



BUDGET
Fiscal Year 2025
July 1, 2024 to June 30, 2025

Approved: June 5, 2024

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2025

Vista Irrigation District's (District) 2025 Budget represents a financial plan for the next fiscal year (July 1, 2024 through June 30, 2025). This financial plan includes the cost of purchasing water and other costs that are essential to support the continued investment in infrastructure maintenance and repair.

The Fiscal Year (FY) 2025 Budget projects revenues of \$67,806,261, which includes \$39,170,000 (approximately 58%) from Water Sales. It is projected that the District will sell 15,500 acre-feet (AF) of water in FY 2025.

Operating expenses for FY 2025 are projected to be \$57,485,761. Purchased Water costs represent approximately 46% (\$26,481,200) of the Operating Budget. Purchased water is the amount paid directly to the water wholesaler, the San Diego County Water Authority (CWA), to provide water to the District. The FY 2025 Budget estimates that the District will need to purchase 12,500 AF of water from the CWA. The Budget also estimates that the District will produce 4,000 AF of water from its local water source, Lake Henshaw. Total water production and water sales are estimated at 16,500 AF and 15,500 AF, respectively; the water larger production figure takes into account estimates for system losses (e.g. main breaks and leak, hit fire hydrants etc.), theft, fire suppression activities, water in storage, etc.

The Capital Budget for FY 2025 is \$5,977,500. Of this total, approximately 94.5% (\$5,650,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

Vista Irrigation District BUDGET SUMMARY Fiscal Year 2025

	2024	2025	\$	%
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 64,525,742	\$ 67,806,261	\$ 3,280,519	5.08%
Reserves	-	-	-	-
	<u>\$ 64,525,742</u>	<u>\$ 67,806,261</u>		
Use of Funds				
Operating Budget	\$ 52,716,835	\$ 57,485,761	\$ 4,768,926	9.05%
Capital Budget	10,330,500	5,977,500	(4,353,000)	(42.14%)
Contribution to Reserves	1,478,407	4,343,000	2,864,593	193.76%
	<u>\$ 64,525,742</u>	<u>\$ 67,806,261</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2025

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Six Months Ended 12/31/2023 Actual</u>	<u>2025 Budget</u>
WATER REVENUES					
Water Sales	\$ 34,014,610	\$ 32,516,348	\$ 38,050,000	\$ 20,214,821	\$ 39,170,000
Service Charges/Fees	19,412,439	20,369,892	22,844,000	11,348,041	24,512,000
	<u>53,427,049</u>	<u>52,886,240</u>	<u>60,894,000</u>	<u>31,562,862</u>	<u>63,682,000</u>
OTHER REVENUES					
Other Services	352,059	370,786	404,000	185,494	314,000
System Fees	353,720	921,233	780,000	473,822	808,000
Property Rentals	903,963	913,042	870,910	478,016	972,599
Property Taxes	573,205	662,402	595,000	237,461	689,000
Investment Income	(85,371)	1,321,865	981,832	780,897	1,340,662
Federal & State Assistance	4,494	-	-	-	-
	<u>2,102,070</u>	<u>4,189,328</u>	<u>3,631,742</u>	<u>2,155,690</u>	<u>4,124,261</u>
TOTAL REVENUE BUDGET	<u>\$ 55,529,119</u>	<u>\$ 57,075,568</u>	<u>\$ 64,525,742</u>	<u>\$ 33,718,551</u>	<u>\$ 67,806,261</u>
WATER SALES (ACRE FEET)	<u>16,444</u>	<u>14,346</u>	<u>16,200</u>	<u>8,154</u>	<u>15,500</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: <u>Water Sales</u> Account Number: 60xx	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	\$34,014,610	\$32,516,348	\$38,050,000	\$39,170,000

This account group includes revenue from water sales to agricultural, commercial, industrial, single and multi-family residential, mobile home park and government entities. The District projects to sell 15,500 acre feet of water which is based upon recent history. The Fiscal Year (FY) 2025 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$5.52 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$5.99 per Hundred Cubic Fee (Unit)

Account Group: <u>Service Charges/Fees</u> Account Number: 605x	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	\$19,412,439	\$20,369,892	\$22,844,000	\$24,512,000

This account group contains revenue from readiness-to-serve fees, infrastructure access charges (IAC), and fees and penalties collected on past due accounts. The IAC fee is a pass-through charge that the District collects for the San Diego County Water Authority.

Meter Size	Number of Meters	Monthly Service Charge			
		FY 4/1/2022	FY 2023	FY 2024	FY 2025
5/8"	6,829	\$ 32.82	\$ 32.82	\$ 36.66	\$ 39.64
3/4"	17,031	43.30	43.30	48.37	52.30
1"	2,894	63.98	63.98	71.47	77.28
1½"	1,313	116.14	116.14	129.73	140.28
2"	887	178.50	178.50	199.39	215.60
3"	55	344.85	344.85	385.21	416.53
4"	24	531.89	531.89	594.14	642.45
6"	13	1,259.65	1,259.65	1,407.07	1,521.47
8"	2	1,675.71	1,675.71	1,871.82	2,024.01
10"	1	2,507.47	2,507.47	2,800.92	3,028.65

Account Group: <u>Other Services</u> Account Number: 61xx	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	\$352,059	\$370,786	\$404,000	\$314,000

This account group includes revenue from miscellaneous non-construction fees and the installation of water meters, fire hydrants, fire services and service changes.

Account Group: <u>System Fees</u> Account Number: 62xx	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	\$353,720	\$921,233	\$780,000	\$808,000

This account group includes capacity fees, annexation and detachment fees. The budget is based upon the last 10-year average of actual revenues collected and current year's activity within the District.

REVENUE ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301	\$903,963	\$913,042	\$870,910	\$972,599

This account group includes revenue to the District from the following lease and license agreements:

Hein Hettinga Cattle	\$ 280,000
Department of Defense2- Navy	129,600
My Country Club	70,896
Department of Defense- Navy	67,744
Crown Castle/T-Mobile- Cabrillo Circle	61,680
T-Mobile/Omnipoint- Lupine Hills	61,333
Lake Henshaw Resort	58,800
Crown Castle GT Co.	52,792
Cingular Wireless - AT&T	49,449
Landscape Function Management, LLC	39,900
Verizon Wireless	39,696
Crown Castle - Vista Towers	30,371
Puerta La Cruz	14,136
Sempra Energy	12,692
Taylor Grazing	1,650
S&S Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	360
	\$ 972,599

Note: With the implementation of Government Accounting Standards Board 87, part of the lease revenue can be found under Investment Income for FY 2023 actual and FY 2025 budget; amounts are \$73,927 and \$70,662 respectively (see page 6).

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001	\$573,205	\$662,402	\$595,000	\$689,000

This account group contains various property taxes that the District receives by State Code.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx	-\$85,371	\$1,321,865	\$981,832	\$1,340,662

This account group includes interest income and gains and losses on investments.

