0	0	1,500	13,000	3,750	3,750
Equipment Maintenance/Services	0	77	250	250	250	250
Advertising	0	0	400	0	0	0
Printing/Copying	0	0	200	200	200	200
<b>SUBTOTAL</b>	<b>11,946</b>	<b>22,922</b>	<b>17,345</b>	<b>31,445</b>	<b>29,840</b>	<b>30,825</b>
<b>UTILITIES</b>						
Telephone/Wireless	3,516	3,890	4,134	3,894	5,826	5,826
<b>SUBTOTAL</b>	<b>3,516</b>	<b>3,890</b>	<b>4,134</b>	<b>3,894</b>	<b>5,826</b>	<b>5,826</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	35,299	35,819	37,365	37,365	48,912	49,171
Insurance/Surety	21,050	17,963	18,861	18,861	15,022	15,773
Information Technology	27,869	29,005	28,602	34,102	48,291	48,493
<b>SUBTOTAL</b>	<b>84,218</b>	<b>82,787</b>	<b>84,828</b>	<b>90,328</b>	<b>112,225</b>	<b>113,437</b>
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>376</b>	<b>131,970</b>	<b>240,197</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$596,645</b>	<b>\$709,338</b>	<b>\$907,098</b>	<b>\$1,073,880</b>	<b>\$1,265,452</b>	<b>\$1,307,932</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010280

**PROGRAM STATEMENT**

The Emergency Medical Services (EMS) Division provides basic and advanced life support to the residents of Vista and the unincorporated areas within the Vista Fire Protection District. EMS operates under the authority of San Diego County EMS, and California State EMS. Field stabilization of either the trauma or medical patient is followed by a fire ambulance transport to an appropriate hospital emergency room. This budget unit is partially supported by revenue generated by ambulance transportation fees.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Addition of two Basic Life Support (BLS) ambulances, increasing the total number of ambulances to six. Position changes include the addition of 12 Emergency Medical Technicians (EMTs) positions; 6 positions are effective 7/1/2023 and 6 positions are effective 1/1/2023. Additional positions include a Division Chief and an Administrative Captain to support the new EMT program. Other category increases include Operating Supplies, Uniforms & Accessories, and Allocated Costs to support the additional ambulances.
- The Capital Outlay account in FY 2023/24 includes funds to rechassis two ambulances and purchase a new ambulance.
- The Capital Outlay account in FY 2024/25 includes funds to replace two ambulances.
- The Special Department Expense category includes funds for the annual contribution of \$1,022,186 to the Public Provider Ground Emergency Medical Transportation (PP-GEMT) program established by Assembly Bill 1705. Through participation in the program, the City will receive supplemental reimbursement through an add-on payment for Medi-Cal transports; revenue from participation in the program is estimated to be over \$2 million annually.

**MAJOR PROJECTS IN CURRENT BUDGET PERIOD**

- Oversee replacement of all AED units located in City buildings and in Fire Department vehicles.
- Refurbish two reserve ambulances.
- 

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Division Chief				1.00	1.00
Administrative Captain				1.00	1.00
Emergency Service Officer	1.00	1.00	1.00	1.00	1.00
Firefighter/Paramedic A, B, C	24.00	24.00	24.00	24.00	24.00
Emergency Medical Technician A, B, C				12.00	12.00
	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>39.00</b>	<b>39.00</b>

**FINANCING SOURCES**

Department revenues			4,034,641	5,652,726	6,012,081
Use of reserves			0	729,790	640,348
General Fund			3,694,248	5,093,813	4,819,198
			<b>\$7,728,889</b>	<b>\$11,476,329</b>	<b>\$11,471,627</b>

# EMERGENCY MEDICAL SERVICES

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	4,822,997	5,100,071	5,339,128	5,475,634	7,516,454	7,855,108
<b>SUBTOTAL</b>	<b>4,822,997</b>	<b>5,100,071</b>	<b>5,339,128</b>	<b>5,475,634</b>	<b>7,516,454</b>	<b>7,855,108</b>
<b>PROFESSIONAL SERVICES</b>						
Contracts with Other Agencies	538,769	562,337	591,247	631,695	640,466	672,488
Service Contract	193,971	199,025	228,898	277,974	289,768	308,980
<b>SUBTOTAL</b>	<b>732,740</b>	<b>761,362</b>	<b>820,145</b>	<b>909,669</b>	<b>930,234</b>	<b>981,468</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	1,549	1,407	1,750	1,570	1,750	1,750
Operating Supplies	199,801	211,478	242,526	250,000	316,280	333,663
Furniture/Equipment < \$5,000	5,673	22	4,700	12,178	3,605	3,713
Training/Mileage/Conferences	900	0	1,000	1,000	1,030	1,061
Training Materials & Publications	3,207	2,571	4,250	4,250	4,378	4,509
Special Department Expense	196,445	206,978	252,825	705,338	1,034,366	1,034,731
Professional Memberships	260	50	270	270	265	265
Technology Purchases & Services	14,880	15,955	14,880	17,460	16,280	16,280
Uniforms & Accessories	0	0	0	5,750	23,750	11,750
Equipment Maintenance/Services	12,903	2,736	8,000	8,000	8,000	8,000
Printing/Copying	0	0	500	500	500	500
<b>SUBTOTAL</b>	<b>435,619</b>	<b>441,198</b>	<b>530,701</b>	<b>1,006,316</b>	<b>1,410,204</b>	<b>1,416,222</b>
<b>UTILITIES</b>						
Telephone/Wireless	15,972	20,237	16,346	20,365	29,554	29,554
<b>SUBTOTAL</b>	<b>15,972</b>	<b>20,237</b>	<b>16,346</b>	<b>20,365</b>	<b>29,554</b>	<b>29,554</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	11,766	11,940	12,455	12,455	16,304	16,390
Insurance/Surety	34,055	45,607	47,887	47,887	146,946	154,293
Information Technology	191,981	202,653	211,563	211,563	376,669	378,244
<b>SUBTOTAL</b>	<b>237,802</b>	<b>260,200</b>	<b>271,905</b>	<b>271,905</b>	<b>539,919</b>	<b>548,927</b>
<b>CAPITAL OUTLAY</b>	<b>775</b>	<b>478,785</b>	<b>0</b>	<b>45,000</b>	<b>1,049,964</b>	<b>640,348</b>
<b>TOTAL</b>	<b>\$6,245,904</b>	<b>\$7,061,853</b>	<b>\$6,978,225</b>	<b>\$7,728,889</b>	<b>\$11,476,329</b>	<b>\$11,471,627</b>

Category: Public Safety | Fund Type: General | Fund: 001 General Fund | Org: 0010290

**PROGRAM STATEMENT**

Disaster preparedness for the City of Vista is coordinated through the Fire Department, but involves all City staff in the planning, preparation, and mitigation of the effects of any major emergency or regional disaster. This budget unit includes the funding of supplies and equipment for the Emergency Operations Center (EOC), the City's share of the funding for the regional Hazardous Materials Incident Response Team (HIRT), and the training of city staff in disaster management and recovery.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Management Analyst	1.00	1.00	1.00	1.00	1.00
	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**FINANCING SOURCES**

Department revenues			294,912	37,769	37,769
Use of reserves			0	0	0
General Fund			155,922	131,638	134,725
			<b>\$450,834</b>	<b>\$169,407</b>	<b>\$172,494</b>



# DISASTER PREPAREDNESS

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	129,190	107,180	141,595	150,684	147,485	150,249
<b>SUBTOTAL</b>	<b>129,190</b>	<b>107,180</b>	<b>141,595</b>	<b>150,684</b>	<b>147,485</b>	<b>150,249</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	133	4,859	0	0	0	0
Service Contract	0	1,464	0	11,100	0	0
<b>SUBTOTAL</b>	<b>133</b>	<b>6,323</b>	<b>0</b>	<b>11,100</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>						
Operating Supplies	159,002	4,236	3,350	3,850	3,600	3,600
Furniture/Equipment < \$5,000	0	0	0	1,000	0	0
Training/Mileage/Conferences	2,800	0	0	29,504	0	0
Training Materials & Publications	0	0	1,200	1,200	2,010	2,010
Special Department Expense	403	3,810	0	0	0	0
State & Local Associations	3,154	3,163	3,329	3,329	3,396	3,464
Professional Memberships	270	75	265	370	530	635
Technology Purchases & Services	555	540	528	528	540	540
<b>SUBTOTAL</b>	<b>166,183</b>	<b>11,823</b>	<b>8,672</b>	<b>39,781</b>	<b>10,076</b>	<b>10,249</b>
<b>UTILITIES</b>						
Telephone/Wireless	811	354	480	480	0	0
<b>SUBTOTAL</b>	<b>811</b>	<b>354</b>	<b>480</b>	<b>480</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Insurance/Surety	720	819	860	860	2,188	2,297
Information Technology	16,680	16,234	16,595	16,595	9,658	9,699
<b>SUBTOTAL</b>	<b>17,400</b>	<b>17,053</b>	<b>17,455</b>	<b>17,455</b>	<b>11,846</b>	<b>11,996</b>
<b>CAPITAL OUTLAY</b>	<b>22</b>	<b>69,872</b>	<b>0</b>	<b>231,334</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$313,740</b>	<b>\$212,606</b>	<b>\$168,202</b>	<b>\$450,834</b>	<b>\$169,407</b>	<b>\$172,494</b>



# COMMUNITY DEVELOPMENT



**Fiscal Years 2023/24 and 2024/25**

### CATEGORY DESCRIPTION

The Community Development category provides funding for services that guide and oversee the planning and development of Vista as depicted by the City's General Plan and by the City Municipal and Development Codes. Street, traffic, sewer, and building safety are emphasized in these budget units. Budget units included are Building Inspection, Code Enforcement, Engineering, Traffic Engineering and other development services, as well as housing and redevelopment activities.

### FISCAL YEARS 2023/24 AND 2024/25 GOALS

During the current budget period focus areas for Community Development will include:

- Complete a citywide traffic safety action plan.
- Continue to identify and support affordable housing projects.
- Complete the Encampment Resolution Funding program, round one, to provide services to residents of encampments within the Hacienda Biological Preserve Overlay and return the area to its original intended use as a public, open space.
- Continue to identify and pursue grant opportunities in support of the Strategic Plan to Address Homelessness.
- Continue to develop the Safe Parking lot program.
- Complete Sewer Cost of Service study and establish new multi-year sewer rate structure for all customer classes.
- Expand continuous operational improvements through Asset Management Plan and Cityworks reimplementation activities.
- Adopt Sewer Engineering Design Manual to formalize policies, procedures and design criteria.
- Modify Sewer Engineering standard drawings and develop approved materials list to incorporate industry trends and operational improvements not currently included in standards.
- Improve asset capitalization process and expand current inventory through leveraging of Geographic Information System (GIS) sewer database.
- Complete feasibility analyses and design of trash capture devices for construction to begin in fiscal year 2024-25.
- Update relevant development standards and ordinances in support of the re-issued municipal stormwater permit.

During FY 2023/24, the following capital projects will begin or complete construction. Funds for the project expenses are budgeted in the Capital Improvements Budget separately adopted, but the staff resources for these projects are budgeted in the operating budget. Details of each capital improvement project (CIP) can be found in the Five-Year CIP budget.

### ENGINEERING

- Complete construction of the Townsite Complete Street Improvement project (8312).
- Complete construction of the Pala Vista Park project (8296).
- Complete construction of the ARPA CMP Storm Drain Replacement project (8239).
- Complete (\$4.1M) of street resurfacing/overlay on heavily deteriorated arterial and collector streets (8225), and (\$3.8M) of street resurfacing/overlay on heavily deteriorated residential streets (8313).
- Complete (\$2M) of street surface maintenance (slurry seal) on minimally deteriorated streets citywide (8262 & 8313).
- Complete construction of Nevada and Lemon Sidewalk and Lighting project (8355).
- Complete construction of the Bobolink Dr, W. East Dr, and North Dr Storm Drain Extension project (8239).
- Complete construction of Monte Mar Storm Drain and Sidewalk project (8905).
- Complete construction of the Avenida de Benito Juarez Sidewalk project (8290).

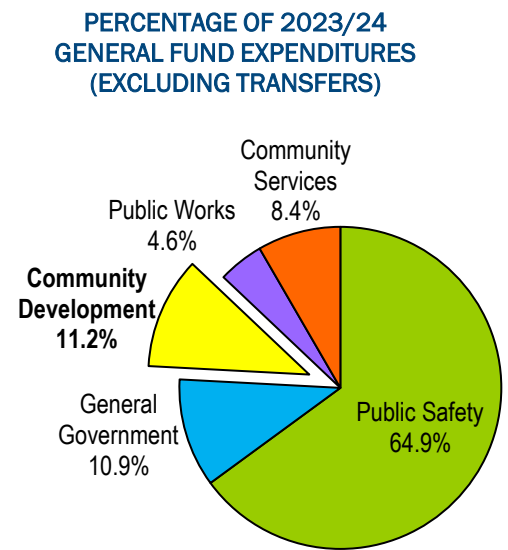
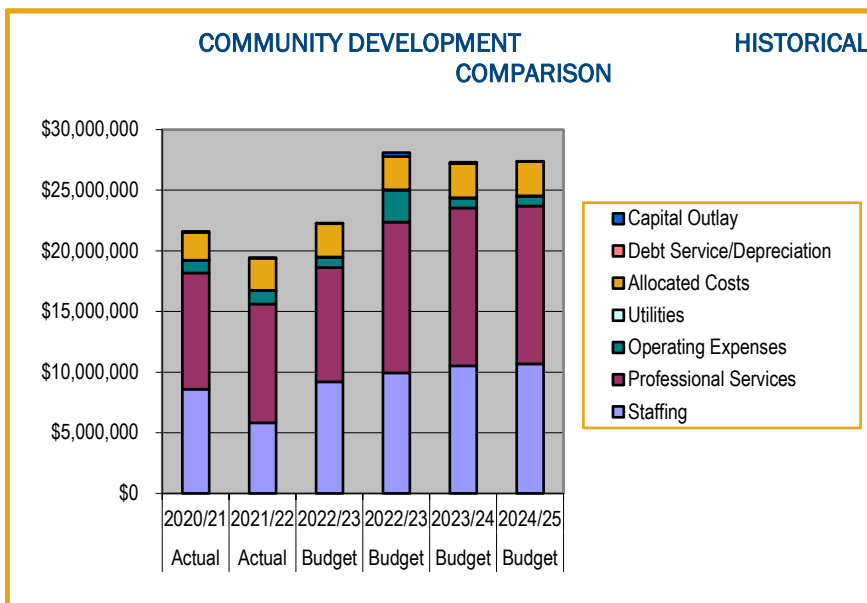
### SEWER

- Complete the City-wide Sewer Master Plan (CIP 8344).
- Complete the biennial Vista Pipeline Rehabilitation and Point Repair (CIP 8244).
- Complete the Raceway Pump Station Emergency Basin Overflow Repair (CIP 8321).
- Complete the Hacienda Drive Trunk Sewer Rehabilitation (CIP 8323).
- Complete the OV1 Pipeline Access Improvements (CIP 8288).

# COMMUNITY DEVELOPMENT BUDGET 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
Code Enforcement	1,874,771	2,093,070	2,193,602	2,360,676	2,555,338	2,650,979
Engineering	1,054,081	728,456	1,243,052	1,288,731	1,292,034	1,316,992
Traffic Engineering	809,481	599,334	706,149	759,315	823,710	838,816
Planning	1,326,703	1,228,237	1,343,186	2,753,842	1,435,137	1,455,351
Land Development	848,057	835,006	855,446	1,080,615	1,113,337	1,144,436
Development Services	1,408,981	1,439,856	1,492,836	1,887,443	2,037,066	1,948,894
Housing & Homeless Services*	0	0	0	1,188,662	1,689,235	841,482
Community Develop. Block Grant	779,409	1,014,150	400,399	853,768	346,594	346,594
Vista Housing Authority	297,205	304,773	714,407	928,878	681,120	757,321
Successor Agency Administration	77,302	46,208	93,521	119,555	133,597	84,925
Sewer Administration	6,115,647	6,030,788	5,910,055	6,886,933	7,234,595	7,870,656
Sewer Engineering	1,839,662	582,812	1,860,464	1,855,655	1,947,030	1,874,596
Stormwater Engineering	1,342,045	845,102	1,480,797	1,603,065	1,529,506	1,540,429
Buena Sanitation District Admin.	2,571,932	2,751,923	2,267,804	2,792,994	2,800,980	3,045,705
Buena Sanitation District Eng.	831,651	726,480	1,105,375	1,102,430	1,169,062	1,125,171
CMTC Engineering	442,328	217,963	616,179	644,675	531,840	537,748
<b>TOTAL</b>	<b>\$21,619,254</b>	<b>\$19,444,157</b>	<b>\$22,283,272</b>	<b>\$28,107,236</b>	<b>\$27,320,181</b>	<b>\$27,380,095</b>
Staffing	8,602,937	5,822,875	9,204,931	9,948,169	10,526,974	10,675,062
Professional Services	9,573,922	9,778,210	9,406,083	12,424,093	13,014,059	13,007,829
Operating Expenses	1,028,015	1,121,773	868,342	2,649,108	812,238	834,476
Utilities	18,848	20,525	21,124	30,128	22,275	22,296
Allocated Costs	2,290,681	2,653,722	2,728,018	2,728,018	2,831,703	2,820,432
Debt Service/Depreciation	0	0	0	0	0	0
Capital Outlay	104,849	47,052	54,774	327,721	112,932	20,000
<b>TOTAL</b>	<b>\$21,619,254</b>	<b>\$19,444,157</b>	<b>\$22,283,272</b>	<b>\$28,107,236</b>	<b>\$27,320,181</b>	<b>\$27,380,095</b>



\*Housing and Homeless Services category was created in FY 2022/23, expenses were previously tracked under Non-Departmental in the General Government category.

The Community Development category of expense is structured around the divisions of Code Enforcement, Engineering, Planning, Land Development, Development Services, CDBG, Housing, Successor Agency, and Sewer Administration. These budget units provide for a more functional, aesthetically pleasing, economically prosperous place to live and work.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>Code Enforcement</b>							
0010115	1,240,626	845,944	217,430	9,563	241,775	0	2,555,338
<b>Engineering</b>							
0010300	1,097,422	37,500	20,999	1,507	134,606	0	1,292,034
<b>Traffic Engineering</b>							
0010305	692,077	17,000	2,060	1,850	110,723	0	823,710
<b>Planning</b>							
0010320	1,177,453	116,280	24,245	0	117,159	0	1,435,137
<b>Land Development</b>							
0010325	701,130	305,000	5,858	465	100,884	0	1,113,337
<b>Development Services</b>							
0010330	1,607,443	165,000	18,814	3,840	241,969	0	2,037,066
<b>Housing &amp; Homeless Services</b>							
0010355	218,410	1,455,376	0	0	15,449	0	1,689,235
<b>FUND TOTAL</b>	<b>6,734,561</b>	<b>2,942,100</b>	<b>289,406</b>	<b>17,225</b>	<b>962,565</b>	<b>0</b>	<b>10,945,857</b>
<b>Community Development Block Grant</b>							
1030360	131,432	41,379	153,978	0	19,805	0	346,594
<b>FUND TOTAL</b>	<b>131,432</b>	<b>41,379</b>	<b>153,978</b>	<b>0</b>	<b>19,805</b>	<b>0</b>	<b>346,594</b>
<b>Vista Housing Authority</b>							
1220344	166,442	158,978	254,998	0	100,702	0	681,120
<b>FUND TOTAL</b>	<b>166,442</b>	<b>158,978</b>	<b>254,998</b>	<b>0</b>	<b>100,702</b>	<b>0</b>	<b>681,120</b>
<b>Successor Agency Administration</b>							
3010350	39,688	62,000	200	0	31,709	0	133,597
<b>FUND TOTAL</b>	<b>39,688</b>	<b>62,000</b>	<b>200</b>	<b>0</b>	<b>31,709</b>	<b>0</b>	<b>133,597</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>Sewer Administration</b>							
5010375	169,792	6,445,928	9,080	0	609,795	0	7,234,595
<b>Sewer Engineering</b>							
5010376	1,407,085	130,100	27,135	800	347,950	33,960	1,947,030
<b>Stormwater Engineering</b>							
5010377	716,564	441,000	59,500	2,760	251,524	58,158	1,529,506
<b>FUND TOTAL</b>	<b>2,293,441</b>	<b>7,017,028</b>	<b>95,715</b>	<b>3,560</b>	<b>1,209,269</b>	<b>92,118</b>	<b>10,711,131</b>
<b>Buena Sanitation District Administration</b>							
5040380	122,321	2,435,449	4,650	0	238,560	0	2,800,980
<b>Buena Sanitation District Engineering</b>							
5040385	862,406	79,125	7,796	490	198,431	20,814	1,169,062
<b>FUND TOTAL</b>	<b>984,727</b>	<b>2,514,574</b>	<b>12,446</b>	<b>490</b>	<b>436,991</b>	<b>20,814</b>	<b>3,970,042</b>
<b>CMTC Engineering</b>							
5110378	176,683	278,000	5,495	1,000	70,662	0	531,840
<b>FUND TOTAL</b>	<b>176,683</b>	<b>278,000</b>	<b>5,495</b>	<b>1,000</b>	<b>70,662</b>	<b>0</b>	<b>531,840</b>
<b>GRAND TOTAL</b>	<b>\$10,526,974</b>	<b>\$13,014,059</b>	<b>\$812,238</b>	<b>\$22,275</b>	<b>\$2,831,703</b>	<b>\$112,932</b>	<b>\$27,320,181</b>

The Community Development category of expense is structured around the divisions of Code Enforcement, Engineering, Planning, Land Development, Development Services, CDBG, Housing, Successor Agency, and Sewer Administration. These budget units provide for a more functional, aesthetically pleasing, economically prosperous place to live and work.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>Code Enforcement</b>							
0010115	1,263,149	940,444	217,680	9,563	220,143	0	2,650,979
<b>Engineering</b>							
0010300	1,121,675	37,500	20,489	1,528	135,800	0	1,316,992
<b>Traffic Engineering</b>							
0010305	704,981	17,000	2,420	1,850	112,565	0	838,816
<b>Planning</b>							
0010320	1,198,206	116,280	22,745	0	118,120	0	1,455,351
<b>Land Development</b>							
0010325	712,806	325,000	4,515	465	101,650	0	1,144,436
<b>Development Services</b>							
0010330	1,582,831	100,000	18,634	3,840	243,589	0	1,948,894
<b>Housing &amp; Homeless Services</b>							
0010355	160,844	670,939	0	0	9,699	0	841,482
<b>FUND TOTAL</b>	<b>6,744,492</b>	<b>2,207,163</b>	<b>286,483</b>	<b>17,246</b>	<b>941,566</b>	<b>0</b>	<b>10,196,950</b>
<b>Community Development Block Grant</b>							
1030360	132,092	41,379	153,639	0	19,484	0	346,594
<b>FUND TOTAL</b>	<b>132,092</b>	<b>41,379</b>	<b>153,639</b>	<b>0</b>	<b>19,484</b>	<b>0</b>	<b>346,594</b>
<b>Vista Housing Authority</b>							
1220344	236,433	158,978	254,998	0	106,912	0	757,321
<b>FUND TOTAL</b>	<b>236,433</b>	<b>158,978</b>	<b>254,998</b>	<b>0</b>	<b>106,912</b>	<b>0</b>	<b>757,321</b>
<b>Successor Agency Administration</b>							
3010350	40,535	12,000	415	0	31,975	0	84,925
<b>FUND TOTAL</b>	<b>40,535</b>	<b>12,000</b>	<b>415</b>	<b>0</b>	<b>31,975</b>	<b>0</b>	<b>84,925</b>



Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>Sewer Administration</b>							
5010375	174,474	7,076,970	9,105	0	610,107	0	7,870,656
<b>Sewer Engineering</b>							
5010376	1,435,054	33,000	43,967	800	349,375	12,400	1,874,596
<b>Stormwater Engineering</b>							
5010377	727,324	500,000	57,975	2,760	252,370	0	1,540,429
<b>FUND TOTAL</b>	<b>2,336,852</b>	<b>7,609,970</b>	<b>111,047</b>	<b>3,560</b>	<b>1,211,852</b>	<b>12,400</b>	<b>11,285,681</b>
<b>Buena Sanitation District Administration</b>							
5040380	125,190	2,677,114	4,655	0	238,746	0	3,045,705
<b>Buena Sanitation District Engineering</b>							
5040385	879,551	20,225	18,114	490	199,191	7,600	1,125,171
<b>FUND TOTAL</b>	<b>1,004,741</b>	<b>2,697,339</b>	<b>22,769</b>	<b>490</b>	<b>437,937</b>	<b>7,600</b>	<b>4,170,876</b>
<b>CMTC Engineering</b>							
5110378	179,917	281,000	5,125	1,000	70,706	0	537,748
<b>FUND TOTAL</b>	<b>179,917</b>	<b>281,000</b>	<b>5,125</b>	<b>1,000</b>	<b>70,706</b>	<b>0</b>	<b>537,748</b>
<b>GRAND TOTAL</b>	<b>\$10,675,062</b>	<b>\$13,007,829</b>	<b>\$834,476</b>	<b>\$22,296</b>	<b>\$2,820,432</b>	<b>\$20,000</b>	<b>\$27,380,095</b>

Category: Community Development | Fund Type: General | Fund: 001 General Fund | Org: 0010115

**PROGRAM STATEMENT**

Code Enforcement is a division of the City Manager's office and is responsible for enforcing zoning, land use regulations, municipal and development codes, including but not limited to: property maintenance, nuisance abatement, noise control standards, illegal garage conversions, abandoned vehicles, junk and debris, recreational and other large vehicle parking regulations, street sweeping enforcement, illegal street vendors' patrol, delinquent business licensing, illegal public right-of-way encroachments, removal of illegal signage from public right-of-way, signage regulations, graffiti abatement and shopping cart removal reporting. Staff process all parking, and administrative citations issued. Code Enforcement conducts inspections for ice cream trucks, catering trucks, food vendors, medical marijuana dispensaries, and massage establishments. The division monitors and administers the false alarm ordinance program, vehicle tow and storage contract, parking enforcement services contract, parking citation processing program, animal control services agreement, Crime Free Multi-Housing Program, and the code enforcement volunteers' program. Code Enforcement officers coordinate removal of abandoned vehicles and encampments. The division coordinates with the Sheriff's Department, other City departments and governmental organizations on the Civil Abatement Task Force. The Code Enforcement division is the primary source for communication and collaboration within the community toward blight and nuisance reduction efforts.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Professional services category includes contractual increases for Animal Control Services of 14% (\$83,484) for FY 2023/24 and 29% (\$94,500) for FY 2024/25.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer II	4.00	4.00	4.00	4.00	4.00
Code Enforcement Officer I	1.00	2.00	2.00	2.00	2.00
Senior Office Specialist	1.00	1.00	1.00	1.00	1.00
	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**FINANCING SOURCES**

Department revenues			891,800	1,002,250	1,003,250
Use of reserves			21,090	28,251	28,856
General Fund			1,447,786	1,524,837	1,618,873
			<b>\$2,360,676</b>	<b>\$2,555,338</b>	<b>\$2,650,979</b>

# CODE ENFORCEMENT

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	905,774	964,459	1,030,743	1,140,634	1,240,626	1,263,149
<b>SUBTOTAL</b>	<b>905,774</b>	<b>964,459</b>	<b>1,030,743</b>	<b>1,140,634</b>	<b>1,240,626</b>	<b>1,263,149</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	533,730	597,860	662,927	670,460	753,944	848,444
Contracts with Other Agencies	58,895	90,014	73,000	93,000	92,000	92,000
<b>SUBTOTAL</b>	<b>592,625</b>	<b>687,874</b>	<b>735,927</b>	<b>763,460</b>	<b>845,944</b>	<b>940,444</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	4,207	4,510	3,940	4,940	4,865	4,865
Furniture/Equipment < \$5,000	236	0	0	0	0	0
Training/Mileage/Conferences	1,761	2,428	2,380	3,225	1,650	1,900
Special Department Expense	176,229	200,239	187,980	187,980	203,000	203,000
Professional Memberships	570	475	665	855	795	795
Uniforms & Accessories	967	1,960	840	3,320	1,620	1,620
Equipment Maintenance/Services	0	19	500	1,500	0	0
Printing/Copying	3,126	3,310	5,500	10,500	5,500	5,500
<b>SUBTOTAL</b>	<b>187,097</b>	<b>212,942</b>	<b>201,805</b>	<b>212,320</b>	<b>217,430</b>	<b>217,680</b>
<b>UTILITIES</b>						
Telephone/Wireless	5,266	6,524	5,813	9,948	9,563	9,563
<b>SUBTOTAL</b>	<b>5,266</b>	<b>6,524</b>	<b>5,813</b>	<b>9,948</b>	<b>9,563</b>	<b>9,563</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	29,006	29,433	30,704	30,704	40,192	40,405
Vehicle Maintenance	30,015	37,911	38,266	38,266	33,025	33,219
Vehicle Replacement	31,643	45,407	39,538	39,538	65,272	42,052
Insurance/Surety	11,131	15,841	16,633	16,633	16,362	17,180
Information Technology	82,214	92,679	94,173	94,173	86,924	87,287
<b>SUBTOTAL</b>	<b>184,009</b>	<b>221,271</b>	<b>219,314</b>	<b>219,314</b>	<b>241,775</b>	<b>220,143</b>
<b>CAPITAL OUTLAY</b>						
	0	0	0	15,000	0	0
<b>TOTAL</b>	<b>\$1,874,771</b>	<b>\$2,093,070</b>	<b>\$2,193,602</b>	<b>\$2,360,676</b>	<b>\$2,555,338</b>	<b>\$2,650,979</b>

Category: Engineering | Fund Type: General | Fund: 001 General Fund | Org: 0010300

**PROGRAM STATEMENT**

The Engineering Department is responsible for the master planning, design, and construction support of major capital improvement projects including streets, storm drains, parks, and city facilities. The Engineering Department Capital Improvement Program (CIP) Division is dedicated to improving the quality of life for Vista residents. Through a diligent prioritization process and use of the Pavement Management System software, Engineering identifies facilities or infrastructure most in need of repair, designs the best project for the situation, locates funding, pursues outside grants, selects the appropriate contractor to complete the work, and finalizes the project for public use.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Community Development	0.25	0.25			
Director of Engineering			0.50	0.50	0.50
City Engineer	0.50	0.50	0.50	0.50	0.50
Engineering Division Manager			1.00	1.00	1.00
Principal Engineer	1.00	1.00			
Senior Engineer	1.00	1.00	1.00	1.00	1.00
Capital Projects Manager		1.00	1.00	1.00	1.00
Associate Engineer	1.00				
Management Analyst	0.50	0.50	0.50	0.50	0.50
Right-Of-Way Agent	0.50	0.50	0.50	0.50	0.50
GIS Mapping Technician	1.00	1.00	1.00	1.00	1.00
	<b>5.75</b>	<b>5.75</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**FINANCING SOURCES**

Department revenues			600,000	850,000	850,000
Recovered CIP payroll			240,000	240,000	240,000
General Fund			448,731	202,034	226,992
			<b>\$1,288,731</b>	<b>\$1,292,034</b>	<b>\$1,316,992</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	812,853	592,057	1,063,657	1,104,467	1,097,422	1,121,675
<b>SUBTOTAL</b>	<b>812,853</b>	<b>592,057</b>	<b>1,063,657</b>	<b>1,104,467</b>	<b>1,097,422</b>	<b>1,121,675</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	111,499	3,681	37,500	35,250	37,500	37,500
<b>SUBTOTAL</b>	<b>111,499</b>	<b>3,681</b>	<b>37,500</b>	<b>35,250</b>	<b>37,500</b>	<b>37,500</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	1,507	1,482	2,105	2,105	1,985	1,985
Furniture/Equipment < \$5,000	0	19	375	375	375	375
Training/Mileage/Conferences	525	268	1,686	1,686	7,106	7,106
Training Materials & Publications	618	208	550	550	550	550
Auto Allowance	6,288	6,166	6,150	6,150	0	0
Professional Memberships	896	761	1,220	1,220	1,493	1,583
Technology Purchases & Services	0	1,203	550	2,800	1,550	1,550
Uniforms & Accessories	48	93	140	140	740	140
Land & Building Maintenance	3,136	4,485	7,200	7,200	7,200	7,200
<b>SUBTOTAL</b>	<b>13,017</b>	<b>14,684</b>	<b>19,976</b>	<b>22,226</b>	<b>20,999</b>	<b>20,489</b>
<b>UTILITIES</b>						
Telephone/Wireless	673	662	960	960	0	0
Water	1,222	1,294	1,100	1,100	1,100	1,100
Sewer	1,928	1,779	924	5,793	407	428
<b>SUBTOTAL</b>	<b>3,823</b>	<b>3,735</b>	<b>2,984</b>	<b>7,853</b>	<b>1,507</b>	<b>1,528</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	45,429	46,097	48,087	48,087	62,947	63,281
Vehicle Maintenance	1,341	2,280	2,302	2,302	1,223	1,235
Vehicle Replacement	2,229	2,690	2,585	2,585	2,597	2,597
Insurance/Surety	13,761	13,118	13,773	13,773	12,305	12,920
Information Technology	50,130	50,114	52,188	52,188	55,534	55,767
<b>SUBTOTAL</b>	<b>112,890</b>	<b>114,299</b>	<b>118,935</b>	<b>118,935</b>	<b>134,606</b>	<b>135,800</b>
<b>TOTAL</b>	<b>\$1,054,081</b>	<b>\$728,456</b>	<b>\$1,243,052</b>	<b>\$1,288,731</b>	<b>\$1,292,034</b>	<b>\$1,316,992</b>

Category: Engineering | Fund Type: General | Fund: 001 General Fund | Org: 0010305

**PROGRAM STATEMENT**

The Traffic Engineering Division of the Engineering Department is responsible for the design, installation, and monitoring of traffic signals, signs, road markings, and other measures to ensure traffic safety and efficient traffic flow. Traffic Engineering is responsible for the following major functions:

- Evaluate and respond to traffic and public information requests.
- Manage the Traffic Calming Program, time traffic signals, modify and install new traffic control devices, and design traffic signal projects.
- Review development and traffic control plans, traffic studies, and provide traffic engineering conditions of approval.
- Collect and analyze traffic volume and accident data and implement improvements as appropriate.
- Prepare engineering and traffic surveys to support posted speed limits.
- Manage the design of traffic signal Capital Improvement Program projects.
- Support construction management for roadway and traffic signal projects.
- Represent the City of Vista at the San Diego Association of Governments' (SANDAG) Traffic Engineers Council (SANTEC) and the Bicycle-Pedestrian Working Group (BPWG).
- Provide support and organize Traffic Commission meetings and provide staff at School Safety Committee meetings.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Engineering Division Manager			1.00	1.00	1.00
Principal Engineer	1.00	1.00			
Traffic Systems Operations Specialist		1.00	1.00	1.00	1.00
Assistant Engineer	2.00	1.00	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00	1.00	1.00
	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**FINANCING SOURCES**

Department revenues			0	0	0
Recovered CIP payroll			3,000	3,000	3,000
General Fund			756,315	820,710	835,816
			<b>\$759,315</b>	<b>\$823,710</b>	<b>\$838,816</b>

# TRAFFIC ENGINEERING

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	551,510	487,116	585,592	638,758	692,077	704,981
<b>SUBTOTAL</b>	<b>551,510</b>	<b>487,116</b>	<b>585,592</b>	<b>638,758</b>	<b>692,077</b>	<b>704,981</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	15,500	15,114	17,000	15,315	17,000	17,000
<b>SUBTOTAL</b>	<b>15,500</b>	<b>15,114</b>	<b>17,000</b>	<b>15,315</b>	<b>17,000</b>	<b>17,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	762	785	1,060	1,060	1,060	1,060
Furniture/Equipment < \$5,000	86	92	100	80	100	100
Training/Mileage/Conferences	0	0	200	1,905	200	200
Auto Allowance	3,309	3,309	3,300	3,300	0	0
Special Department Expense	139,951	0	0	0	0	0
Professional Memberships	670	325	600	600	700	1,060
Technology Purchases & Services	1,065	0	500	500	0	0
<b>SUBTOTAL</b>	<b>145,844</b>	<b>4,510</b>	<b>5,760</b>	<b>7,445</b>	<b>2,060</b>	<b>2,420</b>
<b>UTILITIES</b>						
Telephone/Wireless	301	2,126	1,900	1,900	1,850	1,850
<b>SUBTOTAL</b>	<b>301</b>	<b>2,126</b>	<b>1,900</b>	<b>1,900</b>	<b>1,850</b>	<b>1,850</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	22,216	22,543	23,516	23,516	30,783	30,946
Vehicle Maintenance	6,449	6,256	6,389	6,389	7,005	7,077
Vehicle Replacement	3,926	3,086	4,840	4,840	5,368	5,368
Insurance/Surety	27,374	22,445	23,567	23,567	28,934	30,380
Information Technology	36,361	36,138	37,585	37,585	38,633	38,794
<b>SUBTOTAL</b>	<b>96,326</b>	<b>90,468</b>	<b>95,897</b>	<b>95,897</b>	<b>110,723</b>	<b>112,565</b>
<b>TOTAL</b>	<b>\$809,481</b>	<b>\$599,334</b>	<b>\$706,149</b>	<b>\$759,315</b>	<b>\$823,710</b>	<b>\$838,816</b>

Category: Community Development | Fund Type: General | Fund: 001 General Fund | Org: 0010320

**PROGRAM STATEMENT**

Current planning programs consist of development processes, such as plot plans, special use permits, site development plans, condominium housing permits, parcel maps, subdivision maps, General Plan and specific plan amendments, variances, and minor use permits that lead to the issuance of grading and building permits. Environmental review of public and private projects, including preparation of exemptions, negative declarations, mitigated negative declarations and environmental impact reports (EIRs), as required by the California Environmental Quality Act (CEQA) are also addressed by the Planning Division. Planning also provides environmental planning assistance to the Fire, Public Works, and Recreation & Community Services departments on a variety of issues, such as sensitive biological habitat, historic and archaeological resources, stormwater quality, hazardous materials, and CEQA compliance. Other types of permits handled by Planning include, but are not limited to, the following: sign permits, home occupation permits, temporary use permits for events on private property, temporary banner permits, minor use permits for establishments serving alcoholic beverages, zoning verification letters and review of business licenses. Advance planning programs include Development Code and Specific Plan amendments, or revisions, as directed by the Planning Commission and City Council.

