

MINUTES OF THE
FISCAL POLICY COMMITTEE OF
VISTA IRRIGATION DISTRICT

May 10, 2021

A meeting of the Fiscal Policy Committee was held on Monday, May 10, 2021, at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

Chair Sanchez called the meeting to order at 2:00 p.m.

2. ROLL CALL

Directors present: Chair Sanchez and Director Miller

Staff present: Brett Hodgkiss, General Manager; Frank Wolinski, Director of Operations and Field Services; Randy Whitmann, Director of Engineering; Marlene Kelleher, Director of Administration; Don Smith, Director of Water Resources; Shallako Goodrick, Finance Supervisor; and Lisa Soto, Board Secretary. Ranae Ogilvie, Administrative Assistant, was also present telephonically.

3. APPROVAL OF AGENDA

The agenda was approved as presented.

4. ORAL COMMUNICATIONS

There were no members of the public present.

5. DRAFT FISCAL YEAR 2022 BUDGET

See staff report attached hereto.

General Manager Brett Hodgkiss presented an overview of the Fiscal Year (FY) 2022 Budget. He noted that the draft budget projects water production (16,800 acre-feet) and water sales (15,800 acre-feet) to decrease by about 0.5% respectively from the prior fiscal year; local water production is projected at 3,115 acre feet based on a 10-year rolling average. The Revenue Budget is projected to increase by 2.5%; the Operating Budget is projected to increase by 17.5%; and the Capital Budget is projected to increase by 21%. As a result, approximately \$8.8 million of the District's reserves will be used to fund the FY 2022 Budget.

Mr. Hodgkiss stated that the Revenue Budget is projected to increase by just over 2.5% primarily as a result of the inflationary adjustment made to the service charge effective July 1, 2021 as well as an increase in System Fees revenue related to new development. He added that the Service Charges/Fees budget also projects late fees being collected beginning at the start of the new fiscal year and door hanger and delinquent lock fees being collected beginning January 1, 2022. Mr. Hodgkiss also noted the downward trend in Investment Income due to lower interest rates as a result of the economic impacts of the COVID-19 pandemic.

In reviewing the Operating Budget, Mr. Hodgkiss stated that the projected 17.5% increase is largely due to the inclusion of \$8 million for San Pasqual Undergrounding Project (Project) costs. He stated that the balance of the increase in the Operating Budget is due to higher costs for purchased water and adjustments to labor related costs in accordance with current labor agreement. Mr. Hodgkiss pointed out that the Travel budget has been increased in anticipation of in-person conferences and meetings resuming. He explained that the increase in the Consultants budget is for costs associated with conducting a dam spillway assessment and developing specifications for cleaning of wells, and the increase in the Insurance budget is the result of higher liability premiums due to increased losses by the District.

Mr. Hodgkiss reviewed the Capital Budget stating that the 21% increase is due to the inclusion of deferred capital outlay/projects from FY 2021 Budget in the FY 2022 Budget. He stated that approximately \$3.5 million of the Capital Budget is for deferred capital outlay/projects from FY 2021 and approximately \$3.5 million is for new capital outlay/projects.

The Committee inquired about the request for an Asphalt Roller for Field Services and a Boat for Water Resources. Director of Operations and Field Services Frank Wolinski explained that an asphalt roller would increase productivity and better compact cold-mix asphalt, producing a smoother and safer driving surface. Director of Water Resources Don Smith stated the boat would be used for lake projects such as water quality sampling, maintenance, lake monitoring and setting buoys; it is not designed for chemical treatment for Harmful Algal Blooms; he noted that District staff currently borrows a fishing boat from the concessionaire for lake projects and sampling.

Mr. Hodgkiss reviewed the Capital Projects list remarking that the Main Replacement Program will be ongoing and included in the Capital Budget for years to come, noting that the District will always have pipe reaching the end of its useful life and in need of replacement to maintain service reliability. He stated that the District replaces about two miles of pipe a year as part of the Main Replacement Program; this fiscal year's budget request is for \$2.5 million.

Director Miller inquired as to how the District will be funding projects, like the Vista Flume Rehabilitation project, in the future. Director of Administration Marlene Kelleher stated that the District is currently working with a financial consultant on evaluating funding alternatives that may be available for the Vista Flume Rehabilitation project; similar evaluations will need to be performed for other large-scale capital projects.

Mr. Hodgkiss stated the organizational charts and division descriptions had been updated to reflect the Board's request to condense the overview of the organization. He pointed out that a history of total budgeted positions had been added to the division descriptions page.