Revenue Budget Detail

REVENUE BUDGET DETAIL Fiscal Year 2025

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Six Months Ended 12/31/2023 Actual</u>	<u>2025 Budget</u>
Water Sales					
6001	Single Family	\$ 15,970,654	\$ 18,860,000	\$ 9,787,467	\$ 19,250,000
6002	Multi Family	6,664,554	7,060,000	3,678,894	8,030,000
6003	Irrigation	3,464,128	4,670,000	2,545,450	4,170,000
6004	Commercial	2,541,280	2,770,000	1,397,127	3,060,000
6005	Agricultural	1,214,611	1,620,000	841,779	1,460,000
6006	Government	518,224	650,000	488,845	620,000
6007	Industrial	1,306,326	1,350,000	706,394	1,570,000
6008	Mobile Home	831,952	910,000	440,352	1,000,000
6010	Unmetered	4,619	160,000	328,513	10,000
		<u>32,516,348</u>	<u>38,050,000</u>	<u>20,214,821</u>	<u>39,170,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	17,810,645	20,260,000	10,025,752	21,970,000
6052	Infrastructure Access Charge	1,818,545	1,840,000	928,242	1,888,000
6053	Penalties/Fees	740,702	744,000	394,046	654,000
		<u>20,369,892</u>	<u>22,844,000</u>	<u>11,348,041</u>	<u>24,512,000</u>
Other Services					
6101	Construction Services	124,472	204,000	41,776	114,000
6102	Jobs Gain/(Loss)	-	-	-	-
6103	Non Construction Services	247,139	200,000	143,700	200,000
6104	Overages/Shortages	(825)	-	18	-
		<u>370,786</u>	<u>404,000</u>	<u>185,494</u>	<u>314,000</u>
System Fees					
6201	Capacity Fees	781,111	780,000	473,822	808,000
6203	Annexation/Detachment Fees	140,122	-	-	-
		<u>921,233</u>	<u>780,000</u>	<u>473,822</u>	<u>808,000</u>
Property Rentals					
6301	Property Rentals	913,042	870,910	478,016	972,599
		<u>913,042</u>	<u>870,910</u>	<u>478,016</u>	<u>972,599</u>
Property Taxes					
8001	Property Taxes	662,402	595,000	237,461	689,000
		<u>662,402</u>	<u>595,000</u>	<u>237,461</u>	<u>689,000</u>
Investment Income					
8101	Interest Income	643,153	604,000	415,028	709,000
8102	Investment Gain/Loss	604,785	312,000	328,308	561,000
8103	Interest Income - Leases	73,927	65,832	37,561	70,662
		<u>1,321,865</u>	<u>981,832</u>	<u>780,897</u>	<u>1,340,662</u>
Federal & State Assistance					
8301	Federal & State Assistance	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u>\$ 57,075,568</u>	<u>\$ 64,525,742</u>	<u>\$ 33,718,551</u>	<u>\$ 67,806,261</u>

Operating Budget

Vista Irrigation District

OPERATING BUDGET

Fiscal Year 2025

	2022	2023	2024	Six Months Ended	2025
	Actual	Actual	Budget	12/31/2023	Budget
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
PURCHASED WATER					
Variable CWA Charges	\$ 20,251,667	\$ 17,623,926	\$ 18,020,000	\$ 8,693,018	\$ 18,880,000
Fixed CWA Charges	7,114,747	7,391,649	7,176,000	3,753,412	7,607,000
Agricultural Rebates	(4,378)	(6,175)	(6,000)	(2,208)	(5,800)
	<u>27,362,036</u>	<u>25,009,400</u>	<u>25,190,000</u>	<u>12,444,222</u>	<u>26,481,200</u>
WAGES	8,606,122	8,382,123	9,080,000	4,416,127	9,330,000
BENEFITS & TAXES	(95,675)	8,341,177	6,369,000	3,892,211	6,967,500
OFFICE & GENERAL					
Fees & Permits	186,539	233,865	223,950	206,040	242,700
Postage	79,261	69,900	62,050	32,152	75,500
Computer Hardware	2,941	20,743	17,000	7,399	5,500
Computer Software	-	-	150	120	120
Travel	18,257	27,268	34,095	18,516	37,050
Training	36,200	34,329	44,300	36,218	45,200
Dues & Subscriptions	49,670	50,342	54,060	2,536	53,875
Employment Related Expense	24,801	30,462	27,900	22,699	31,550
Office Supplies	16,262	18,709	16,000	8,519	17,600
Printing	16,920	13,530	14,500	2,969	22,300
Award/Contributions	10,045	13,763	12,500	6,750	13,100
Recruitment	-	20,917	25,000	32,623	17,000
	<u>440,896</u>	<u>533,828</u>	<u>531,505</u>	<u>376,541</u>	<u>561,495</u>
DEPRECIATION	3,582,582	3,702,966	4,070,000	1,855,431	4,000,000
CONTRACTUAL SERVICES	7,034,273	24,152,930	5,085,800	3,488,536	7,170,120
SUPPLIES	1,717,651	2,146,360	2,258,550	1,355,992	2,681,200
POWER	707,904	623,560	464,700	336,561	711,900
PROFESSIONAL FEES					
Audit	30,750	18,500	25,000	25,000	25,750
Legal	216,247	228,411	272,400	64,982	198,900
Consultants	173,149	112,131	231,600	62,848	389,700
	<u>420,146</u>	<u>359,042</u>	<u>529,000</u>	<u>152,830</u>	<u>614,350</u>
INSURANCE	255,617	360,513	397,000	219,766	410,000
COMMUNICATIONS	50,340	58,823	61,280	30,700	71,780
UNCOLLECTIBLE ACCOUNTS	42,131	28,083	48,000	60,627	55,000
BURDEN ALLOCATION	(1,339,074)	(1,863,755)	(1,368,000)	(1,014,318)	(1,570,000)

Vista Irrigation District OPERATING BUDGET Fiscal Year 2025

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Six Months Ended 12/31/2023 Actual</u>	<u>2025 Budget</u>
INTEREST EXPENSE	-	2,403	-	-	1,216
LOSS/(GAIN) ON ASSETS	1,739,448	621	-	5,172	-
TOTAL OPERATING BUDGET	<u>\$ 50,524,397</u>	<u>\$ 71,838,073</u>	<u>\$ 52,716,835</u>	<u>\$ 27,620,398</u>	<u>\$ 57,485,761</u>
 WATER SOURCES (ACRE FEET):					
Water Purchases	16,832	13,738	13,200	6,763	12,500
Local Water	519	1,755	4,000	1,926	4,000
Total Water Production	<u>17,351</u>	<u>15,493</u>	<u>17,200</u>	<u>8,689</u>	<u>16,500</u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
Variable CWA Charges	\$20,251,667	\$17,623,926	\$18,020,000	\$18,880,000

This account group includes the variable cost of treated and untreated water purchased from the San Diego County Water Authority (CWA) including transportation charges. The budget assumes that local water production will equal 4,000 acre feet. The remaining 12,500 acre feet of water needed will be purchased from CWA. The budget does not reflect any future rate increases from CWA and it assumes no penalties from CWA for exceeding any imposed water purchase allocation.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$7,114,747	\$7,391,649	\$7,176,000	\$7,607,000

This account group includes fixed charges from CWA related to water purchases. The budget does not reflect any future rate changes from CWA. The fixed charges are as follows:

Storage Charge - CWA	\$ 2,382,120
Infrastructure Access Charge - CWA	1,888,188
Supply Reliability Charge - CWA	1,618,008
Customer Service Charge - CWA	1,013,268
Readiness-to-Serve Charge, net - MWD	399,708
Capacity Reservation Charge - MWD	305,988
	\$ 7,607,280

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$4,378)	(\$6,175)	(\$6,000)	(\$5,800)

This account group includes rebates received from CWA for the Special Agricultural Water Rate Program.

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: Wages				
Account Number: 71xx	\$8,606,122	\$8,382,123	\$9,080,000	\$9,330,000

This account group consists of compensation for labor reflecting the most recent labor agreements effective January 1, 2022. This account group includes the following labor costs:

General	\$ 7,788,497
Vacation	802,288
Holiday	463,751
Sick Leave	249,498
Other Leave	25,966
	\$ 9,330,000

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: Benefits & Taxes				
Account Number: 72xx	(95,675)	\$8,341,177	\$6,369,000	\$6,967,500

This account group consists of budgeted fringe benefits and taxes.