The Planning Commission reviews, acts upon, and makes recommendations to the City Council on land use matters as authorized by the Municipal and Development Codes.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

**MAJOR PROJECTS IN CURRENT BUDGET**

- General Plan Update Effort-Vista 2050
- Develop short-term rental policy and procedures.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Community Development	0.50	0.50	1.00	1.00	1.00
Deputy Dir. of Community Dev./City Planner	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Senior Planner			1.00	1.00	1.00
Associate Planner	1.00	2.00	1.00	1.00	1.00
Assistant Planner	1.00				
Administrative Secretary	1.00	1.00			
Staff Assistant			1.00	1.00	1.00
Environmental Planner	1.00				
	<b>6.50</b>	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**FINANCING SOURCES**

Department revenues			400,000	400,000	400,000
Recovered CIP payroll			0	0	0
General Fund			2,353,842	1,035,137	1,055,351
			<b>\$2,753,842</b>	<b>\$1,435,137</b>	<b>\$1,455,351</b>



	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	929,608	925,558	1,091,614	962,002	1,177,453	1,198,206
<b>SUBTOTAL</b>	<b>929,608</b>	<b>925,558</b>	<b>1,091,614</b>	<b>962,002</b>	<b>1,177,453</b>	<b>1,198,206</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	235,896	138,637	76,280	1,438,738	76,280	76,280
Contracts with Other Agencies	30,271	32,918	34,030	37,030	40,000	40,000
<b>SUBTOTAL</b>	<b>266,166</b>	<b>171,555</b>	<b>110,310</b>	<b>1,475,768</b>	<b>116,280</b>	<b>116,280</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	8,361	6,962	8,565	10,565	8,705	8,705
Operating Supplies	385	480	400	400	600	600
Training/Mileage/Conferences	275	1,000	6,360	6,360	7,940	6,440
Auto Allowance	9,026	9,024	9,000	9,000	0	0
Special Department Expense	0	0	0	172,810	0	0
Professional Memberships	2,568	2,833	3,000	3,000	3,000	3,000
Advertising	8,172	5,453	4,000	4,000	4,000	4,000
<b>SUBTOTAL</b>	<b>28,786</b>	<b>25,752</b>	<b>31,325</b>	<b>206,135</b>	<b>24,245</b>	<b>22,745</b>
<b>UTILITIES</b>						
Telephone/Wireless	241	241	240	240	0	0
<b>SUBTOTAL</b>	<b>241</b>	<b>241</b>	<b>240</b>	<b>240</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	39,765	40,350	42,092	42,092	55,099	55,391
Insurance/Surety	8,739	9,574	10,053	10,053	8,940	9,387
Information Technology	53,398	55,206	57,552	57,552	53,120	53,342
<b>SUBTOTAL</b>	<b>101,902</b>	<b>105,130</b>	<b>109,697</b>	<b>109,697</b>	<b>117,159</b>	<b>118,120</b>
<b>TOTAL</b>	<b>\$1,326,703</b>	<b>\$1,228,237</b>	<b>\$1,343,186</b>	<b>\$2,753,842</b>	<b>\$1,435,137</b>	<b>\$1,455,351</b>

Category: Community Development | Fund Type: General | Fund: 001 General Fund | Org: 0010325

**PROGRAM STATEMENT**

The Land Development Division of the Community Development Department is responsible for ensuring that grading and improvements are constructed to local and regional standards, the Standards for Public Works Construction, and provides all engineering inspection services. Services include performing grading and improvement plan checks, permit issuance, storm water compliance for construction and post construction BMP's, and inspection of private and public improvements. The division has an important customer service role because of the close contact staff has with owners, engineers, and contractors and the general public. In addition, this division ensures that parcel and final maps are properly prepared and approved by the City Engineer or City Council.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Senior Engineer	1.00	1.00	1.00	1.00	1.00
Assistant Engineer	2.00	2.00	2.00	2.00	2.00
Construction Inspector II	1.00	1.00	1.00	1.00	1.00
	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**FINANCING SOURCES**

Department revenues			360,500	360,500	360,500
Recovered CIP payroll			157,000	157,000	157,000
General Fund			563,115	595,837	626,936
			<b>\$1,080,615</b>	<b>\$1,113,337</b>	<b>\$1,144,436</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	576,006	537,199	633,038	629,896	701,130	712,806
<b>SUBTOTAL</b>	<b>576,006</b>	<b>537,199</b>	<b>633,038</b>	<b>629,896</b>	<b>701,130</b>	<b>712,806</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	184,761	216,763	135,000	363,311	305,000	325,000
<b>SUBTOTAL</b>	<b>184,761</b>	<b>216,763</b>	<b>135,000</b>	<b>363,311</b>	<b>305,000</b>	<b>325,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	1,557	1,121	2,515	2,515	2,255	2,255
Training/Mileage/Conferences	0	0	1,705	1,525	2,288	825
Training Materials & Publications	0	0	300	300	300	300
Professional Memberships	410	0	675	675	815	635
Uniforms & Accessories	255	53	375	555	200	500
<b>SUBTOTAL</b>	<b>2,222</b>	<b>1,174</b>	<b>5,570</b>	<b>5,570</b>	<b>5,858</b>	<b>4,515</b>
<b>UTILITIES</b>						
Telephone/Wireless	720	666	765	765	465	465
<b>SUBTOTAL</b>	<b>720</b>	<b>666</b>	<b>765</b>	<b>765</b>	<b>465</b>	<b>465</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	26,829	27,223	28,399	28,399	37,175	37,372
Vehicle Maintenance	7,849	4,686	4,775	4,775	8,125	8,173
Vehicle Replacement	10,714	7,273	6,105	6,105	9,760	9,760
Insurance/Surety	6,006	6,584	6,913	6,913	7,191	7,551
Information Technology	32,950	33,439	34,881	34,881	38,633	38,794
<b>SUBTOTAL</b>	<b>84,348</b>	<b>79,205</b>	<b>81,073</b>	<b>81,073</b>	<b>100,884</b>	<b>101,650</b>
<b>TOTAL</b>	<b>\$848,057</b>	<b>\$835,006</b>	<b>\$855,446</b>	<b>\$1,080,615</b>	<b>\$1,113,337</b>	<b>\$1,144,436</b>

Category: Community Development | Fund Type: General | Fund: 001 General Fund | Org: 0010330

**PROGRAM STATEMENT**

The Development Services Division of the Community Development Department provides a one-stop experience for residents seeking to do home improvements and for developers seeking to build and invest in the community. Development Services is the initial point of contact where applicants obtain information for all development questions and issues. The division consists of three primary groups: Development Services Support, Plan Review, and Building Inspections. Development Services Support staff are the initial interface between the customers and the department; they receive initial submittals for development applications, provide fee estimates, and assist customers through the development process. Plan Review interacts with customers, as needed, from initial pre-submittal review to meetings with design professionals and ensures overall compliance with locally adopted codes and ordinances. Building Inspection ensures structures are constructed to the minimum standards that safeguard the life, welfare, and property of the general public. This is done through the inspection of buildings to ensure compliance with locally adopted codes and ordinances. Customer service is an important role for this division because of the ongoing contact between staff and the applicants.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- A Junior Plan Check Engineer position was added in FY 2023/24.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Building Official	1.00	1.00	1.00	1.00	1.00
Plan Check Engineer	1.00	1.00	1.00	1.00	1.00
Junior Plan Check Engineer				1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector II	2.00	2.00	2.00	2.00	2.00
Supervising Development Services Technician		1.00	1.00	1.00	1.00
Senior Development Services Technician	1.00	1.00	1.00	1.00	1.00
Development Services Technician II	1.00	1.00	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00	1.00	1.00
	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>

**FINANCING SOURCES**

Department revenues			1,442,000	1,442,000	1,442,000
Use of reserves			5,100	0	0
General Fund			440,343	595,066	506,894
			<b>\$1,887,443</b>	<b>\$2,037,066</b>	<b>\$1,948,894</b>

# DEVELOPMENT SERVICES

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	1,071,807	1,047,618	1,168,851	1,271,236	1,607,443	1,582,831
<b>SUBTOTAL</b>	<b>1,071,807</b>	<b>1,047,618</b>	<b>1,168,851</b>	<b>1,271,236</b>	<b>1,607,443</b>	<b>1,582,831</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	104,072	151,935	85,000	288,651	165,000	100,000
<b>SUBTOTAL</b>	<b>104,072</b>	<b>151,935</b>	<b>85,000</b>	<b>288,651</b>	<b>165,000</b>	<b>100,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	862	865	850	1,500	850	850
Operating Supplies	119	2	150	150	150	150
Training/Mileage/Conferences	7,164	2,329	12,729	12,729	12,769	12,769
Training Materials & Publications	1,976	249	2,200	8,500	2,200	2,200
Auto Allowance	3,309	2,815	3,300	3,300	0	0
Special Department Expense	0	20,253	0	81,621	0	0
Professional Memberships	1,480	1,236	1,095	1,095	1,745	1,565
Uniforms & Accessories	964	955	1,275	1,275	600	600
Printing/Copying	530	0	900	900	500	500
<b>SUBTOTAL</b>	<b>16,404</b>	<b>28,704</b>	<b>22,499</b>	<b>111,070</b>	<b>18,814</b>	<b>18,634</b>
<b>UTILITIES</b>						
Telephone/Wireless	2,145	2,075	2,200	2,200	3,840	3,840
<b>SUBTOTAL</b>	<b>2,145</b>	<b>2,075</b>	<b>2,200</b>	<b>2,200</b>	<b>3,840</b>	<b>3,840</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	59,655	60,533	63,146	63,146	82,660	83,098
Vehicle Maintenance	13,625	10,478	9,536	9,536	18,593	18,665
Vehicle Replacement	14,231	15,236	14,464	14,464	30,010	30,010
Insurance/Surety	12,355	13,268	13,932	13,932	14,124	14,830
Information Technology	114,687	110,009	113,208	113,208	96,582	96,986
<b>SUBTOTAL</b>	<b>214,553</b>	<b>209,524</b>	<b>214,286</b>	<b>214,286</b>	<b>241,969</b>	<b>243,589</b>
<b>TOTAL</b>	<b>\$1,408,981</b>	<b>\$1,439,856</b>	<b>\$1,492,836</b>	<b>\$1,887,443</b>	<b>\$2,037,066</b>	<b>\$1,948,894</b>

Category: Community Development | Fund Type: General | Fund: 001 General Fund | Org: 0010355

**PROGRAM STATEMENT**

The City of Vista works to balance the community’s need for safe, clean neighborhoods and the need to address the problem of homelessness in our community. The Housing & Homeless Services Division continuously seeks and administers various grant opportunities to support the programs established in the City’s Strategic Plan to Address Homelessness.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Housing & Homeless Services division was created in FY 2022/23 to track related General Fund and grant funded activities; these activities were previously accounted for in the Non-Departmental budget unit in the General Government category.

**MAJOR PROJECTS IN CURRENT BUDGET**

- Completion of the Encampment Resolution Funding program, round one, to provide services to residents of encampments within the Hacienda Biological Preserve Overlay and return the area to its original intended use as a public, open space.
- Operation of a Safe Parking lot program.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Homelessness Services Program Manager			1.00	1.00	1.00
Program Assistant				0.30	
Senior Office Specialist				0.30	
	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.60</b>	<b>1.00</b>

**FINANCING SOURCES**

Department revenues			938,662	1,646,138	699,381
Use of reserves			0	0	0
General Fund			250,000	43,097	142,101
			<b>\$1,188,662</b>	<b>\$1,689,235</b>	<b>\$841,482</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	0	0	0	0	218,410	160,844
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>218,410</b>	<b>160,844</b>
<b>PROFESSIONAL SERVICES</b>						
Service Contract	0	0	0	0	1,455,376	670,939
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,455,376</b>	<b>670,939</b>
<b>OPERATING EXPENSES</b>						
Special Department Expense	0	0	0	1,188,662	0	0
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,188,662</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Information Technology	0	0	0	0	15,449	9,699
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,449</b>	<b>9,699</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,188,662</b>	<b>\$1,689,235</b>	<b>\$841,482</b>





# COMMUNITY DEVELOPMENT BLOCK GRANT

## FUND SUMMARY

CITY OF VISTA

**FUND 103:** One of the oldest programs of the U.S. Department of Housing and Urban Development (HUD) is the Community Development Block Grant (CDBG) program. The CDBG program provides revenue on a formulaic basis to many different types of grantees. Programs within the City of Vista sustained by CDBG funds include public service grants, fair housing, and public facilities grants such as sidewalks and ADA upgrades. Such grants are subject to, and may only be used for, CDBG approved programs.

Revenues	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	0	0
Licenses and Permits	0	0
Intergovernmental	990,268	990,268
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<b>990,268</b>	<b>990,268</b>

### Other Sources

Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$990,268</b>	<b>\$990,268</b>

### Expenditures

Operations		
Staffing	131,432	132,092
Professional Services/Contract	41,379	41,379
Other Operating Expenses	153,978	153,639
Utilities	0	0
Allocated Costs	19,805	19,484
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>346,594</b>	<b>346,594</b>

### Other Uses

Transfer to Reserves	0	0
Transfers Out - CIP	643,674	643,674
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$990,268</b>	<b>\$990,268</b>

### Excess of Revenue and Sources

<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Community Development | Fund Type: Special Revenue | Fund: 103 Community Development Block Grant Fund | 1030360

**PROGRAM STATEMENT**

The Housing & Homeless Services Division administers the City’s Community Development Block Grant (CDBG) entitlement program, a federally funded block grant administered by the United States Department of Housing and Urban Development (HUD). The purpose of the grant is to promote integrated approaches that provide decent housing, a suitable living environment, and expand economic opportunities for low- and moderate-income persons. This budget unit provides ongoing support of affordable housing strategies, including fair housing services and facility improvements. Additionally, ongoing support is provided to local non-profits to provide emergency shelter, health services, crime and delinquency prevention programs, support services for seniors, and emergency assistance.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Housing & Homeless Services staff allocations are routinely adjusted based upon available funding.

**MAJOR PROJECTS IN CURRENT BUDGET**

- Installation of new sidewalks and ADA ramps within the Benito Juarez neighborhood.
- Completion of facility improvements in the Azalea building at the Gloria McClellan Adult Activity Center.

**POSITION SUMMARY**

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Housing Program Manager	0.35	0.45	0.20	0.30	0.30
Program Assistant	0.60	0.90	0.70	0.40	0.30
Senior Office Specialist	0.15	0.20		0.30	0.40
	<b>1.10</b>	<b>1.55</b>	<b>0.90</b>	<b>1.00</b>	<b>1.00</b>

**FINANCING SOURCES**

Department revenues		853,768	346,594	346,594
Use of reserves/fund balance		0	0	0
General Fund		0	0	0
		<b>\$853,768</b>	<b>\$346,594</b>	<b>\$346,594</b>

# COMMUNITY DEVELOPMENT BLOCK GRANT

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	166,821	209,479	125,941	121,368	131,432	132,092
<b>SUBTOTAL</b>	<b>166,821</b>	<b>209,479</b>	<b>125,941</b>	<b>121,368</b>	<b>131,432</b>	<b>132,092</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	51,120	36,574	46,379	46,379	41,379	41,379
<b>SUBTOTAL</b>	<b>51,120</b>	<b>36,574</b>	<b>46,379</b>	<b>46,379</b>	<b>41,379</b>	<b>41,379</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	0	60	0	0	0	0
Training/Mileage/Conferences	2,108	408	4,509	4,034	3,004	3,004
Special Department Expense	518,669	685,296	187,494	393,539	148,540	148,540
State & Local Associations	0	0	1,545	1,382	1,545	1,545
Land & Building Maintenance	22,475	15,748	0	0	0	0
Advertising	649	512	550	716	889	550
<b>SUBTOTAL</b>	<b>543,901</b>	<b>702,024</b>	<b>194,098</b>	<b>399,671</b>	<b>153,978</b>	<b>153,639</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	17,567	33,981	33,981	33,981	19,805	19,484
<b>SUBTOTAL</b>	<b>17,567</b>	<b>33,981</b>	<b>33,981</b>	<b>33,981</b>	<b>19,805</b>	<b>19,484</b>
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>32,093</b>	<b>0</b>	<b>252,369</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$779,409</b>	<b>\$1,014,150</b>	<b>\$400,399</b>	<b>\$853,768</b>	<b>\$346,594</b>	<b>\$346,594</b>



**FUND 122:** This fund was formerly used to account for the 20 percent set aside of redevelopment tax increment as required by California Redevelopment law. With dissolution of redevelopment the fund is now being used to account for existing tax increment assets that are subject to redistribution and account for remaining assets that were transferred to the newly formed Vista Housing Authority.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	<b>0</b>	<b>0</b>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	130,963	158,462
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<b>130,963</b>	<b>158,462</b>
 <b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$130,963</b>	<b>\$158,462</b>
 <b>Expenditures</b>		
Operations		
Staffing	166,442	236,433
Professional Services/Contract	158,978	158,978
Other Operating Expenses	254,998	254,998
Utilities	0	0
Allocated Costs	100,702	106,912
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>681,120</b>	<b>757,321</b>
 <b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$681,120</b>	<b>\$757,321</b>
 <b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>(\$550,157)</b>	<b>(\$598,859)</b>
 <b>Beginning Fund Balance</b>	<b>\$4,125,981</b>	<b>\$3,575,824</b>
<b>Projected Ending Fund Balance</b>	<b>\$3,575,824</b>	<b>\$2,976,965</b>

Category: Community Development | Fund Type: Special Revenue | Fund: 122 Housing Set Aside Fund | Org: 1220344

**PROGRAM STATEMENT**

The Community Development Commission serves as the Housing Authority and is responsible for the development and preservation of affordable housing within the city. The division works with development partners to negotiate Affordable Housing Agreements to create new housing opportunities while removing blight and revitalizing neighborhoods.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Housing staff allocations are routinely adjusted based upon available funding.

**MAJOR PROJECTS IN CURRENT BUDGET**

- 56-Unit Permanent Supportive Housing Development in Vista Village neighborhood

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Housing Program Manager	0.550	0.350	0.550	0.550	0.550
Program Assistant	0.400	0.100	0.300	0.200	0.600
Senior Office Specialist	0.850	0.650	0.850	0.400	0.600
	<b>1.800</b>	<b>1.100</b>	<b>1.700</b>	<b>1.150</b>	<b>1.750</b>

**FINANCING SOURCES**

Transfers In from other funds			791,894	0	0
Department revenues			136,984	0	0
Use of reserves/fund balance			0	681,120	757,321
General Fund			0	0	0
			<b>\$928,878</b>	<b>\$681,120</b>	<b>\$757,321</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	185,514	150,586	204,221	189,664	166,442	236,433
<b>SUBTOTAL</b>	<b>185,514</b>	<b>150,586</b>	<b>204,221</b>	<b>189,664</b>	<b>166,442</b>	<b>236,433</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	11,675	23,136	158,978	329,256	158,978	158,978
<b>SUBTOTAL</b>	<b>11,675</b>	<b>23,136</b>	<b>158,978</b>	<b>329,256</b>	<b>158,978</b>	<b>158,978</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	344	327	450	450	450	450
Training/Mileage/Conferences	90	390	2,768	2,768	2,768	2,768
Special Department Expense	294	35,201	250,500	309,250	250,500	250,500
State & Local Associations	550	0	600	600	600	600
Professional Memberships	180	90	180	180	180	180
Land & Building Maintenance	0	0	0	0	0	0
Advertising	0	0	500	500	500	500
<b>SUBTOTAL</b>	<b>1,457</b>	<b>36,008</b>	<b>254,998</b>	<b>313,748</b>	<b>254,998</b>	<b>254,998</b>
<b>UTILITIES</b>						
Water	31	0	0	0	0	0
Sewer	1,334	0	0	0	0	0
<b>SUBTOTAL</b>	<b>1,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	66,453	69,451	69,451	69,451	69,553	69,553
Facility Rental/Maintenance	3,481	3,532	3,684	3,684	4,823	4,849
Insurance/Surety	4,490	4,927	5,173	5,173	5,561	5,839
Information Technology	22,770	17,133	17,902	17,902	20,765	26,671
<b>SUBTOTAL</b>	<b>97,194</b>	<b>95,043</b>	<b>96,210</b>	<b>96,210</b>	<b>100,702</b>	<b>106,912</b>
<b>TOTAL</b>	<b>\$297,205</b>	<b>\$304,773</b>	<b>\$714,407</b>	<b>\$928,878</b>	<b>\$681,120</b>	<b>\$757,321</b>





# SUCCESSOR AGENCY FUND

## FUND SUMMARY

CITY OF VISTA

**FUND 301:** This fund was formerly used to account for the administration costs of the Vista Redevelopment Project Area. The fund is now used to administer the dissolution and winding down of redevelopment under the Vista Successor Agency.

	2023/24	2024/25
<b>Revenues</b>		
Taxes		
Property	6,098,616	6,024,908
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	6,098,616	6,024,908
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	1,076,871	1,098,884
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<b>7,175,487</b>	<b>7,123,792</b>
<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$7,175,487</b>	<b>\$7,123,792</b>
<b>Expenditures</b>		
Operations		
Staffing	39,688	40,535
Professional Services/Contract	62,000	12,000
Other Operating Expenses	200	415
Utilities	0	0
Allocated Costs	31,709	31,975
Debt Service	6,928,622	6,926,308
<b>Total Expenditures</b>	<b>7,062,219</b>	<b>7,011,233</b>
<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	113,268	112,559
<b>Total Expenditures and Uses</b>	<b>\$7,175,487</b>	<b>\$7,123,792</b>
<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Community Development | Fund Type: Redevelopment | Fund: 301 Redevelopment Fund | Org: 3010350

**PROGRAM STATEMENT**

On February 1, 2012, in accordance with California AB 26 and AB 1484, redevelopment agencies were dissolved in the State of California. The Redevelopment & Housing Department is responsible for the dissolution and winding down of the redevelopment function governed under the Vista Successor Agency. This unwinding process includes implementing existing redevelopment agreements.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Successor Agency activities are overseen by various departments including the City Attorney's Office and Finance Department, transfers out to the General Fund from the Successor Agency fund are made to account for each departments contribution.

**POSITION SUMMARY**

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Housing Program Manager	0.10	0.20	0.25	0.15	0.15
Program Assistant				0.10	0.10
Senior Office Specialist		0.15	0.15		
	<b>0.10</b>	<b>0.35</b>	<b>0.40</b>	<b>0.25</b>	<b>0.25</b>

**FINANCING SOURCES (OPERATIONS)**

Department revenues			119,555	133,597	84,925
Use of reserves/fund balance			0	0	0
General Fund			0	0	0
			<b>\$119,555</b>	<b>\$133,597</b>	<b>\$84,925</b>

**DEBT SERVICE**

2005 Tax Allocation Bonds Hidden Valley			194,010	191,880	189,425
2010 Tax Allocation Bonds RDA Housing			1,035,535	1,033,910	1,035,883
2011 Tax Allocation Bonds			948,600	948,600	948,600
2015 Tax Allocation Bonds Series "A"			1,586,575	1,585,700	1,582,950
2015 Tax Allocation Bonds Series "B-1"			2,736,794	2,730,794	2,730,544
2015 Tax Allocation Bonds Series "B-2"			141,338	137,738	138,906
Developer Agreement Obligations			300,000	300,000	300,000
			<b>\$6,942,852</b>	<b>\$6,928,622</b>	<b>\$6,926,308</b>

# SUCCESSOR AGENCY ADMINISTRATION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	45,725	17,225	57,045	83,079	39,688	40,535
<b>SUBTOTAL</b>	<b>45,725</b>	<b>17,225</b>	<b>57,045</b>	<b>83,079</b>	<b>39,688</b>	<b>40,535</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	6,650	5,325	12,000	12,000	62,000	12,000
<b>SUBTOTAL</b>	<b>6,650</b>	<b>5,325</b>	<b>12,000</b>	<b>12,000</b>	<b>62,000</b>	<b>12,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	102	196	215	215	0	215
Land & Building Maintenance	0	0	200	200	200	200
<b>SUBTOTAL</b>	<b>102</b>	<b>196</b>	<b>415</b>	<b>415</b>	<b>200</b>	<b>415</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	12,974	5,197	5,197	5,197	9,105	9,105
Facility Rental/Maintenance	8,122	8,241	8,597	8,597	11,254	11,313
Insurance/Surety	2,944	8,416	8,586	8,586	8,935	9,132
Information Technology	785	1,608	1,681	1,681	2,415	2,425
<b>SUBTOTAL</b>	<b>24,825</b>	<b>23,462</b>	<b>24,061</b>	<b>24,061</b>	<b>31,709</b>	<b>31,975</b>
<b>TOTAL</b>	<b>\$77,302</b>	<b>\$46,208</b>	<b>\$93,521</b>	<b>\$119,555</b>	<b>\$133,597</b>	<b>\$84,925</b>



**FUND 501:** The City Sewer Fund is an enterprise fund used to account for the provision of sewer services for parcels located in the City (exclusive of parcels served by the Buena Sanitation District). Funding is provided primarily by annual sewer service charges to approximately 16,400 parcels, levied on the tax roll, and collected through property taxes. The City is a joint member of the Encina Wastewater Authority, and the annual cost of sewage treatment and plant facility construction represents the fund's most significant expenditure. Additional costs include administration, engineering, maintenance of the sewer system, and stormwater monitoring.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	<u>0</u>	<u>0</u>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	24,326,777	24,813,216
Fines and Forfeitures	0	0
Use of Money and Property	340,304	412,309
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<u>24,667,081</u>	<u>25,225,525</u>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	549,920	558,500
Use of Reserves	286,726	122,223
<b>Total Revenues and Sources</b>	<u><u>\$25,503,727</u></u>	<u><u>\$25,906,248</u></u>

<b>Expenditures</b>		
Operations		
Staffing	4,580,581	4,642,036
Professional Services/Contract	7,797,492	8,395,502
Other Operating Expenses	325,940	307,152
Utilities	79,990	83,292
Allocated Costs	2,528,261	2,545,018
Capital Outlay	299,126	134,623
<b>Total Expenditures</b>	<u>15,611,390</u>	<u>16,107,623</u>

<b>Other Uses</b>		
Transfer to Reserves	451,746	410,342
Transfers Out - CIP	0	0
Transfers Out - Other	9,440,591	9,388,283
<b>Total Expenditures and Uses</b>	<u><u>\$25,503,727</u></u>	<u><u>\$25,906,248</u></u>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Community Development | Fund Type: Enterprise | Fund: 501 City Sewer Fund | Org: 5010375

**PROGRAM STATEMENT**

The Sewer Utility provides service to approximately 17,095 property parcels within the City of Vista. This budget unit provides the funding to administer the annual sewer service revenue collection process. The majority of sewer service billings are collected as part of the annual property tax roll, which is collected in two installments, due December 10 and April 10 of each fiscal year. The City is a joint member of the Encina Wastewater Authority and the annual cost of sewage treatment and plant facility operations, which is established by the wastewater authority, is the most significant expenditure for this budget unit. Additionally, the City participates with other North County municipalities in addressing similar water quality issues on a watershed basis, and collaborates with all jurisdictions in the county on a regional basis.