Chair Sanchez requested that the FY 2022 Budget Preparation Principle/Considerations be the first attachment in to the staff report when the budget is presented to the Board.

The Committee recommended that the FY 2022 Draft Budget, including increasing the scholarship budget from \$6,000 to \$10,000, be presented for Board consideration at its June 2, 2021 meeting.

Chair Sanchez thanked Ms. Kelleher, Finance Supervisor Shallako Goodrick and staff for their hard work on this year's budget. Director Miller complimented staff on their hard work and for presenting a very comprehensive budget.

Mr. Hodgkiss thanked staff for their hard work on the FY 2022 Budget.

6. COMMENTS BY COMMITTEE MEMBERS

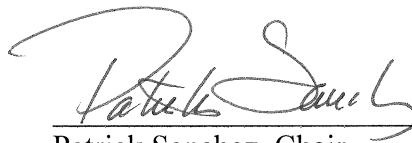
None were presented.

7. COMMENTS BY GENERAL MANAGER

None were presented.

8. ADJOURNMENT

There being no further business to come before the Committee, at 3:00 p.m. Chair Sanchez adjourned the meeting.



Patrick Sanchez, Chair

ATTEST:



Ramae Ogilvie, Assistant Secretary
Board of Directors
VISTA IRRIGATION DISTRICT



**FISCAL POLICY COMMITTEE
STAFF REPORT**

Agenda Item: 5

**Meeting Date:
Prepared By:
Reviewed By:
Approved:**

**May 10, 2021
Shallako Goodrick
Marlene Kelleher
Brett Hodgkiss**

SUBJECT: DRAFT FISCAL YEAR 2022 BUDGET

RECOMMENDATION: Review draft Fiscal Year 2022 Budget.

FISCAL IMPACT: The draft Budget projects revenues of \$54,862,900, operating expenses of \$56,673,700 and capital outlay of \$7,024,000. Revenues are projected at nearly \$1.4 million more than the previous year's budget; operating expenses are about \$8.4 million higher than in the previous year's budget primarily due to the planned expenditure of \$8 million for the San Pasqual Undergrounding Project. Capital outlay is \$1.2 million higher than in the previous year's budget. As a result, just over \$8.8 million of the District's reserves will be used to fund the Fiscal Year 2022 Budget.

SUMMARY: The draft Budget projects water sales of 15,800 acre feet; 13,685 acre feet of water is projected to be purchased from the San Diego County Water Authority and 3,115 acre feet of local water is projected to come from Lake Henshaw. Local water production is budgeted based on a 10-year rolling average.

The Revenue Budget is projected to increase by just over 2.5% as a result of inflationary adjustments made to water rates and charges. The Operating Budget is projected to increase by 17.5% largely due to the inclusion of San Pasqual Undergrounding Project costs.

The Capital Budget is projected to increase by 21% to \$7,024,000. Approximately 96% of the Capital Budget is designated for necessary water-related and infrastructure improvement projects; the majority of other Capital Budget items are vehicles/construction equipment needed to support to the ongoing Mainline Replacement Program and infrastructure maintenance and repair work.

DETAILED REPORT: See Draft Fiscal Year 2022 Budget for detailed information regarding projected revenues and proposed operating expenses and Capital Budget expenditures.

ATTACHMENTS:

- Draft Budget – Fiscal Year 2022
- Budget Preparation Principles/Considerations
- Cash Flow Projection including Draft Fiscal Year 2022 Budget
- Capital Improvement Program Listing



BUDGET
Fiscal Year 2022
July 1, 2021 to June 30, 2022



VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2022

Vista Irrigation District's (District) 2022 Budget represents a financial plan for the next fiscal year (July 1, 2021 through June 30, 2022). This financial plan includes the cost of purchasing imported water and other costs that are essential to support the continued investment in infrastructure maintenance and repair.

The 2022 Budget projects revenues of \$54,862,900, which includes \$32,300,000 (approximately 59%) from Water Sales. Based upon the most recent conservation trends, it is projected that the District will sell 15,800 acre feet of water in fiscal year 2022. The District has considered the potential financial impacts of the COVID-19 pandemic and adjusted various revenue sources.

Operating expenses for fiscal year 2022 are projected to be \$56,673,700. Purchased Water costs represent approximately 42% (\$23,681,000) 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 2022 Budget estimates that the District will need to purchase 13,685 acre feet of water from the CWA. The Budget also estimates that the District will produce 3,115 acre feet of water from its local water source, Lake Henshaw. The local water production estimate is based upon a 10-year rolling average of historical production.