Public Employees Retirement System (PERS)	\$ 3,440,000
Health Insurances (Medical, Dental & Vision)	2,436,000
FICA & Medicare	720,000
Worker's Compensation	137,000
Deferred Compensation Plan Matching (457 Plan)	117,000
Life and Disability Insurance	80,000
Uniforms (Clothing and Boots)	27,500
Tuition Reimbursement	7,000
EAP Counseling	3,000
Unemployment Insurance	-
Retiree Medical Insurance (GASB 45)	-
	\$ 6,967,500

Note: In FY 2022 the investment earnings in the pension plan portfolio were approximately \$6 million and combined with other factors resulted in income rather than expense. In FY 2023, circumstances changed and reversed the prior years gain, resulting in higher pension expenses.

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301	\$186,539	\$233,865	\$223,950	\$242,700

This account group includes \$127,500 of water-related costs and \$115,200 of non water-related costs. The water-related costs include \$100,000 to the State Water Resources Control Board and to County Health Services for various permits, \$17,300 to the Department of Water Resources for dam fees, \$3,700 to Environmental Lab Accreditation Program, \$3,800 Regional Water Quality Control Board and \$2,700 for Aquatic Pesticide and the Lanthanum permits. The non water-related costs include \$53,500 for excavation permits, \$35,000 for LAFCO fees, \$11,200 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, \$2,000 for Dig Safe Board Fees and \$4,500 for miscellaneous fees and permits.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Postage</u>				
Account Number: 7302	\$79,261	\$69,900	\$62,050	\$75,500

This account group includes postage for water bills and all other District mailings.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303	\$2,941	\$20,743	\$17,000	\$5,500

This account group consists of computer hardware such as servers, desktop and laptop computers, inkjet and laser printers, scanners, monitors, etc.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304	-	-	\$150	\$120

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$18,257	\$27,268	\$34,095	\$37,050

This account group includes travel expenses related to attending conferences, meetings, training and other District business. The travel budget is organized by the following divisions:

Board of Directors	\$ 25,000
General Manager Division	5,000
Water Resources Division	2,700
Administration Division	2,500
Engineering Division	1,500
Operations and Field Services Division	350
	\$ 37,050

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$36,200	\$34,329	\$44,300	\$45,200

This account group includes the cost of training and seminars. The largest components of the 2025 training budget include: \$15,000 for various Safety Cal/OSHA required trainings, \$13,000 for training and conferences for the Board, \$7,250 for electrical, construction, and other water related training, \$3,500 for Engineering classes and other conferences, \$6,450 for various management development and employee training workshops, and etc.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$49,670	\$50,342	\$54,060	\$53,875

This account group covers dues for memberships to professional associations such as AWWA, ACWA and CSDA, subscriptions to industry periodicals and the purchase of books.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$24,801	\$30,462	\$27,900	\$31,550

This account group contains costs for first aid, water treatment operator certificate fees, professional license fees, benefits fair, employee appreciation event, etc.

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$16,262	\$18,709	\$16,000	\$17,600

This account group includes items such as pens, pencils, clips, folders, binders, labels, tablets, calculators, copier/fax/printer supplies, paper, computer supplies, and non-capitalized office furniture.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$16,920	\$13,530	\$14,500	\$22,300

This account group includes the cost of printing water bills and notices, letterhead, business cards, map books, old drawing restorations, the water quality report and other special printing.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$10,045	\$13,763	\$12,500	\$13,100

This account group includes contributions to the San Diego County Department of Education for a mobile science lab and District funded student scholarships.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Recruitment</u> Account Number: 7313	-	20,917	25,000	17,000

This account group contains costs for pre-employment physicals, advertising job openings, background checks, employment testing, etc.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,582,582	\$3,702,966	4,070,000	\$4,000,000

This account group reflects the current year usage of existing capital assets. These funds are used to replenish construction reserves, which pay for infrastructure replacement.

OPERATING ACCOUNT DESCRIPTIONS

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
Account Group: <u>Contractual Services</u>				
Account Number: 75xx				
	\$7,034,273	\$24,152,930	\$5,085,800	\$7,170,120

This account group includes contractual services for the following:

Escondido Treatment Plant	\$ 3,560,000
Water Treatment (HABS- oxygenation and algaecide/lanthanum application)	1,152,560
Transmission and Distribution Systems	606,200
Escondido Canal	470,000
General	287,605
Buildings and Grounds	273,400
Weese Treatment Plant	250,830
Software Subscriptions	233,375
Water Quality Testing (HABS)	98,700
Fire Hydrants/Fire Services	87,000
Garage	68,900
Pump Stations	26,500
Dam	16,000
Well Field	13,000
SCADA	10,300
Flume	10,000
Reservoirs	5,750
	\$ 7,170,120

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
Account Group: <u>Supplies</u>				
Account Number: 76xx				
	\$1,717,651	\$2,146,360	\$2,258,550	\$2,681,200

This account group includes supplies for the following:

Water Treatment (HABS- algaecide and lanthanum)	\$ 1,046,400
Transmission and Distribution Systems	578,800
Fire Hydrants/Fire Services	259,000
Fuel	251,300
General	204,500
Garage	156,800
SCADA	38,100
Buildings and Grounds	36,600
Water Quality Testing	33,600
Pump Stations	29,000
Flume	20,000
Reservoirs	9,000
Inventory Adjustments	7,000
Well Field	5,200
Ditches	3,900
Dam	2,000
	\$ 2,681,200

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: Power Account Number: 77xx	\$707,904	\$623,560	\$464,700	\$711,900

This account group includes:

Pump Stations	\$	320,000
Main Office and Henshaw Office		219,700
Well Field		116,600
Water Treatment (oxygenation)		45,800
Transmission and Distribution Systems		5,200
Reservoirs		4,600
	\$	711,900

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: Audit Account Number: 7721	\$30,750	\$18,500	\$25,000	\$25,750

This account group includes auditing services performed by a Certified Public Accounting firm.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: Legal Account Numbers: 7722 & 7723	\$216,247	\$228,411	\$272,400	\$198,900

This account group includes general legal services and legal services in connection with the implementation of the San Luis Rey Indian Water Rights Settlement Agreement.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: Consultants Account Numbers: 7724 & 7725	\$173,149	\$112,131	\$231,600	\$389,700

This account group includes:

Public Relations	\$	100,000
Municipal Financial Advisor		55,000
Electric Vehicle Planning		55,000
Grant Researcher/Writer		50,000
Water Rate Study		50,000
HABs Management Plan II/Consultation		37,500
Risk and Resilience Assessment Consultant		20,000
Engineering related environmental, surveying, encroachments, etc		20,000
Actuarial Services		2,200
	\$	389,700

OPERATING ACCOUNT DESCRIPTIONS

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$255,617	\$360,513	\$397,000	\$410,000

This account group includes liability, property and dam insurance from the Association of California Water Agencies Joint Powers Insurance Authority.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$50,340	\$58,823	\$61,280	\$71,780

This account group includes the costs of: telephone service, SCADA/telemetry communication service, radio system, Internet service, cellular phones and pagers.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$42,131	\$28,083	\$48,000	\$55,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$10,000 for uncollectible water bills and \$45,000 for uncollectible claims for damage to District property.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,339,074)	(\$1,863,755)	(\$1,368,000)	(\$1,570,000)

The District allocates overhead burden costs to pipeline installation jobs, inspection jobs, fixed fee jobs, damage claims and other small jobs. The overhead burden costs include use of equipment, warehousing, management salaries, benefits, and other overhead expenses. This account group is a reduction (by allocation) of expenses.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Account Group: <u>Interest Expense</u> Account Number: 8201	-	\$2,403	-	\$1,216

This account group represents the interest calculated for any material software subscriptions lasting longer than one year. The Government Accounting Standards Board created a new standard 96 in FY 2023 requiring governments to present value and capitalize the costs of software subscriptions resulting in interest expense.