A number of budgeted expenses are shared with the Buena Sanitation District Fund. Costs, except for the Encina Wastewater Authority, are allocated 62 percent to Vista sewer customers and 38 percent to Buena sewer customers, which approximates the asset values for each sewer agency. Encina Wastewater Authority costs are direct costs and are independently paid for by each agency. These direct costs include maintenance and operation of wastewater treatment and sewer pump stations. Sewer services are accounted for in funds separate from the General Fund and are supported by fees from sewer service users. Providing sewer service is shared between the Engineering and Public Works departments.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Finance Director	0.062	0.062	0.062	0.062	0.062
Finance Manager	0.062	0.062	0.062	0.062	0.062
Senior Management Analyst	0.155	0.155	0.155	0.155	0.155
Account Technician	0.310	0.310	0.310	0.310	0.310
Senior Account Clerk	0.310	0.310	0.310	0.310	0.310
Account Clerk	0.310	0.310	0.310	0.310	0.310
	<b>1.209</b>	<b>1.209</b>	<b>1.209</b>	<b>1.209</b>	<b>1.209</b>

**FINANCING SOURCES**

Department revenues			6,886,933	7,234,595	7,870,656
Use of reserves/fund balance			0	0	0
General Fund			0	0	0
			<b>\$6,886,933</b>	<b>\$7,234,595</b>	<b>\$7,870,656</b>

# SEWER ADMINISTRATION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	134,093	(211,572)	147,748	491,275	169,792	174,474
<b>SUBTOTAL</b>	<b>134,093</b>	<b>(211,572)</b>	<b>147,748</b>	<b>491,275</b>	<b>169,792</b>	<b>174,474</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	5,503,476	5,557,284	5,077,043	5,679,414	6,445,928	7,076,970
<b>SUBTOTAL</b>	<b>5,503,476</b>	<b>5,557,284</b>	<b>5,077,043</b>	<b>5,679,414</b>	<b>6,445,928</b>	<b>7,076,970</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	417	879	920	920	790	815
Auto Allowance	494	504	503	503	0	0
Special Department Expense	0	0	0	0	4,650	4,650
Technology Purchases & Services	1,748	3,437	2,560	33,540	3,640	3,640
Advertising	88	157	0	0	0	0
<b>SUBTOTAL</b>	<b>2,747</b>	<b>4,977</b>	<b>3,983</b>	<b>34,963</b>	<b>9,080</b>	<b>9,105</b>
<b>UTILITIES</b>						
Telephone/Wireless	58	59	60	60	0	0
<b>SUBTOTAL</b>	<b>58</b>	<b>59</b>	<b>60</b>	<b>60</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	449,084	653,102	653,102	653,102	575,389	575,389
Facility Rental/Maintenance	14,084	14,291	14,908	14,908	19,515	19,618
Insurance/Surety	2,319	2,559	2,687	2,687	3,205	3,365
Information Technology	9,786	10,088	10,524	10,524	11,686	11,735
<b>SUBTOTAL</b>	<b>475,273</b>	<b>680,040</b>	<b>681,221</b>	<b>681,221</b>	<b>609,795</b>	<b>610,107</b>
<b>TOTAL</b>	<b>\$6,115,647</b>	<b>\$6,030,788</b>	<b>\$5,910,055</b>	<b>\$6,886,933</b>	<b>\$7,234,595</b>	<b>\$7,870,656</b>

Category: Community Development | Fund Type: Enterprise | Fund: 501 City Sewer Fund | Org: 5010376

**PROGRAM STATEMENT**

Sewer Engineering is responsible for the engineering management of the City of Vista sewer collection system. The staff for this budget unit coordinates with other agencies to manage interagency flow and treatment agreements, acts as the Member Agency Manager for the Encina Wastewater Authority and manages sewer projects within the Capital Improvement Program (CIP). Currently, the level of effort on sewer CIP projects is significant as major rehabilitation of the sewer collection system is underway. In addition, Sewer Engineering staff reviews sewer proposals for private development projects by participating in initial planning review as well as review of detailed engineering plans. Sewer Engineering staff coordinates with the Public Works Department to keep the system in compliance with state Waste Discharge Requirements.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Position updates include the reclassification of the Right of Way Agent position to Computerized Maintenance Management Systems Specialist position.
- Establish summer Intern position to assist with GIS, Asset Management and Engineering support in 2024/25.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Community Development	0.155	0.155			
Director of Engineering			0.310	0.310	0.310
City Engineer	0.310	0.310	0.310	0.310	0.310
Engineering Division Manager	0.620	0.620	0.620	0.620	0.620
Principal Engineer			0.620	0.620	0.620
Construction Manager	0.620	0.620			
Senior Engineer	0.620	0.620	0.620	0.620	0.620
Capital Projects Manager	0.620	0.620	0.620	0.620	0.620
Management Analyst	0.310	0.310	0.310	0.310	0.310
Computerized Maintenance Mgmt Systems Specialist			0.620	0.620	0.620
Right-of-Way Agent	0.930	0.930	0.310	0.310	0.310
Assistant Engineer	0.620	0.620	0.620	0.620	0.620
Construction Inspector II	1.860	1.860	1.860	1.860	1.860
Engineering Technician II	0.620	0.620	0.620	0.620	0.620
IT Technician	0.465	0.465	0.465	0.465	0.465
	<b>7.750</b>	<b>7.750</b>	<b>7.905</b>	<b>7.905</b>	<b>7.905</b>

**FINANCING SOURCES**

Department revenues			1,830,637	1,925,470	1,874,596
Use of reserves/fund balance			25,018	21,560	0
General Fund			0	0	0
			<b>\$1,855,655</b>	<b>\$1,947,030</b>	<b>\$1,874,596</b>



# SEWER ENGINEERING

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	1,405,538	161,001	1,329,416	1,321,149	1,407,085	1,435,054
<b>SUBTOTAL</b>	<b>1,405,538</b>	<b>161,001</b>	<b>1,329,416</b>	<b>1,321,149</b>	<b>1,407,085</b>	<b>1,435,054</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	48,000	57,471	108,500	108,500	130,100	33,000
<b>SUBTOTAL</b>	<b>48,000</b>	<b>57,471</b>	<b>108,500</b>	<b>108,500</b>	<b>130,100</b>	<b>33,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	321	710	657	657	800	800
Furniture/Equipment < \$5,000	1,919	406	620	620	500	500
Training/Mileage/Conferences	858	959	7,924	7,924	2,329	3,817
Training Materials & Publications	278	0	240	240	240	240
Auto Allowance	5,968	2,658	6,417	6,417	0	0
Special Department Expense	15,269	18,563	20,000	20,000	20,000	20,000
State & Local Associations	334	606	573	573	573	573
Professional Memberships	2,379	1,057	1,844	1,844	1,630	1,567
Technology Purchases & Services	0	744	0	0	0	15,500
Uniforms & Accessories	1,121	186	917	917	638	545
Land & Building Maintenance	110	111	100	100	115	115
Advertising	0	0	1,860	1,860	0	0
Printing/Copying	0	63	310	310	310	310
<b>SUBTOTAL</b>	<b>28,556</b>	<b>26,063</b>	<b>41,462</b>	<b>41,462</b>	<b>27,135</b>	<b>43,967</b>
<b>UTILITIES</b>						
Telephone/Wireless	1,642	1,092	1,741	1,741	800	800
<b>SUBTOTAL</b>	<b>1,642</b>	<b>1,092</b>	<b>1,741</b>	<b>1,741</b>	<b>800</b>	<b>800</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	176,819	162,691	162,691	162,691	177,824	177,824
Facility Rental/Maintenance	43,074	43,707	45,594	45,594	59,684	60,001
Vehicle Maintenance	14,223	24,471	24,680	24,680	21,957	22,070
Vehicle Replacement	0	0	11,316	11,316	0	0
Insurance/Surety	12,713	33,186	34,845	34,845	13,634	14,316
Information Technology	62,525	63,630	66,259	66,259	74,851	75,164
<b>SUBTOTAL</b>	<b>309,354</b>	<b>327,685</b>	<b>345,385</b>	<b>345,385</b>	<b>347,950</b>	<b>349,375</b>
<b>CAPITAL OUTLAY</b>	<b>46,572</b>	<b>9,499</b>	<b>33,960</b>	<b>37,418</b>	<b>33,960</b>	<b>12,400</b>
<b>TOTAL</b>	<b>\$1,839,662</b>	<b>\$582,812</b>	<b>\$1,860,464</b>	<b>\$1,855,655</b>	<b>\$1,947,030</b>	<b>\$1,874,596</b>

Category: Stormwater Engineering | Fund Type: Enterprise | Fund: 501 City Sewer Fund | Org: 5010377

**PROGRAM STATEMENT**

Stormwater Engineering is responsible for administering, monitoring, enforcing, and reporting on components of the City's stormwater pollution prevention program and related ordinances. The City's stormwater program is mandated by state and federal regulations, preventing pollutants and illegal discharges from entering the storm drain system and local waterbodies. Primary functions of Stormwater Engineering include: coordinating and implementing citywide pollution prevention activities; technical support for development, construction, and maintenance activities; illicit discharge response, detection, elimination, and enforcement; inspections at existing development/properties; water quality monitoring; outreach and education activities; and coordination of mandatory annual reports. The Stormwater Engineering division collaborates with other San Diego County municipalities in the Carlsbad and San Luis Rey watersheds to address priority water quality conditions identified in the watershed's Water Quality Improvement Plans.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Water quality monitoring conducted at Agua Hedionda Lagoon has been completed by municipalities in the Carlsbad Watershed, stabilizing costs for watershed activities.
- FY 2024-25 budget includes updates to stormwater planning documents, development standards, and municipal ordinances to correspond with anticipated re-issuance of the municipal stormwater permit.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Stormwater Program Manager	0.90	0.90	0.90	0.90	0.90
Environmental Specialist II	3.00	3.00	3.00	3.00	3.00
Management Assistant	1.00	1.00	1.00	1.00	1.00
	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>

**FINANCING SOURCES**

Charges to other funds			185,208	196,402	189,029
Department revenues			1,417,857	1,274,946	1,351,400
Use of reserves/fund balance			0	58,158	0
General Fund			0	0	0
			<b>\$1,603,065</b>	<b>\$1,529,506</b>	<b>\$1,540,429</b>

# STORMWATER ENGINEERING

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	762,234	191,747	688,743	700,102	716,564	727,324
<b>SUBTOTAL</b>	<b>762,234</b>	<b>191,747</b>	<b>688,743</b>	<b>700,102</b>	<b>716,564</b>	<b>727,324</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	320,185	364,560	474,000	584,909	440,000	499,000
Contracts with Other Agencies	78	0	1,000	1,000	1,000	1,000
<b>SUBTOTAL</b>	<b>320,263</b>	<b>364,560</b>	<b>475,000</b>	<b>585,909</b>	<b>441,000</b>	<b>500,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	496	832	750	750	750	750
Furniture/Equipment < \$5,000	106	666	500	500	500	500
Training/Mileage/Conferences	1,600	3,399	6,085	6,085	6,205	4,980
Training Materials & Publications	0	171	0	0	0	0
Special Department Expense	37,463	44,169	47,000	47,000	47,000	47,000
Professional Memberships	955	1,472	2,450	2,450	1,495	1,195
Technology Purchases & Services	2,987	0	0	0	0	0
Uniforms & Accessories	166	666	750	750	750	750
Equipment Maintenance/Services	65	0	800	800	800	800
Printing/Copying	1,064	1,794	2,000	2,000	2,000	2,000
<b>SUBTOTAL</b>	<b>44,902</b>	<b>53,170</b>	<b>60,335</b>	<b>60,335</b>	<b>59,500</b>	<b>57,975</b>
<b>UTILITIES</b>						
Telephone/Wireless	2,247	2,596	3,240	3,240	2,760	2,760
<b>SUBTOTAL</b>	<b>2,247</b>	<b>2,596</b>	<b>3,240</b>	<b>3,240</b>	<b>2,760</b>	<b>2,760</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	115,071	136,665	136,665	136,665	144,167	144,167
Facility Rental/Maintenance	25,918	26,300	27,435	27,435	35,913	36,104
Vehicle Maintenance	12,573	10,109	10,242	10,242	16,410	16,482
Vehicle Replacement	0	0	17,174	17,174	0	0
Insurance/Surety	6,832	7,492	7,867	7,867	7,709	8,094
Information Technology	52,005	52,463	54,096	54,096	47,325	47,523
<b>SUBTOTAL</b>	<b>212,399</b>	<b>233,029</b>	<b>253,479</b>	<b>253,479</b>	<b>251,524</b>	<b>252,370</b>
<b>CAPITAL OUTLAY</b>						
	0	0	0	0	58,158	0
<b>TOTAL</b>	<b>\$1,342,045</b>	<b>\$845,102</b>	<b>\$1,480,797</b>	<b>\$1,603,065</b>	<b>\$1,529,506</b>	<b>\$1,540,429</b>



**FUND 504:** The Buena Sanitation District Fund is an enterprise fund used to account for the provision of sewer services for parcels located within the District (exclusive of parcels served by the City Sewer Fund). Funding is provided primarily by annual sewer service charges to in excess of 6,350 parcels, levied on the tax roll, and collected through property taxes. The District is a joint member of the Encina Wastewater Authority, and the annual cost of sewage treatment and plant facility construction represents the fund's most significant Engineering expenditure. Additional costs include administration, maintenance of the sewer system, and stormwater activities within city limits.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	<u>0</u>	<u>0</u>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	8,665,000	8,837,000
Fines and Forfeitures	0	0
Use of Money and Property	117,434	142,282
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<u>8,782,434</u>	<u>8,979,282</u>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	109,528	66,663
<b>Total Revenues and Sources</b>	<u><u>\$8,891,962</u></u>	<u><u>\$9,045,945</u></u>

<b>Expenditures</b>		
Operations		
Staffing	1,925,341	1,948,175
Professional Services/Contract	2,685,861	2,870,027
Other Operating Expenses	98,815	102,886
Utilities	47,177	49,121
Allocated Costs	954,581	959,320
Capital Outlay	117,128	74,263
<b>Total Expenditures</b>	<u>5,828,903</u>	<u>6,003,792</u>

<b>Other Uses</b>		
Transfer to Reserves	226,839	219,546
Transfers Out - CIP	0	0
Transfers Out - Other	2,836,220	2,822,607
<b>Total Expenditures and Uses</b>	<u><u>\$8,891,962</u></u>	<u><u>\$9,045,945</u></u>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Community Development | Fund Type: Enterprise | Fund: 504 Buena Sanitation District Sewer Fund | Org: 5040380

**PROGRAM STATEMENT**

The Buena Sanitation District provides service to approximately 6,493 property parcels within the City of Vista and unincorporated areas adjacent to the city. This budget unit provides the funds to administer the annual sewer service revenue collection process. The majority of sewer service billings are collected as part of the annual property tax roll, which is collected in two installments, due in December and April of each fiscal year. The Buena Sanitation District is a joint member of the Encina Wastewater Authority, and the annual cost of sewage treatment and plant facility operations is the most significant expenditure of this budget unit. Additionally, Buena Sanitation District participates collaboratively with other North County municipalities in addressing similar water quality issues on a watershed basis, and collaborates with all jurisdictions in the county on a regional basis.

A number of budgeted expenses are shared with the Vista Sewer Fund. Costs, except for the Encina Wastewater Authority, are allocated 62 percent to Vista sewer customers and 38 percent to Buena sewer customers, which approximates the asset values for each sewer agency. Encina Wastewater Authority costs are direct costs and are paid for by each agency independently. These direct costs include maintenance and operation of wastewater treatment and sewer pump stations. Sewer services are accounted for in funds separate from the General Fund and are supported by fees from sewer service users. Providing sewer service is shared between the City's Engineering and Public Works departments.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Finance Director	0.038	0.038	0.038	0.038	0.038
Finance Manager	0.038	0.038	0.038	0.038	0.038
Senior Management Analyst	0.095	0.095	0.095	0.095	0.095
Account Technician	0.190	0.190	0.190	0.190	0.190
Senior Account Clerk	0.190	0.190	0.190	0.190	0.190
Account Clerk	0.190	0.190	0.190	0.190	0.190
	<b>0.741</b>	<b>0.741</b>	<b>0.741</b>	<b>0.741</b>	<b>0.741</b>

**FINANCING SOURCES**

Department revenues			2,792,994	2,800,980	3,045,705
Use of reserves/fund balance			0	0	0
General Fund			0	0	0
			<b>\$2,792,994</b>	<b>\$2,800,980</b>	<b>\$3,045,705</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	152,293	260,663	105,887	313,303	122,321	125,190
<b>SUBTOTAL</b>	<b>152,293</b>	<b>260,663</b>	<b>105,887</b>	<b>313,303</b>	<b>122,321</b>	<b>125,190</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	2,233,435	2,230,322	1,900,946	2,199,750	2,435,449	2,677,114
<b>SUBTOTAL</b>	<b>2,233,435</b>	<b>2,230,322</b>	<b>1,900,946</b>	<b>2,199,750</b>	<b>2,435,449</b>	<b>2,677,114</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	137	303	430	430	235	240
Auto Allowance	303	309	308	308	0	0
Special Department Expense	0	0	0	0	2,850	2,850
Technology Purchases & Services	1,071	2,107	1,565	20,535	1,565	1,565
Advertising	41	96	0	0	0	0
<b>SUBTOTAL</b>	<b>1,552</b>	<b>2,815</b>	<b>2,303</b>	<b>21,273</b>	<b>4,650</b>	<b>4,655</b>
<b>UTILITIES</b>						
Telephone/Wireless	36	37	36	36	0	0
<b>SUBTOTAL</b>	<b>36</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	170,973	243,915	243,915	243,915	220,788	220,788
Facility Rental/Maintenance	6,051	6,140	6,405	6,405	8,385	8,429
Insurance/Surety	1,594	1,773	1,862	1,862	2,230	2,342
Information Technology	5,998	6,258	6,450	6,450	7,157	7,187
<b>SUBTOTAL</b>	<b>184,616</b>	<b>258,086</b>	<b>258,632</b>	<b>258,632</b>	<b>238,560</b>	<b>238,746</b>
<b>TOTAL</b>	<b>\$2,571,932</b>	<b>\$2,751,923</b>	<b>\$2,267,804</b>	<b>\$2,792,994</b>	<b>\$2,800,980</b>	<b>\$3,045,705</b>

Category: Community Development | Fund Type: Enterprise | Fund: 504 Buena Sanitation District Sewer Fund | Org: 5040385

**PROGRAM STATEMENT**

Buena Sanitation District (BSD) Engineering is responsible for the engineering management of the BSD sewer collection system. The staff for this budget unit coordinates with other agencies to manage interagency flow and treatment agreements, acts as the Member Agency Manager for the Encina Wastewater Authority and manages sewer projects within the Capital Improvement Program (CIP). Currently, the level of effort on sewer CIP projects is significant as major rehabilitation of the sewer collection system is underway. In addition, BSD Engineering staff reviews sewer proposals for private development projects by participating in initial planning review as well as review of detailed engineering plans. BSD Engineering staff coordinates with the Public Works Department to keep the system in compliance with state Waste Discharge Requirements.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Position updates include the reclassification of the Right of Way Agent position to Computerized Maintenance Management Coordinator position.
- Establish summer Intern position to assist with GIS, Asset Management and Engineering support in 2024/25.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Community Development	0.095	0.095			
Director of Engineering			0.190	0.190	0.190
City Engineer	0.190	0.190	0.190	0.190	0.190
Engineering Division Manager	0.380	0.380	0.380	0.380	0.380
Principal Engineer			0.380	0.380	0.380
Construction Manager	0.380	0.380			
Senior Engineer	0.380	0.380	0.380	0.380	0.380
Capital Projects Manager	0.380	0.380	0.380	0.380	0.380
Management Analyst	0.190	0.190	0.190	0.190	0.190
Computerized Maintenance Mgmt Systems Specialist			0.380	0.380	0.380
Right-of-Way Agent	0.570	0.570	0.190	0.190	0.190
Assistant Engineer	0.380	0.380	0.380	0.380	0.380
Construction Inspector II	1.140	1.140	1.140	1.140	1.140
Engineering Technician II	0.380	0.380	0.380	0.380	0.380
IT Technician	0.285	0.285	0.285	0.285	0.285
	<b>4.750</b>	<b>4.750</b>	<b>4.845</b>	<b>4.845</b>	<b>4.845</b>

**FINANCING SOURCES**

Department revenues			1,087,096	1,155,848	1,125,171
Use of reserves/fund balance			15,334	13,214	0
General Fund			0	0	0
			<b>\$1,102,430</b>	<b>\$1,169,062</b>	<b>\$1,125,171</b>



# BUENA SANITATION DISTRICT ENGINEERING

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	583,471	506,936	814,905	809,840	862,406	879,551
<b>SUBTOTAL</b>	<b>583,471</b>	<b>506,936</b>	<b>814,905</b>	<b>809,840</b>	<b>862,406</b>	<b>879,551</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	37,889	33,039	66,500	66,500	79,125	20,225
<b>SUBTOTAL</b>	<b>37,889</b>	<b>33,039</b>	<b>66,500</b>	<b>66,500</b>	<b>79,125</b>	<b>20,225</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	194	703	403	403	490	490
Furniture/Equipment < \$5,000	1,176	249	380	380	300	300
Training/Mileage/Conferences	526	661	4,858	4,858	1,428	2,340
Training Materials & Publications	170	0	147	147	147	147
Auto Allowance	3,658	1,629	3,933	3,933	0	0
Special Department Expense	2,848	3,326	3,500	3,500	3,500	3,500
State & Local Associations	204	372	352	352	352	352
Professional Memberships	1,459	647	1,132	1,132	997	960
Technology Purchases & Services	0	456	0	0	0	9,500
Uniforms & Accessories	687	114	563	563	392	335
Advertising	0	0	1,140	1,140	0	0
Printing/Copying	0	39	190	190	190	190
<b>SUBTOTAL</b>	<b>10,922</b>	<b>8,196</b>	<b>16,598</b>	<b>16,598</b>	<b>7,796</b>	<b>18,114</b>
<b>UTILITIES</b>						
Telephone/Wireless	1,006	669	1,065	1,065	490	490
<b>SUBTOTAL</b>	<b>1,006</b>	<b>669</b>	<b>1,065</b>	<b>1,065</b>	<b>490</b>	<b>490</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	101,516	97,549	97,549	97,549	105,590	105,590
Facility Rental/Maintenance	28,739	29,162	30,420	30,420	39,832	40,043
Vehicle Replacement	0	0	9,021	9,021	0	0
Insurance/Surety	6,848	7,517	7,893	7,893	7,133	7,490
Information Technology	38,322	37,952	40,610	40,610	45,876	46,068
<b>SUBTOTAL</b>	<b>175,425</b>	<b>172,180</b>	<b>185,493</b>	<b>185,493</b>	<b>198,431</b>	<b>199,191</b>
<b>CAPITAL OUTLAY</b>	<b>22,938</b>	<b>5,460</b>	<b>20,814</b>	<b>22,934</b>	<b>20,814</b>	<b>7,600</b>
<b>TOTAL</b>	<b>\$831,651</b>	<b>\$726,480</b>	<b>\$1,105,375</b>	<b>\$1,102,430</b>	<b>\$1,169,062</b>	<b>\$1,125,171</b>



**FUND 511:** The California Mandated Trash Clean-Up (CMTC) Fund is an enterprise fund used to account for the compliance activities required by San Diego Regional Water Quality Control Board Order No. R9-2017-0077 (Order). These activities include the control, collection, and disposal of human generated solid waste (excluding green and hazardous wastes) from the right-of-way prior to entering surface waters. Funding is provided primarily by a CMTC charge on EDCO bills and remitted to the City quarterly. The program demonstrates compliance by adhering to the specific framework described within the Order.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	<b>0</b>	<b>0</b>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	2,266,100	2,266,100
Fines and Forfeitures	0	0
Use of Money and Property	49,009	59,378
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<b>2,315,109</b>	<b>2,325,478</b>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$2,315,109</b>	<b>\$2,325,478</b>

<b>Expenditures</b>		
Operations		
Staffing	176,683	179,917
Professional Services/Contract	433,710	438,369
Other Operating Expenses	5,495	5,125
Utilities	1,000	1,000
Allocated Costs	86,363	86,407
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>703,251</b>	<b>710,818</b>

<b>Other Uses</b>		
Transfer to Reserves	5,934	5,934
Transfers Out - CIP	271,000	1,268,500
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$980,185</b>	<b>\$1,985,252</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$1,334,924</b>	<b>\$340,226</b>
<b>Beginning Fund Balance</b>	<b>\$3,816,691</b>	<b>\$5,151,615</b>
<b>Projected Ending Fund Balance</b>	<b>\$5,151,615</b>	<b>\$5,491,841</b>

Category: Community Development | Fund Type: Enterprise | Fund: 511 California Mandated Trash Clean-up Fund | Org: 5110378

**PROGRAM STATEMENT**

CMTC Engineering is responsible for administering, monitoring, enforcing, and reporting on components of the City’s California Mandated Trash Clean-Up (CMTC) Compliance program. The program implements compliance activities required by San Diego Regional Water Quality Control Board Order No. R9-2017-0077 (Order), including the control, collection, and disposal of human generated solid waste (excluding green and hazardous wastes) from the right-of-way prior to entering surface waters. The program demonstrates compliance by adhering to the specific framework described within the Order. Primary functions of CMTC Engineering include: optimizing trash capture device installations; technical support for development, construction, monitoring, and maintenance activities; coordinating data collection; preparing annual reports; and conducting outreach, education, and enforcement activities.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Stormwater Program Manager	0.100	0.100	0.100	0.100	0.100
Senior Environmental Specialist	1.000	1.000	1.000	1.000	1.000
	<b>1.100</b>	<b>1.100</b>	<b>1.100</b>	<b>1.100</b>	<b>1.100</b>

**FINANCING SOURCES**

Department revenues			644,675	531,840	537,748
Use of reserves/fund balance			0	0	0
General Fund			0	0	0
			<b>\$644,675</b>	<b>\$531,840</b>	<b>\$537,748</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	319,691	(17,196)	157,530	171,396	176,683	179,917
<b>SUBTOTAL</b>	<b>319,691</b>	<b>(17,196)</b>	<b>157,530</b>	<b>171,396</b>	<b>176,683</b>	<b>179,917</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	86,793	223,577	440,000	454,630	278,000	281,000
<b>SUBTOTAL</b>	<b>86,793</b>	<b>223,577</b>	<b>440,000</b>	<b>454,630</b>	<b>278,000</b>	<b>281,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	97	0	200	200	200	200
Furniture/Equipment < \$5,000	0	0	350	350	350	350
Training/Mileage/Conferences	110	420	4,040	4,040	3,600	3,600
Special Department Expense	0	0	2,000	2,000	0	0
Professional Memberships	158	139	325	325	545	175
Technology Purchases & Services	0	0	0	0	0	0
Uniforms & Accessories	139	0	300	300	300	300
Printing/Copying	0	0	0	0	500	500
<b>SUBTOTAL</b>	<b>504</b>	<b>559</b>	<b>7,215</b>	<b>7,215</b>	<b>5,495</b>	<b>5,125</b>
<b>UTILITIES</b>						
Telephone/Wireless	0	705	1,080	1,080	1,000	1,000
<b>SUBTOTAL</b>	<b>0</b>	<b>705</b>	<b>1,080</b>	<b>1,080</b>	<b>1,000</b>	<b>1,000</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	0	9,514	9,514	9,514	60,038	60,038
Vehicle Replacement	0	0	0	0	0	0
Information Technology	0	805	840	840	10,624	10,668
<b>SUBTOTAL</b>	<b>0</b>	<b>10,319</b>	<b>10,354</b>	<b>10,354</b>	<b>70,662</b>	<b>70,706</b>
<b>CAPITAL OUTLAY</b>	<b>35,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$442,328</b>	<b>\$217,963</b>	<b>\$616,179</b>	<b>\$644,675</b>	<b>\$531,840</b>	<b>\$537,748</b>



# PUBLIC WORKS



**Fiscal Years 2023/24 and 2024/25**

### **CATEGORY DESCRIPTION**

The Public Works category provides funding for street and roadway maintenance, graffiti abatement, park and median maintenance, drainage system, and sanitary sewer maintenance for the Vista and Buena Sanitation Districts. The budget units also maintains, installs, and repairs other right-of-way improvements such as trees, street lights, traffic signals, and signs.

### **FISCAL YEARS 2023/24 AND 2024/25 GOALS**

During the current budget period focus areas for Public Works will include:

- Identify parkways and mediums that need to be upgraded or redesigned.
- Maintain artificial turf and playgrounds for longevity.
- Continue to develop an integrated Pest Management (IPM) program and apply to all applicable areas.
- Asphalt core sampling of various distressed roads in Vista.
- Reduce energy consumption at all city facilities by implementing energy efficiency upgrades.
- Pursue grants for the improvement of the urban forest and trail system with planting of new trees and installation of irrigation facilities.
- Eliminate sidewalk trip hazards by removing/replacing panels and other innovative rehabilitation methods.
- Eradicate blight throughout the City and the SR-78 corridor by improving landscape and developing vacant street shoulders.
- Perform trenchless spot repairs to sewer pipes, approximately 50 per year, to improve the system integrity with the lowest cost.



# PUBLIC WORKS BUDGET SUMMARY

CITY OF VISTA

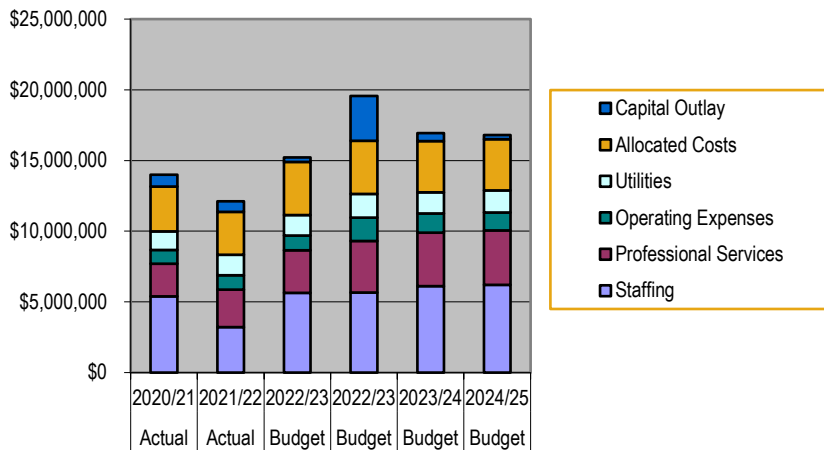
	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Public Works Administration	797,169	882,943	878,686	1,424,392	1,000,869	1,036,561
Graffiti Abatement	293,048	250,580	273,184	286,438	301,049	302,512
Park Maintenance	1,898,328	2,165,697	2,256,803	2,462,809	2,687,305	2,732,493
Parkways & Medians	347,399	375,216	409,366	440,527	479,921	502,438
Gas Tax Street Maintenance	2,531,216	2,784,246	2,773,190	3,287,929	3,477,797	3,305,685
1972 Lighting & Landscape MD	1,480,376	1,600,222	1,480,719	3,571,888	1,603,424	1,616,765
S. Melrose MD	115,838	113,875	129,587	129,587	124,235	129,913
La Mirada Canyon MD	2,410	4,771	6,996	8,814	6,510	6,556
1982 Act Street Maintenance	290,550	220,451	433,524	645,337	326,503	333,231
Sewer Maintenance	2,899,377	1,774,903	2,925,372	3,160,779	3,048,411	3,037,963
Stormwater Maintenance	1,703,157	941,792	1,642,220	1,926,641	1,851,848	1,783,979
BSD Maintenance	1,531,897	872,206	1,837,697	2,029,873	1,858,861	1,832,916
CMTC Maintenance	98,847	122,775	161,276	196,693	171,411	173,070

<b>TOTAL</b>	<b>\$13,989,612</b>	<b>\$12,109,677</b>	<b>\$15,208,620</b>	<b>\$19,571,708</b>	<b>\$16,938,144</b>	<b>\$16,794,082</b>
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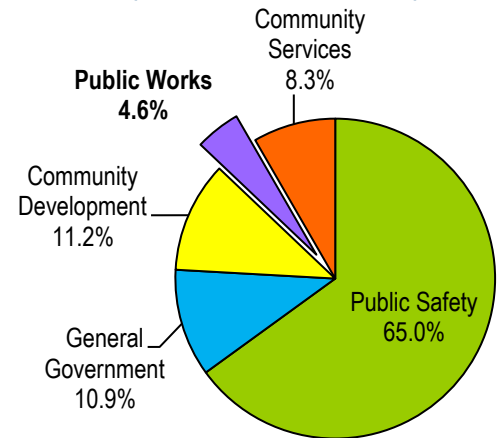
Staffing	5,390,338	3,213,306	5,645,198	5,668,524	6,121,683	6,199,899
Professional Services	2,308,319	2,653,611	2,993,051	3,637,226	3,762,798	3,848,296
Operating Expenses	982,861	1,018,660	1,052,641	1,648,672	1,360,724	1,277,405
Utilities	1,309,128	1,450,012	1,448,226	1,672,389	1,494,171	1,548,358
Allocated Costs	3,159,241	3,031,635	3,756,356	3,756,356	3,631,973	3,630,615
Capital Outlay	839,725	742,454	313,148	3,188,540	566,795	289,509

<b>TOTAL</b>	<b>\$13,989,612</b>	<b>\$12,109,677</b>	<b>\$15,208,620</b>	<b>\$19,571,708</b>	<b>\$16,938,144</b>	<b>\$16,794,082</b>
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**PUBLIC WORKS HISTORICAL COMPARISON**



**PERCENTAGE OF 2023/24  
GENERAL FUND EXPENDITURES  
(EXCLUDING TRANSFERS)**



The Public Works budget units shown below are responsible for maintaining City parks and medians, streets, drainage systems, sanitary sewers, and other right-of-way components such as trees, street lights, traffic signals, and signs.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>Public Works Administration</b>							
0010400	746,037	22,385	34,641	62,719	135,087	0	1,000,869
<b>Graffiti Abatement</b>							
0010420	189,734	7,000	27,837	756	75,722	0	301,049
<b>Park Maintenance</b>							
0010525	382,118	1,158,803	129,301	747,228	241,855	28,000	2,687,305
<b>Parkways &amp; Medians</b>							
0010530	122,200	207,020	18,826	123,554	8,321	0	479,921
<b>FUND TOTAL</b>	<b>1,440,089</b>	<b>1,395,208</b>	<b>210,605</b>	<b>934,257</b>	<b>460,985</b>	<b>28,000</b>	<b>4,469,144</b>
<b>Gas Tax Street Maintenance</b>							
1060410	1,318,567	712,298	220,650	4,776	986,033	235,473	3,477,797
<b>FUND TOTAL</b>	<b>1,318,567</b>	<b>712,298</b>	<b>220,650</b>	<b>4,776</b>	<b>986,033</b>	<b>235,473</b>	<b>3,477,797</b>
<b>1972 Lighting &amp; Landscape Maintenance District</b>							
1080440	135,273	256,025	581,105	379,182	251,839	0	1,603,424
<b>FUND TOTAL</b>	<b>135,273</b>	<b>256,025</b>	<b>581,105</b>	<b>379,182</b>	<b>251,839</b>	<b>0</b>	<b>1,603,424</b>
<b>S. Melrose Landscape Maintenance District</b>							
1130535	0	46,253	6,770	52,839	18,373	0	124,235
<b>FUND TOTAL</b>	<b>0</b>	<b>46,253</b>	<b>6,770</b>	<b>52,839</b>	<b>18,373</b>	<b>0</b>	<b>124,235</b>
<b>La Mirada Canyon Maintenance District</b>							
1140540	0	5,518	0	0	992	0	6,510
<b>FUND TOTAL</b>	<b>0</b>	<b>5,518</b>	<b>0</b>	<b>0</b>	<b>992</b>	<b>0</b>	<b>6,510</b>
<b>1982 Act Street Maintenance</b>							
1200430	0	240,035	25,000	0	61,468	0	326,503
<b>FUND TOTAL</b>	<b>0</b>	<b>240,035</b>	<b>25,000</b>	<b>0</b>	<b>61,468</b>	<b>0</b>	<b>326,503</b>
<b>Sewer Maintenance</b>							
5010460	1,523,214	277,782	126,904	31,244	932,121	157,146	3,048,411
<b>Stormwater Maintenance</b>							
5010470	763,926	502,682	103,321	45,186	386,871	49,862	1,851,848
<b>FUND TOTAL</b>	<b>2,287,140</b>	<b>780,464</b>	<b>230,225</b>	<b>76,430</b>	<b>1,318,992</b>	<b>207,008</b>	<b>4,900,259</b>
<b>Buena Sanitation District Maintenance</b>							
5040480	940,614	171,287	86,369	46,687	517,590	96,314	1,858,861
<b>FUND TOTAL</b>	<b>940,614</b>	<b>171,287</b>	<b>86,369</b>	<b>46,687</b>	<b>517,590</b>	<b>96,314</b>	<b>1,858,861</b>
<b>California Mandated Trash Clean-up Maintenance</b>							
5110478	0	155,710	0	0	15,701	0	171,411
<b>FUND TOTAL</b>	<b>0</b>	<b>155,710</b>	<b>0</b>	<b>0</b>	<b>15,701</b>	<b>0</b>	<b>171,411</b>
<b>GRAND TOTAL</b>	<b>\$6,121,683</b>	<b>\$3,762,798</b>	<b>\$1,360,724</b>	<b>\$1,494,171</b>	<b>\$3,631,973</b>	<b>\$566,795</b>	<b>\$16,938,144</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>Public Works Administration</b>							
0010400	774,770	22,889	35,302	64,866	138,734	0	1,036,561
<b>Graffiti Abatement</b>							
0010420	194,193	7,000	24,287	780	76,252	0	302,512
<b>Park Maintenance</b>							
0010525	389,753	1,203,980	128,065	778,733	203,962	28,000	2,732,493
<b>Parkways &amp; Medians</b>							
0010530	125,775	224,728	18,826	124,673	8,436	0	502,438
<b>FUND TOTAL</b>	<b>1,484,491</b>	<b>1,458,597</b>	<b>206,480</b>	<b>969,052</b>	<b>427,384</b>	<b>28,000</b>	<b>4,574,004</b>
<b>Gas Tax Street Maintenance</b>							
1060410	1,329,998	682,298	215,772	4,920	1,000,074	72,623	3,305,685
<b>FUND TOTAL</b>	<b>1,329,998</b>	<b>682,298</b>	<b>215,772</b>	<b>4,920</b>	<b>1,000,074</b>	<b>72,623</b>	<b>3,305,685</b>
<b>1972 Lighting &amp; Landscape Maintenance District</b>							
1080440	136,792	290,025	547,331	390,543	252,074	0	1,616,765
<b>FUND TOTAL</b>	<b>136,792</b>	<b>290,025</b>	<b>547,331</b>	<b>390,543</b>	<b>252,074</b>	<b>0</b>	<b>1,616,765</b>
<b>S. Melrose Landscape Maintenance District</b>							
1130535	0	49,460	6,600	55,480	18,373	0	129,913
<b>FUND TOTAL</b>	<b>0</b>	<b>49,460</b>	<b>6,600</b>	<b>55,480</b>	<b>18,373</b>	<b>0</b>	<b>129,913</b>
<b>La Mirada Canyon Maintenance District</b>							
1140540	0	5,564	0	0	992	0	6,556
<b>FUND TOTAL</b>	<b>0</b>	<b>5,564</b>	<b>0</b>	<b>0</b>	<b>992</b>	<b>0</b>	<b>6,556</b>
<b>1982 Act Street Maintenance</b>							
1200430	0	246,763	25,000	0	61,468	0	333,231
<b>FUND TOTAL</b>	<b>0</b>	<b>246,763</b>	<b>25,000</b>	<b>0</b>	<b>61,468</b>	<b>0</b>	<b>333,231</b>
<b>Sewer Maintenance</b>							
5010460	1,527,802	281,172	129,547	32,533	944,686	122,223	3,037,963
<b>Stormwater Maintenance</b>							
5010470	777,382	504,360	66,558	47,199	388,480	0	1,783,979
<b>FUND TOTAL</b>	<b>2,305,184</b>	<b>785,532</b>	<b>196,105</b>	<b>79,732</b>	<b>1,333,166</b>	<b>122,223</b>	<b>4,821,942</b>
<b>Buena Sanitation District Maintenance</b>							
5040480	943,434	172,688	80,117	48,631	521,383	66,663	1,832,916
<b>FUND TOTAL</b>	<b>943,434</b>	<b>172,688</b>	<b>80,117</b>	<b>48,631</b>	<b>521,383</b>	<b>66,663</b>	<b>1,832,916</b>
<b>CMTC Maintenance</b>							
5110478	0	157,369	0	0	15,701	0	173,070
<b>FUND TOTAL</b>	<b>0</b>	<b>157,369</b>	<b>0</b>	<b>0</b>	<b>15,701</b>	<b>0</b>	<b>173,070</b>
<b>GRAND TOTAL</b>	<b>\$6,199,899</b>	<b>\$3,848,296</b>	<b>\$1,277,405</b>	<b>\$1,548,358</b>	<b>\$3,630,615</b>	<b>\$289,509</b>	<b>\$16,794,082</b>