The Operating Budget includes \$8,000,000 for the San Pasqual Undergrounding Project (Project), which will remove, relocate and replace about 2.5 miles of the Escondido Canal that cross the San Pasqual Indian Reservation. The Project is a requirement of the San Luis Rey Indian Water Rights Settlement Agreement, and the cost is to be borne equally by the City of Escondido and the District. The budget represents the projected Project expenses in fiscal year 2022 only; additional Project costs, estimated at \$14,000,000, will be included in future budget(s).

The Capital Budget for fiscal year 2022 is \$7,024,000. Of this total, approximately 96% (\$6,756,500) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

Vista Irrigation District BUDGET SUMMARY Fiscal Year 2022

	2021	2022	\$	%
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 53,465,500	\$ 54,862,900	\$ 1,397,400	2.61%
Reserves	<u>584,500</u>	<u>8,834,800</u>	8,250,300	1411.51%
	<u>\$ 54,050,000</u>	<u>\$ 63,697,700</u>		
Use of Funds				
Operating Budget	\$ 48,250,000	\$ 56,673,700	\$ 8,423,700	17.46%
Capital Budget	5,800,000	7,024,000	1,224,000	21.10%
Contribution to Reserves	<u>-</u>	<u>-</u>		
	<u>\$ 54,050,000</u>	<u>\$ 63,697,700</u>		

Revenue Budget

Vista Irrigation District

REVENUE BUDGET

Fiscal Year 2022

	2019 Actual	2020 Actual	2021 Budget	Six Months Ended 12/31/2020 Actual	2022 Budget
WATER REVENUES					
Water Sales	\$ 29,837,557	\$ 30,065,427	\$ 31,840,000	\$ 18,743,776	\$ 32,300,000
Service Charges/Fees	<u>17,974,192</u>	<u>18,672,495</u>	<u>19,255,000</u>	<u>9,242,686</u>	<u>19,837,000</u>
	47,811,749	48,737,922	51,095,000	27,986,462	52,137,000
OTHER REVENUES					
Other Services	569,180	408,369	507,000	322,802	520,000
System Fees	1,225,043	924,945	230,000	525,090	746,000
Property Rentals	807,180	771,289	760,500	425,826	830,900
Property Taxes	487,062	507,604	506,000	204,374	511,000
Investment Income	859,164	903,373	367,000	91,257	118,000
Federal & State Assistance	<u>49,198</u>	<u>(32,341)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	3,996,827	3,483,239	2,370,500	1,569,349	2,725,900
TOTAL REVENUE BUDGET	<u>\$ 51,808,576</u>	<u>\$ 52,221,161</u>	<u>\$ 53,465,500</u>	<u>\$ 29,555,811</u>	<u>\$ 54,862,900</u>
WATER SALES (ACRE FEET)	<u>15,281</u>	<u>15,224</u>	<u>15,900</u>	<u>9,311</u>	<u>15,800</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$29,837,557	\$30,065,427	\$31,840,000	\$32,300,000

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 15,800 acre feet of water which is based upon recent history. The budget includes the 3/1/21 rate increase from the San Diego County Water Authority, however, it assumes no future rate increases on water sales. The 2022 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$4.44 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$4.98 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$17,974,192	\$18,672,495	\$19,255,000	\$19,837,000

This account group contains revenue from readiness-to-serve fees, infrastructure access charges (IAC), other fees and penalties. The IAC fee is a pass-through charge that the District collects for the San Diego County Water Authority (CWA). The increase in this account group reflects the 1/1/21 IAC fee increase from the CWA and the District's fiscal year 2022 service charge increase effective 7/1/21. This service charge increase is a result of the "Smooth Water Rate Adjustment" adopted by the Board under Minute Order 05-06-49 and reaffirmed after the public hearing conducted on October 18, 2017.