Operating Budget Detail

OPERATING BUDGET DETAIL
Fiscal Year 2025

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Six Months Ended 12/31/2023 Actual</u>	<u>2025 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 17,623,926	\$ 18,020,000	\$ 8,693,018	\$ 18,880,000
		17,623,926	18,020,000	8,693,018	18,880,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	7,391,649	7,176,000	3,753,412	7,607,000
		7,391,649	7,176,000	3,753,412	7,607,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(6,175)	(6,000)	(2,208)	(5,800)
		(6,175)	(6,000)	(2,208)	(5,800)
Wages					
7101	Wages-General	6,930,341	7,589,350	3,740,606	7,788,497
7102	Vacation	785,681	775,820	303,260	802,288
7103	Sick Leave	189,674	241,266	156,272	249,498
7104	Holiday	409,481	448,448	203,414	463,751
7105	Other Leave	66,946	25,116	12,575	25,966
		8,382,123	9,080,000	4,416,127	9,330,000
Benefits & Taxes					
7201	Health Insurance	2,102,294	2,307,000	1,093,507	2,436,000
7202	PERS	5,321,333	3,000,000	2,296,691	3,440,000
7203	FICA & Medicare	642,570	686,000	328,718	720,000
7204	Retiree Health Insurance	(140,535)	-	-	-
7205	Workers Compensation	194,488	145,000	60,226	137,000
7206	457 Plan Matching	112,571	116,000	44,379	117,000
7207	Life & Disability Insurance	73,893	76,000	44,771	80,000
7208	Uniforms/Boots	27,184	29,000	14,211	27,500
7209	Unemployment Insurance	479	-	3,482	-
7210	EAP Counseling	2,841	3,000	2,841	3,000
7211	Tuition Reimbursement	4,059	7,000	3,385	7,000
		8,341,177	6,369,000	3,892,211	6,967,500

OPERATING BUDGET DETAIL
Fiscal Year 2025

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Six Months Ended 12/31/2023 Actual</u>	<u>2025 Budget</u>
Fees & Permits					
7301	Fees & Permits	233,865	223,950	206,040	242,700
		233,865	223,950	206,040	242,700
Postage					
7302	Postage	69,900	62,050	32,152	75,500
		69,900	62,050	32,152	75,500
Computer Hardware					
7303	Computer Hardware	20,743	17,000	7,399	5,500
		20,743	17,000	7,399	5,500
Computer Software					
7304	Computer Software	-	150	120	120
		-	150	120	120
Travel					
7305	Travel	27,268	34,095	18,516	37,050
		27,268	34,095	18,516	37,050
Training					
7306	Training	34,329	44,300	36,218	45,200
		34,329	44,300	36,218	45,200
Dues & Subscriptions					
7307	Dues & Subscriptions	50,342	54,060	2,536	53,875
		50,342	54,060	2,536	53,875
Employment Related Expense					
7308	Employment Related Expense	30,462	27,900	22,699	31,550
		30,462	27,900	22,699	31,550
Office Supplies					
7309	Office Supplies and Furniture	18,709	16,000	8,519	17,600
		18,709	16,000	8,519	17,600
Printing					
7310	Printing	13,530	14,500	2,969	22,300
		13,530	14,500	2,969	22,300
Awards/Contributions					
7311	Awards/Contributions	13,763	12,500	6,750	13,100
		13,763	12,500	6,750	13,100
Recruitment					
7313	Recruitment	20,917	25,000	32,623	17,000
		20,917	25,000	32,623	17,000
Depreciation					
7401	Depreciation	3,702,966	4,070,000	1,855,431	4,000,000
		3,702,966	4,070,000	1,855,431	4,000,000

OPERATING BUDGET DETAIL
Fiscal Year 2025

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Six Months Ended 12/31/2023 Actual</u>	<u>2025 Budget</u>
Contractual Services					
7501	Services-General	347,758	401,500	235,234	287,605
7502	Services-Buildings & Grounds	247,605	264,800	219,710	273,400
7503	Services-Garage	48,898	51,700	37,567	68,900
7504	Services-T & D Systems	549,906	518,200	281,997	606,200
7505	Services-FireHyd/Fire Services	39,781	69,000	69,350	87,000
7506	Services-Reservoirs	2,490	5,750	290	5,750
7507	Services-SCADA	26,849	14,550	8,832	10,300
7508	Services-Pump Stations	-	1,000	-	26,500
7509	Services-Water Quality Testing	138,945	78,100	67,745	98,700
7510	Services-Water Treatment	75,175	118,000	85,475	1,152,560
7511	Services-Flume	-	10,000	-	10,000
7512	Services-Dam	13,005	16,000	278	16,000
7513	Services-Ditches	-	-	-	-
7514	Services-Well Field	2,821	6,200	-	13,000
7515	Services-Escondido Canal	462,144	440,000	230,507	470,000
7516	Services-Escondido Plant	2,458,405	2,840,000	2,143,957	3,560,000
7517	Services-Weese Plant	234,494	251,000	107,594	250,830
7518	Services-Water Rights	19,504,654	-	-	-
7519	Services-Software Subscriptions	-	-	-	233,375
		<u>24,152,930</u>	<u>5,085,800</u>	<u>3,488,536</u>	<u>7,170,120</u>
Supplies					
7601	Supplies-General	236,849	200,350	120,240	204,500
7602	Supplies-Buildings & Grounds	69,523	36,600	20,925	36,600
7603	Supplies-Garage	192,770	152,100	76,658	156,800
7604	Supplies-T & D Systems	619,896	513,300	272,268	578,800
7605	Supplies-FireHyd/Fire Services	218,964	195,000	132,281	259,000
7606	Supplies-Reservoirs	61,538	8,000	1,128	9,000
7607	Supplies-SCADA	39,271	31,100	20,406	38,100
7608	Supplies-Pump Stations	20,696	24,250	2,574	29,000
7609	Supplies-Water Quality Testing	28,417	26,000	17,542	33,600
7610	Supplies-Water Treatment	410,856	777,650	577,894	1,046,400
7611	Supplies-Flume	1,089	20,000	563	20,000
7612	Supplies-Dam	2,711	2,000	717	2,000
7613	Supplies-Ditches	79	1,300	-	3,900
7614	Supplies-Well Field	3,718	7,800	305	5,200
7615	Fuel	237,878	251,300	112,696	251,300
7616	Conservation Programs	258	1,800	-	-
7697	Inventory Adjustments	3,169	10,000	(114)	7,000
7698	Trade Discounts	(1,322)	-	(91)	-
		<u>2,146,360</u>	<u>2,258,550</u>	<u>1,355,992</u>	<u>2,681,200</u>

OPERATING BUDGET DETAIL
Fiscal Year 2025

Account	Description	2023 Actual	2024 Budget	Six Months Ended 12/31/2023 Actual	2025 Budget
Power					
7701	Power-Buildings/Grounds	177,552	170,700	101,067	219,700
7702	Power-T & D Systems	3,076	4,800	2,825	5,200
7703	Power-Reservoirs	6,040	4,600	3,241	4,600
7704	Power-Pump Station	215,913	205,000	169,990	320,000
7705	Power-Water Treatment	1,210	1,800	898	45,800
7706	Power-Well Field	219,769	77,800	58,540	116,600
		<u>623,560</u>	<u>464,700</u>	<u>336,561</u>	<u>711,900</u>
Audit					
7721	Audit	18,500	25,000	25,000	25,750
		<u>18,500</u>	<u>25,000</u>	<u>25,000</u>	<u>25,750</u>
Legal					
7722	Legal-General	68,528	82,400	27,938	72,900
7723	Legal-Water Rights	159,883	190,000	37,044	126,000
		<u>228,411</u>	<u>272,400</u>	<u>64,982</u>	<u>198,900</u>
Consultants					
7724	Consultants-General	112,131	231,600	62,848	389,700
		<u>112,131</u>	<u>231,600</u>	<u>62,848</u>	<u>389,700</u>
Insurance					
7731	Insurance	360,513	397,000	219,766	410,000
		<u>360,513</u>	<u>397,000</u>	<u>219,766</u>	<u>410,000</u>
Communications					
7741	Communications	58,823	61,280	30,700	71,780
		<u>58,823</u>	<u>61,280</u>	<u>30,700</u>	<u>71,780</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	28,083	48,000	60,627	55,000
		<u>28,083</u>	<u>48,000</u>	<u>60,627</u>	<u>55,000</u>
Burden Allocation					
7799	Burden Allocation	(1,863,755)	(1,368,000)	(1,014,318)	(1,570,000)
		<u>(1,863,755)</u>	<u>(1,368,000)</u>	<u>(1,014,318)</u>	<u>(1,570,000)</u>
Interest Expense					
8201	Interest Expense	2,403	-	-	1,216
		<u>2,403</u>	<u>-</u>	<u>-</u>	<u>1,216</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	4,796	-	9,672	-
8402	Asset Disposal Proceeds	(4,175)	-	(4,500)	-
		<u>621</u>	<u>-</u>	<u>5,172</u>	<u>-</u>
Total Operating Budget		<u>\$ 71,817,156</u>	<u>\$ 52,716,835</u>	<u>\$ 27,587,775</u>	<u>\$ 57,485,761</u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2025