Category: Public Works | Fund Type: General | Fund: 001 General Fund | Org: 0010400

**PROGRAM STATEMENT**

Public Works Administration provides leadership, direction, administrative, and contract management support to the five divisions of the Public Works Department: Building and Facilities, Fleet Maintenance, Park Maintenance, Street Maintenance, and Wastewater. Public Works Administration facilitates public service delivery proactively and in response to service request orders (SROs) for graffiti removal, pothole repair, street light maintenance, and traffic signal outages. Administration also coordinates assistance for citywide special events such as the 4th of July celebration, Strawberry Festival, and Chamber of Commerce Christmas Parade. Administration also works with other city departments, state agencies, and neighboring cities for cooperative maintenance of city right-of-way.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Revised budget in FY 2022/23 includes funds to complete a lighting study.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Assistant	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	1.00	1.00
	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**FINANCING SOURCES**

Charges to other funds			498,576	554,716	554,716
Department revenues			7,000	7,000	7,000
General Fund			918,816	439,153	474,845
			<b>\$1,424,392</b>	<b>\$1,000,869</b>	<b>\$1,036,561</b>

# PUBLIC WORKS ADMINISTRATION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	611,482	630,737	659,457	678,809	746,037	774,770
<b>SUBTOTAL</b>	<b>611,482</b>	<b>630,737</b>	<b>659,457</b>	<b>678,809</b>	<b>746,037</b>	<b>774,770</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	4,646	2,175	4,000	4,000	5,585	5,585
Service Contract	0	0	0	0	16,800	17,304
<b>SUBTOTAL</b>	<b>4,646</b>	<b>2,175</b>	<b>4,000</b>	<b>4,000</b>	<b>22,385</b>	<b>22,889</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	182	567	740	740	740	740
Operating Supplies	0	0	3,000	3,000	3,000	3,000
Training/Mileage/Conferences	150	1,341	7,248	7,248	7,940	8,310
Training Materials & Publications	656	0	0	0	0	0
Auto Allowance	4,814	4,813	4,800	4,800	0	0
Special Department Expense	25,586	16,844	15,900	468,711	16,695	16,986
Professional Memberships	490	90	516	516	516	516
Rents & Leases	1,643	2,191	5,750	5,750	5,750	5,750
<b>SUBTOTAL</b>	<b>33,521</b>	<b>25,845</b>	<b>37,954</b>	<b>490,765</b>	<b>34,641</b>	<b>35,302</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	3,362	42,116	3,628	44,617	49,475	50,959
Telephone/Wireless	481	481	720	720	0	0
Water	921	5,539	912	13,401	6,478	6,803
Sewer	437	8,496	776	20,841	6,766	7,104
<b>SUBTOTAL</b>	<b>5,201</b>	<b>56,633</b>	<b>6,036</b>	<b>79,579</b>	<b>62,719</b>	<b>64,866</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	60,974	56,508	58,333	58,333	57,886	60,769
Vehicle Maintenance	17,562	40,255	39,402	39,402	18,792	18,913
Vehicle Replacement	19,054	18,003	18,389	18,389	10,140	10,140
Insurance/Surety	10,607	17,726	18,612	18,612	9,636	10,118
Information Technology	34,122	35,061	36,503	36,503	38,633	38,794
<b>SUBTOTAL</b>	<b>142,319</b>	<b>167,553</b>	<b>171,239</b>	<b>171,239</b>	<b>135,087</b>	<b>138,734</b>
<b>TOTAL</b>	<b>\$797,169</b>	<b>\$882,943</b>	<b>\$878,686</b>	<b>\$1,424,392</b>	<b>\$1,000,869</b>	<b>\$1,036,561</b>

Category: Public Works | Fund Type: General | Fund: 001 General Fund | Org: 0010420

**PROGRAM STATEMENT**

The Graffiti Abatement budget unit funds the eradication of graffiti on public property parcels in the city and on the SR-78 sound wall. Staff proactively locates and responds to all reported incidents of graffiti vandalism. By providing documentation and data from the department's use of Graffiti Tracker software, staff works closely with the San Diego County Sheriff's Department, City Attorney, and Code Enforcement in the arrest and prosecution of graffiti vandals. This team also provides high-pressure water cleaning of city facilities including skate parks, downtown sidewalks, and other important landmarks.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Street Maintenance Worker II	2.00	1.50	1.50	1.50	1.50
	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

**FINANCING SOURCES**

Charges to other funds			0	0	0
Department revenues			6,870	5,000	5,000
General Fund			279,568	296,049	297,512
			<b>\$286,438</b>	<b>\$301,049</b>	<b>\$302,512</b>

# GRAFFITI ABATEMENT

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	207,666	163,770	171,974	178,471	189,734	194,193
<b>SUBTOTAL</b>	<b>207,666</b>	<b>163,770</b>	<b>171,974</b>	<b>178,471</b>	<b>189,734</b>	<b>194,193</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	332	0	0	0	0	0
Service Contract	770	1,545	7,000	12,455	7,000	7,000
<b>SUBTOTAL</b>	<b>1,102</b>	<b>1,545</b>	<b>7,000</b>	<b>12,455</b>	<b>7,000</b>	<b>7,000</b>
<b>OPERATING EXPENSES</b>						
Operating Supplies	13,044	12,284	13,500	13,500	18,500	18,500
Furniture/Equipment < \$5,000	286	84	300	300	300	300
Training/Mileage/Conferences	110	447	384	384	418	428
Special Department Expense	0	0	46	46	106	46
Uniforms & Accessories	2,398	1,750	2,013	2,013	1,513	1,513
Equipment Maintenance/Services	1,458	913	1,500	1,500	7,000	3,500
<b>SUBTOTAL</b>	<b>17,296</b>	<b>15,478</b>	<b>17,743</b>	<b>17,743</b>	<b>27,837</b>	<b>24,287</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	1,494	0	0	0	0	0
Telephone/Wireless	569	426	1,320	2,622	756	780
Water	339	0	0	0	0	0
Sewer	164	0	0	0	0	0
<b>SUBTOTAL</b>	<b>2,566</b>	<b>426</b>	<b>1,320</b>	<b>2,622</b>	<b>756</b>	<b>780</b>
<b>ALLOCATED COSTS</b>						
Vehicle Maintenance	39,197	45,825	45,866	45,866	43,168	43,482
Vehicle Replacement	14,928	12,208	17,423	17,423	14,951	14,951
Insurance/Surety	3,037	3,356	3,524	3,524	3,116	3,271
Information Technology	7,257	7,972	8,334	8,334	14,487	14,548
<b>SUBTOTAL</b>	<b>64,419</b>	<b>69,361</b>	<b>75,147</b>	<b>75,147</b>	<b>75,722</b>	<b>76,252</b>
<b>TOTAL</b>	<b>\$293,048</b>	<b>\$250,580</b>	<b>\$273,184</b>	<b>\$286,438</b>	<b>\$301,049</b>	<b>\$302,512</b>

Category: Public Works | Fund Type: General | Fund: 001 General Fund | Org: 0010525

**PROGRAM STATEMENT**

This budget unit funds the maintenance of park grounds, picnic structures, and trails within the City's park system. Staff monitors and supplements the work of contractors who provide maintenance at 27 sites encompassing 260 acres of park land, including: Brengle Terrace Park, Buena Vista Park, Vista Sports Park, the Civic Center complex, and other city-owned facilities. Annually, the budget unit provides for trimming of approximately 700 park trees throughout the city. In addition to monitoring the work of landscape, tree service, janitorial, and backflow plumbing contractors, Park Maintenance staff also oversees a wide variety of duties that support various contracts, such as seasonal fire fuel abatement and park litter cleanup. Other duties include providing direction to volunteer groups, responding to citizen-generated requests for service, and making additional park improvements.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Increases in the Service Contract category include additional park restroom janitorial services and gopher control at all park sites.

**MAJOR PROJECTS IN CURRENT BUDGET PERIOD**

- Resurfacing of all playgrounds.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.12	0.12	0.12	0.12	0.12
Public Works Supervisor	0.40	0.40	0.40	0.40	0.40
Park Maintenance Worker III	2.00	2.00	2.00	2.00	2.00
Office Specialist II	0.25	0.25	0.25	0.25	0.25
	<b>2.77</b>	<b>2.77</b>	<b>2.77</b>	<b>2.77</b>	<b>2.77</b>

**FINANCING SOURCES**

Department revenues			0	0	0
Use of reserves			0	0	0
General Fund			2,462,809	2,687,305	2,732,493
			<b>\$2,462,809</b>	<b>\$2,687,305</b>	<b>\$2,732,493</b>



# PARK MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	309,866	309,203	358,864	360,776	382,118	389,753
<b>SUBTOTAL</b>	<b>309,866</b>	<b>309,203</b>	<b>358,864</b>	<b>360,776</b>	<b>382,118</b>	<b>389,753</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	432	0	0	0	0	0
Contracts with Other Agencies	24,928	53,857	44,949	44,949	18,000	18,000
Service Contract	599,733	779,169	787,015	958,851	1,140,803	1,185,980
<b>SUBTOTAL</b>	<b>625,093</b>	<b>833,025</b>	<b>831,964</b>	<b>1,003,800</b>	<b>1,158,803</b>	<b>1,203,980</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	0	198	250	250	250	250
Operating Supplies	48,162	61,934	55,600	61,892	74,100	74,100
Furniture/Equipment < \$5,000	3,536	3,842	7,250	12,723	7,250	7,250
Training/Mileage/Conferences	510	1,050	1,176	1,176	3,176	2,000
Special Department Expense	1,138	14,836	12,818	12,818	12,818	12,818
Professional Memberships	195	300	330	330	930	870
Technology Purchases & Services	4,750	0	0	0	0	0
Uniforms & Accessories	1,284	998	1,977	1,977	1,977	1,977
Equipment Maintenance/Services	267	4,121	6,500	6,500	6,500	6,500
Land & Building Maintenance	4,347	6,743	14,100	18,950	14,100	14,100
Rents & Leases	5,359	6,687	8,200	8,200	8,200	8,200
<b>SUBTOTAL</b>	<b>69,549</b>	<b>100,709</b>	<b>108,201</b>	<b>124,816</b>	<b>129,301</b>	<b>128,065</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	156,295	225,557	281,809	284,227	285,282	293,841
Telephone/Wireless	3,854	7,537	3,893	4,934	4,011	4,047
Water	442,623	434,855	451,258	453,835	445,136	467,406
Sewer	10,122	4,736	4,831	10,999	12,799	13,439
<b>SUBTOTAL</b>	<b>612,892</b>	<b>672,685</b>	<b>741,791</b>	<b>753,995</b>	<b>747,228</b>	<b>778,733</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	73,278	74,569	76,327	76,327	85,963	87,639
Vehicle Maintenance	75,279	62,656	58,793	58,793	76,687	77,508
Vehicle Replacement	23,231	22,634	21,348	21,348	44,293	3,383
Insurance/Surety	58,853	7,645	8,027	8,027	8,159	8,567
Information Technology	23,012	23,678	23,488	23,488	26,753	26,865
<b>SUBTOTAL</b>	<b>253,653</b>	<b>191,182</b>	<b>187,983</b>	<b>187,983</b>	<b>241,855</b>	<b>203,962</b>
<b>CAPITAL OUTLAY</b>	<b>27,274</b>	<b>58,894</b>	<b>28,000</b>	<b>31,439</b>	<b>28,000</b>	<b>28,000</b>
<b>TOTAL</b>	<b>\$1,898,328</b>	<b>\$2,165,697</b>	<b>\$2,256,803</b>	<b>\$2,462,809</b>	<b>\$2,687,305</b>	<b>\$2,732,493</b>

Category: Public Works | Fund Type: General | Fund: 001 General Fund | Org: 0010530

**PROGRAM STATEMENT**

This budget unit provides for maintenance of all public parkways and medians defined as landscaped areas within the public right-of-way between opposing lanes of traffic. Staff provides oversight by administering and inspecting the performance of landscape contractors who maintain 12 acres of developed space at 17 locations. Annually the budget unit provides for the trimming of 100 parkway and median trees. In addition to monitoring contractor performance, staff provides hands-on assistance to contractors and makes additional landscape improvements.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Increases in the Service Contract category include additional sites to the landscape maintenance contract.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.08	0.08	0.08	0.08	0.08
Public Works Supervisor	0.60	0.60	0.60	0.60	0.60
	<b>0.68</b>	<b>0.68</b>	<b>0.68</b>	<b>0.68</b>	<b>0.68</b>

**FINANCING SOURCES**

Charges to other funds			0	0	0
Department revenues			31,216	36,146	38,946
General Fund			409,311	443,775	463,492
			<b>\$440,527</b>	<b>\$479,921</b>	<b>\$502,438</b>

# PARKWAYS & MEDIANS

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	99,924	106,095	113,393	115,654	122,200	125,775
<b>SUBTOTAL</b>	<b>99,924</b>	<b>106,095</b>	<b>113,393</b>	<b>115,654</b>	<b>122,200</b>	<b>125,775</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	0	0	0	0	0	0
Service Contract	100,167	142,102	144,950	168,840	207,020	224,728
<b>SUBTOTAL</b>	<b>100,167</b>	<b>142,102</b>	<b>144,950</b>	<b>168,840</b>	<b>207,020</b>	<b>224,728</b>
<b>OPERATING EXPENSES</b>						
Operating Supplies	8,653	8,249	9,000	14,000	11,500	11,500
Furniture/Equipment < \$5,000	200	181	200	200	200	200
Special Department Expense	1,614	3,368	4,814	5,289	4,814	4,814
Technology Purchases & Services	11,312	0	0	0	0	0
Uniforms & Accessories	0	0	80	80	80	80
Land & Building Maintenance	0	0	2,232	2,232	2,232	2,232
<b>SUBTOTAL</b>	<b>21,779</b>	<b>11,798</b>	<b>16,326</b>	<b>21,801</b>	<b>18,826</b>	<b>18,826</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	6,823	8,240	7,125	6,425	5,216	5,373
Telephone/Wireless	2,054	6,463	2,740	3,166	9,312	4,821
Water	109,487	93,090	117,462	117,368	109,026	114,479
Sewer	226	174	97	0	0	0
<b>SUBTOTAL</b>	<b>118,589</b>	<b>107,968</b>	<b>127,424</b>	<b>126,959</b>	<b>123,554</b>	<b>124,673</b>
<b>ALLOCATED COSTS</b>						
Insurance/Surety	1,284	1,434	1,506	1,506	1,753	1,841
Information Technology	5,655	5,819	5,767	5,767	6,568	6,595
<b>SUBTOTAL</b>	<b>6,939</b>	<b>7,253</b>	<b>7,273</b>	<b>7,273</b>	<b>8,321</b>	<b>8,436</b>
<b>TOTAL</b>	<b>\$347,399</b>	<b>\$375,216</b>	<b>\$409,366</b>	<b>\$440,527</b>	<b>\$479,921</b>	<b>\$502,438</b>



**FUND 106:** The State of California Streets and Highways Code Sections 2105, 2106, 2107, and 2107.5 dictate the allocation and distribution of Highway Users Tax monies to local government. Gas taxes paid at the pump statewide are pooled and a portion is then distributed to the City. Section 2105, 2106, and 2107 are restricted to the construction, improvement, and/or maintenance of public streets and roads. Section 2107.5 allows for public street engineering costs and administrative/labor expenditures. Section 2103, referred to as the fuel tax swap of 2010, raises the sales tax rate applicable to sales of diesel fuel and simultaneously lowers the state excise tax on diesel fuel, thus remaining "revenue neutral." The purpose of this legislation was to give the state more flexibility in spending gas tax funds. The Road Maintenance and Rehabilitation Account (Streets and Highways Code Section 2030) will provide additional maintenance funds. These funds will be accounted for in Fund 129 and will be primarily used for capital improvements.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	2,738,654	2,738,654
<b>Total Taxes</b>	<u>2,738,654</u>	<u>2,738,654</u>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	23,056	23,056
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<u>2,761,710</u>	<u>2,761,710</u>
<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	235,473	72,623
<b>Total Revenues and Sources</b>	<u><u>\$2,997,183</u></u>	<u><u>\$2,834,333</u></u>
<b>Expenditures</b>		
Operations		
Staffing	1,318,567	1,329,998
Professional Services/Contract	712,298	682,298
Other Operating Expenses	220,650	215,772
Utilities	4,776	4,920
Allocated Costs	986,033	1,000,074
Capital Outlay	235,473	72,623
<b>Total Expenditures</b>	<u>3,477,797</u>	<u>3,305,685</u>
<b>Other Uses</b>		
Transfer to Reserves	148,448	130,730
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<u><u>\$3,626,245</u></u>	<u><u>\$3,436,415</u></u>
<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>(\$629,062)</b>	<b>(\$602,082)</b>
<b>Beginning Fund Balance</b>	<b>\$1,271,252</b>	<b>\$642,190</b>
<b>Projected Ending Fund Balance</b>	<b>\$642,190</b>	<b>\$40,108</b>

Category: Public Works | Fund Type: Special Revenue | Fund: 106 Gas Tax Fund | Org: 1060410

### PROGRAM STATEMENT

This street maintenance budget unit, funded through gasoline taxes, contributes to the safety of both vehicles and pedestrian traffic. Activities include street maintenance and maintenance of traffic signs, traffic striping, and road markings. Approximately 185 miles of road, 90 miles of sidewalk, and an inventory of 15,000 traffic signs are maintained by the Public Works Department. Pavement management software is used to create cost-benefit models in the selection of public streets to be repaired and to identify the types of repairs needed. The budget unit provides for pothole maintenance and attempts to respond to requests for service within two to four business days. Allocation of gas tax revenues is shared between the Operating Budget (maintenance) and Capital Improvement Program (CIP) budgets.

### SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Increases in the Service Contract category reflect anticipated contractual increases in the concrete removal and restoration contract and the striping/legend contract.

### MAJOR PROJECTS IN CURRENT BUDGET PERIOD

- Implement an as needed paving program contract to address minor pavement failures.
- Continue trip hazard removal on city sidewalks, based on completed condition survey.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.30	0.30	0.30	0.30	0.30
Public Works Supervisor	0.50	0.50	0.50	0.50	0.50
Street Maintenance Worker III	2.00	2.00	2.00	2.00	2.00
Street Maintenance Worker II	7.00	7.00	7.00	7.00	7.00
Office Specialist II	0.50	0.50	0.50	0.50	0.50
	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>

### FINANCING SOURCES

Department revenues	3,105,260	2,761,710	2,761,710
Use of reserve	182,669	235,473	72,623
Use of fund balance	0	480,614	471,352
General Fund	0	0	0
	<b>\$3,287,929</b>	<b>\$3,477,797</b>	<b>\$3,305,685</b>

# GAS TAX STREET MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	1,064,334	1,093,224	1,204,038	1,200,063	1,318,567	1,329,998
<b>SUBTOTAL</b>	<b>1,064,334</b>	<b>1,093,224</b>	<b>1,204,038</b>	<b>1,200,063</b>	<b>1,318,567</b>	<b>1,329,998</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	2,029	440	0	0	0	0
Service Contract	412,589	465,515	418,968	451,668	712,298	682,298
<b>SUBTOTAL</b>	<b>414,618</b>	<b>465,955</b>	<b>418,968</b>	<b>451,668</b>	<b>712,298</b>	<b>682,298</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	275	315	500	500	500	500
Operating Supplies	89,964	64,690	84,500	90,707	122,000	122,000
Fuel	1,598	905	1,500	1,500	1,500	1,500
Furniture/Equipment < \$5,000	10,755	3,047	3,000	3,000	3,000	3,000
Training/Mileage/Conferences	486	1,381	1,344	5,094	1,641	1,641
Special Department Expense	70,431	90,805	60,812	60,812	70,952	70,826
Professional Memberships	55	55	55	55	320	320
Technology Purchases & Services	1,490	0	0	0	0	0
Uniforms & Accessories	10,038	9,593	10,335	10,335	11,037	6,285
Equipment Maintenance/Services	5,123	3,333	3,500	3,500	3,500	3,500
Land & Building Maintenance	1,456	2,398	5,000	5,735	5,000	5,000
Rents & Leases	826	789	1,200	1,200	1,200	1,200
<b>SUBTOTAL</b>	<b>192,496</b>	<b>177,311</b>	<b>171,746</b>	<b>182,439</b>	<b>220,650</b>	<b>215,772</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	7,844	0	0	0	0	0
Telephone/Wireless	1,818	2,205	2,184	3,959	4,776	4,920
Water	1,781	0	0	0	0	0
Sewer	984	0	1,746	0	0	0
<b>SUBTOTAL</b>	<b>12,427</b>	<b>2,205</b>	<b>3,930</b>	<b>3,959</b>	<b>4,776</b>	<b>4,920</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	347,618	354,687	354,687	354,687	385,315	385,315
Vehicle Maintenance	252,412	242,615	252,655	252,655	279,451	281,987
Vehicle Replacement	0	0	128,527	128,527	0	0
Insurance/Surety	55,919	123,101	129,256	129,256	221,788	232,877
Information Technology	27,789	28,354	28,410	28,410	99,479	99,895
<b>SUBTOTAL</b>	<b>683,738</b>	<b>748,757</b>	<b>893,535</b>	<b>893,535</b>	<b>986,033</b>	<b>1,000,074</b>
<b>CAPITAL OUTLAY</b>	<b>163,603</b>	<b>296,794</b>	<b>80,973</b>	<b>556,266</b>	<b>235,473</b>	<b>72,623</b>
<b>TOTAL</b>	<b>\$2,531,216</b>	<b>\$2,784,246</b>	<b>\$2,773,190</b>	<b>\$3,287,929</b>	<b>\$3,477,797</b>	<b>\$3,305,685</b>





**FUND 108:** The 1972 Act Lighting and Landscape Maintenance District Fund is used to account for the activities relating to maintenance and replacement of the approximately 3,600 streetlights within the city. In addition, all energy costs related to the operation of streetlights, maintenance and operation of traffic signals at 100 intersections, and maintenance of approximately 13,000 trees within City right-of ways are accounted for in this fund. Funding for these activities is provided by special assessments levied against properties based on the benefits received. These special assessments are placed on the property tax roll and collected by the County for the City.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	<b>0</b>	<b>0</b>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	24,091	2,500
Assessments	1,349,639	1,349,639
Other Revenue	0	0
<b>Total Revenues</b>	<b>1,373,730</b>	<b>1,352,139</b>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	229,694	264,626
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$1,603,424</b>	<b>\$1,616,765</b>

<b>Expenditures</b>		
Operations		
Staffing	135,273	136,792
Professional Services/Contract	256,025	290,025
Other Operating Expenses	581,105	547,331
Utilities	379,182	390,543
Allocated Costs	251,839	252,074
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>1,603,424</b>	<b>1,616,765</b>

<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$1,603,424</b>	<b>\$1,616,765</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Public Works | Fund Type: Benefit Assessment | Fund: 108 Lighting & Landscape Maintenance Fund | Org: 1080440

**PROGRAM STATEMENT**

This assessment district was formed following the passage of the 1972 State Lighting and Landscape District Act to provide tree trimming in city right-of-way, arterial and residential street lights, and traffic signals. Division Staff performs maintenance and repair to over 3,600 streetlights, including underground wiring and connection boxes. This division oversees contracts for traffic signal maintenance; manages the state mandated Underground Service Alert (USA) utility mark out program, and citywide public right-of-way weed abatement; and performs tree inspections and incidental tree trimming.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Revised budget inFY 2022/23 includes year end fund balance from the general fund that was transferred in to fund additional neighborhood lighting.

**POSITION SUMMARY**

Street Maintenance Worker III  
Office Specialist II

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Street Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Office Specialist II	0.10	0.10	0.10	0.10	0.10
	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>

**FINANCING SOURCES**

Department revenues  
Use of reserves/fund balance  
General Fund

Department revenues	1,350,446	1,373,730	1,352,139
Use of reserves/fund balance	0	0	0
General Fund	2,221,442	229,694	264,626
	<b>\$3,571,888</b>	<b>\$1,603,424</b>	<b>\$1,616,765</b>

# 1972 LIGHTING & LANDSCAPE MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	114,767	120,577	128,077	128,224	135,273	136,792
<b>SUBTOTAL</b>	<b>114,767</b>	<b>120,577</b>	<b>128,077</b>	<b>128,224</b>	<b>135,273</b>	<b>136,792</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	4,194	5,440	6,125	6,125	6,125	6,125
Contracts with Other Agencies	0	0	1,400	1,400	1,400	1,400
Service Contract	193,412	234,437	189,500	268,100	248,500	282,500
<b>SUBTOTAL</b>	<b>197,605</b>	<b>239,877</b>	<b>197,025</b>	<b>275,625</b>	<b>256,025</b>	<b>290,025</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	0	0	50	50	50	50
Operating Supplies	6,329	58,425	30,863	40,863	41,263	41,363
Furniture/Equipment < \$5,000	1,096	419	1,200	1,200	6,500	2,500
Training/Mileage/Conferences	0	628	459	459	866	886
Special Department Expense	130,385	41,040	48,000	62,949	160,850	110,850
Professional Memberships	0	195	320	320	320	320
Uniforms & Accessories	450	500	450	450	0	0
Equipment Maintenance/Services	601	1,258	1,000	1,000	1,000	1,000
Land & Building Maintenance	225,776	334,970	339,756	339,756	369,756	389,862
Rents & Leases	0	0	500	500	500	500
Advertising	309	313	0	0	0	0
<b>SUBTOTAL</b>	<b>364,946</b>	<b>437,747</b>	<b>422,598</b>	<b>447,547</b>	<b>581,105</b>	<b>547,331</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	375,166	462,810	390,463	524,433	378,183	389,528
Telephone/Wireless	1,077	828	1,296	1,864	999	1,015
Water	271	0	116	0	0	0
Sewer	164	0	291	0	0	0
<b>SUBTOTAL</b>	<b>376,679</b>	<b>463,638</b>	<b>392,166</b>	<b>526,297</b>	<b>379,182</b>	<b>390,543</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	233,847	232,536	232,536	232,536	209,944	209,944
Vehicle Maintenance	13,925	11,526	11,615	11,615	6,903	6,951
Vehicle Replacement	22,289	24,071	22,966	22,966	21,493	21,493
Insurance/Surety	149,061	62,602	65,732	65,732	2,875	3,018
Information Technology	7,257	7,647	8,004	8,004	10,624	10,668
<b>SUBTOTAL</b>	<b>426,379</b>	<b>338,382</b>	<b>340,853</b>	<b>340,853</b>	<b>251,839</b>	<b>252,074</b>
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,853,342</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$1,480,376</b>	<b>\$1,600,222</b>	<b>\$1,480,719</b>	<b>\$3,571,888</b>	<b>\$1,603,424</b>	<b>\$1,616,765</b>



# S. MELROSE LANDSCAPE MAINTENANCE

## FUND SUMMARY

CITY OF VISTA

**FUND 113:** The S. Melrose Landscape Maintenance District Fund provides for the maintenance of the median and slopes along S. Melrose Drive, South Buena Vista Park, and the medians on Sycamore Avenue between Grand and Engineer Drives. The district is a 1972 Act Landscape and Lighting District formed exclusively for annual maintenance. The district was approved at a public hearing on July 24, 1989. Funding for these activities is provided by special assessments levied against properties based on the benefits received. These special assessments are placed on the tax roll and collected by the County for the City.

Revenues	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	0	0
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	775	939
Assessments	100,464	100,464
Other Revenue	0	0
<b>Total Revenues</b>	<b>101,239</b>	<b>101,403</b>

### Other Sources

Interdepartment Service Charges	0	0
Transfers In	0	28,510
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$101,239</b>	<b>\$129,913</b>

### Expenditures

Operations		
Staffing	0	0
Professional Services/Contract	46,253	49,460
Other Operating Expenses	6,770	6,600
Utilities	52,839	55,480
Allocated Costs	18,373	18,373
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>124,235</b>	<b>129,913</b>

### Other Uses

Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$124,235</b>	<b>\$129,913</b>

### Excess of Revenue and Sources

<b>Over (Under) Expenditures and Uses</b>	<b>(\$22,996)</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$22,996</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Public Works | Fund Type: Benefit Assessment | Fund: 113 S. Melrose Landscape Maintenance District Fund | Org: 1130535

**PROGRAM STATEMENT**

The S. Melrose Landscape Maintenance District, part of the 1972 Landscape and Lighting District Act, was approved in 1989 to fulfill development requirements and conditions. Funding is provided by assessments to the properties that receive the benefit of the landscaping and beautification within the district. Funds provide for maintenance of medians and slopes along S. Melrose Drive from Green Oak Road to the Carlsbad border; Sycamore Avenue from Green Oak Road to S. Melrose Drive; and smaller landscaped areas adjacent or near these arterial roads. The assessment district consists of six sites totaling almost seven acres. Park Maintenance staff monitors the work of landscape and tree contractors in the maintenance of these areas.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

**POSITION SUMMARY**

There are no positions in this budget unit.

Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Department revenues		101,378	101,239	101,403
Use of reserves/fund balance		28,209	22,996	0
General Fund		0	0	28,510
		<b>\$129,587</b>	<b>\$124,235</b>	<b>\$129,913</b>

# S. MELROSE LANDSCAPE MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	911	0	0	0	0	0
<b>SUBTOTAL</b>	<b>911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	2,450	3,200	3,500	3,500	3,500	3,500
Service Contract	30,964	37,497	38,089	38,089	42,753	45,960
<b>SUBTOTAL</b>	<b>33,414</b>	<b>40,697</b>	<b>41,589</b>	<b>41,589</b>	<b>46,253</b>	<b>49,460</b>
<b>OPERATING EXPENSES</b>						
Operating Supplies	0	3,379	4,000	4,000	3,670	3,500
Special Department Expense	0	3,100	3,100	3,100	3,100	3,100
Uniforms & Accessories	0	0	10	10	0	0
Advertising	298	308	0	0	0	0
<b>SUBTOTAL</b>	<b>298</b>	<b>6,787</b>	<b>7,110</b>	<b>7,110</b>	<b>6,770</b>	<b>6,600</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	412	439	457	457	93	96
Telephone/Wireless	750	0	0	0	0	0
Water	56,720	46,976	61,454	61,454	52,746	55,384
<b>SUBTOTAL</b>	<b>57,881</b>	<b>47,415</b>	<b>61,911</b>	<b>61,911</b>	<b>52,839</b>	<b>55,480</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	23,334	18,977	18,977	18,977	18,373	18,373
<b>SUBTOTAL</b>	<b>23,334</b>	<b>18,977</b>	<b>18,977</b>	<b>18,977</b>	<b>18,373</b>	<b>18,373</b>
<b>TOTAL</b>	<b>\$115,838</b>	<b>\$113,875</b>	<b>\$129,587</b>	<b>\$129,587</b>	<b>\$124,235</b>	<b>\$129,913</b>





**FUND 114:** The La Mirada Canyon Maintenance District Fund provides for the maintenance of La Mirada Canyon. The district is a 1972 Act Landscape and Lighting District formed as a condition of development in the area. The district was approved at a public hearing on July 23, 1990. Funding for these activities is provided by interest earnings on amounts deposited into the fund in previous years.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	<b>0</b>	<b>0</b>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	5,185	6,282
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<b>5,185</b>	<b>6,282</b>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$5,185</b>	<b>\$6,282</b>

<b>Expenditures</b>		
Operations		
Staffing	0	0
Professional Services/Contract	5,518	5,564
Other Operating Expenses	0	0
Utilities	0	0
Allocated Costs	992	992
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>6,510</b>	<b>6,556</b>

<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$6,510</b>	<b>\$6,556</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>(\$1,325)</b>	<b>(\$274)</b>
<b>Beginning Fund Balance</b>	<b>\$342,656</b>	<b>\$341,331</b>
<b>Projected Ending Fund Balance</b>	<b>\$341,331</b>	<b>\$341,057</b>

Category: Public Works | Fund Type: Benefit Assessment | Fund: 114 La Mirada Canyon Maintenance District Fund | Org: 1140540

**PROGRAM STATEMENT**

The La Mirada Canyon Maintenance District, part of the 1972 Landscape and Lighting District Act, was formed in July 1990 to fulfill development requirements and conditions for maintenance of La Mirada Canyon. Maintenance consists of as-needed tree, weed, and trash cleanup in the natural canyon and along the canyon rim on Business Park Drive in the southern area of Vista. Assessment revenue is no longer being collected for this district. Current revenue is from interest earnings on the remaining fund balance. Park Maintenance staff provides general oversight and works with as-needed cleanup contractors and volunteers to address maintenance needs.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- None.

**POSITION SUMMARY**

There are no positions in this budget unit.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
	0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Department revenues			615	5,185	6,282
Use of reserves/fund balance			8,199	1,325	274
General Fund			0	0	0
			<b>\$8,814</b>	<b>\$6,510</b>	<b>\$6,556</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>PROFESSIONAL SERVICES</b>						
Service Contract	1,265	3,293	5,518	7,336	5,518	5,564
<b>SUBTOTAL</b>	<b>1,265</b>	<b>3,293</b>	<b>5,518</b>	<b>7,336</b>	<b>5,518</b>	<b>5,564</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	1,145	1,478	1,478	1,478	992	992
<b>SUBTOTAL</b>	<b>1,145</b>	<b>1,478</b>	<b>1,478</b>	<b>1,478</b>	<b>992</b>	<b>992</b>
<b>TOTAL</b>	<b>\$2,410</b>	<b>\$4,771</b>	<b>\$6,996</b>	<b>\$8,814</b>	<b>\$6,510</b>	<b>\$6,556</b>



# 1982 ACT STREET MAINTENANCE

## FUND SUMMARY

CITY OF VISTA

**FUND 120:** The 1982 Act Street Maintenance District Fund provides street maintenance support to supplement those activities occurring within the City's Gas Tax Fund. Funding for these activities is provided by special assessments levied against properties within the district based on the benefits received. These special assessments are placed on the tax roll and collected by the County for the City.