	Page No.	Budget Item No.	2025 Budget
ENGINEERING:			
Deodar Reservoir Rehabilitation	22	22-01	865,000
486 Zone Pressure Relief Facility	23	25-01	85,000
Pechstein II Reservoir	24	25-02	500,000
Main Replacement Program	25	99-99	4,000,000
			5,450,000
 FIELD SERVICES:			
Vehicle	26	25-03	195,000
Water Tank	27	25-04	40,000
Skid Steer	28	25-05	50,000
Forklift	29	25-06	22,500
			307,500
 WATER RESOURCES:			
Commercial Mower	30	25-07	20,000
Groundwater Well and Water Treatment System	31	25-08	200,000
			220,000
 TOTAL CAPITAL BUDGET			\$ 5,977,500

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Deodar Reservoir Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Deodar Reservoir.	
Reason for Request:	Deodar Reservoir is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. Rehabilitation work will replace the existing wood roof with an aluminum dome roof and include additional appurtenance and site upgrades. Project construction, construction management, and inspection services were awarded in January 2024; the budget request is to cover the existing agreements to complete these services.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2188, Deodar Reservoir 1.3 mg, Date Built: 7/1/1978, Original Cost: \$538,355.52, Net Book Value: \$156,688.73 Disposal of Roof - Original Cost: \$46,000, Net Book Value: \$13,000	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
Transfer in 20-03 Four Reservoirs Rehab Project Portion		55,000	55,000
All Prior Years Budget:			
FY 2022 Budget:		135,000	135,000
FY 2023 Budget:		145,000	145,000
FY 2024 Budget:		3,605,000	3,605,000
FY 2025 Budget:		865,000	865,000
FY 2026 and thereafter:			
Total Projected Amount:		4,805,000	4,805,000

Requesting Department: Engineering

Budget Item Number: 22-01

Capital Budget Request

Project or Equipment Information		
Title:	486 Zone Pressure Relief Facility	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	District forces to install an 8-inch pressure relief valve, vault, associated piping and SCADA equipment adjacent to South Emerald Drive.	
Reason for Request:	The 486 pressure zone is the lowest zone in the distribution system and is supplied from multiple pressure-reducing valves in the neighboring 637 and 565 pressure zones. A mechanical failure in any of the supplying pressure-reducing valves could over pressurize the 486 zone, leading to pipe failures. The relief valve would mitigate overpressurization by discharging water into Buena Vista Creek.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2025 Budget:	<input type="text" value="36,000"/>	<input type="text" value="49,000"/>	<input type="text" value="85,000"/>
FY 2026 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Projected Amount:	<input type="text" value="36,000"/>	<input type="text" value="49,000"/>	<input type="text" value="85,000"/>

Requesting Department: Engineering

Budget Item Number: 25-01

Capital Budget Request

Project or Equipment Information		
Title:	Pechstein II Reservoir	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Site planning, design, environmental, and construction for a new Pechstein II Reservoir.	
Reason for Request:	<p>The existing 20 mg Pechstein Reservoir is located along Buena Creek Road and was built in 1976. The original wood framed/corrugated metal roof is in need of full replacement with a new, lightweight aluminum dome roof. Pechstein Reservoir constitutes approximately one-half of all the storage within the water system and cannot be taken out of service for the period of time needed to replace the roof (approximately one year). Construction of a new Pechstein II Reservoir sized between 8 and 10 mg is proposed to allow subsequent roof replacement and provide operational flexibility in the future. Planning, design, and environmental work has an estimated cost of \$2.5-3.5 million and take three years to complete; the budget request is to cover the estimated costs during FY 2025 and assumes design work will begin by January 2025.</p>	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2025 Budget:	<input type="text"/>	500,000	500,000
FY 2026 and thereafter:	<input type="text"/>	36,100,000	36,100,000
Total Projected Amount:	<input type="text"/>	36,600,000	36,600,000

Requesting Department: Engineering

Budget Item Number: 25-02

Capital Budget Request

Project or Equipment Information		
Title:	Main Replacement Program	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	On going program to replace various pipelines throughout the District.	
Reason for Request:	The goal of the main replacement program is to replace pipelines before they reach the end of their useful lives and become a maintenance liability or pipelines that need to be replaced due to street realignments and/or improvements. Therefore, replacement of mains is an ongoing project based on analysis of leak history, age and type of pipe material, input from District Field Crews, liability reduction, operational benefit, water quality problem reduction, future street improvement projects and other pertinent factors.	
Asset Being Replaced (If Applicable):	Various pipelines throughout the distribution system.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			
FY 2022 Budget:			
FY 2023 Budget:			
FY 2024 Budget:			
FY 2025 Budget:	1,850,000	2,150,000	4,000,000
FY 2026 and thereafter:			
Total Projected Amount:	1,850,000	2,150,000	4,000,000

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Vehicle	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Medium Duty Truck with Mechanics/Crane Body, Class 6	
Reason for Request:	The Ford F700 is 30 years old and powertrain, emissions and crane components are no longer available from their respective manufacturers. The vehicle has a history of engine oil leaks and crane hydraulic leaks.	
Asset Being Replaced (If Applicable):	Asset No. 1806, 1995 Ford F700, Original Cost: \$22,748.74, Net Book Value: \$0 Asset No. 1808, Hydraulic Crane - 1995 Ford, Original Cost: \$10,516.88, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2025 Budget:	<input type="text"/>	<input type="text" value="195,000"/>	<input type="text" value="195,000"/>
FY 2026 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text"/>	<input type="text" value="195,000"/>	<input type="text" value="195,000"/>

Requesting Department: Field Services

Budget Item Number: 25-03

Capital Budget Request

Project or Equipment Information		
Title:	Water Truck Body	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	2000-gallon capacity stainless steel water tank with a new manifold system, side and rear sprayers, hose and reel kit and suction plumbing. The cost estimate includes the installation of the new water tank and appurtenances.	
Reason for Request:	The water tank on the District's 2012 Ford F750 water truck (purchased used in 2016) has been repaired on multiple occasions due to leaks caused by corrosion on the underside of the tank and can no longer be repaired. Additionally, some components of the pumping system are fatigued and need to be replaced and the steel tube manifold system is beginning to corrode.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 3412, 2012 Ford F750 Water Truck, Original Cost: \$49,907.83, Net Book Value: \$5,658.46	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:			0
FY 2024 Budget:			0
FY 2025 Budget:		40,000	40,000
FY 2026 and thereafter:			0
Total Projected Amount:		40,000	40,000