<b>Revenues</b>	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	0	0
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	6,435	7,796
Assessments	321,389	321,389
Other Revenue	0	0
<b>Total Revenues</b>	<b>327,824</b>	<b>329,185</b>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$327,824</b>	<b>\$329,185</b>

<b>Expenditures</b>		
Operations		
Staffing	0	0
Professional Services/Contract	240,035	246,763
Other Operating Expenses	25,000	25,000
Utilities	0	0
Allocated Costs	61,468	61,468
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>326,503</b>	<b>333,231</b>

<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$326,503</b>	<b>\$333,231</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$1,321</b>	<b>(\$4,046)</b>
<b>Beginning Fund Balance</b>	<b>\$19,168</b>	<b>\$20,489</b>
<b>Projected Ending Fund Balance</b>	<b>\$20,489</b>	<b>\$16,443</b>

Category: Public Works | Fund Type: Benefit Assessment | Fund: 120 1982 Act Street Maintenance Fund | Org: 1200430

**PROGRAM STATEMENT**

This maintenance district was formed pursuant to the Benefit Assessment Act of 1982, Chapter 6.4, Division 2, and Title 5 of the State of California Government Code and, through the City of Vista, annually levies and collects special assessments for the maintenance of streets, roads, and highways. Maintenance activities include annual slurry sealing, crack sealing, contract street sweeping, and assessment district administration.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Increase in the Professional Services category includes increases in the slurry seal and asphalt maintenance professional service contracts.

**POSITION SUMMARY**

There are no positions in this budget unit.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
	0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Department revenues			645,337	326,503	329,185
Use of reserves/fund balance			0	0	4,046
General Fund			0	0	0
			<b>\$645,337</b>	<b>\$326,503</b>	<b>\$333,231</b>

# 1982 ACT STREET MAINTENANCE

## BUDGET UNIT 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
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	103,756	6,080	209,936	394,936	5,191	7,875
Service Contract	119,804	151,582	160,908	162,721	234,844	238,888
<b>SUBTOTAL</b>	<b>223,560</b>	<b>157,662</b>	<b>370,844</b>	<b>557,657</b>	<b>240,035</b>	<b>246,763</b>
<b>OPERATING EXPENSES</b>						
Operating Supplies	18,462	18,205	18,496	43,496	25,000	25,000
Advertising	396	400	0	0	0	0
<b>SUBTOTAL</b>	<b>18,857</b>	<b>18,605</b>	<b>18,496</b>	<b>43,496</b>	<b>25,000</b>	<b>25,000</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	48,133	44,184	44,184	44,184	61,468	61,468
<b>SUBTOTAL</b>	<b>48,133</b>	<b>44,184</b>	<b>44,184</b>	<b>44,184</b>	<b>61,468</b>	<b>61,468</b>
<b>TOTAL</b>	<b>\$290,550</b>	<b>\$220,451</b>	<b>\$433,524</b>	<b>\$645,337</b>	<b>\$326,503</b>	<b>\$333,231</b>

Category: Public Works | Fund Type: Enterprise | Fund: 501 City Sewer Fund | Org: 5010460

**PROGRAM STATEMENT**

The Sewer Maintenance budget unit includes the operations, maintenance, and repair of sewer lines, manholes, cleanouts, pump stations, and easements within the city. These activities include: compliance with mandated State of California Wastewater Discharge Requirements for sanitary sewer overflows, performing CCTV inspections on a risk based approach of Consequence or Likelihood of Failure, supply data and review for Asset Management Plan, utility and easement maintenance, mandatory training of all division employees, responding to and investigating citizen requests for service, maintaining all documents and tracking data associated with sewer maintenance activities, and responding to all sewer emergencies and incidents as they arise, performing Operations and Maintenance in accordance with the Sewer System Management Plan. This budget unit represents sixty-two percent of the funding for sewer maintenance operations. Thirty-eight percent of system operations are funded by the Buena Sanitation District.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Capital Outlay account in FY 2023/24 includes funds to replace four vehicles with money previously set aside for this purpose.
- The Capital Outlay account in FY 2024/25 includes funds to replace one vehicle and one piece of equipment with money previously set aside for this purpose. 68 percent of these vehicles are funded from the Vista Sewer reserve account, the remaining 38 percent is funded by the Buena Sanitation District reserve account.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.62	0.62	0.62	0.62	0.62
Public Works Supervisor	0.62	0.62	0.62	0.62	0.62
Wastewater Worker III	1.86	1.86	1.86	1.86	1.86
Wastewater Worker II	7.44	7.44	7.44	7.44	7.44
Program Assistant	0.37	0.37	0.37	0.37	0.37
Office Specialist II	0.62	0.62	0.62	0.62	0.62
	<b>11.53</b>	<b>11.53</b>	<b>11.53</b>	<b>11.53</b>	<b>11.53</b>

**FINANCING SOURCES**

Department revenues		2,871,336	2,891,265	2,915,740
Use of reserves/fund balance		289,443	157,146	122,223
General Fund		0	0	0
		<b>\$3,160,779</b>	<b>\$3,048,411</b>	<b>\$3,037,963</b>



# SEWER MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	1,460,533	520,385	1,395,708	1,411,228	1,523,214	1,527,802
<b>SUBTOTAL</b>	<b>1,460,533</b>	<b>520,385</b>	<b>1,395,708</b>	<b>1,411,228</b>	<b>1,523,214</b>	<b>1,527,802</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	132,131	127,882	200,000	223,450	206,703	207,703
Service Contract	46,331	53,379	62,579	62,579	71,079	73,469
<b>SUBTOTAL</b>	<b>178,461</b>	<b>181,261</b>	<b>262,579</b>	<b>286,029</b>	<b>277,782</b>	<b>281,172</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	452	566	961	961	961	961
Operating Supplies	37,565	39,747	48,438	48,438	48,438	48,438
Furniture/Equipment < \$5,000	24,124	22,236	24,157	24,157	24,296	24,296
Training/Mileage/Conferences	3,224	13,139	9,506	14,156	10,888	14,411
Training Materials & Publications	572	379	756	756	756	756
Special Department Expense	11,313	(7,217)	368	368	1,248	368
Professional Memberships	2,984	3,023	3,981	3,981	3,981	3,981
Technology Purchases & Services	1,942	0	0	0	0	0
Uniforms & Accessories	11,189	12,405	14,425	14,425	12,244	12,244
Equipment Maintenance/Services	25,227	16,930	20,000	20,000	23,100	23,100
Rents & Leases	456	971	992	992	992	992
<b>SUBTOTAL</b>	<b>119,050</b>	<b>102,178</b>	<b>123,584</b>	<b>128,234</b>	<b>126,904</b>	<b>129,547</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	10,374	195	6,707	6,707	42	43
Telephone/Wireless	6,117	6,482	5,721	7,474	8,580	8,737
Water	22,513	18,295	22,302	22,302	22,622	23,753
Sewer	1,311	0	0	0	0	0
<b>SUBTOTAL</b>	<b>40,315</b>	<b>24,972</b>	<b>34,730</b>	<b>36,483</b>	<b>31,244</b>	<b>32,533</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	406,325	396,053	396,053	396,053	402,451	402,451
Facility Rental/Maintenance	36,232	34,720	35,767	35,767	36,359	37,778
Vehicle Maintenance	176,277	139,780	141,210	141,210	195,553	196,914
Vehicle Replacement	0	0	267,281	267,281	0	0
Insurance/Surety	78,289	66,644	69,976	69,976	186,399	195,719
Information Technology	68,845	69,115	71,895	71,895	111,359	111,824
<b>SUBTOTAL</b>	<b>765,968</b>	<b>706,312</b>	<b>982,182</b>	<b>982,182</b>	<b>932,121</b>	<b>944,686</b>
<b>CAPITAL OUTLAY</b>	<b>335,050</b>	<b>239,795</b>	<b>126,589</b>	<b>316,623</b>	<b>157,146</b>	<b>122,223</b>
<b>TOTAL</b>	<b>\$2,899,377</b>	<b>\$1,774,903</b>	<b>\$2,925,372</b>	<b>\$3,160,779</b>	<b>\$3,048,411</b>	<b>\$3,037,963</b>

Category: Public Works | Fund Type: Enterprise | Fund: 501 City Sewer Fund | Org: 5010470

**PROGRAM STATEMENT**

The Stormwater Maintenance budget funds supplies and services needed for inspection and cleaning of the City's storm drain system, including inlets, pipes, and drainage courses. The activities in this budget unit provide consideration for, and adhere to, the National Pollutant Discharge Elimination Systems (NPDES) permit as it relates to frequent and emergency maintenance services within the citywide storm drain system and the permitted areas that are habitat sensitive. Additional activities within this budget include the maintenance and administration of a stormwater database containing documentation of maintenance mandated by the Regional Water Quality Control Board (RWQCB), State Fish and Wildlife, and the Army Corp of Engineers.

Annually, this budget unit funds the inspection and cleaning of approximately 1,254 Municipal Separate Storm Sewer Systems (MS4) inlets for compliance with the stormwater permit. Additionally, large, improved drainage structures are inspected and cleaned. Roadside litter abatement is performed under contract to remove trash, recyclables, and debris from city right-of-way and open channel areas.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Service Contract category includes increases to remove vegetation from the Duck Pond at Buena Vista Park.
- The Operating Supplies category includes funding to provide additional fencing in Biological Preserve Overlay (BPO) areas.
- The Capital Outlay account in FY 2023/24 includes funds to replace one vehicle with money previously set aside for this purpose.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.50	0.50	0.50	0.50	0.50
Public Works Supervisor	0.50	0.50	0.50	0.50	0.50
Street Maintenance Worker III	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker II	3.00	3.50	3.50	3.50	3.50
Office Specialist II	0.50	0.50	0.50	0.50	0.50
	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**FINANCING SOURCES**

Charges to other funds		275,893	311,110	299,708
Department revenues		1,432,705	1,490,876	1,484,271
Use of reserves/fund balance		218,043	49,862	0
General Fund		0	0	0
		<b>\$1,926,641</b>	<b>\$1,851,848</b>	<b>\$1,783,979</b>

# STORMWATER MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	883,109	186,586	757,496	700,559	763,926	777,382
<b>SUBTOTAL</b>	<b>883,109</b>	<b>186,586</b>	<b>757,496</b>	<b>700,559</b>	<b>763,926</b>	<b>777,382</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	272,377	257,299	281,932	327,605	324,824	326,018
Service Contract	57,034	114,345	106,412	130,474	177,858	178,342
<b>SUBTOTAL</b>	<b>329,411</b>	<b>371,644</b>	<b>388,344</b>	<b>458,079</b>	<b>502,682</b>	<b>504,360</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	118	331	200	200	200	200
Operating Supplies	8,555	8,960	9,700	12,200	53,200	16,200
Furniture/Equipment < \$5,000	22,754	2,964	3,800	3,800	3,800	3,800
Training/Mileage/Conferences	1,038	1,119	2,387	2,387	2,215	2,541
Special Department Expense	28,042	26,803	7,546	58,034	9,442	9,353
Professional Memberships	0	20	255	255	310	310
Technology Purchases & Services	969	0	0	0	0	0
Uniforms & Accessories	5,679	3,994	4,514	4,514	3,154	3,154
Equipment Maintenance/Services	4,567	4,103	5,000	5,000	7,000	7,000
Land & Building Maintenance	5,080	3,000	11,000	11,000	12,500	12,500
Rents & Leases	1,103	4,615	11,500	11,500	11,500	11,500
<b>SUBTOTAL</b>	<b>77,904</b>	<b>55,910</b>	<b>55,902</b>	<b>108,890</b>	<b>103,321</b>	<b>66,558</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	9,363	6,982	6,646	6,646	6,832	7,037
Telephone/Wireless	1,596	3,168	2,500	3,092	3,436	3,496
Water	26,787	24,546	25,337	25,337	34,918	36,666
Sewer	437	0	0	0	0	0
<b>SUBTOTAL</b>	<b>38,184</b>	<b>34,695</b>	<b>34,483</b>	<b>35,075</b>	<b>45,186</b>	<b>47,199</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	151,170	179,643	179,643	179,643	232,843	232,843
Vehicle Maintenance	73,863	64,409	74,766	74,766	82,057	82,722
Vehicle Replacement	0	0	102,895	102,895	0	0
Insurance/Surety	6,920	11,344	11,911	11,911	14,022	14,724
Information Technology	34,151	37,560	36,780	36,780	57,949	58,191
<b>SUBTOTAL</b>	<b>266,104</b>	<b>292,956</b>	<b>405,995</b>	<b>405,995</b>	<b>386,871</b>	<b>388,480</b>
<b>CAPITAL OUTLAY</b>	<b>108,445</b>	<b>0</b>	<b>0</b>	<b>218,043</b>	<b>49,862</b>	<b>0</b>
<b>TOTAL</b>	<b>\$1,703,157</b>	<b>\$941,792</b>	<b>\$1,642,220</b>	<b>\$1,926,641</b>	<b>\$1,851,848</b>	<b>\$1,783,979</b>

Category: Public Works | Fund Type: Enterprise | Fund: 504 Buena Sanitation District Sewer Fund | Org: 5040480

**PROGRAM STATEMENT**

The Buena Sanitation District Maintenance budget unit includes the operations and maintenance and repairs of sewer lines, manholes, cleanouts, and easements within the district. These activities include: compliance with mandated State of California Wastewater Discharge Requirements for sanitary sewer overflows, performing CCTV inspections on a risk based approach of Consequence or Likelihood of Failure, supply data and review for Asset Management Plan, utility and easement maintenance, mandatory training of all division employees, responding to and investigating citizen requests for service, maintaining all documents and tracking data associated with sewer maintenance activities, maintaining and responding to all sewer emergencies and incidents as needed, performing Operations and Maintenance in accordance with the Sewer System Management Plan. This budget unit represents thirty-eight percent of the funding for sewer maintenance operations. Sixty-two percent of system operations is funded by the Vista Sanitation District.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Capital Outlay account in FY 2023/24 includes funds to replace four vehicles with money previously set aside for this purpose.
- The Capital Outlay account in FY 2024/25 includes funds to replace one vehicle and one piece of equipment with money previously set aside for this purpose. 68 percent of these vehicles are funded from the Vista Sewer reserve account, the remaining 38 percent is funded by the Buena Sanitation District reserve account.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.23	0.23	0.23	0.23	0.23
Public Works Supervisor	0.38	0.38	0.38	0.38	0.38
Wastewater Worker III	1.14	1.14	1.14	1.14	1.14
Wastewater Worker II	4.56	4.56	4.56	4.56	4.56
Program Assistant	0.38	0.38	0.38	0.38	0.38
Office Specialist II	0.38	0.38	0.38	0.38	0.38
	<b>7.07</b>	<b>7.07</b>	<b>7.07</b>	<b>7.07</b>	<b>7.07</b>

**FINANCING SOURCES**

Department revenues			1,820,010	1,762,547	1,766,253
Use of reserves/fund balance			209,863	96,314	66,663
General Fund			0	0	0
			<b>\$2,029,873</b>	<b>\$1,858,861</b>	<b>\$1,832,916</b>

# BUENA SANITATION DISTRICT MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	637,746	82,729	856,191	894,740	940,614	943,434
<b>SUBTOTAL</b>	<b>637,746</b>	<b>82,729</b>	<b>856,191</b>	<b>894,740</b>	<b>940,614</b>	<b>943,434</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	73,468	71,163	133,725	148,187	133,725	133,725
Service Contract	26,661	27,613	32,446	32,446	37,562	38,963
<b>SUBTOTAL</b>	<b>100,129</b>	<b>98,776</b>	<b>166,171</b>	<b>180,633</b>	<b>171,287</b>	<b>172,688</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	289	354	589	589	589	589
Operating Supplies	22,800	21,676	26,318	26,318	29,318	29,318
Furniture/Equipment < \$5,000	14,374	13,631	14,374	14,374	22,113	14,459
Training/Mileage/Conferences	1,976	8,053	5,827	8,677	6,673	8,832
Training Materials & Publications	351	255	464	464	464	464
Special Department Expense	1,761	1,551	1,268	1,268	2,511	1,754
Professional Memberships	1,829	1,853	2,435	2,435	2,435	2,435
Technology Purchases & Services	1,187	0	0	0	0	0
Uniforms & Accessories	6,858	7,603	8,840	8,840	7,501	7,501
Equipment Maintenance/Services	15,462	10,722	12,258	12,258	14,157	14,157
Rents & Leases	280	595	608	608	608	608
<b>SUBTOTAL</b>	<b>67,167</b>	<b>66,292</b>	<b>72,981</b>	<b>75,831</b>	<b>86,369</b>	<b>80,117</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	13,498	9,805	12,174	12,174	11,227	11,564
Telephone/Wireless	3,189	3,795	3,505	4,579	5,256	5,352
Water	27,214	25,775	28,756	28,756	30,204	31,715
Sewer	492	0	0	0	0	0
<b>SUBTOTAL</b>	<b>44,392</b>	<b>39,376</b>	<b>44,435</b>	<b>45,509</b>	<b>46,687</b>	<b>48,631</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	240,598	243,806	243,806	243,806	252,925	253,005
Facility Rental/Maintenance	36,815	35,279	36,343	36,343	36,945	38,387
Vehicle Maintenance	166,787	123,993	126,534	126,534	147,352	148,733
Vehicle Replacement	0	0	178,038	178,038	0	0
Insurance/Surety	10,395	11,360	11,928	11,928	12,085	12,689
Information Technology	22,515	23,625	23,684	23,684	68,283	68,569
<b>SUBTOTAL</b>	<b>477,110</b>	<b>438,063</b>	<b>620,333</b>	<b>620,333</b>	<b>517,590</b>	<b>521,383</b>
<b>CAPITAL OUTLAY</b>	<b>205,353</b>	<b>146,971</b>	<b>77,586</b>	<b>212,827</b>	<b>96,314</b>	<b>66,663</b>
<b>TOTAL</b>	<b>\$1,531,897</b>	<b>\$872,206</b>	<b>\$1,837,697</b>	<b>\$2,029,873</b>	<b>\$1,858,861</b>	<b>\$1,832,916</b>

Category: Public Works | Fund Type: Enterprise | Fund: 511 California Mandated Trash Cleanup Fund | Org: 5110478

**PROGRAM STATEMENT**

The California Mandated Trash Clean Up Maintenance (CMTC) budget unit is responsible for providing litter abatement throughout the city’s right of way by providing street sweeping, storm drain inlet BMP cleaning and trash abatement in storm drain channels. The program implements compliance activities required by San Diego Regional Water Quality Control Board Order No. R9-2017-0077 (Order), including the control, collection, and disposal of human generated solid waste (excluding green and hazardous wastes) from the right-of-way prior to entering surface waters.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- This program was first implemented in FY 2019/20.

**POSITION SUMMARY**

There are no positions in this budget unit.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
	0.00	0.00	0.00	0.00	0.00

**FINANCING SOURCES**

Department revenues			196,693	171,411	173,070
Use of reserves/fund balance			0	0	0
General Fund			0	0	0
			<b>\$196,693</b>	<b>\$171,411</b>	<b>\$173,070</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	49,143	53,741	104,099	53,699	0	0
Contracts with Other Agencies	0	0	0	0	0	0
Service Contract	49,704	61,857	50,000	135,817	155,710	157,369
<b>SUBTOTAL</b>	<b>98,847</b>	<b>115,598</b>	<b>154,099</b>	<b>189,516</b>	<b>155,710</b>	<b>157,369</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	0	7,177	7,177	7,177	15,701	15,701
<b>SUBTOTAL</b>	<b>0</b>	<b>7,177</b>	<b>7,177</b>	<b>7,177</b>	<b>15,701</b>	<b>15,701</b>
<b>TOTAL</b>	<b>\$98,847</b>	<b>\$122,775</b>	<b>\$161,276</b>	<b>\$196,693</b>	<b>\$171,411</b>	<b>\$173,070</b>





# RECREATION & COMMUNITY SERVICES



**Fiscal Years 2023/24 and 2024/25**

MAMMA MIA!  
AT THE MOONLIGHT  
AMPHITHEATRE  
JUNE 13 - 30  
For Tickets: 760-724-2110 - WWW.VISTAXO

### CATEGORY DESCRIPTION

The Recreation & Community Services category provides funding for recreation and sports activities at City parks, the historic Rancho Buena Vista Adobe, senior center programs, Moonlight Amphitheatre cultural arts programs, Wave Waterpark programs, and public arts.

### FISCAL YEARS 2023/24 AND 2024/25 GOALS

During the current budget period focus areas for Recreation & Community Services will include:

- Expand youth and senior population enrichment classes and recreational programs through recruitment of new contract services instructors.
- Return participation numbers in existing programs to pre-COVID-19 levels.
- Increase marketing efforts for facility rentals and programs.
- Increase Out and About participation by offering additional service hours, dependent upon successful recruitment and retainment of additional bus and shuttle drivers.
- Complete Senior Center Facility Improvements project.
- Increase participation in congregate meal program using marketing and providing optional meal selections including salad bar.
- Continue to strive to provide consistency of high quality lunch meals, while following nutrition and healthy food preparation guidelines as stipulated by grant funding.
- Provide free Jingle Terrace Live events to the community with sponsor-only funding.
- In Summer of 2023 and Summer of 2024, produce a five-show summer season at Moonlight Amphitheatre. Summer of 2023 shows including: Jesus Christ Super Star, The Wedding Singer, Disney's Tarzan, 42nd Street, and Saturday Night Fever.
- Expand local business partnership through season pass promotions and sponsorship.
- Increase revenue through better-attended programs and additional daily waterpark guests to assist with the added expenses due to minimum wage increase.
- Increase community outreach and visibility for waterpark events and programs.
- Continue to provide Recreation Scholarships.

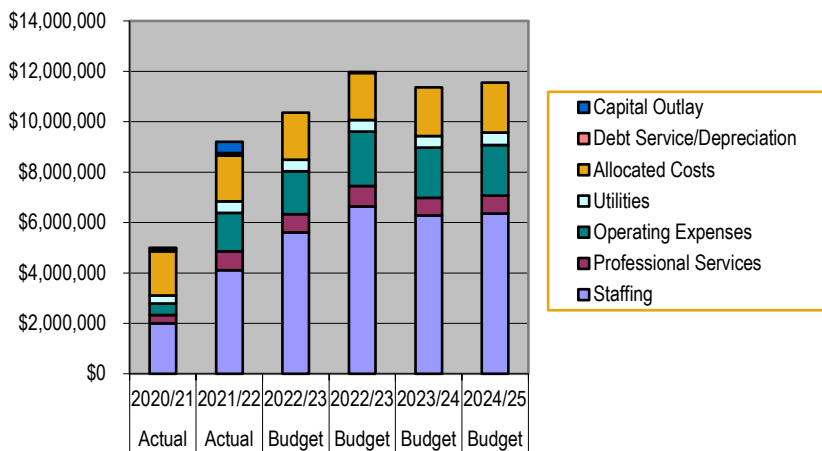
# RECREATION & COMMUNITY SERVICES

## BUDGET SUMMARY

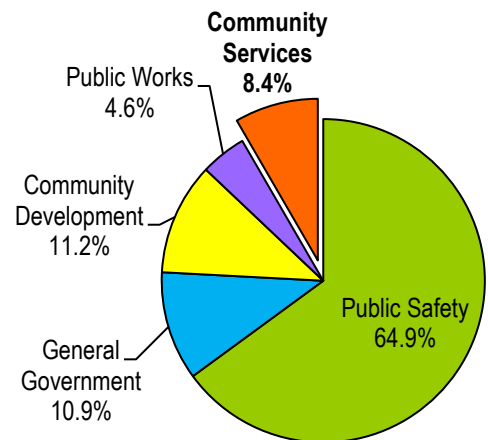
CITY OF VISTA

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Community Services Administration	528,512	569,543	664,796	708,712	746,190	804,361
Recreation Programs	1,030,301	1,353,908	1,603,773	1,910,016	1,914,665	1,947,561
Rancho Buena Vista Adobe	93,834	164,809	261,303	261,347	238,239	242,362
Senior Services	337,405	527,599	895,957	926,477	849,794	892,915
Cultural Arts	1,558,032	4,343,102	3,856,540	4,612,471	4,405,231	4,428,727
Senior Nutrition Program	483,568	630,266	641,705	771,218	625,602	633,193
Wave Waterpark	965,755	1,619,455	2,432,799	2,786,771	2,588,158	2,609,462
<b>TOTAL</b>	<b>\$4,997,406</b>	<b>\$9,208,683</b>	<b>\$10,356,873</b>	<b>\$11,977,012</b>	<b>\$11,367,879</b>	<b>\$11,558,581</b>
Staffing	2,003,683	4,103,694	5,610,125	6,631,492	6,277,118	6,351,456
Professional Services	325,557	757,493	727,450	822,566	706,201	717,497
Operating Expenses	459,530	1,517,028	1,701,957	2,157,766	1,985,684	2,011,828
Utilities	321,235	463,039	450,672	453,498	468,901	490,718
Allocated Costs	1,748,967	1,810,878	1,866,669	1,866,669	1,929,975	1,987,082
Debt Service/Depreciation	111,901	108,215	0	0	0	0
Capital Outlay	26,533	448,337	0	45,022	0	0
<b>TOTAL</b>	<b>\$4,997,406</b>	<b>\$9,208,683</b>	<b>\$10,356,873</b>	<b>\$11,977,012</b>	<b>\$11,367,879</b>	<b>\$11,558,581</b>

COMMUNITY SERVICES HISTORICAL COMPARISON



PERCENTAGE OF 2023/24 GENERAL FUND EXPENDITURES (EXCLUDING TRANSFERS)



The Recreation & Community Services expenditure category addresses programs and activities that align with the recreational ideals of the community. The responsibilities of the budget units listed below include recreation programs and senior services, and operation of the Avo and Moonlight Theaters, the historic Rancho Buena Vista Adobe, the Gloria McClellan Adult Activity & Resource Center, and the Wave Waterpark.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Debt Service/ Depreciation	Capital Outlay	Proposed Budget 2023/24
<b>Community Services Administration</b>								
0010500	405,442	40,184	105,905	0	194,659	0	0	746,190
<b>Recreation Programs</b>								
0010510	1,315,503	39,250	133,887	1,600	424,425	0	0	1,914,665
<b>Rancho Buena Vista Adobe</b>								
0010545	118,414	0	40,770	2,300	76,755	0	0	238,239
<b>Senior Services</b>								
0010555	597,479	22,210	91,241	17,860	121,004	0	0	849,794
<b>Cultural Arts</b>								
0010560	2,082,017	437,775	1,237,072	138,765	509,602	0	0	4,405,231
<b>FUND TOTAL</b>	<b>4,518,855</b>	<b>539,419</b>	<b>1,608,875</b>	<b>160,525</b>	<b>1,326,445</b>	<b>0</b>	<b>0</b>	<b>8,154,119</b>
<b>Senior Nutrition Program</b>								
1070550	264,828	147,491	11,710	17,572	184,001	0	0	625,602
<b>FUND TOTAL</b>	<b>264,828</b>	<b>147,491</b>	<b>11,710</b>	<b>17,572</b>	<b>184,001</b>	<b>0</b>	<b>0</b>	<b>625,602</b>
<b>Wave Waterpark</b>								
5070580	1,493,435	19,291	365,099	290,804	419,529	0	0	2,588,158
<b>FUND TOTAL</b>	<b>1,493,435</b>	<b>19,291</b>	<b>365,099</b>	<b>290,804</b>	<b>419,529</b>	<b>0</b>	<b>0</b>	<b>2,588,158</b>
<b>GRAND TOTAL</b>	<b>\$6,277,118</b>	<b>\$706,201</b>	<b>\$1,985,684</b>	<b>\$468,901</b>	<b>\$1,929,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,367,879</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Debt Service/ Depreciation	Capital Outlay	Proposed Budget 2024/25
<b>Community Services Administration</b>								
0010500	418,191	40,223	150,020	0	195,927	0	0	804,361
<b>Recreation Programs</b>								
0010510	1,336,364	39,275	134,436	1,600	435,886	0	0	1,947,561
<b>Rancho Buena Vista Adobe</b>								
0010545	118,954	0	41,462	2,408	79,538	0	0	242,362
<b>Senior Services</b>								
0010555	605,010	28,210	96,341	19,530	143,824	0	0	892,915
<b>Cultural Arts</b>								
0010560	2,099,724	442,944	1,207,760	156,504	521,795	0	0	4,428,727
<b>FUND TOTAL</b>	<b>4,578,243</b>	<b>550,652</b>	<b>1,630,019</b>	<b>180,042</b>	<b>1,376,970</b>	<b>0</b>	<b>0</b>	<b>8,315,926</b>
<b>Senior Nutrition Program</b>								
1070550	267,999	147,491	11,710	19,099	186,894	0	0	633,193
<b>FUND TOTAL</b>	<b>267,999</b>	<b>147,491</b>	<b>11,710</b>	<b>19,099</b>	<b>186,894</b>	<b>0</b>	<b>0</b>	<b>633,193</b>
<b>Wave Waterpark</b>								
5070580	1,505,214	19,354	370,099	291,577	423,218	0	0	2,609,462
<b>FUND TOTAL</b>	<b>1,505,214</b>	<b>19,354</b>	<b>370,099</b>	<b>291,577</b>	<b>423,218</b>	<b>0</b>	<b>0</b>	<b>2,609,462</b>
<b>GRAND TOTAL</b>	<b>\$6,351,456</b>	<b>\$717,497</b>	<b>\$2,011,828</b>	<b>\$490,718</b>	<b>\$1,987,082</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,558,581</b>

Category: Recreation & Community Services | Fund Type: General | Fund: 001 General Fund | Org: 0010500

**PROGRAM STATEMENT**

Serving as the administrative support branch of the Recreation & Community Services Department, Community Services Administration provides leadership, management, and direction to Recreation, Rancho Buena Vista Adobe, Senior Services and Nutrition, Cultural Arts, and the Wave Waterpark divisions. Staff collaborates with, and provides support to the Parks and Recreation Commission, Public Arts Commission, Senior Commission, Youth Commission, Moonlight Cultural Foundation, Friends of the Rancho Buena Vista Adobe, and Alta Vista Botanical Gardens. Movies In The Park, Civic Gallery, public art, July 4th Celebration, Spring Eggstravaganza, and print brochures for RCS programs and rentals are included in this budget unit.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Increases in the Special Department Expense category include anticipated increases to provide 4th of July fireworks and programming. Expenses are anticipated to be offset with additional sponsorship revenue.

**MAJOR PROJECTS IN FYS 2023/24 & 2024/25**

- Development of a Parks & Recreation Needs Assessment and Comprehensive Action Plan.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Recreation & Community Services		0.30	0.30	0.30	0.30
Community Services Operations Manager	0.05				
Management Analyst	1.00	1.00	1.00	1.00	1.00
Marketing Specialist	0.10	0.10			
Account Clerk	1.00	1.00	1.00	1.00	1.00
Senior Office Specialist	1.00	1.00	1.00	1.00	1.00
	<b>3.15</b>	<b>3.40</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>

**FINANCING SOURCES**

Charges to other funds			0	0	0
Department revenues			58,890	1,700	52,100
General Fund			649,822	744,490	752,261
			<b>\$708,712</b>	<b>\$746,190</b>	<b>\$804,361</b>

# COMMUNITY SERVICES ADMINISTRATION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	324,426	293,834	365,565	398,359	405,442	418,191
<b>SUBTOTAL</b>	<b>324,426</b>	<b>293,834</b>	<b>365,565</b>	<b>398,359</b>	<b>405,442</b>	<b>418,191</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	0	3,500	3,500	4,000	4,000	4,000
Events & Cultural Services	16,775	18,526	31,125	35,125	36,184	36,223
<b>SUBTOTAL</b>	<b>16,775</b>	<b>22,026</b>	<b>34,625</b>	<b>39,125</b>	<b>40,184</b>	<b>40,223</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	557	1,268	1,120	1,120	1,120	1,120
Training/Mileage/Conferences	100	3,415	2,494	2,940	5,455	7,130
Auto Allowance	219	136	1,531	1,531	0	0
Special Department Expense	49,374	57,840	57,197	60,750	55,190	96,705
State & Local Associations	550	550	550	550	1,100	1,100
Professional Memberships	175	90	265	265	265	265
Advertising	8,630	27,779	32,593	35,216	42,775	43,700
<b>SUBTOTAL</b>	<b>59,605</b>	<b>91,077</b>	<b>95,750</b>	<b>102,372</b>	<b>105,905</b>	<b>150,020</b>
<b>UTILITIES</b>						
Telephone/Wireless	14	15	174	174	0	0
<b>SUBTOTAL</b>	<b>14</b>	<b>15</b>	<b>174</b>	<b>174</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	93,695	95,074	99,178	99,178	129,827	130,515
Insurance/Surety	6,623	39,118	39,873	39,873	32,960	33,407
Information Technology	27,375	28,399	29,631	29,631	31,872	32,005
<b>SUBTOTAL</b>	<b>127,693</b>	<b>162,591</b>	<b>168,682</b>	<b>168,682</b>	<b>194,659</b>	<b>195,927</b>
<b>TOTAL</b>	<b>\$528,512</b>	<b>\$569,543</b>	<b>\$664,796</b>	<b>\$708,712</b>	<b>\$746,190</b>	<b>\$804,361</b>

Category: Recreation & Community Services | Fund Type: General | Fund: 001 General Fund | Org: 0010510

**PROGRAM STATEMENT**

The Recreation division’s mission is to create community and improve quality of life through people, parks and programs. The division supports these efforts by coordinating programs that strengthen community image, promote health and wellness, encourage personal development, increase cultural unity, and provide positive recreational experiences. Recreation manages facility and park rentals as well as youth and adult programs. Programs include day camps, instructional classes, preschool activities, special interest classes, and sports. Many programs rely on the generosity of volunteers and the Vista business community through time, talent, and donations. These donations help fund scholarships that give program access to children who may need financial assistance. Recreation staff regularly to analyze all programs for effectiveness and sustainability. The Recreation Division continues to seek creative and innovative ways to market programs, increase participation and facility rentals.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Temporary salaries and contract services reflect the California minimum wage increase from \$15.00 to \$15.50 effective January 1, 2023.
- Contracted with i9 Sports to administer youth basketball sports programs.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Recreation & Community Services		0.20	0.20	0.20	0.20
Community Services Operations Manager	0.75	0.75	0.75	0.75	0.75
Marketing Specialist	0.05	0.05			
Park Ranger		4.00	4.00	4.00	4.00
Recreation Leader IV	2.00				
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
	<b>5.80</b>	<b>8.00</b>	<b>7.95</b>	<b>7.95</b>	<b>7.95</b>

**FINANCING SOURCES**

Department revenues			627,986	670,755	675,255
Use of reserves/fund balance			0	0	0
General Fund			1,282,030	1,243,910	1,272,306
			<b>\$1,910,016</b>	<b>\$1,914,665</b>	<b>\$1,947,561</b>



# RECREATION PROGRAMS

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	615,903	847,615	1,023,410	1,245,164	1,315,503	1,336,364
<b>SUBTOTAL</b>	<b>615,903</b>	<b>847,615</b>	<b>1,023,410</b>	<b>1,245,164</b>	<b>1,315,503</b>	<b>1,336,364</b>
<b>PROFESSIONAL SERVICES</b>						
Service Contract	5,760	47,603	30,302	64,865	39,250	39,275
<b>SUBTOTAL</b>	<b>5,760</b>	<b>47,603</b>	<b>30,302</b>	<b>64,865</b>	<b>39,250</b>	<b>39,275</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	662	970	1,570	1,570	1,410	1,410
Operating Supplies	2,580	3,583	10,500	11,175	10,500	10,500
Furniture/Equipment < \$5,000	14,035	(14,035)	500	14,535	500	500
Training/Mileage/Conferences	0	358	1,442	1,442	4,810	5,150
Auto Allowance	1,020	1,404	3,736	3,736	0	0
Special Department Expense	3,062	38,955	92,973	94,565	47,627	47,836
Uniforms & Accessories	356	0	1,008	1,148	2,100	2,100
Land & Building Maintenance	1,287	17,944	49,600	59,289	58,540	58,540
Advertising	6,175	492	8,980	8,980	8,400	8,400
<b>SUBTOTAL</b>	<b>29,176</b>	<b>49,671</b>	<b>170,309</b>	<b>196,440</b>	<b>133,887</b>	<b>134,436</b>
<b>UTILITIES</b>						
Telephone/Wireless	464	783	711	2,511	1,600	1,600
<b>SUBTOTAL</b>	<b>464</b>	<b>783</b>	<b>711</b>	<b>2,511</b>	<b>1,600</b>	<b>1,600</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	264,709	254,307	262,330	262,330	271,469	281,552
Vehicle Maintenance	10,245	13,487	13,576	13,576	16,206	16,254
Vehicle Replacement	9,853	10,419	9,849	9,849	39,792	39,792
Insurance/Surety	13,670	14,745	15,482	15,482	20,176	21,184
Information Technology	80,521	74,466	77,804	77,804	76,782	77,104
<b>SUBTOTAL</b>	<b>378,998</b>	<b>367,424</b>	<b>379,041</b>	<b>379,041</b>	<b>424,425</b>	<b>435,886</b>
<b>CAPITAL OUTLAY</b>						
	0	40,812	0	21,995	0	0
<b>TOTAL</b>	<b>\$1,030,301</b>	<b>\$1,353,908</b>	<b>\$1,603,773</b>	<b>\$1,910,016</b>	<b>\$1,914,665</b>	<b>\$1,947,561</b>

Category: Recreation & Community Services | Fund Type: General | Fund: 001 General Fund | Org: 0010545

**PROGRAM STATEMENT**

The mission of this budget unit is to preserve the historic integrity of the Rancho Buena Vista Adobe, and connect its significance from the past to the present. These efforts are supported by passing knowledge on through firsthand experiences at the facility and through its programs. Adobe Days is a prime example of these efforts. This educational program provides elementary children the opportunity to experience history and develop a sense of pride and respect for their community. Other examples include public tours, special events and facility rentals. The Friends of the Rancho Buena Vista Adobe is a non-profit group providing volunteer services through tours and program support. Collectively, these efforts support the vision and mission by expanding public visibility of the Adobe through marketing, programming, and facility rentals. Staff continue to seek creative and innovative ways to increase participation and facility rentals at the Adobe.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Temporary salaries and contract services reflect the California minimum wage increase from \$15.00 to \$15.50 effective January 1, 2023.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Recreation & Community Services		0.05	0.05	0.05	0.05
Community Services Operations Manager	0.10				
Marketing Specialist	0.05	0.05			
Recreation Coordinator	0.75	0.75	0.75	0.75	0.75
	<b>0.90</b>	<b>0.85</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>

**FINANCING SOURCES**

Department revenues			173,507	181,433	181,433
Use of reserves			0	0	0
General Fund			87,840	56,806	60,929
			<b>\$261,347</b>	<b>\$238,239</b>	<b>\$242,362</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	12,924	72,606	140,674	133,673	118,414	118,954
<b>SUBTOTAL</b>	<b>12,924</b>	<b>72,606</b>	<b>140,674</b>	<b>133,673</b>	<b>118,414</b>	<b>118,954</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	1	1	270	270	270	270
Furniture/Equipment < \$5,000	0	0	300	300	300	300
Auto Allowance	76	136	286	286	0	0
Special Department Expense	0	0	7,778	6,778	6,792	6,792
Land & Building Maintenance	0	11,153	24,500	32,092	29,400	29,400
Advertising	3,125	200	4,008	4,008	4,008	4,700
<b>SUBTOTAL</b>	<b>3,202</b>	<b>11,490</b>	<b>37,142</b>	<b>43,734</b>	<b>40,770</b>	<b>41,462</b>
<b>UTILITIES</b>						
Telephone/Wireless	125	120	171	171	132	132
Sewer	738	515	525	978	2,168	2,276
<b>SUBTOTAL</b>	<b>863</b>	<b>635</b>	<b>696</b>	<b>1,149</b>	<b>2,300</b>	<b>2,408</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	64,058	61,380	63,234	63,234	64,283	66,796
Insurance/Surety	4,108	4,160	4,368	4,368	4,745	4,983
Information Technology	8,679	14,539	15,189	15,189	7,727	7,759
<b>SUBTOTAL</b>	<b>76,845</b>	<b>80,079</b>	<b>82,791</b>	<b>82,791</b>	<b>76,755</b>	<b>79,538</b>
<b>TOTAL</b>	<b>\$93,834</b>	<b>\$164,809</b>	<b>\$261,303</b>	<b>\$261,347</b>	<b>\$238,239</b>	<b>\$242,362</b>

Category: Recreation & Community Services | Fund Type: General | Fund: 001 General Fund | Org: 0010555

**PROGRAM STATEMENT**

The Senior Services division’s mission is to promote the physical, emotional, and social well-being of older adults, and encourage community involvement. This division provides a friendly, welcoming environment that encourages socialization while improving the quality of life for our guests at the Gloria McClellan Adult Activity and Resource Center, and offering recreation programs, wellness activities, access to health services, and fun special events. This division provides door-to-door transportation to seniors for their medical appointments, grocery shopping, and everyday personal business. The Culture Caravan program provides day trips and overnight excursions for seniors at an affordable price. Our services cover a wide range of needs, aiming to be a “one-stop shop” for most of the seniors’ needs. The senior services division continues to seek creative and cost-effective ways to increase participation and facility rentals at the center.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Temporary salaries and contract services reflect the California minimum wage increase from \$15.00 to \$15.50 effective January 1, 2023.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Recreation & Community Services		0.05	0.05	0.05	0.05
Community Services Operations Manager	0.25	0.25	0.25	0.25	0.25
Community Services Program Manager	0.76	0.76	0.76	0.76	0.76
Marketing Specialist	0.05	0.05			
Recreation Leader IV	1.00	1.00	1.00	1.00	1.00
Office Specialist II	0.75	0.75	0.75	0.75	0.75
	<b>2.81</b>	<b>2.86</b>	<b>2.81</b>	<b>2.81</b>	<b>2.81</b>

**FINANCING SOURCES**

Department revenues			262,310	212,542	265,022
Use of reserves/fund balance			0	0	0
General Fund			664,167	637,252	627,893
			<b>\$926,477</b>	<b>\$849,794</b>	<b>\$892,915</b>

# SENIOR SERVICES

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	123,938	313,434	566,043	566,433	597,479	605,010
<b>SUBTOTAL</b>	<b>123,938</b>	<b>313,434</b>	<b>566,043</b>	<b>566,433</b>	<b>597,479</b>	<b>605,010</b>
<b>PROFESSIONAL SERVICES</b>						
Events & Cultural Services	549	10,465	16,210	24,710	16,210	16,210
Service Contract	0	0	14,856	12,516	6,000	12,000
<b>SUBTOTAL</b>	<b>549</b>	<b>10,465</b>	<b>31,066</b>	<b>37,226</b>	<b>22,210</b>	<b>28,210</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	295	1,848	2,260	2,360	2,200	2,200
Operating Supplies	0	0	500	500	500	500
Furniture/Equipment < \$5,000	166	37	250	250	250	250
Training/Mileage/Conferences	0	0	480	480	480	480
Auto Allowance	150	271	979	979	0	0
Special Department Expense	5,911	30,508	104,622	104,622	75,911	81,011
Professional Memberships	0	0	0	0	0	0
Technology Purchases & Services	6,621	0	1,080	1,080	4,080	4,080
Uniforms & Accessories	0	0	920	920	920	920
Land & Building Maintenance	0	1,037	6,800	6,800	5,800	5,800
Advertising	700	309	1,250	1,350	1,100	1,100
<b>SUBTOTAL</b>	<b>13,842</b>	<b>34,010</b>	<b>119,141</b>	<b>119,341</b>	<b>91,241</b>	<b>96,341</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	7,113	8,249	11,828	11,828	13,011	14,313
Telephone/Wireless	98	474	492	492	225	225
Water	48	0	2,482	2,482	2,731	3,005
Sewer	1,955	1,693	1,629	2,372	1,893	1,987
<b>SUBTOTAL</b>	<b>9,214</b>	<b>10,415</b>	<b>16,431</b>	<b>17,174</b>	<b>17,860</b>	<b>19,530</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	52,768	54,647	56,427	56,427	57,434	59,846
Vehicle Maintenance	29,239	33,783	33,872	33,872	14,433	14,482
Vehicle Replacement	16,207	6,867	6,409	6,409	3,383	23,096
Insurance/Surety	11,788	11,706	12,291	12,291	9,922	10,418
Information Technology	64,881	52,272	54,277	54,277	35,832	35,982
<b>SUBTOTAL</b>	<b>174,883</b>	<b>159,275</b>	<b>163,276</b>	<b>163,276</b>	<b>121,004</b>	<b>143,824</b>
<b>CAPITAL OUTLAY</b>	<b>14,979</b>	<b>0</b>	<b>0</b>	<b>23,027</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$337,405</b>	<b>\$527,599</b>	<b>\$895,957</b>	<b>\$926,477</b>	<b>\$849,794</b>	<b>\$892,915</b>

Category: Recreation & Community Services | Fund Type: General | Fund: 001 General Fund | Org: 0010560

**PROGRAM STATEMENT**

The Cultural Arts division mission is to produce quality, cost-effective programs that promote cultural arts and education in our community. The division produces and presents award-winning theatre productions, concerts, and events at the Moonlight Amphitheatre, and oversees rentals of the Moonlight Amphitheatre and AVO Playhouse for concerts, community meetings and productions, dance recitals and special events. The Cultural Arts Division also manages VisTix operations for ticket sales of City-sponsored productions, as well as community based and independently produced events.

The Cultural Arts division works in partnership with the Moonlight Cultural Foundation and its auxiliaries, the Moonlight Angels and Moonlight Youth Theatre, to support their fundraising efforts and educational outreach on behalf of the City’s Cultural Arts programs. Whenever possible, staff serves as advisors for community art groups, concert/event coordinators, VUSD instructors, and students. The division continues to seek creative and innovative ways to improve marketing, increase ticket sales and facility rentals at the Moonlight Amphitheatre and AVO Playhouse.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Temporary salaries and contract services reflect the California minimum wage increase from \$15.00 to \$15.50 effective January 1, 2023.
- Position changes include the reclassification of Theatre Rentals & Technical Supervisor to Theatre Administrative Coordinator in FY 2022/23.
- Increase in trucking transportation costs for delivery of sets for summer shows.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Recreation & Community Services		0.20	0.20	0.20	0.20
Community Services Operations Manager	0.80				
Community Services Program Manager	1.00	2.00	2.00	2.00	2.00
Theater Technical Coordinator	0.50	1.00	1.00	1.00	1.00
Ticket Office Supervisor	1.00	1.00	1.00	1.00	1.00
Theater Administrative Coordinator			1.00	1.00	1.00
Theater Rentals & Technical Supervisor	0.50	1.00			
Marketing Specialist	0.50	0.50			
Senior Office Specialist	0.75	0.75	0.75	0.75	0.75
	<b>5.05</b>	<b>6.45</b>	<b>5.95</b>	<b>5.95</b>	<b>5.95</b>

**FINANCING SOURCES**

Department revenues			3,771,525	3,976,525	3,955,525
Use of reserves			650,765	214,734	258,744
General Fund			190,181	213,972	214,458
			<b>\$4,612,471</b>	<b>\$4,405,231</b>	<b>\$4,428,727</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	688,814	1,748,667	1,823,898	2,284,360	2,082,017	2,099,724
<b>SUBTOTAL</b>	<b>688,814</b>	<b>1,748,667</b>	<b>1,823,898</b>	<b>2,284,360</b>	<b>2,082,017</b>	<b>2,099,724</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	79,257	487,552	459,978	509,871	437,775	442,944
<b>SUBTOTAL</b>	<b>79,257</b>	<b>487,552</b>	<b>459,978</b>	<b>509,871</b>	<b>437,775</b>	<b>442,944</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	3,422	10,263	5,820	8,820	11,200	11,200
Furniture/Equipment < \$5,000	0	0	4,000	4,000	12,000	2,000
Training/Mileage/Conferences	628	1,385	5,652	6,127	8,537	8,537
Auto Allowance	2,765	2,632	4,685	4,685	0	0
Special Department Expense	153,916	1,012,069	848,750	1,064,442	1,039,760	1,039,760
Professional Memberships	0	0	450	950	450	450
Technology Purchases & Services	75,741	2,258	0	0	2,000	2,000
Uniforms & Accessories	0	4,494	2,000	2,000	3,200	3,200
Equipment Maintenance/Services	2,923	3,157	17,605	17,605	49,225	28,225
Land & Building Maintenance	0	0	4,026	27,726	63,250	64,938
Advertising	9,116	22,658	41,312	45,112	47,450	47,450
<b>SUBTOTAL</b>	<b>248,511</b>	<b>1,058,916</b>	<b>934,300</b>	<b>1,181,467</b>	<b>1,237,072</b>	<b>1,207,760</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	64,128	122,735	118,061	118,061	129,868	142,856
Telephone/Wireless	834	767	1,446	1,446	0	0
Water	5,206	3,401	2,535	2,535	2,663	7,352
Sewer	1,258	22,118	3,700	2,109	6,234	6,296
<b>SUBTOTAL</b>	<b>71,427</b>	<b>149,022</b>	<b>125,742</b>	<b>124,151</b>	<b>138,765</b>	<b>156,504</b>
<b>ALLOCATED COSTS</b>						
Facility Rental/Maintenance	205,191	197,084	203,518	203,518	211,472	219,402
Vehicle Maintenance	16,932	27,487	28,695	28,695	13,554	13,626
Vehicle Replacement	18,571	15,025	14,269	14,269	41,900	41,900
Insurance/Surety	17,274	40,498	42,523	42,523	69,312	72,778
Information Technology	205,104	217,176	223,617	223,617	173,364	174,089
<b>SUBTOTAL</b>	<b>463,072</b>	<b>497,270</b>	<b>512,622</b>	<b>512,622</b>	<b>509,602</b>	<b>521,795</b>
<b>CAPITAL OUTLAY</b>	<b>6,950</b>	<b>401,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$1,558,032</b>	<b>\$4,343,102</b>	<b>\$3,856,540</b>	<b>\$4,612,471</b>	<b>\$4,405,231</b>	<b>\$4,428,727</b>





# SENIOR NUTRITION PROGRAM

## FUND SUMMARY

CITY OF VISTA

**FUND 107:** The Senior Citizen Nutrition Program is funded in part by the Federal Administration on Aging through The Older American's Act of 1965 which oversees the development of services and opportunities for older people. The Senior Citizen Nutrition program offers a nutritious meal for seniors (age 60 and over) at the Gloria McClellan Adult Activity & Resource Center for a minimal suggested contribution. Other services include transportation to and from the center as well as home-delivered meal service.

<b>Revenues</b>	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	<b>0</b>	<b>0</b>
Licenses and Permits	0	0
Intergovernmental	194,553	194,463
Charges for Services	0	0
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	19,300	25,000
<b>Total Revenues</b>	<b>213,853</b>	<b>219,463</b>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	411,749	413,730
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$625,602</b>	<b>\$633,193</b>

<b>Expenditures</b>		
Operations		
Staffing	264,828	267,999
Professional Services/Contract	147,491	147,491
Other Operating Expenses	11,710	11,710
Utilities	17,572	19,099
Allocated Costs	184,001	186,894
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>625,602</b>	<b>633,193</b>

<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$625,602</b>	<b>\$633,193</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Recreation & Community Services | Fund Type: Special Revenue | Fund: 107 Senior Nutrition Program Fund | Org: 1070550

**PROGRAM STATEMENT**

The Senior Nutrition division mission is to provide nutritious lunches to seniors in a group setting or by delivery to homebound seniors. These efforts are supported by providing transportation to the Gloria McClellan Adult Activity & Resource Center for lunch, and provide activities, presentations, and entertainment before lunch. The program receives partial funding through federal grants administered by the County of San Diego Aging and Independence Services Department. The Senior Nutrition Division works to provide these services to our seniors in creative and cost-effective ways.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Temporary salaries and contract services reflect the California minimum wage increase from \$15.00 to \$15.50 effective January 1, 2023.
- Additional CDBG-CV funding expired in FY 2022/23.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Community Services Program Manager	0.240	0.240	0.240	0.240	0.240
Recreation Coordinator	1.000	1.000	1.000	1.000	1.000
Food Services Supervisor	1.000	1.000	1.000	1.000	1.000
Bus Driver	0.875	0.875	0.875	0.875	0.875
	<b>3.115</b>	<b>3.115</b>	<b>3.115</b>	<b>3.115</b>	<b>3.115</b>

**FINANCING SOURCES**

Department revenues			353,130	213,853	219,463
Use of reserves/fund balance			0	0	0
General Fund			418,088	411,749	413,730
			<b>\$771,218</b>	<b>\$625,602</b>	<b>\$633,193</b>

# SENIOR NUTRITION PROGRAM

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	90,977	211,646	281,413	281,413	264,828	267,999
<b>SUBTOTAL</b>	<b>90,977</b>	<b>211,646</b>	<b>281,413</b>	<b>281,413</b>	<b>264,828</b>	<b>267,999</b>
<b>PROFESSIONAL SERVICES</b>						
Service Contract	213,653	174,450	153,491	153,491	147,491	147,491
<b>SUBTOTAL</b>	<b>213,653</b>	<b>174,450</b>	<b>153,491</b>	<b>153,491</b>	<b>147,491</b>	<b>147,491</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	181	0	460	510	900	900
Operating Supplies	29	1,994	1,900	1,100	1,900	1,900
Training Materials & Publications	0	0	0	0	0	0
Auto Allowance	19	0	217	217	0	0
Special Department Expense	7,808	55,879	410	129,928	6,060	6,060
Uniforms & Accessories	0	0	0	0	0	0
Equipment Maintenance/Services	0	921	2,854	2,854	2,850	2,850
Advertising	0	0	0	0	0	0
<b>SUBTOTAL</b>	<b>8,036</b>	<b>58,793</b>	<b>5,841</b>	<b>134,609</b>	<b>11,710</b>	<b>11,710</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	2,446	7,070	11,829	11,829	13,012	14,314
Telephone/Wireless	123	259	132	132	60	60
Water	1,230	1,708	2,482	2,482	2,607	2,738
Sewer	1,734	1,501	1,629	2,374	1,893	1,987
<b>SUBTOTAL</b>	<b>5,533</b>	<b>10,539</b>	<b>16,072</b>	<b>16,817</b>	<b>17,572</b>	<b>19,099</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	51,861	56,256	56,256	56,256	62,475	62,475
Facility Rental/Maintenance	70,801	68,252	70,080	70,080	72,116	74,594
Vehicle Maintenance	19,444	15,818	22,400	22,400	22,956	23,028
Insurance/Surety	10,047	20,981	22,030	22,030	5,071	5,324
Information Technology	13,216	13,531	14,122	14,122	21,383	21,473
<b>SUBTOTAL</b>	<b>165,369</b>	<b>174,838</b>	<b>184,888</b>	<b>184,888</b>	<b>184,001</b>	<b>186,894</b>
<b>TOTAL</b>	<b>\$483,568</b>	<b>\$630,266</b>	<b>\$641,705</b>	<b>\$771,218</b>	<b>\$625,602</b>	<b>\$633,193</b>



**FUND 507:** The Wave Waterpark Fund is used to account for the revenues and expenses associated with the operations and maintenance of the City's waterpark facility. The revenues are derived primarily from park operations, which include general admission, swimming programs, rental, and concession operations. The waterpark is operated on an enterprise basis and therefore the economic cost of capital items is recovered through depreciation charges.

<b>Revenues</b>	<u>2023/24</u>	<u>2024/25</u>
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	<u>0</u>	<u>0</u>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	1,904,198	1,904,198
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	3,960	3,960
<b>Total Revenues</b>	<u>1,908,158</u>	<u>1,908,158</u>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	680,000	701,304
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<u><b>\$2,588,158</b></u>	<u><b>\$2,609,462</b></u>

<b>Expenditures</b>		
Operations		
Staffing	1,493,435	1,505,214
Professional Services/Contract	19,291	19,354
Other Operating Expenses	365,099	370,099
Utilities	290,804	291,577
Allocated Costs	419,529	423,218
Capital Outlay	0	0
<b>Total Expenditures</b>	<u>2,588,158</u>	<u>2,609,462</u>

<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<u><b>\$2,588,158</b></u>	<u><b>\$2,609,462</b></u>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>

Category: Recreation & Community Services | Fund Type: Enterprise | Fund: 507 Wave Waterpark Fund | Org: 5070580

**PROGRAM STATEMENT**

The Wave Waterpark's mission is to provide quality aquatic programs and activities for Vista residents and regional guests. These efforts are supported through programs such as lap swim, camps, junior lifeguards, swim lessons, and safety training. The community pool is also used by high school water polo and swim teams from Rancho Buena Vista High School and Vista High School. Revenue comes from admission and program fees, season pass sales, facility and locker rentals, birthday parties, concessions, special events, and merchandise sales. The Wave continues to receive the highest scores and recognition for safety and lifeguard staff through the City's risk management provider. Staff continues to seek creative and innovative ways to market the Wave and increase sales and facility rentals.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- Temporary salaries and contract services reflect the California minimum wage increase from \$15.00 to \$15.50 effective January 1, 2023.

**MAJOR PROJECTS IN FYS 2023/24 & 2024/25**

- Re-plastering of river and competition pool.
- Completion of the Wave Waterpark Slide Tower Project.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Recreation & Community Services		0.20	0.20	0.20	0.20
Community Services Operations Manager	0.05				
Waterpark Manager	1.00	1.00	1.00	1.00	1.00
Assistant Waterpark Manager	1.00	2.00	2.00	2.00	2.00
Waterpark Facility Specialist	1.00	1.00	1.00	1.00	1.00
	<b>3.05</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>

**FINANCING SOURCES**

Department revenues			2,750,799	1,908,158	1,908,158
Use of reserves/fund balance			15,328	0	0
General Fund			20,644	680,000	701,304
			<b>\$2,786,771</b>	<b>\$2,588,158</b>	<b>\$2,609,462</b>

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>STAFFING</b>						
Salaries & Benefits	146,702	615,892	1,409,122	1,722,090	1,493,435	1,505,214
<b>SUBTOTAL</b>	<b>146,702</b>	<b>615,892</b>	<b>1,409,122</b>	<b>1,722,090</b>	<b>1,493,435</b>	<b>1,505,214</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	8,445	13,392	16,100	16,100	17,191	17,191
Service Contract	1,118	2,005	1,888	1,888	2,100	2,163
<b>SUBTOTAL</b>	<b>9,563</b>	<b>15,396</b>	<b>17,988</b>	<b>17,988</b>	<b>19,291</b>	<b>19,354</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	478	3,295	3,700	3,700	3,700	3,700
Operating Supplies	57,002	117,741	178,490	181,490	189,910	189,910
Furniture/Equipment < \$5,000	2,508	1,791	12,100	17,048	12,100	12,100
Training/Mileage/Conferences	249	839	5,400	5,400	5,400	5,400
Training Materials & Publications	3,603	6,000	12,000	12,000	12,000	12,000
Auto Allowance	2,204	2,542	4,600	4,600	0	0
Special Department Expense	12,579	27,462	37,694	37,694	49,974	49,974
Professional Memberships	439	439	544	544	544	544
Technology Purchases & Services	134	720	720	720	720	720
Uniforms & Accessories	225	9,009	7,885	7,885	9,010	9,010
Equipment Maintenance/Services	20	6,881	5,600	15,980	11,000	16,000
Land & Building Maintenance	13,797	33,579	50,626	75,626	50,626	50,626
Rents & Leases	0	0	3,200	3,200	3,200	3,200
Advertising	3,918	2,774	16,915	13,915	16,915	16,915
<b>SUBTOTAL</b>	<b>97,158</b>	<b>213,071</b>	<b>339,474</b>	<b>379,802</b>	<b>365,099</b>	<b>370,099</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	198,563	258,595	242,279	242,279	242,279	242,279
Telephone/Wireless	147	316	96	96	0	0
Water	18,966	22,321	33,071	33,071	33,071	33,071
Sewer	16,044	10,398	15,400	16,076	15,454	16,227
<b>SUBTOTAL</b>	<b>233,720</b>	<b>291,629</b>	<b>290,846</b>	<b>291,522</b>	<b>290,804</b>	<b>291,577</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	209,466	221,591	221,591	221,591	236,851	236,851
Facility Rental/Maintenance	3,611	3,449	3,561	3,561	3,900	4,053
Vehicle Maintenance	386	64	64	64	78	78
Insurance/Surety	46,739	39,548	41,526	41,526	60,870	63,914
Information Technology	101,905	104,749	108,627	108,627	117,830	118,322
<b>SUBTOTAL</b>	<b>362,107</b>	<b>369,401</b>	<b>375,369</b>	<b>375,369</b>	<b>419,529</b>	<b>423,218</b>
<b>DEBT SERVICE/DEPRECIATION</b>	<b>111,901</b>	<b>108,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>	<b>4,604</b>	<b>5,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$965,755</b>	<b>\$1,619,455</b>	<b>\$2,432,799</b>	<b>\$2,786,771</b>	<b>\$2,588,158</b>	<b>\$2,609,462</b>





# INTERNAL SERVICES



**Fiscal Years 2023/24 and 2024/25**

### CATEGORY DESCRIPTION

The Internal Services category provides support services to other City budget units. These services include risk management, City facility and building maintenance, fleet/vehicle maintenance, and information technology services. Funding for these services are paid proportionately by City budget units that receive the services.

### FISCAL YEARS 2023/24 AND 2024/25 GOALS

During the current budget period focus areas for the Internal Services will include:

- Negotiate optimum pricing for employee group benefit and other insurance program coverage.
- Expand citywide online safety training program for all employees.
- Expand programming to enhance employee wellness.
- Re-implement Cityworks to enhance functionality and streamline business processes.
- Implement a Sharepoint intranet site to promote employee engagement and collaboration.
- Create custom integrations between Munis, Cityworks, Laserfiche, HDL, DocuSign, and other applications.
- Continue with the purchase of electric vehicle when current vehicles are due for replacement.

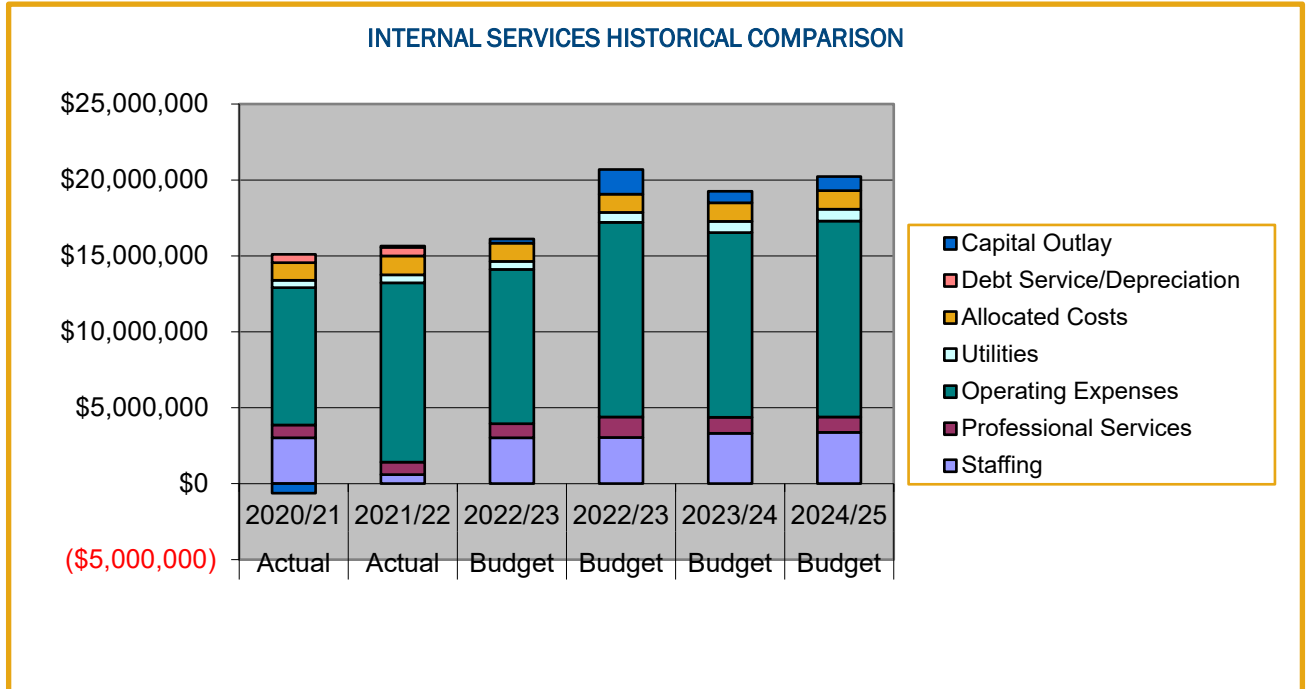
# INTERNAL SERVICES

## BUDGET 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
Risk Management	8,043,791	10,347,931	8,782,668	8,965,798	10,701,382	11,450,439
Building & Facility Maintenance	2,809,070	1,854,361	2,434,056	3,369,471	2,955,145	2,839,737
Fleet Maintenance	1,322,687	1,488,128	2,238,991	3,219,821	2,453,402	2,707,583
Information Technology	2,292,140	1,950,840	2,650,718	5,127,728	3,140,589	3,229,093
<b>TOTAL</b>	<b>\$14,467,687</b>	<b>\$15,641,260</b>	<b>\$16,106,433</b>	<b>\$20,682,818</b>	<b>\$19,250,518</b>	<b>\$20,226,852</b>

Staffing	3,027,806	607,267	3,032,957	3,046,407	3,307,891	3,377,789
Professional Services	835,193	805,377	917,429	1,342,460	1,060,392	1,006,781
Operating Expenses	9,055,087	11,819,085	10,158,078	12,810,993	12,176,611	12,919,311
Utilities	471,917	529,093	521,817	657,124	720,309	774,246
Allocated Costs	1,173,380	1,230,423	1,212,094	1,212,094	1,233,073	1,214,809
Debt Service/Depreciation	533,023	573,111	0	0	0	0
Capital Outlay	(628,719)	76,904	264,058	1,613,740	752,242	933,916
<b>TOTAL</b>	<b>\$14,467,687</b>	<b>\$15,641,260</b>	<b>\$16,106,433</b>	<b>\$20,682,818</b>	<b>\$19,250,518</b>	<b>\$20,226,852</b>



Internal Services are self-contained units that exist for the purpose of providing services to all other citywide budget units. These services include risk management, maintenance of city buildings and facilities, vehicle maintenance and technology services. These budget units are supported through charges to other citywide budget units.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>Risk Management</b>							
6010150	491,620	235,692	9,825,272	0	148,798	0	10,701,382
<b>FUND TOTAL</b>	<b>491,620</b>	<b>235,692</b>	<b>9,825,272</b>	<b>0</b>	<b>148,798</b>	<b>0</b>	<b>10,701,382</b>
<b>Building &amp; Facility Maintenance</b>							
6020155	885,974	555,834	364,138	565,315	418,884	165,000	2,955,145
<b>FUND TOTAL</b>	<b>885,974</b>	<b>555,834</b>	<b>364,138</b>	<b>565,315</b>	<b>418,884</b>	<b>165,000</b>	<b>2,955,145</b>
<b>Fleet Maintenance</b>							
6030160	898,935	20,866	752,305	1,834	312,220	467,242	2,453,402
<b>FUND TOTAL</b>	<b>898,935</b>	<b>20,866</b>	<b>752,305</b>	<b>1,834</b>	<b>312,220</b>	<b>467,242</b>	<b>2,453,402</b>
<b>Information Technology</b>							
6040135	1,031,362	248,000	1,234,896	153,160	353,171	120,000	3,140,589
<b>FUND TOTAL</b>	<b>1,031,362</b>	<b>248,000</b>	<b>1,234,896</b>	<b>153,160</b>	<b>353,171</b>	<b>120,000</b>	<b>3,140,589</b>
<b>GRAND TOTAL</b>	<b>\$3,307,891</b>	<b>\$1,060,392</b>	<b>\$12,176,611</b>	<b>\$720,309</b>	<b>\$1,233,073</b>	<b>\$752,242</b>	<b>\$19,250,518</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>Risk Management</b>							
6010150	504,985	239,419	10,556,691	0	149,344	0	11,450,439
<b>FUND TOTAL</b>	<b>504,985</b>	<b>239,419</b>	<b>10,556,691</b>	<b>0</b>	<b>149,344</b>	<b>0</b>	<b>11,450,439</b>
<b>Building &amp; Facility Maintenance</b>							
6020155	903,394	548,496	372,256	619,252	396,339	0	2,839,737
<b>FUND TOTAL</b>	<b>903,394</b>	<b>548,496</b>	<b>372,256</b>	<b>619,252</b>	<b>396,339</b>	<b>0</b>	<b>2,839,737</b>
<b>Fleet Maintenance</b>							
6030160	916,768	20,866	750,505	1,834	314,994	702,616	2,707,583
<b>FUND TOTAL</b>	<b>916,768</b>	<b>20,866</b>	<b>750,505</b>	<b>1,834</b>	<b>314,994</b>	<b>702,616</b>	<b>2,707,583</b>
<b>Information Technology</b>							
6040135	1,052,642	198,000	1,239,859	153,160	354,132	231,300	3,229,093
<b>FUND TOTAL</b>	<b>1,052,642</b>	<b>198,000</b>	<b>1,239,859</b>	<b>153,160</b>	<b>354,132</b>	<b>231,300</b>	<b>3,229,093</b>
<b>GRAND TOTAL</b>	<b>\$3,377,789</b>	<b>\$1,006,781</b>	<b>\$12,919,311</b>	<b>\$774,246</b>	<b>\$1,214,809</b>	<b>\$933,916</b>	<b>\$20,226,852</b>



**FUND 601:** The Risk Management Fund is used to account for the costs to operate a Citywide risk management program covering all major liability areas. Funding is provided through service charges to the various City departments. These charges are based on rates designed to cover the approximate costs of the services and insurance coverages provided. Coverages include group insurance, disability, workers' compensation, unemployment, and general liability.

<b>Revenues</b>	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	0	0
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	10,589,940	11,619,618
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<b>10,589,940</b>	<b>11,619,618</b>

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<b>\$10,589,940</b>	<b>\$11,619,618</b>

<b>Expenditures</b>		
Operations		
Staffing	491,620	504,985
Professional Services/Contract	235,692	239,419
Other Operating Expenses	9,825,272	10,556,691
Utilities	0	0
Allocated Costs	148,798	149,344
Capital Outlay	0	0
<b>Total Expenditures</b>	<b>10,701,382</b>	<b>11,450,439</b>

<b>Other Uses</b>		
Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$10,701,382</b>	<b>\$11,450,439</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	<b>(\$111,442)</b>	<b>\$169,179</b>
<b>Beginning Fund Balance</b>	<b>\$915,450</b>	<b>\$804,008</b>
<b>Projected Ending Fund Balance</b>	<b>\$804,008</b>	<b>\$973,187</b>

Category: Internal Service | Fund Type: Internal Service | Fund: 601 Risk Management Fund | Org: 6010150

**PROGRAM STATEMENT**

This budget unit administers employee-related benefits such as health insurance; Workers' Compensation and disability; and compliance with federal and state leave programs. The division also administers the City's liability and property programs including insurance and claim management. Ongoing efforts are made to negotiate optimum pricing for employee group insurance benefits and other insurance program coverages. This division coordinates wellness programming for employees citywide. The division reviews indemnification provisions of city contracts to transfer maximum risk to contractors, as allowable under the law. Risk Management is the office of Americans with Disabilities Act (ADA) for public accessibility compliance.