Requesting Department: Field Services

Budget Item Number: 25-04

Capital Budget Request

Project or Equipment Information		
Title:	Skid Steer	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Used skid steer loader with a two-speed powertrain, 74-inch bucket and a Tier 4 Final compliant diesel engine.	
Reason for Request:	The skid steer is over 18 years old with approximately 1,700 hours of operation. It has a history of hydraulic and electrical issues and some components are no longer available from the manufacturer.	
Asset Being Replaced (If Applicable):	Asset No. 2982, 2005 Caterpillar Skid Steer Loader, Original Cost: \$35,018.75, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2025 Budget:	<input type="text"/>	50,000	50,000
FY 2026 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text"/>	50,000	50,000

Requesting Department: Field Services

Budget Item Number: 25-05

Capital Budget Request

Project or Equipment Information		
Title:	Forklift	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Used forklift with a 5,000-pound lifting capacity, liquefied petroleum gas-fueled with solid tires and a three-stage mast.	
Reason for Request:	Engine and ignition parts are no longer available for the 1976 Allis-Chalmers forklift at Lake Henshaw. Staff proposes replacing Henshaw's forklift with the 1986 Case 586E all-terrain forklift currently used at District headquarters. The budgeted forklift will replace the 1986 Case 586E forklift.	
Asset Being Replaced (If Applicable):	Disposal of Asset No. 1073, 1976 Allis-Chalmers FP-60 Forklift, Original Cost: \$6,000 (purchased used in 1992), Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2025 Budget:	<input type="text"/>	22,500	22,500
FY 2026 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text"/>	22,500	22,500

Requesting Department: Field Services

Budget Item Number: 25-06

Capital Budget Request

Project or Equipment Information		
Title:	Commercial Mower	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	<p>Purchase a larger commercial riding mower, better suited to maintain the Warner Ranch property. A mower is used almost weekly on the dam and property during the spring and summer months, including to keep the grass and weeds on the dam and the surrounding acreage mowed in compliance with Division Safety of Dams requests.</p>	
Reason for Request:	<p>Historically, the District hired work crews from the Puerta La Cruz Honor camp to help maintain the property. The crew would use weed whips to knock down the weeds and grass leaving minimal work for the mower. Over the past four years, the District has not been able to use Puerta La Cruz crews due to low inmate numbers and changing regulations.</p> <p>The current mower is not a commercial model and is undersized for the needs at Warner Ranch. It needs frequent repair and is aging; the hydraulic drive gear system is beginning to fail and there have been electrical issues associated with the ignition.</p>	
Asset Being Replaced (If Applicable):	<p>Prior mowers was expensed.</p>	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
FY 2022 Budget:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
FY 2023 Budget:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
FY 2024 Budget:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
FY 2025 Budget:	<input style="width: 100%; height: 20px;" type="text"/>	20,000	20,000
FY 2026 and thereafter:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Total Projected Amount:	<input style="width: 100%; height: 20px;" type="text"/>	20,000	20,000

Requesting Department: Water Resources

Budget Item Number: 25-07

Capital Budget Request

Project or Equipment Information		
Title:	Groundwater Well and Water Treatment System	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Install a new groundwater well, water treatment system and associated electrical and building appurtencances on the District's property at the Lake Henshaw Resort.	
Reason for Request:	One of the two existing wells at the Lake Henshaw Resort is out of service; a second well is required by the State Water Resources Control Board for redundancy. The well that is out of services has been deepened and rehabilitated several times over its 70 year history, including most recently in August 2023. An expert consultant has been retained to advise on the option of a new well being drilled close to the existing water system; water treatment may be necessary depending on the water quality from the new well.	
Asset Being Replaced (If Applicable):		

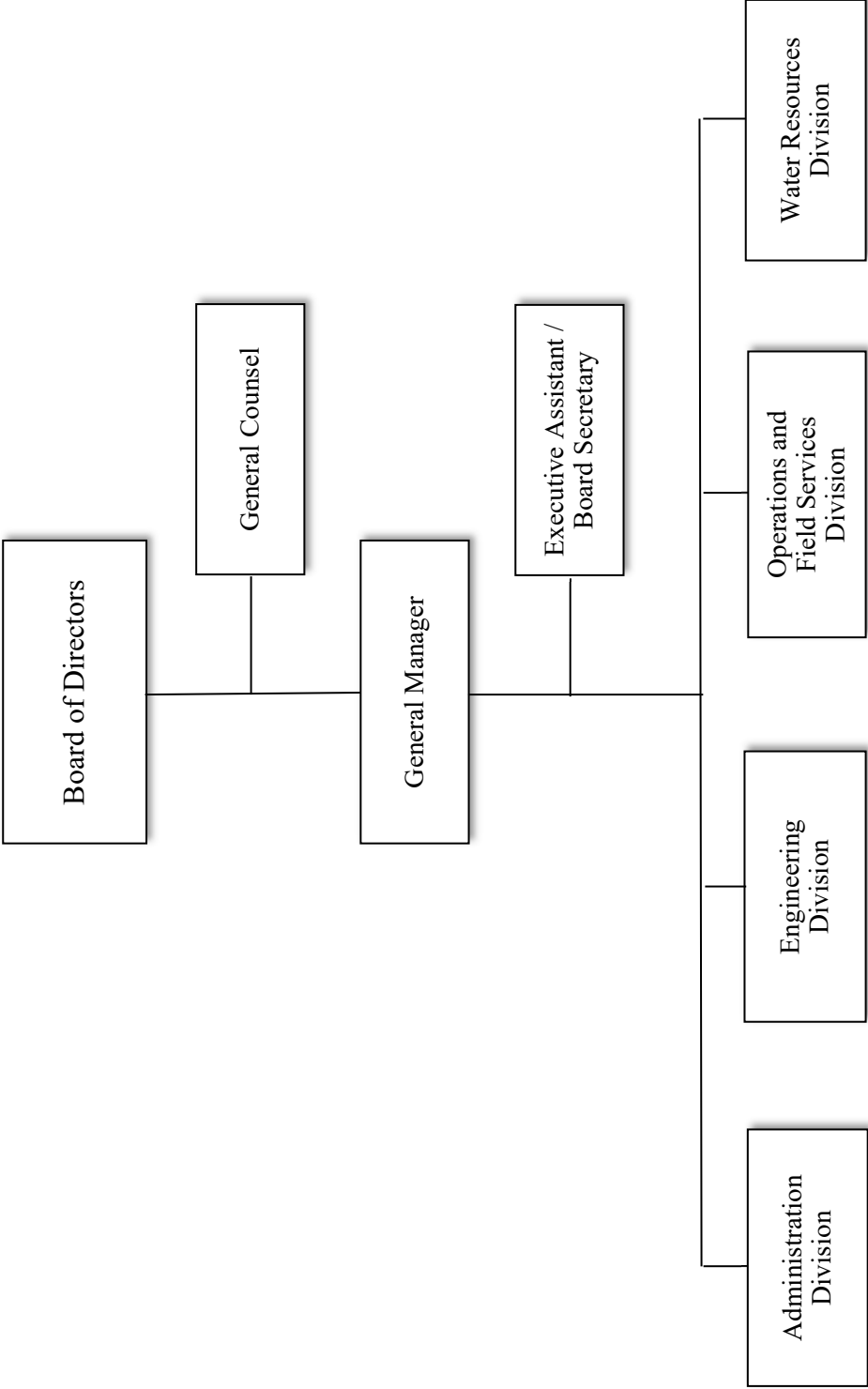
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2025 Budget:	<input type="text"/>	200,000	200,000
FY 2026 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text"/>	200,000	200,000