Risk Management routinely seeks out effective cost containment strategies via its brokers and third party administrators to access the best options for employees while maximizing the city's resources. The administration and loss control segment of this division includes membership in the California Joint Insurance Powers Authority (CJPIA), PRISM (Public Risk Innovation, Solutions, and Management), and LAWCX (Local Agency Workers' Compensation Excess JPA). Other program areas include: insurance programs; tort liability claims matters; employee group health and life insurance programs; property insurance program; employee faithful performance bonding; pre-employment physical examinations; employee special health programs (Department of Transportation (DOT) commercial driver-related requirements, immunizations, and special health testing); employee safety and wellness matters; and unemployment insurance program administration.

**SIGNIFICANT CHANGES FROM PRIOR YEAR'S BUDGET**

- Increases in the Benefits Expense account include the budgeting of the employee contribution as both a revenue and an expense in addition to normal health insurance premium increases.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Director of Human Resources	0.20	0.20	0.20	0.20	0.20
Risk & Safety Programs Manager		1.00	1.00	1.00	1.00
Risk & Safety Analyst	1.00				
Human Resources Technician II	1.00	1.00	1.00	1.00	1.00
Office Specialist II - Confidential	0.50	0.50	0.50	0.50	0.50
	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>	<b>2.70</b>

**FINANCING SOURCES**

Charges to other funds			8,374,574	10,589,940	11,619,618
Department revenues			0	0	0
Use of reserves/fund balance			591,224	111,442	(169,179)
General Fund			0	0	0
			<b>\$8,965,798</b>	<b>\$10,701,382</b>	<b>\$11,450,439</b>



# RISK MANAGEMENT ADMINISTRATION

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	471,825	166,980	428,272	462,438	491,620	504,985
<b>SUBTOTAL</b>	<b>471,825</b>	<b>166,980</b>	<b>428,272</b>	<b>462,438</b>	<b>491,620</b>	<b>504,985</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	171,762	213,255	185,345	357,492	233,440	237,155
Service Contract	232	251	2,240	2,240	2,252	2,264
<b>SUBTOTAL</b>	<b>171,994</b>	<b>213,506</b>	<b>187,585</b>	<b>359,732</b>	<b>235,692</b>	<b>239,419</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	1,317	1,618	1,940	1,940	1,970	1,970
Training/Mileage/Conferences	598	1,100	5,345	5,345	5,260	5,260
Auto Allowance	963	962	960	960	0	0
Special Department Expense	59,214	93,595	82,712	127,803	92,300	93,085
State & Local Associations	300	0	150	150	150	150
Professional Memberships	0	0	130	130	130	130
Uniforms & Accessories	940	1,090	1,200	1,200	1,200	1,200
Benefit Expenses	7,143,883	9,796,085	7,999,105	7,930,831	9,724,262	10,454,896
<b>SUBTOTAL</b>	<b>7,207,215</b>	<b>9,894,450</b>	<b>8,091,542</b>	<b>8,068,359</b>	<b>9,825,272</b>	<b>10,556,691</b>
<b>UTILITIES</b>						
Telephone/Wireless	397	397	396	396	0	0
<b>SUBTOTAL</b>	<b>397</b>	<b>397</b>	<b>396</b>	<b>396</b>	<b>0</b>	<b>0</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	142,587	21,517	21,517	21,517	84,074	84,074
Facility Rental/Maintenance	24,143	24,499	25,556	25,556	33,454	33,631
Insurance/Surety	4,430	4,864	5,108	5,108	5,193	5,453
Information Technology	21,200	21,718	22,692	22,692	26,077	26,186
<b>SUBTOTAL</b>	<b>192,360</b>	<b>72,598</b>	<b>74,873</b>	<b>74,873</b>	<b>148,798</b>	<b>149,344</b>
<b>TOTAL</b>	<b>\$8,043,791</b>	<b>\$10,347,931</b>	<b>\$8,782,668</b>	<b>\$8,965,798</b>	<b>\$10,701,382</b>	<b>\$11,450,439</b>



# BUILDING & FACILITY MAINTENANCE

## FUND SUMMARY

CITY OF VISTA

**FUND 602:** The Building & Facility Maintenance internal service fund is used to account for costs associated with operating and maintaining City facilities. Funding is provided through charges to departments based on needs and an allocation of square footage.

<b>Revenues</b>	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	<u>0</u>	<u>0</u>
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	2,720,550	2,780,511
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	<u>2,720,550</u>	<u>2,780,511</u>

### Other Sources

Interdepartment Service Charges	0	0
Transfers In	222,320	58,363
Use of Reserves	0	0
<b>Total Revenues and Sources</b>	<u><u>\$2,942,870</u></u>	<u><u>\$2,838,874</u></u>

### Expenditures

Operations		
Staffing	885,974	903,394
Professional Services/Contract	555,834	548,496
Other Operating Expenses	364,138	372,256
Utilities	565,315	619,252
Allocated Costs	418,884	396,339
Capital Outlay	165,000	0
<b>Total Expenditures</b>	<u>2,955,145</u>	<u>2,839,737</u>

### Other Uses

Transfer to Reserves	0	0
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<u><u>\$2,955,145</u></u>	<u><u>\$2,839,737</u></u>

### Excess of Revenue and Sources

<b>Over (Under) Expenditures and Uses</b>	<b>(\$12,275)</b>	<b>(\$863)</b>
<b>Beginning Fund Balance</b>	<b>\$402,572</b>	<b>\$390,297</b>
<b>Projected Ending Fund Balance</b>	<b>\$390,297</b>	<b>\$389,434</b>

Category: Internal Service | Fund Type: Internal Service | Fund: 602 Building & Facility Maintenance Fund | Org: 6020155

**PROGRAM STATEMENT**

The Building & Facility Maintenance Division provides maintenance and repair services including electrical, HVAC, plumbing, carpentry, and roofing; parking lot and security lighting; and oversight of custodial at City facilities and parks. Building sites include the Civic Center, two Sheriff's substations, Rancho Buena Vista Adobe, AVO Playhouse, Moonlight Amphitheatre, Vista Library, Thibodo Community Center, Jim Porter Recreation Center, Gloria McClellan Adult Activity & Resource Center, Public Works yard, six fire stations, two skate parks, Sports Park, and eight park restroom facilities. In addition to routine maintenance, an annual citywide needs assessment is done to identify supplemental work to keep facilities in good operating condition and to address potential safety issues. Division staff continues to research and implement best practices to achieve the most efficient, cost effective and long-term solutions to all repairs and projects. This division also assists in cost reduction and energy efficient programs to minimize water and utility costs. Facility personnel keep up with technical training to enable staff to deliver safe, quality, and professional services.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Capital Outlay account in FY 2023/24 includes funds to replace the boiler at the Civic Center.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Public Works Operations Manager	0.20	0.20	0.20	0.20	0.20
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Worker III	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Worker II	3.00	3.00	3.00	3.00	3.00
Office Specialist II	0.65	0.65	0.65	0.65	0.65
	<b>6.85</b>	<b>6.85</b>	<b>6.85</b>	<b>6.85</b>	<b>6.85</b>

**FINANCING SOURCES**

Charges to other funds			2,396,416	2,732,825	2,781,374
Department revenues			0	0	0
Use of reserves/fund balance			46,463	222,320	58,363
General Fund			926,592	0	0
			<b>\$3,369,471</b>	<b>\$2,955,145</b>	<b>\$2,839,737</b>

# BUILDING & FACILITY MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	934,124	58,378	859,163	863,735	885,974	903,394
<b>SUBTOTAL</b>	<b>934,124</b>	<b>58,378</b>	<b>859,163</b>	<b>863,735</b>	<b>885,974</b>	<b>903,394</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	9,919	8,303	16,149	20,659	25,376	25,376
Service Contract	388,804	464,334	469,829	559,840	530,458	523,120
<b>SUBTOTAL</b>	<b>398,723</b>	<b>472,637</b>	<b>485,978</b>	<b>580,499</b>	<b>555,834</b>	<b>548,496</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	568	329	1,050	1,050	1,050	1,050
Operating Supplies	14,072	15,789	14,800	14,800	17,300	17,300
Training/Mileage/Conferences	475	805	1,431	1,431	1,990	1,990
Auto Allowance	626	240	0	0	0	0
Special Department Expense	1,555	841	4,290	4,290	4,366	4,404
Professional Memberships	0	0	0	200	0	0
Technology Purchases & Services	1,042	0	0	0	0	0
Uniforms & Accessories	3,003	2,695	4,610	4,610	3,785	3,785
Equipment Maintenance/Services	21,595	11,799	13,844	13,844	15,894	15,894
Land & Building Maintenance	407,103	324,784	273,300	675,324	309,753	317,833
Rents & Leases	11,527	10,277	6,000	9,948	10,000	10,000
<b>SUBTOTAL</b>	<b>461,567</b>	<b>367,559</b>	<b>319,325</b>	<b>725,497</b>	<b>364,138</b>	<b>372,256</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	334,974	373,311	349,233	490,631	541,815	595,375
Telephone/Wireless	2,426	1,790	3,024	5,438	2,595	2,674
Water	6,353	5,938	6,492	5,358	5,940	6,238
Sewer	11,236	10,714	12,049	11,469	12,049	12,049
Cable	2,725	2,468	2,916	2,100	2,916	2,916
<b>SUBTOTAL</b>	<b>357,713</b>	<b>394,221</b>	<b>373,714</b>	<b>514,996</b>	<b>565,315</b>	<b>619,252</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	223,565	230,855	230,855	230,855	236,974	236,974
Facility Rental/Maintenance	32,332	32,177	33,427	33,427	0	0
Vehicle Maintenance	32,049	27,601	25,941	25,941	36,656	36,922
Vehicle Replacement	34,001	61,633	36,989	36,989	69,064	45,474
Insurance/Surety	9,757	10,212	10,723	10,723	10,032	10,534
Information Technology	53,902	55,438	57,941	57,941	66,158	66,435
<b>SUBTOTAL</b>	<b>385,606</b>	<b>417,916</b>	<b>395,876</b>	<b>395,876</b>	<b>418,884</b>	<b>396,339</b>
<b>DEBT SERVICE/DEPRECIATION</b>	<b>926</b>	<b>926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>	<b>270,411</b>	<b>142,723</b>	<b>0</b>	<b>288,868</b>	<b>165,000</b>	<b>0</b>
<b>TOTAL</b>	<b>\$2,809,070</b>	<b>\$1,854,361</b>	<b>\$2,434,056</b>	<b>\$3,369,471</b>	<b>\$2,955,145</b>	<b>\$2,839,737</b>



**FUND 603:** This internal service fund is used to account for the costs of operating centralized maintenance for automotive and motorized equipment used by other City departments. Additionally, the City (in conjunction with the Vista Unified School District) operates a refueling facility. Funding is provided from charges made to other City departments for the use and maintenance of the vehicles assigned to them.

<b>Revenues</b>	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
Total Taxes	0	0
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	2,450,763	2,374,679
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	2,450,763	2,374,679

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	467,242	702,616
<b>Total Revenues and Sources</b>	<b>\$2,918,005</b>	<b>\$3,077,295</b>

<b>Expenditures</b>		
Operations		
Staffing	898,935	916,768
Professional Services/Contract	20,866	20,866
Other Operating Expenses	752,305	750,505
Utilities	1,834	1,834
Allocated Costs	312,220	314,994
Capital Outlay	467,242	702,616
<b>Total Expenditures</b>	2,453,402	2,707,583

<b>Other Uses</b>		
Transfer to Reserves	466,208	375,362
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$2,919,610</b>	<b>\$3,082,945</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	(\$1,605)	(\$5,650)
<b>Beginning Fund Balance</b>	<b>\$1,312,688</b>	<b>\$1,311,083</b>
<b>Projected Ending Fund Balance</b>	<b>\$1,311,083</b>	<b>\$1,305,433</b>

Category: Internal Service | Fund Type: Internal Service | Fund: 603 Vehicle Maintenance Fund | Org: 6030160

**PROGRAM STATEMENT**

The Fleet Maintenance Division manages the maintenance and repair of vehicles and equipment owned by the City of Vista. In coordination with other City departments, the division also facilitates the purchase, sale, and auction of vehicles and equipment. The division assists in the development of specifications for purchasing new vehicles and equipment and maintains a preventative maintenance program for the entire fleet. Preventative maintenance services are scheduled and performed to extend vehicle life, control hazards, and minimize potential losses caused by mechanical failure. Unscheduled repairs to vehicles and equipment are performed on an as-needed basis. Fleet Maintenance staff also ensure that all fleet operations, procedures, and permitting is up-to-date and in compliance with state and federal regulations and National Fire Protection Association (NFPA) standards. The Division also manages the refueling station for VUSD vehicles, all City vehicles/equipment, and the Public Works Hazmat storage and DEH inspections.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Capital Outlay account in FY 2023/24 includes funds to replace eight vehicles, a forklift, and a fleet hetra lifts with money previously set aside for this purpose.
- The Capital Outlay account in FY 2024/25 includes funds to replace eight vehicles, a forklift, and a fleet hetra lifts with money previously set aside for this purpose.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Operations Manager	0.20	0.20	0.20	0.20	0.20
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
Fleet Maintenance Worker III	1.00	1.00	2.00	2.00	2.00
Fleet Maintenance Worker II	4.00	4.00	3.00	3.00	3.00
	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>

**FINANCING SOURCES**

Charges to other funds			1,999,829	1,986,160	2,004,967
Department revenues			11,444	0	0
Use of reserves/fund balance			1,208,548	467,242	702,616
General Fund			0	0	0
			<b>\$3,219,821</b>	<b>\$2,453,402</b>	<b>\$2,707,583</b>



# FLEET MAINTENANCE

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	847,097	114,066	831,210	754,801	898,935	916,768
<b>SUBTOTAL</b>	<b>847,097</b>	<b>114,066</b>	<b>831,210</b>	<b>754,801</b>	<b>898,935</b>	<b>916,768</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	7,513	3,532	11,200	11,200	13,700	13,700
Service Contract	4,825	8,452	7,666	7,666	7,166	7,166
<b>SUBTOTAL</b>	<b>12,338</b>	<b>11,984</b>	<b>18,866</b>	<b>18,866</b>	<b>20,866</b>	<b>20,866</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	474	239	1,050	1,050	1,050	1,050
Operating Supplies	6,891	5,570	10,745	10,745	10,745	10,745
Fuel	169,041	244,993	200,315	251,610	250,000	250,000
Furniture/Equipment < \$5,000	8,138	6,271	7,000	27,000	7,000	7,000
Training/Mileage/Conferences	7,479	7,542	7,620	11,370	21,182	19,382
Training Materials & Publications	3	0	500	500	500	500
Special Department Expense	6,377	29,089	29,394	33,739	30,294	30,294
Professional Memberships	200	0	350	350	150	150
Technology Purchases & Services	19,623	26,355	27,254	28,703	27,254	27,254
Uniforms & Accessories	8,513	7,429	7,610	7,610	5,360	5,360
Equipment Maintenance/Services	357,343	314,499	383,520	443,939	398,770	398,770
Rents & Leases	0	0	0	0	0	0
<b>SUBTOTAL</b>	<b>584,083</b>	<b>641,987</b>	<b>675,358</b>	<b>816,616</b>	<b>752,305</b>	<b>750,505</b>
<b>UTILITIES</b>						
Electricity/Natural Gas	4,483	0	4,890	0	0	0
Telephone/Wireless	1,340	1,644	1,440	2,292	864	864
Water	1,018	0	967	0	0	0
Sewer	546	0	970	0	970	970
<b>SUBTOTAL</b>	<b>7,387</b>	<b>1,644</b>	<b>8,267</b>	<b>2,292</b>	<b>1,834</b>	<b>1,834</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	174,947	182,338	182,338	182,338	194,611	194,611
Facility Rental/Maintenance	47,201	45,225	46,593	46,593	45,505	47,418
Vehicle Maintenance	69,021	120,766	120,491	120,491	0	0
Vehicle Replacement	0	69,511	64,546	64,546	0	0
Insurance/Surety	8,658	12,231	12,843	12,843	12,223	12,834
Information Technology	35,984	36,906	38,421	38,421	59,881	60,131
<b>SUBTOTAL</b>	<b>335,811</b>	<b>466,977</b>	<b>465,232</b>	<b>465,232</b>	<b>312,220</b>	<b>314,994</b>
<b>DEBT SERVICE/DEPRECIATION</b>	<b>300,376</b>	<b>247,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>	<b>(764,405)</b>	<b>3,998</b>	<b>240,058</b>	<b>1,162,014</b>	<b>467,242</b>	<b>702,616</b>
<b>TOTAL</b>	<b>\$1,322,687</b>	<b>\$1,488,128</b>	<b>\$2,238,991</b>	<b>\$3,219,821</b>	<b>\$2,453,402</b>	<b>\$2,707,583</b>



**FUND 604:** The Information Technology Internal Service Fund is used to account for the costs of providing computer and information services, operation of the citywide telephone systems, and centralized copier services. User charges are recovered from other City departments that utilize the services provided.

<b>Revenues</b>	2023/24	2024/25
Taxes		
Property	0	0
Sales and Use	0	0
Transient Lodging	0	0
Franchise	0	0
Other	0	0
<b>Total Taxes</b>	0	0
Licenses and Permits	0	0
Intergovernmental	0	0
Charges for Services	3,185,995	3,199,312
Fines and Forfeitures	0	0
Use of Money and Property	0	0
Assessments	0	0
Other Revenue	0	0
<b>Total Revenues</b>	3,185,995	3,199,312

<b>Other Sources</b>		
Interdepartment Service Charges	0	0
Transfers In	0	0
Use of Reserves	354,316	420,266
<b>Total Revenues and Sources</b>	<b>\$3,540,311</b>	<b>\$3,619,578</b>

<b>Expenditures</b>		
Operations		
Staffing	1,031,362	1,052,642
Professional Services/Contract	248,000	198,000
Other Operating Expenses	1,234,896	1,239,859
Utilities	153,160	153,160
Allocated Costs	353,171	354,132
Capital Outlay	120,000	231,300
<b>Total Expenditures</b>	3,140,589	3,229,093

<b>Other Uses</b>		
Transfer to Reserves	416,275	422,904
Transfers Out - CIP	0	0
Transfers Out - Other	0	0
<b>Total Expenditures and Uses</b>	<b>\$3,556,864</b>	<b>\$3,651,997</b>

<b>Excess of Revenue and Sources</b>		
<b>Over (Under) Expenditures and Uses</b>	(\$16,553)	(\$32,419)
<b>Beginning Fund Balance</b>	<b>\$27,974</b>	<b>\$11,421</b>
<b>Projected Ending Fund Balance</b>	<b>\$11,421</b>	<b>(\$20,998)</b>

Category: Internal Service | Fund Type: Internal Service | Fund: 604 Information Technology Fund | Org: 6040135

**PROGRAM STATEMENT**

Information Technology (IT) Department provides IT support and services to City staff. The mission of the IT Department is to deliver secure, reliable, and integrated technology solutions to City employees and the public by providing excellent customer service, innovative systems, and standardized best practices while maintaining effective communications and collaboration with City departments. The department provides help desk and maintenance services for servers, desktop computers, laptops, networking equipment, wireless technologies, VoIP phone systems, enterprise applications, copy machines, and geographic information systems (GIS). The IT department is also committed to information security and providing effective services while adhering to industry standards and best practices related to data privacy and cybersecurity.

**SIGNIFICANT CHANGES FROM PRIOR BUDGET**

- The Capital Outlay account in FY 2023/24 includes funds to replace Wi-Fi network infrastructure equipment with money previously set aside for this purpose.
- The Capital Outlay account in FY 2024/25 includes funds to replace the City-wide phone system with money previously set aside for this purpose.

	Actual 2020/21	Actual 2021/22	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
<b>POSITION SUMMARY</b>					
Information Technology Director				1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Senior Information Technology Analyst	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Information Technology Analyst	1.00	2.00	2.00	2.00	2.00
Information Technology Technician	1.25	1.25	1.25	1.25	1.25
	<b>5.25</b>	<b>6.25</b>	<b>6.25</b>	<b>7.25</b>	<b>7.25</b>

**FINANCING SOURCES**

Charges to other funds		2,758,473	2,786,273	2,808,827
Department revenues		0	0	0
Use of reserves/fund balance		2,369,255	354,316	420,266
General Fund		0	0	0
		<b>\$5,127,728</b>	<b>\$3,140,589</b>	<b>\$3,229,093</b>

# INFORMATION TECHNOLOGY

## BUDGET UNIT 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
<b>STAFFING</b>						
Salaries & Benefits	774,759	267,844	914,312	965,433	1,031,362	1,052,642
<b>SUBTOTAL</b>	<b>774,759</b>	<b>267,844</b>	<b>914,312</b>	<b>965,433</b>	<b>1,031,362</b>	<b>1,052,642</b>
<b>PROFESSIONAL SERVICES</b>						
Professional/Consulting Services	0	0	0	0	80,000	30,000
Service Contract	252,139	107,249	225,000	383,363	168,000	168,000
<b>SUBTOTAL</b>	<b>252,139</b>	<b>107,249</b>	<b>225,000</b>	<b>383,363</b>	<b>248,000</b>	<b>198,000</b>
<b>OPERATING EXPENSES</b>						
Office Supplies	414	45	600	600	600	600
Operating Supplies	6,445	7,700	13,500	13,500	15,000	15,000
Furniture/Equipment < \$5,000	0	22,000	0	0	3,000	0
Training/Mileage/Conferences	3,519	7,852	11,694	11,694	9,041	9,041
Special Department Expense	13,283	3,235	9,500	89,500	9,500	9,500
Professional Memberships	390	390	560	560	560	560
Technology Purchases & Services	691,098	794,442	953,299	3,001,967	1,109,495	1,117,458
Equipment Maintenance/Services	9,417	11,516	10,000	10,000	15,000	15,000
Rents & Leases	77,657	67,908	72,700	72,700	72,700	72,700
<b>SUBTOTAL</b>	<b>802,222</b>	<b>915,089</b>	<b>1,071,853</b>	<b>3,200,521</b>	<b>1,234,896</b>	<b>1,239,859</b>
<b>UTILITIES</b>						
Telephone/Wireless	106,420	132,830	139,440	139,440	153,160	153,160
<b>SUBTOTAL</b>	<b>106,420</b>	<b>132,830</b>	<b>139,440</b>	<b>139,440</b>	<b>153,160</b>	<b>153,160</b>
<b>ALLOCATED COSTS</b>						
General Fund Administration	188,864	200,546	200,546	200,546	255,731	255,731
Facility Rental/Maintenance	63,154	64,083	66,849	66,849	87,508	87,972
Insurance/Surety	7,585	8,303	8,718	8,718	9,932	10,429
<b>SUBTOTAL</b>	<b>259,603</b>	<b>272,932</b>	<b>276,113</b>	<b>276,113</b>	<b>353,171</b>	<b>354,132</b>
<b>DEBT SERVICE/DEPRECIATION</b>	<b>231,722</b>	<b>324,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>	<b>(134,725)</b>	<b>(69,817)</b>	<b>24,000</b>	<b>162,858</b>	<b>120,000</b>	<b>231,300</b>
<b>TOTAL</b>	<b>\$2,292,140</b>	<b>\$1,950,840</b>	<b>\$2,650,718</b>	<b>\$5,127,728</b>	<b>\$3,140,589</b>	<b>\$3,229,093</b>



# APPENDIX & SUPPLEMENTAL REPORTS



**Fiscal Years 2023/24 and 2024/25**

Descriptions of the funds (shown in fund number order) included in the Operating Budget are as follows:

## General Fund (001)

Fund Type: Governmental

The General Fund is used to account for all financial resources not accounted for in other funds. Because the General Fund is not subject to as exacting legal requirements as other funds it typically receives a higher level of scrutiny. Typical expenses include basic governmental functions such as elected and professional management, legal and financial expertise; public safety; planning and engineering of publicly built and maintained infrastructure and facilities as well as the permitting and inspection of privately built structures; maintenance of parks, parkways, and medians; and the organization of recreation programs. Major revenue sources include property and sales tax, revenue from other government agencies, and charges for services.

## Community Development Block Grant (103)

Fund Type: Special Revenue

One of the oldest programs of the U.S. Department of Housing and Urban Development (HUD) is the Community Development Block Grant (CDBG) program. The CDBG program provides revenue on a formulaic basis to many different types of grantees. Programs within the City of Vista sustained by CDBG funds include public service grants, fair housing, and public facilities grants such as sidewalks and ADA upgrades. Such grants are subject to, and may only be used for, CDBG eligible programs.

## Gas Tax (106)

Fund Type: Special Revenue

The State of California Streets and Highways Code Sections 2105, 2106, 2107, and 2107.5 dictate the allocation and distribution of Highway Users Tax monies to local government. Gas taxes paid at the pump statewide are pooled and a portion is then distributed to the city. Section 2105, 2106, and 2107 are restricted to the construction, improvement, and/or maintenance of public streets and roads. Section 2107.5 allows for public street engineering costs and administrative/labor expenditures.

## Senior Citizen Nutrition Program Fund (107)

Fund Type: Special Revenue

The Senior Citizen Nutrition Program is funded in part by the Federal Administration on Aging through The Older American's Act of 1965 which oversees the development of services and opportunities for older people. The Senior Citizen Nutrition program offers a nutritious meal for seniors (age 60 and over) at the Gloria McClellan Adult Activity & Resource Center for a minimal suggested contribution. Other services include transportation to and from the center as well as home-delivered meal service.

## 1972 Lighting and Landscape Maintenance District Fund (108)

Fund Type: Benefit Assessment

The 1972 Act Lighting and Landscape Maintenance District Fund is used to account for the activities relating to maintenance and replacement of the approximately 3,600 streetlights within the city. In addition, all energy costs related to the operation of streetlights, maintenance and operation of traffic signals at 100 intersections, and maintenance of approximately 13,000 trees within city right-of ways are accounted for in this fund. Funding for these activities is provided by special assessments levied against properties based on the benefits received. These special assessments are placed on the property tax roll and collected by the County for the City.

## S. Melrose Landscape Maintenance District (113)

Fund Type: Benefit Assessment

The S. Melrose Landscape Maintenance District Fund provides for the maintenance of the median and slopes along S. Melrose Drive, South Buena Vista Park, and the medians on Sycamore Avenue between Grand and Engineer Drives. The district is a 1972 Act Landscape and Lighting District formed exclusively for annual maintenance. The district was approved at a public hearing on July 24, 1989. Funding for these activities is provided by special assessments levied against properties based on the benefits received. These special assessments are placed on the tax roll and collected by the County for the City.

## La Mirada Canyon Maintenance District (114)

Fund Type: Benefit Assessment

The La Mirada Canyon Maintenance District Fund provides for the maintenance of La Mirada Canyon. The district is a 1972 Act Landscape and Lighting District formed as a condition of development in the area. The district was approved at a public hearing on July 23, 1990. Funding for these activities is provided by interest earnings on amounts deposited into the fund in previous years.

## 1982 Act – Street Maintenance (120)

Fund Type: Benefit Assessment

The 1982 Act Street Maintenance District Fund provides street maintenance support to supplement those activities occurring within the City's Gas Tax Fund. Funding for these activities is provided by special assessments levied against properties within the district based on the benefits received. These special assessments are placed on the tax roll and collected by the County for the City.

## Vista Housing Authority (122)

Fund Type: Special Revenue

This fund was formerly used to account for the 20 percent set aside of Redevelopment tax increment for affordable housing purposes, as required by California Redevelopment law. With dissolution of redevelopment the fund is now being used to account for existing tax increment assets that are subject to redistribution and account for remaining assets that were transferred to the newly formed Vista Housing Authority.



## State COPS (125)

Fund Type: Special Revenue

Community Oriented Policing Services (COPS) is a component of the U.S. Department of Justice. The COPS Office is responsible for advancing the practice of community policing by the nation's state, local, territorial, and tribal law enforcement agencies through information and grant resources.

## Vista Redevelopment Agency (301)

Fund Type: Special Revenue

This fund was formerly used to account for the administration costs of the Vista Redevelopment Project Area. The fund is now used to administer the dissolution and winding down of redevelopment under the Vista Successor Agency.

## Vista Sewer Fund (501)

Fund Type: Enterprise

The City Sewer Fund is used to account for the provision of sewer services for parcels located in the city (exclusive of parcels served by the Buena Sanitation District). Funding is provided primarily by annual sewer service charges to approximately 16,000 parcels, levied on the tax roll, and collected through property taxes. The City of Vista is a joint member of the Encina Wastewater Authority, and the annual cost of sewage treatment and plant facility construction represents the fund's most significant expenditure. Additional costs include administration, engineering, maintenance of the sewer system, and stormwater monitoring.

## Buena Sanitation District Fund (504)

Fund Type: Enterprise

The Buena Sanitation District Fund is used to account for the provision of sewer services for parcels located within the district (exclusive of parcels served by the Vista Sewer Fund). Funding is provided primarily by annual sewer service charges to approximately 5,600 parcels, levied on the tax roll, and collected through property taxes. The district is a joint member of the Encina Wastewater Authority, and the annual cost of sewage treatment and plant facility construction represents the fund's most significant Engineering expenditure. Additional costs include administration, maintenance of the sewer system, and stormwater activities within city limits.

## WAVE Waterpark Fund (507)

Fund Type: Enterprise

The Wave Waterpark enterprise fund is used to account for the revenues and expenses associated with the operations and maintenance of the city's waterpark facility. The revenues are derived primarily from park operations, which include general admission, swimming programs, rental, and concession operations. The waterpark is operated on an enterprise basis and therefore the economic cost of capital items is recovered through depreciation charges.

## California Mandated Trash Cleanup Fund (511)

Fund Type: Enterprise

The California Mandated Trash Clean-Up (CMTC) Fund is an enterprise fund used to account for the compliance activities required by San Diego Regional Water Quality Control Board Order No. R9-2017-0077 (Order). These activities include the control, collection, and disposal of human generated solid waste (excluding green and hazardous wastes) from the right-of-way prior to entering surface waters. Funding is provided primarily by a CMTC charge on EDCO bills and remitted to the City quarterly. The program demonstrates compliance by adhering to the specific framework described within the Order.

## Risk Management Fund (601)

Fund Type: Internal Service

The Risk Management Fund is used to account for the costs to operate a citywide risk management program covering all major liability areas. Funding is provided through service charges to the various City departments. These charges are based on rates designed to cover the approximate costs of the services and insurance coverages provided. Coverages include group insurance, disability, workers' compensation, unemployment, and general liability.

## Building and Facilities Maintenance Fund (602)

Fund Type: Internal Service

The Building and Facility Maintenance internal service fund is used to account for costs associated with operating and maintaining City facilities. Funding is provided through charges to departments based on needs and an allocation of square footage.

## Vehicle Maintenance/Replacement Fund (603)

Fund Type: Internal Service

This internal service fund is used to account for the costs of operating centralized maintenance for automotive and motorized equipment used by other City departments. Additionally, the City jointly (in conjunction with the Vista Unified School District) operates a refueling facility. Funding is provided from charges made to other City departments for the use and maintenance of the vehicles assigned to them.

## Information Technology Fund (604)

Fund Type: Internal Service

The Information Technology Internal Service Fund is used to account for the costs of providing computer and information services, operation of the citywide telephone systems, and centralized copier services. User charges are recovered from other City departments that utilize the services provided.