Requesting Department: Water Resources

Budget Item Number: 25-08

Organization Profile

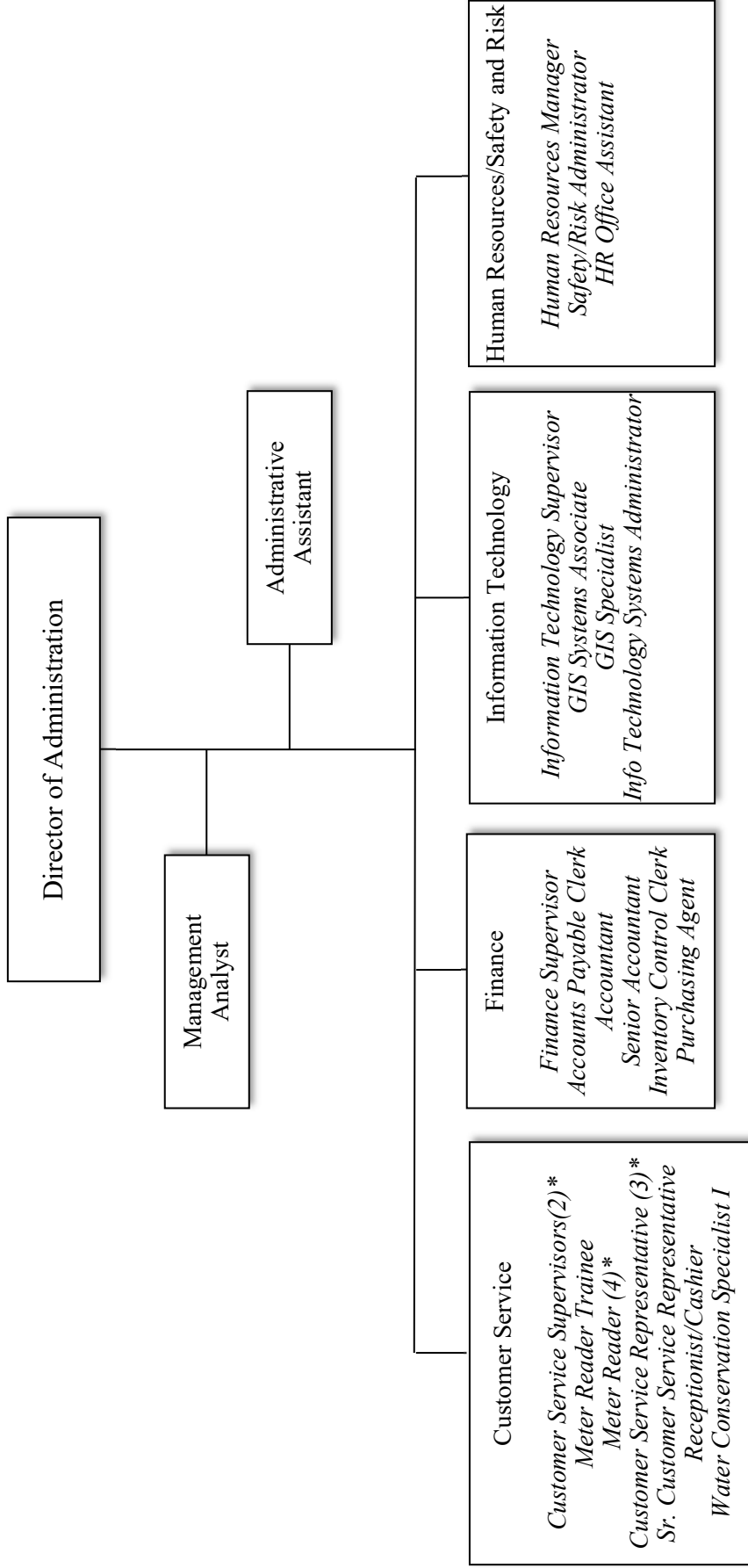
VID Divisions and Organization



Division Descriptions

	2017	2018	2019	2020	2021	2022	2023	2024	2025
<p>ADMINISTRATION</p> <p>Administrative Services</p> <ul style="list-style-type: none"> -Public affairs -Records management <p>Customer Service</p> <ul style="list-style-type: none"> -Customer relations -Meter reading/billing -Water conservation <p>Finance</p> <ul style="list-style-type: none"> -Accounting -Budgeting -Cash management -Purchasing -Warehouse <p>Human Resources</p> <ul style="list-style-type: none"> -Recruitment -Compensation and classification -Benefits -Safety/Risk Management *Safety training *Claims management <p>Information Technology</p> <ul style="list-style-type: none"> -System support -Network administration -GIS 	90	90	89	89	89	88	88	89	89
<p>ENGINEERING</p> <p>Engineering Services</p> <ul style="list-style-type: none"> -Improvement plan review -Mapping -Water system design -Mapping <p>Engineering Projects</p> <ul style="list-style-type: none"> -Master plan -Capital improvement program -Water facility inspection -Hydraulic computer simulation 									
<p>OPERATIONS AND FIELD SERVICES</p> <p>Water Distribution</p> <ul style="list-style-type: none"> -System operations/maintenance -Water quality -Cross-connection control -Customer service <p>System Controls</p> <ul style="list-style-type: none"> -Instrumentation/SCADA -Pump station/plant maintenance -Cathodic protection -Control valve maintenance <p>Construction</p> <ul style="list-style-type: none"> -New construction -New service installation -Capital improvements -Infrastructure maintenance -Valve maintenance <p>Facilities</p> <ul style="list-style-type: none"> -Buildings and grounds -Flume maintenance -Leak detection -Meter maintenance -Vehicle maintenance 									
<p>WATER RESOURCES</p> <p>Water Resources</p> <ul style="list-style-type: none"> -Dam safety -Henshaw Dam operations and maintenance -Henshaw projects -Wellfield production <p>Water Supply and Services Agreements</p> <ul style="list-style-type: none"> -Escondido/Vista Water Treatment Plant -Local water system -Water agreement administration 									
<p>Total Budgeted Positions (on July 1)</p>	91	90	89	89	89	88	88	89	89

Administration Division



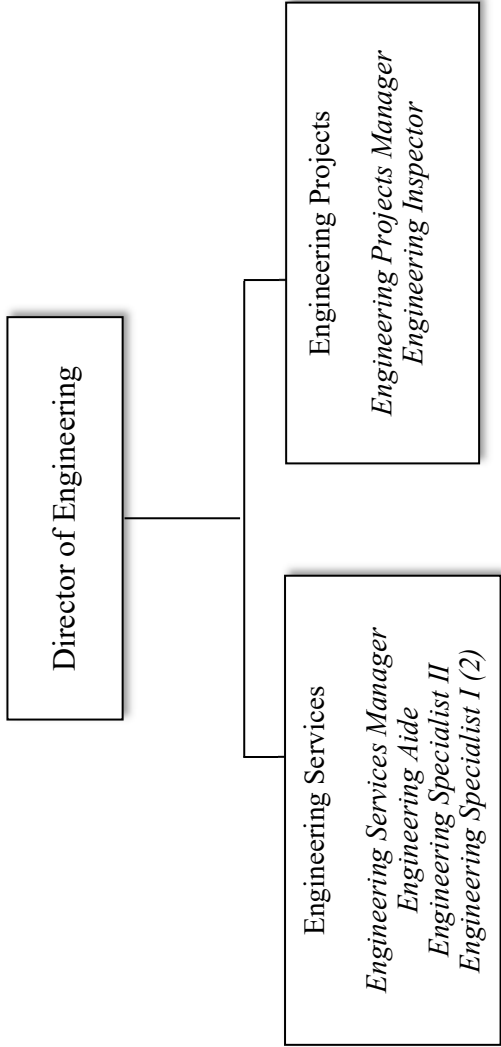
*Number of positions with the title if more than 1

Mission Statement

The mission of the Administration Division is to provide timely, accurate and useful information to the Board, staff and public; ensure that the District is in compliance with all applicable laws, statutes and reporting requirements; to provide administrative support to all the other divisions and departments in order to help them achieve their individual missions and the overall mission of the District; and to promote a positive and safe working environment for all District employees.

Number of Positions: 29

Engineering Division



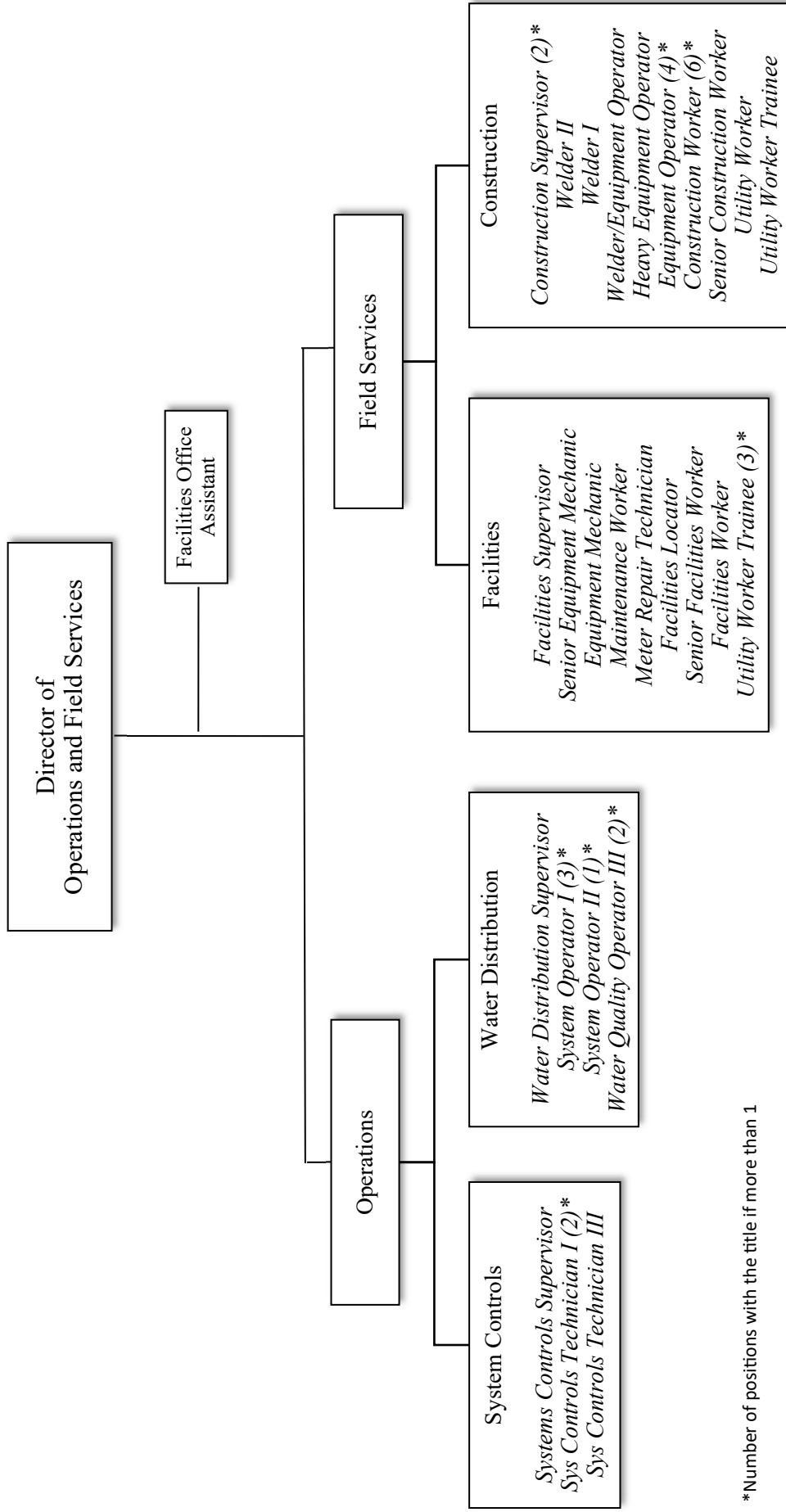
*Number of positions with the title if more than 1

Mission Statement

The mission of the Engineering Division is to provide our customers with a reliably designed distribution system that will deliver the needed quantity and quality of water in the most economically and environmentally sensitive manner and to provide courteous and professional assistance to the public, while insuring policies of the District are followed.

Number of Positions: 8

Operations and Field Services Division



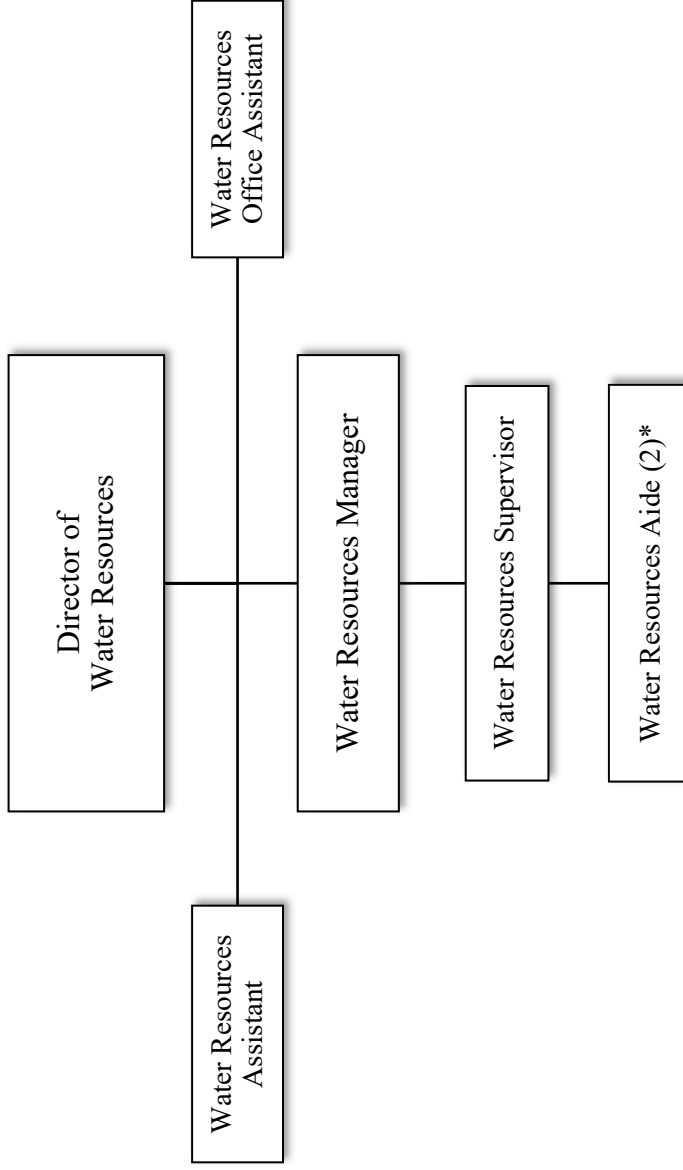
*Number of positions with the title if more than 1

Mission Statement

The mission of the Operations and Field Services Division is to effectively produce, treat, monitor and distribute a safe, reliable, potable water supply to our customers throughout the District's service area; to manage and promote the cost effective and safe operation of the District's construction and maintenance activities; to operate and maintain the District's equipment and facilities in a professional and workman like manner; to provide reliability of service to our customers; to provide for a safe and efficient local water supply.

Number of Positions: 43

Water Resources Division



*Number of positions with the title if more than 1

Mission Statement

The mission of the Water Resources Division is to procure a safe and reliable local water supply for the District; to treat the water to standards that meet or exceed state and federal law; to cooperatively administer agreements pertaining to Local and Supplemental Water; to provide for the safety and security of the Henshaw Dam; and to conserve the resources of the Warner Ranch, including its watershed and aquifers in a cost effective and environmentally responsibly manner.

Number of Positions: 7