# FUND SUMMARY BY FUND TYPE FY 2023/24

CITY OF VISTA

	Estimated Fund Balance July 1, 2023	Estimated Revenues	Transfers In	Use of Reserves & One-Time Monies	Funds Available FY 2023/24	Estimated Expenditures	Transfers Out	Estimated Fund Balance June 30, 2024
<b>GENERAL FUND</b>								
General Fund (001)	0	113,400,529	363,268	2,829,241	116,593,038	97,731,385	17,551,920	1,309,733
Emergency Reserve	20,428,781				20,428,781			20,428,781
<b>TOTAL</b>	<b>20,428,781</b>	<b>113,400,529</b>	<b>363,268</b>	<b>2,829,241</b>	<b>137,021,819</b>	<b>97,731,385</b>	<b>17,551,920</b>	<b>21,738,514</b>
<b>SPECIAL REVENUE FUNDS</b>								
Community Development Block Grant (103)	0	990,268	0	0	990,268	346,594	643,674	0
Gas Tax (106)	1,271,252	2,761,710	0	235,473	4,268,435	3,477,797	148,448	642,190
Senior Citizen Nutrition Program (107)	0	213,853	411,749	0	625,602	625,602	0	0
Vista Housing Authority (122)	4,125,981	130,963	0	0	4,256,944	681,120	0	3,575,824
State COPS Grant (125)	82,686	250,000	0	0	332,686	0	250,000	82,686
<b>TOTAL</b>	<b>5,479,919</b>	<b>4,346,794</b>	<b>411,749</b>	<b>235,473</b>	<b>10,473,935</b>	<b>5,131,113</b>	<b>1,042,122</b>	<b>4,300,700</b>
<b>BENEFIT ASSESSMENT FUNDS</b>								
1972 Lighting & Landscaping (108)	0	1,373,730	229,694	0	1,603,424	1,603,424	0	0
S. Melrose Landscape Maintenance (113)	22,996	101,239	0	0	124,235	124,235	0	0
La Mirada Canyon Maintenance (114)	342,656	5,185	0	0	347,841	6,510	0	341,331
1982 Act Street Maintenance (120)	19,168	327,824	0	0	346,992	326,503	0	20,489
<b>TOTAL</b>	<b>384,820</b>	<b>1,807,978</b>	<b>229,694</b>	<b>0</b>	<b>2,422,492</b>	<b>2,060,672</b>	<b>0</b>	<b>361,820</b>
<b>ENTERPRISE FUNDS</b>								
Vista Sewer Operations & Maint. (501)	0	24,667,081	549,920	286,726	25,503,727	15,611,390	9,892,337	0
Buena Sanitation Operations & Maint. (504)	0	8,782,434	0	109,528	8,891,962	5,828,903	3,063,059	0
Wave Waterpark (507)	0	1,908,158	680,000	0	2,588,158	2,588,158	0	0
California Mandated Trash Clean-Up (511)	3,816,691	2,315,109	0	0	6,131,800	703,251	276,934	5,151,615
<b>TOTAL</b>	<b>3,816,691</b>	<b>37,672,782</b>	<b>1,229,920</b>	<b>396,254</b>	<b>43,115,647</b>	<b>24,731,702</b>	<b>13,232,330</b>	<b>5,151,615</b>
<b>INTERNAL SERVICE FUNDS</b>								
Risk Management (601)	915,450	10,589,940	0	0	11,505,390	10,701,382	0	804,008
Building & Facility Maintenance (602)	402,572	2,720,550	222,320	0	3,345,442	2,955,145	0	390,297
Vehicle Maintenance & Replacement (603)	1,312,688	2,450,763	0	467,242	4,230,693	2,453,402	466,208	1,311,083
Information Technology (604)	27,974	3,185,995	0	354,316	3,568,285	3,140,589	416,275	11,421
<b>TOTAL</b>	<b>2,658,684</b>	<b>18,947,248</b>	<b>222,320</b>	<b>821,558</b>	<b>22,649,810</b>	<b>19,250,518</b>	<b>882,483</b>	<b>2,516,809</b>
<b>SUCCESSOR AGENCY FUND (301)</b>								
	0	7,175,487	0	0	7,175,487	7,062,219	113,268	0
<b>TOTAL ALL FUNDS</b>	<b>\$32,768,895</b>	<b>\$183,350,818</b>	<b>\$2,456,951</b>	<b>\$4,282,526</b>	<b>\$222,859,190</b>	<b>\$155,967,609</b>	<b>\$32,822,123</b>	<b>\$34,069,458</b>

# FUND SUMMARY BY FUND TYPE FY 2024/25

CITY OF VISTA

	Estimated Fund Balance July 1, 2024	Estimated Revenues	Transfers In	Use of Reserves & One-Time Monies	Funds Available FY 2024/25	Estimated Expenditures	Transfers Out	Estimated Fund Balance June 30, 2025
<b>GENERAL FUND</b>								
General Fund (001)	1,309,733	115,562,161	362,559	1,081,019	118,315,472	98,762,395	17,766,844	1,786,233
Emergency Reserve	20,428,781				20,428,781			20,428,781
<b>TOTAL</b>	<b>21,738,514</b>	<b>115,562,161</b>	<b>362,559</b>	<b>1,081,019</b>	<b>138,744,253</b>	<b>98,762,395</b>	<b>17,766,844</b>	<b>22,215,014</b>
<b>SPECIAL REVENUE FUNDS</b>								
Community Development Block Grant (103)	0	990,268	0	0	990,268	346,594	643,674	0
Gas Tax (106)	642,190	2,761,710	0	72,623	3,476,523	3,305,685	130,730	40,108
Senior Citizen Nutrition Program (107)	0	219,463	413,730	0	633,193	633,193	0	0
Vista Housing Authority (122)	3,575,824	158,462	0	0	3,734,286	757,321	0	2,976,965
State COPS Grant (125)	82,686	250,000	0	0	332,686	0	250,000	82,686
<b>TOTAL</b>	<b>4,300,700</b>	<b>4,379,903</b>	<b>413,730</b>	<b>72,623</b>	<b>9,166,956</b>	<b>5,042,793</b>	<b>1,024,404</b>	<b>3,099,759</b>
<b>BENEFIT ASSESSMENT FUNDS</b>								
1972 Lighting & Landscaping (108)	0	1,352,139	264,626	0	1,616,765	1,616,765	0	0
S. Melrose Landscape Maintenance (113)	0	101,403	28,510	0	129,913	129,913	0	0
La Mirada Canyon Maintenance (114)	341,331	6,282	0	0	347,613	6,556	0	341,057
1982 Act Street Maintenance (120)	20,489	329,185	0	0	349,674	333,231	0	16,443
<b>TOTAL</b>	<b>361,820</b>	<b>1,789,009</b>	<b>293,136</b>	<b>0</b>	<b>2,443,965</b>	<b>2,086,465</b>	<b>0</b>	<b>357,500</b>
<b>ENTERPRISE FUNDS</b>								
Vista Sewer Operations & Maint. (501)	0	25,225,525	558,500	122,223	25,906,248	16,107,623	9,798,625	0
Buena Sanitation Operations & Maint. (504)	0	8,979,282	0	66,663	9,045,945	6,003,792	3,042,153	0
Wave Waterpark (507)	0	1,908,158	701,304	0	2,609,462	2,609,462	0	0
California Mandated Trash Clean-Up (511)	5,151,615	2,325,478	0	0	7,477,093	710,818	1,274,434	5,491,841
<b>TOTAL</b>	<b>5,151,615</b>	<b>38,438,443</b>	<b>1,259,804</b>	<b>188,886</b>	<b>45,038,748</b>	<b>25,431,695</b>	<b>14,115,212</b>	<b>5,491,841</b>
<b>INTERNAL SERVICE FUNDS</b>								
Risk Management (601)	804,008	11,619,618	0	0	12,423,626	11,450,439	0	973,187
Building & Facility Maintenance (602)	390,297	2,780,511	58,363	0	3,229,171	2,839,737	0	389,434
Vehicle Maintenance & Replacement (603)	1,311,083	2,374,679	0	702,616	4,388,378	2,707,583	375,362	1,305,433
Information Technology (604)	11,421	3,199,312	0	420,266	3,630,999	3,229,093	422,904	(20,998)
<b>TOTAL</b>	<b>2,516,809</b>	<b>19,974,120</b>	<b>58,363</b>	<b>1,122,882</b>	<b>23,672,174</b>	<b>20,226,852</b>	<b>798,266</b>	<b>2,647,056</b>
<b>SUCCESSOR AGENCY FUND (301)</b>								
	0	7,123,792	0	0	7,123,792	7,011,233	112,559	0
<b>TOTAL ALL FUNDS</b>	<b>\$34,069,458</b>	<b>\$187,267,428</b>	<b>\$2,387,592</b>	<b>\$2,465,410</b>	<b>\$226,189,888</b>	<b>\$158,561,433</b>	<b>\$33,817,285</b>	<b>\$33,811,170</b>

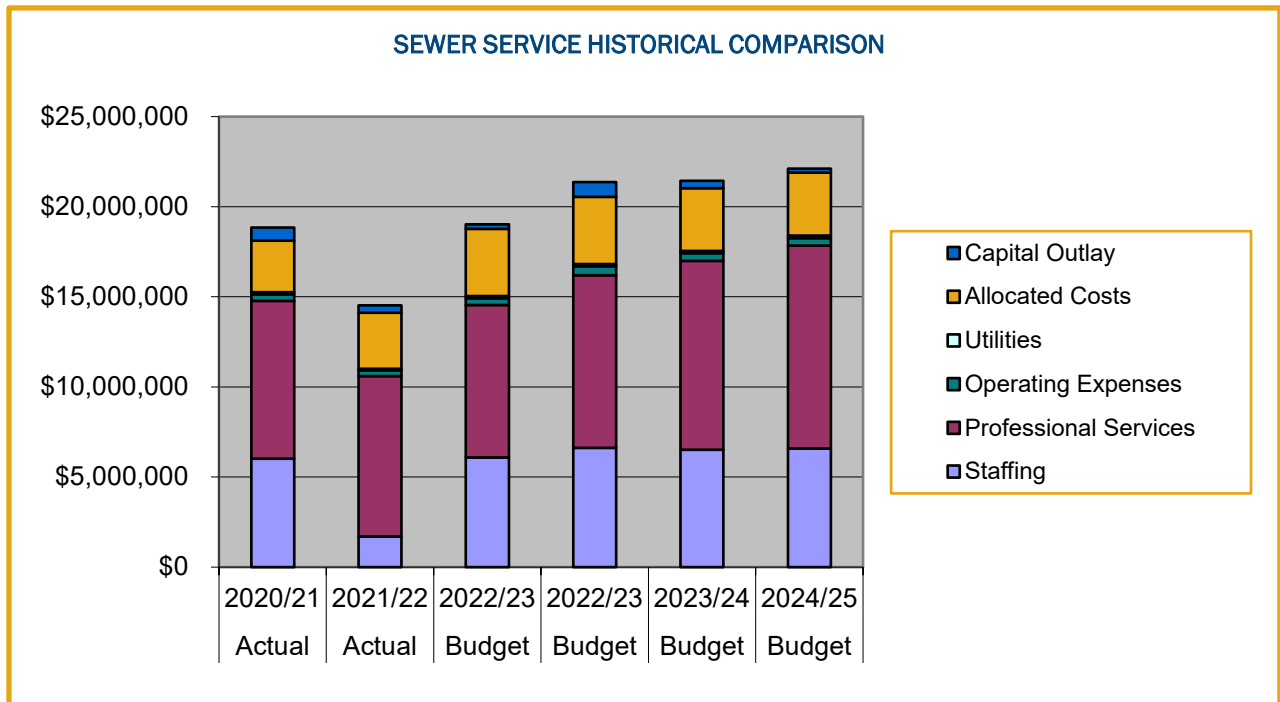
# SCHEDULE OF OUTSTANDING VISTA DEBT

CITY OF VISTA

	Year Issued	Original Issue Amount	Outstanding Balance 06/30/2023	FY 2023/24 Principal & Interest	FY 2024/25 Principal & Interest	Year of Scheduled Final Payment	Source of Funds to Repay Debt
<b>CITY</b>							
State Revolving Fund Loans	2014	30,854,428	23,420,138	1,885,347	1,885,347	2034	Sewer fees
<b>TOTAL</b>		<b>\$30,854,428</b>	<b>\$23,420,138</b>	<b>\$1,885,347</b>	<b>\$1,885,347</b>		
<b>SUCCESSOR AGENCY</b>							
General Capital Improvements:							
2011 Tax Allocation Bonds	2011	15,520,000	15,520,000	941,100	941,100	2037	Former Redevelopment tax increment
2015 Tax Allocation Bonds Series "A"	2015	23,300,000	17,365,000	1,578,200	1,575,450	2037	Former Redevelopment tax increment
2015 Tax Allocation Bonds Series "B-1"	2015	33,880,000	22,170,000	2,723,294	2,723,044	2037	Former Redevelopment tax increment
2015 Tax Allocation Bonds Series "B-2"	2015	1,240,000	370,000	130,238	131,406	2025	Former Redevelopment tax increment
Housing:							
2005 Hidden Valley Bonds	2005	2,490,000	515,000	184,380	181,925	2025	Former Redevelopment tax increment
2010 Housing Tax Allocation Bonds	2010	11,410,000	9,680,000	1,026,410	1,028,383	2037	Former Redevelopment tax increment
<b>TOTAL</b>		<b>\$87,840,000</b>	<b>\$65,620,000</b>	<b>\$6,583,622</b>	<b>\$6,581,308</b>		
<b>VISTA JOINT POWERS FINANCING AUTHORITY</b>							
General Capital Improvements:							
2015 Refunding Lease Revenue Bonds	2015	96,120,000	80,605,000	7,013,500	7,212,000	2037	General Fund Prop. L revenues
<b>TOTAL</b>		<b>\$96,120,000</b>	<b>\$80,605,000</b>	<b>\$7,013,500</b>	<b>\$7,212,000</b>		
<b>TOTAL OUTSTANDING DEBT</b>		<b>\$214,814,428</b>	<b>\$169,645,138</b>	<b>\$15,482,469</b>	<b>\$15,678,655</b>		

	Actual 2020/21	Actual 2021/22	Original Budget 2022/23	Revised Budget 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25
Sewer Administration	6,115,647	6,030,788	5,910,055	6,886,933	7,234,595	7,870,656
Sewer Engineering	1,839,662	582,812	1,860,464	1,855,655	1,947,030	1,874,596
Stormwater Engineering	1,342,045	845,102	1,480,797	1,603,065	1,529,506	1,540,429
Sewer Maintenance	2,899,377	1,774,903	2,925,372	3,160,779	3,048,411	3,037,963
Stormwater Maintenance	1,703,157	941,792	1,642,220	1,926,641	1,851,848	1,783,979
BSD Administration	2,571,932	2,751,923	2,267,804	2,792,994	2,800,980	3,045,705
BSD Engineering	831,651	726,480	1,105,375	1,102,430	1,169,062	1,125,171
BSD Maintenance	1,531,897	872,206	1,837,697	2,029,873	1,858,861	1,832,916
<b>TOTAL</b>	<b>\$18,835,367</b>	<b>\$14,526,005</b>	<b>\$19,029,784</b>	<b>\$21,358,370</b>	<b>\$21,440,293</b>	<b>\$22,111,415</b>

Staffing	6,019,017	1,698,474	6,096,094	6,627,196	6,505,922	6,590,211
Professional Services	8,751,063	8,894,358	8,445,083	9,576,814	10,483,353	11,265,529
Operating Expenses	352,801	319,601	377,148	487,586	424,755	410,038
Utilities	127,880	103,497	119,790	123,209	127,167	132,413
Allocated Costs	2,866,249	3,108,351	3,732,720	3,732,720	3,482,842	3,504,338
Capital Outlay	718,357	401,725	258,949	810,845	416,254	208,886
<b>TOTAL</b>	<b>\$18,835,367</b>	<b>\$14,526,005</b>	<b>\$19,029,784</b>	<b>\$21,358,370</b>	<b>\$21,440,293</b>	<b>\$22,111,415</b>



Sewer services throughout the City of Vista are provided by both Vista Sewer (a subsidiary of the City) and Buena Sanitation District (an independent agency managed by the City of Vista). The budget units of these entities are shown within different categories and departments of the operating budget which might make it difficult for the reader to determine total expenditures for sewer service. In general, Vista Sewer represents 62 percent of sewer cost and the Buena Sanitation represents 38 percent. Stormwater expenses are assigned to Vista Sewer. A transfer is done from Buena Sanitation District to Vista Sewer for 38 percent of the total Stormwater expenses.

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2023/24
<b>Vista Sewer Fund</b>							
<b>Sewer Administration</b>							
5010375	169,792	6,445,928	9,080	0	609,795	0	7,234,595
<b>Sewer Engineering</b>							
5010376	1,407,085	130,100	27,135	800	347,950	33,960	1,947,030
<b>Stormwater Engineering</b>							
5010377	716,564	441,000	59,500	2,760	251,524	58,158	1,529,506
<b>Sewer Maintenance</b>							
5010460	1,523,214	277,782	126,904	31,244	932,121	157,146	3,048,411
<b>Stormwater Maintenance</b>							
5010470	763,926	502,682	103,321	45,186	386,871	49,862	1,851,848
<b>FUND TOTAL</b>	<b>4,580,581</b>	<b>7,797,492</b>	<b>325,940</b>	<b>79,990</b>	<b>2,528,261</b>	<b>299,126</b>	<b>15,611,390</b>
<b>Buena Sanitation District Fund</b>							
<b>Buena Sanitation District Administration</b>							
5040380	122,321	2,435,449	4,650	0	238,560	0	2,800,980
<b>Buena Sanitation District Engineering</b>							
5040385	862,406	79,125	7,796	490	198,431	20,814	1,169,062
<b>Buena Sanitation District Maintenance</b>							
5040480	940,614	171,287	86,369	46,687	517,590	96,314	1,858,861
<b>FUND TOTAL</b>	<b>1,925,341</b>	<b>2,685,861</b>	<b>98,815</b>	<b>47,177</b>	<b>954,581</b>	<b>117,128</b>	<b>5,828,903</b>
<b>GRAND TOTAL</b>	<b>\$6,505,922</b>	<b>\$10,483,353</b>	<b>\$424,755</b>	<b>\$127,167</b>	<b>\$3,482,842</b>	<b>\$416,254</b>	<b>\$21,440,293</b>

Org	Staffing	Professional Services	Operating Expenses	Utilities	Allocated Costs	Capital Outlay	Proposed Budget 2024/25
<b>Vista Sewer Fund</b>							
<b>Sewer Administration</b>							
5010375	174,474	7,076,970	9,105	0	610,107	0	7,870,656
<b>Sewer Engineering</b>							
5010376	1,435,054	33,000	43,967	800	349,375	12,400	1,874,596
<b>Stormwater Engineering</b>							
5010377	727,324	500,000	57,975	2,760	252,370	0	1,540,429
<b>Sewer Maintenance</b>							
5010460	1,527,802	281,172	129,547	32,533	944,686	122,223	3,037,963
<b>Stormwater Maintenance</b>							
5010470	777,382	504,360	66,558	47,199	388,480	0	1,783,979
<b>FUND TOTAL</b>	<b>4,642,036</b>	<b>8,395,502</b>	<b>307,152</b>	<b>83,292</b>	<b>2,545,018</b>	<b>134,623</b>	<b>16,107,623</b>
<b>Buena Sanitation District Fund</b>							
<b>Buena Sanitation District Administration</b>							
5040380	125,190	2,677,114	4,655	0	238,746	0	3,045,705
<b>Buena Sanitation District Engineering</b>							
5040385	879,551	20,225	18,114	490	199,191	7,600	1,125,171
<b>Buena Sanitation District Maintenance</b>							
5040480	943,434	172,688	80,117	48,631	521,383	66,663	1,832,916
<b>FUND TOTAL</b>	<b>1,948,175</b>	<b>2,870,027</b>	<b>102,886</b>	<b>49,121</b>	<b>959,320</b>	<b>74,263</b>	<b>6,003,792</b>
<b>GRAND TOTAL</b>	<b>\$6,590,211</b>	<b>\$11,265,529</b>	<b>\$410,038</b>	<b>\$132,413</b>	<b>\$3,504,338</b>	<b>\$208,886</b>	<b>\$22,111,415</b>

# VEHICLE REPLACEMENT FY 2023/24

CITY OF VISTA

Org/Department Assigned To	Equip. No.	Vehicle Year	Mileage <sup>1</sup>	Vehicle Type	Estimated Cost	Available Reserves	Additional Capital
0010115	Code Enforcement	301	2017	25,087 SUV <sup>2</sup>	38,992	38,992	0
0010115	Code Enforcement	309	2017	37,969 SUV <sup>2</sup>	38,992	38,992	0
0010115	Code Enforcement	323	2017	39,792 SUV <sup>2</sup>	40,162	40,162	0
0010115	Code Enforcement	316	2018	45,362 SUV <sup>2</sup>	42,568	42,568	0
0010325	Land Development	426	2017	58,952 Pickup Truck <sup>2</sup>	40,109	40,109	0
0010400	Public Works Admin.	005	2017	11,645 SUV <sup>2</sup>	38,992	38,992	0
0010525	Park Maintenance	703A	2018	27,401 Pickup Truck <sup>2</sup>	53,766	53,766	0
0010280	Emer. Medical Services		NEW	N/A SUV <sup>3</sup>	131,334	131,334	0
0010280	Emer. Medical Services	F-76	2018	236,943 Ambulance <sup>3</sup>	299,228	299,228	0
0010280	Emer. Medical Services	F-77	2018	96,363 Ambulance <sup>3</sup>	299,228	299,228	0
0010280	Emer. Medical Services		NEW	N/A Ambulance <sup>3</sup>	320,174	320,174	0
6020155	Facility Maintenance	801A	2018	10,557 Pickup Truck <sup>2</sup>	60,361	60,361	0
1060410	Gas Tax	818	2017	10,557 Flatbed Truck	53,045	53,045	0
1060410	Gas Tax	658	2018	31,517 Pickup Truck	51,500	51,500	0
1060410	Gas Tax	659	2018	44,033 Pickup Truck	51,500	51,500	0
1060410	Gas Tax	828	2018	30,182 Pickup Truck	51,500	51,500	0
5010377	Stormwater Engineering	416	2018	26,338 Utility Truck	21,560	21,560	0
5010470	Stormwater Maintenance	678		30,756 Pickup Truck	49,862	49,862	0
5010376	Sewer Engineering	436	2017	79,858 Pickup Truck	21,560	21,560	0
5040385	BSD Engineering				13,214	13,214	0
5010376	Sewer Maintenance	522	2017	24,168 Flatbed Truck	37,135	37,135	0
5040385	BSD Maintenance				22,760	22,760	0
5010376	Sewer Maintenance	502A	2017	38,351 Pickup Truck	41,559	41,559	0
5040385	BSD Maintenance				25,471	25,471	0
5010376	Sewer Maintenance	549	2018	56,975 Pickup Truck	30,557	30,557	0
5040385	BSD Maintenance				18,728	18,728	0
5010376	Sewer Maintenance	575	2017	41,650 Pickup Truck	47,895	47,895	0
5040385	BSD Maintenance				29,355	29,355	0
<b>TOTAL</b>					<b>\$1,971,107</b>	<b>\$1,971,107</b>	<b>\$0</b>

<sup>1</sup> Estimated vehicle mileage at the time of replacement.

<sup>2</sup> Vehicle to be purchased through the Vehicle Maintenance Fund.

<sup>3</sup> Vehicle to be purchased through the Vista Fire Department.

<sup>4</sup> Lead time for ladder truck is expected to be three and a half years.



# VEHICLE REPLACEMENT FY 2024/25

CITY OF VISTA

Org/Department Assigned To	Equip. No.	Vehicle Year	Mileage <sup>1</sup>	Vehicle Type	Estimated Cost	Available Reserves	Additional Capital
0010115	Code Enforcement	313	2019	8,708 SUV <sup>2</sup>	59,140	59,140	0
0010115	Code Enforcement	353	2019	28,605 SUV <sup>2</sup>	41,332	41,332	0
0010115	Code Enforcement	343	2019	57,042 SUV <sup>2</sup>	41,332	41,332	0
0010145	Public Works Admin.	456	2019	34,320 SUV <sup>2</sup>	70,548	70,548	0
0010250	Fire Administration	F-74	2017	74,558 SUV <sup>3</sup>	80,250	80,250	0
0010280	Emer. Medical Services	F-65	2019	166,099 Ambulance <sup>3</sup>	320,174	320,174	0
0010280	Emer. Medical Services	F-66	2019	333,025 Ambulance <sup>3</sup>	320,174	320,174	0
0010330	Development Services	113	2019	39,756 SUV <sup>2</sup>	41,332	41,332	0
0010330	Development Services	123	2019	44,942 SUV <sup>2</sup>	50,160	50,160	0
0010400	Public Works Administrati	002	2019	38,592 SUV <sup>2</sup>	41,332	41,332	0
0010510	Recreation	213	2019	85,020 Pickup Truck <sup>2</sup>	59,140	59,140	0
0010510	Recreation	223	2019	83,373 Pickup Truck <sup>2</sup>	59,140	59,140	0
0010525	Park Maintenance	701A	2019	22,637 Pickup Truck <sup>2</sup>	72,623	72,623	0
6020155	Facility Maintenance	823	2019	22,776 Pickup Truck <sup>3</sup>	50,876	50,876	0
6020155	Facility Maintenance	833	2019	26,643 Pickup Truck <sup>3</sup>	73,770	73,770	0
1060410	Gas Tax	813	2019	38,196 Pickup Truck	72,623	72,623	0
5010460	Sewer Maintenance				43,359	43,359	0
5040480	BSD Maintenance	503A	2019	34,755 Pickup Truck	18,327	18,327	0
<b>TOTAL</b>					<b>\$1,515,632</b>	<b>\$1,515,632</b>	<b>\$0</b>

<sup>1</sup> Estimated vehicle mileage at the time of replacement.

<sup>2</sup> Vehicle to be purchased through the Vehicle Maintenance Fund.

<sup>3</sup> Vehicle to be purchased through the Vista Fire Department.

<sup>4</sup> New vehicle purchase.

Term/Acronym	Description
<b>ADA</b>	Americans with Disabilities Act
<b>AICPA</b>	American Institute of Certified Public Accountants
<b>Allocate</b>	To divide a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.
<b>Allocated Costs</b>	Allocated costs are typically items that the city purchases as a single entity. Some allocated costs are charged in arrears (facility rental, vehicle fuel and maintenance); others are charged based on future use (insurance, technology).
<b>Annual Budget</b>	A budget applicable to a single fiscal year.
<b>APA</b>	American Planning Association
<b>APC</b>	American Power Conversion
<b>APCD</b>	Air Pollution Control District
<b>Appropriation</b>	An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.
<b>APWA</b>	American Public Works Association
<b>ARJIS</b>	Automated Regional Justice Information Service
<b>ARMA</b>	Association of Records Managers and Administrators
<b>ASCE</b>	American Society of Civil Engineers
<b>ASE</b>	National Institute for Automotive Service Excellence
<b>Audit</b>	Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.
<b>AVA</b>	Abandoned Vehicle Abatement
<b>Basis of Accounting</b>	The rule (or rules) used to determine the point in time when assets, liabilities, revenues, and expenses (expenditures) should be measured and recorded in the accounts of an entity.
<b>BMP</b>	Best Management Practice(s)
<b>BSD</b>	Buena Sanitation District
<b>Budget</b>	A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services.
<b>Budget Calendar</b>	A schedule of key dates which the City follows in the preparation, adoption, and administration of the budget.
<b>Budget Detail</b>	A support document to the published budget detailing the line item expenditures.
<b>Budget Message</b>	Included in the opening section of the budget, the Budget Message provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the City Manager.
<b>CACEO</b>	California Association of Code Enforcement Officers
<b>CAFR</b>	Comprehensive Annual Financial Report. A governmental unit's official annual financial report prepared and published as a matter of public record.
<b>CALBO</b>	California Building Officials
<b>CALED</b>	California Association for Local Economic Development
<b>CALPELRA</b>	California Public Employers Labor Relations Association
<b>CAPIO</b>	California Association of Public Information Officials
<b>CAPPO</b>	California Association of Public Procurement Officials
<b>CASQA</b>	California Stormwater Quality Association
<b>CCAC</b>	City Clerks Association of California
<b>CCMA</b>	City/County Management Association
<b>CCMF</b>	California City Management Foundation
<b>CCNA</b>	Cisco Certified Network Associate
<b>CCPA ERC</b>	City/County Personnel Association Employee Relations Consortium
<b>CCTV</b>	Closed-circuit television

Term/Acronym	Description
<b>CDC</b>	Community Development Commission
<b>CEcD</b>	Certified Economic Developer
<b>CEQA</b>	California Environmental Quality Act
<b>CERT</b>	Community Emergency Response Team
<b>Certificates of Participation (COPs)</b>	A form of long-term financing which represent fractional undivided interests of the certificate holders in lease payments to be made by a lessor of a public facility for the use of the facility.
<b>CESSWI</b>	Certified Erosion, Sediment and Stormwater Inspector
<b>CIP (Capital Improvement Program)</b>	A program to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones.
<b>CLE</b>	Continuing Legal Education
<b>CMAA</b>	Construction Management Association of America
<b>CMRTA</b>	California Municipal Revenue and Tax Association
<b>CMTA</b>	California Municipal Treasurers Association
<b>CMTC</b>	California Mandated Trash Clean-Up
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act of 1985 (healthcare continuation)
<b>Community Development Block Grant (CDBG)</b>	The CDBG program provides revenue on a formulaic basis to many different types of grantees. Programs within the City of Vista sustained by CDBG funds include public service grants, fair housing, and public facilities grants such as sidewalks and ADA upgrades. Such grants are subject to, and may only be used for, CDBG approved programs.
<b>Community Development Commission (CDC)</b>	A public body created to bring new business and help improve blighted neighborhoods, or project areas.
<b>Contingency</b>	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, Federal mandates, and similar eventualities.
<b>Contractual Services</b>	Services rendered to city activities by private firms, individuals or other governmental agencies. Examples of these services include law enforcement and animal control services.
<b>CPA</b>	Certified Public Accountant
<b>CPESC</b>	Certified Professional in Erosion Sediment Control
<b>CPRS</b>	California Parks and Recreation Society
<b>CPSWQ</b>	Certified Professional in Stormwater Quality
<b>CSMFO</b>	California Society of Municipal Finance Officers
<b>CVBID</b>	Central Vista Business Improvement District
<b>CWEA</b>	California Environmental Water Association
<b>Debt Service Fund</b>	A fund established to finance and account for the payment of interest and principal on all tax supported debt, serial and term, including that payable from special assessments.
<b>DEH</b>	Department of Environmental Health
<b>Department</b>	A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.
<b>Designated Fund Balance</b>	A portion of unreserved fund balance designated by City policy for a specific future use.
<b>DMV</b>	Department of Motor Vehicles
<b>DOT</b>	Department of Transportation
<b>EFO</b>	Executive Fire Officers
<b>EMS</b>	Emergency Medical Services
<b>Encumbrance</b>	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
<b>Enterprise Fund</b>	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities through a set of self-balancing books.
<b>EOC</b>	Emergency Operations Center
<b>ESRI</b>	Environmental Systems Research Institute, Inc.
<b>Expenditure</b>	The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.
<b>Fees for Services</b>	Charges paid to the City by users of a service to help support the costs of providing that service.

Term/Acronym	Description
<b>FEMA</b>	Federal Emergency Management Agency
<b>Financial Accounting Standards Board (FASB)</b>	An independent standards-setting body designated to set accounting and financial reporting standards for commercial entities and nongovernmental not-for-profit entities.
<b>Fiscal Year (FY)</b>	The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.
<b>Fixed Assets</b>	Assets of a long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$2,000.
<b>FLSA</b>	Fair Labor Standards Act
<b>FOG</b>	Fats, Oils and Grease Program
<b>Franchise Fee</b>	A franchise fee is charged for the privilege of using public rights-of-way and property within the city for public or private purposes. The City currently assesses franchise fees on cable television, utilities, and trash collection contractors.
<b>Fund</b>	An accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General, Redevelopment, Special Revenue, Capital Project, Insurance and Enterprise Funds.
<b>Fund Balance</b>	The excess of current assets over current liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.
<b>GAAFR</b>	Governmental Accounting, Auditing, and Financial Reporting
<b>GASB</b>	Governmental Accounting Standards Board. GASB was created for the purpose of establishing and implementing consistent standards of accounting and financial reporting among all state and local governmental entities.
<b>GASB 31</b>	GASB 31 requires adjusting the City investment portfolio to market value at year end. This is done for financial recording purposes only and does not reflect a loss.
<b>General Fund</b>	The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.
<b>General Long-Term Debt</b>	Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Accounting rules used to prepare financial statements for publicly traded companies and many private companies in the United States. Generally accepted accounting principles for local and state governments operates under a different set of assumptions, principles, and constraints, as determined by the Governmental Accounting Standards Board (GASB).
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information Services
<b>Goal</b>	A statement of broad direction, purpose, or intent.
<b>Governmental Funds</b>	A generic classification used to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as "governmental funds."
<b>HAZWOPER</b>	Hazardous Waste Operations and Emergency Response Standard
<b>HHW</b>	Household hazardous waste
<b>HMLA</b>	Helicopter Marine Light Attack
<b>HVAC</b>	Heating, ventilating, and air conditioning
<b>IAPMO</b>	International Association of Plumbing/Mechanical Officials
<b>ICMA</b>	International City/County Management Association
<b>ICSC</b>	International Council of Shopping Centers
<b>IIMC</b>	International Institute of Municipal Clerks
<b>Infrastructure</b>	The physical assets of the City, i.e., streets, water and sewer lines, public buildings, and parks, and the support structures within a development.
<b>Investment Revenue</b>	Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Term/Acronym	Description
<b>IP</b>	Internet Protocol
<b>IPMA</b>	International Personnel Management Association
<b>IRWA</b>	International Right of Way Association
<b>JPA (Joint Powers Authority)</b>	A joint powers authority is a partnership formed to help manage common goals or problems that cross local and state borders.
<b>JURMP</b>	Jurisdictional Urban Runoff Management Plan
<b>Key Objective</b>	A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program.
<b>LAFCO</b>	Local Agency Formation Commission
<b>LAWCX</b>	Local Agency Workers' Compensation Excess Joint Powers Authority
<b>LCC</b>	League of California Cities
<b>League of California Cities</b>	An association of California city officials who work together to enhance their knowledge and skills, exchange information, and combine resources so that they may influence policy decisions that affect cities.
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>Line-Item Budget</b>	A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category. Detail line-item accounts are maintained and recorded for financial reporting and control purposes.
<b>MHz</b>	Megahertz is a unit of frequency, equal to one million cycles per second.
<b>MISAC</b>	Municipal Information Systems Association of California
<b>MMASC</b>	Municipal Management Association of Southern California
<b>MOU</b>	Memorandum of Understanding
<b>MSA</b>	Maintenance Superintendents Association
<b>Municipal</b>	In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.
<b>NASSCO</b>	National Association of Sewer Service Companies
<b>NASTT</b>	North American Society for Trenchless Technology
<b>NFPA</b>	National Fire Protection Association; established in 1896 to reduce fire and other hazards by providing and advocating consensus on codes and standards, research, training, and education.
<b>NPDES</b>	The National Pollutant Discharge Elimination System permit program controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
<b>NRPA</b>	National Recreation and Park Association
<b>NWCG</b>	National Wildfire Coordinating Group
<b>Operating Budget</b>	The portion of the budget that pertains to daily operations providing basic governmental services. The program budgets in the financial plan form the operating budget.
<b>PAPA</b>	Pesticide Applicators Professional Association
<b>PARMA</b>	Public Agency Risk Managers Association
<b>PELRAC</b>	Public Employer Labor Relations Association of California
<b>PERS PAC</b>	PERS Public Agency Coalition
<b>Policy</b>	A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.
<b>POP</b>	Point of Purchase
<b>PPE</b>	Personal Protective Equipment
<b>Program</b>	A grouping of activities organized to accomplish basic goals and objectives.
<b>Program Budget</b>	A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.
<b>Program Indicator</b>	A measurement of program activities.
<b>Property Tax</b>	A statutory limited tax levy which may be imposed for any purpose.
<b>PRSA</b>	Public Relations Society of America
<b>PTT</b>	Push-to-talk
<b>Public Employees Retirement System (PERS)</b>	The California Public Employees' Retirement System provides retirement, health, and other pension benefit services to members and California public employers.

Term/Acronym	Description
<b>QISP</b>	Qualified Industrial Stormwater Practitioner
<b>QSD</b>	Qualified Storm Water Pollution Prevention Plan Developer
<b>QSP</b>	Qualified SWPPP Practitioner
<b>Reserve</b>	An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general appropriation.
<b>Revenue</b>	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenue, and interest income.
<b>Risk Management</b>	An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.
<b>RSWA</b>	Regional Solid Waste Association
<b>Sales Tax</b>	A tax on the sale of certain goods and services.
<b>SANDAG (San Diego Association of Governments)</b>	The 18 cities of San Diego County and county government comprise the San Diego Association of Governments. This public agency serves as the forum for regional decision-making.
<b>SANTEC</b>	San Diego Traffic Engineer Council
<b>SCADA</b>	(Manhole) Supervisory Control and Data Acquisition
<b>SCAN NATOA</b>	State of California and Nevada Chapter of The National Association of Telecommunications Officers and Advisors
<b>SCAP</b>	Southern California Association of Public ally Owned Treatment Works
<b>SDCCCA</b>	San Diego County City Clerks Association
<b>Special Assessment</b>	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.
<b>Special Revenue Funds</b>	Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.
<b>SSL</b>	Secure Sockets Layer (computer protocol for secure communications)
<b>SSMP</b>	Sewer System Master Plan
<b>Subventions</b>	Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu, cigarette taxes in-lieu, and gasoline taxes.
<b>SWRCB/NPDES</b>	State Water Resource Control Board/National Pollutant Discharge Elimination System
<b>TMDL</b>	Total Maximum Daily Load
<b>Trust and Agency Funds</b>	Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.
<b>USA</b>	Underground Service Alert
<b>User Fees</b>	The payment of a fee for direct receipt of a service by the party benefiting from the service.
<b>VoIP</b>	Voice over Internet Protocol
<b>VUSD</b>	Vista Unified School District
<b>WAA</b>	Western Arts Alliance
<b>Workers' Compensation (WC)</b>	Workers' Compensation is a form of insurance providing wage replacement and medical benefits to employees injured on the job.
<b>WEF</b>	Water Environment Federation
<b>WEFTEC</b>	Water Environment Federation Technical Exhibition and Conference
<b>WURMP</b>	Watershed Urban Runoff Management Plan