Monthly Service Charge

Meter Size	FY <u>2019</u>	FY <u>2020</u>	FY <u>2021</u>	FY <u>2022</u>
5/8"	\$ 29.45	\$ 31.06	\$ 31.06	\$ 31.75
3/4"	38.85	40.97	40.97	41.88
1"	57.40	60.54	60.54	61.89
1½"	104.20	109.89	109.89	112.34
2"	160.14	168.89	168.89	172.66
3"	309.40	326.30	326.30	333.57
4"	477.20	503.27	503.27	514.49
6"	1,130.14	1,191.88	1,191.88	1,218.45
8"	1,503.42	1,585.55	1,585.55	1,620.90
10"	2,249.68	2,372.57	2,372.57	2,425.46

Account Group: **Other Services**

Account Number: 61xx

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$569,180	\$408,369	\$507,000	\$520,000

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

Account Group: **System Fees**

Account Number: 62xx

2019 Actual	2020 Actual	2021 Budget	2022 Budget
\$1,225,043	\$924,945	\$230,000	\$746,000

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301				
	\$807,180	\$771,289	\$760,500	\$830,900

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

Hein Hettinga Cattle	\$ 220,800
Department of Defense- Navy	167,700
My Country Club	80,000
Crown Castle/T-Mobile- Cabrillo Circle	52,800
T-Mobile/Omnipoint- Lupine Hills	52,800
Crown Castle GT Co.	45,000
Cingular Wireless - AT&T	44,500
Lake Henshaw Resort	37,700
Landscape Function Management, LLC	36,800
Verizon Wireless	36,500
Crown Castle - Vista Towers	24,900
Puerta La Cruz	14,400
Sempre Energy	13,400
Taylor Grazing	1,700
S&S Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	400
	\$ 830,900

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001				
	\$487,062	\$507,604	\$506,000	\$511,000

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx				
	\$859,164	\$903,373	\$367,000	\$118,000

This account group includes interest income and gains and losses on investments. The decrease is due to lower interest rates as a result of the economic impacts of the COVID-19 pandemic.

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Water Sales					
6001	Single Family	\$ 14,865,902	\$ 15,600,000	\$ 9,526,473	\$ 15,970,000
6002	Multi Family	5,544,380	5,750,000	3,069,809	5,960,000
6003	Irrigation	3,621,035	3,680,000	2,721,144	3,890,000
6004	Commercial	2,201,795	2,450,000	1,141,566	2,370,000
6005	Agricultural	1,463,693	1,646,000	1,031,474	1,570,000
6006	Government	570,427	700,000	313,107	610,000
6007	Industrial	1,037,949	1,220,000	519,972	1,120,000
6008	Mobile Home	756,357	790,000	415,734	810,000
6010	Unmetered	3,889	4,000	4,497	-
		<u>30,065,427</u>	<u>31,840,000</u>	<u>18,743,776</u>	<u>32,300,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	16,767,209	17,000,000	8,440,388	17,500,000
6052	Infrastructure Access Charge	1,426,882	1,575,000	796,352	1,821,000
6053	Penalties/Fees	478,404	680,000	5,946	516,000
		<u>18,672,495</u>	<u>19,255,000</u>	<u>9,242,686</u>	<u>19,837,000</u>
Other Services					
6101	Construction Services	187,016	271,000	212,431	285,000
6102	Jobs Gain/(Loss)	2,937	-	-	-
6103	Non Construction Services	218,416	236,000	110,371	235,000
		<u>408,369</u>	<u>507,000</u>	<u>322,802</u>	<u>520,000</u>
System Fees					
6201	Capacity Fees	904,047	230,000	522,828	746,000
6203	Annexation/Detachment Fees	20,898	-	2,262	-
		<u>924,945</u>	<u>230,000</u>	<u>525,090</u>	<u>746,000</u>
Property Rentals					
6301	Property Rentals	771,289	760,500	425,826	830,900
		<u>771,289</u>	<u>760,500</u>	<u>425,826</u>	<u>830,900</u>
Property Taxes					
8001	Property Taxes	507,604	506,000	204,374	511,000
		<u>507,604</u>	<u>506,000</u>	<u>204,374</u>	<u>511,000</u>
Investment Income					
8101	Interest Income	438,955	211,000	70,422	91,000
8102	Investment Gain/Loss	464,418	156,000	20,835	27,000
		<u>903,373</u>	<u>367,000</u>	<u>91,257</u>	<u>118,000</u>
Federal & State Assistance					
8301	Federal & State Assistance	(32,341)	-	-	-
		<u>(32,341)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u><u>\$ 52,221,161</u></u>	<u><u>\$ 53,465,500</u></u>	<u><u>\$ 29,555,811</u></u>	<u><u>\$ 54,862,900</u></u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2022

	2019 Actual	2020 Actual	2021 Budget	Six Months Ended 12/31/2020 Actual	2022 Budget
PURCHASED WATER					
Variable CWA Charges	\$ 14,692,058	\$ 13,971,796	\$ 16,120,000	\$ 10,768,219	\$ 16,370,000
Fixed CWA Charges	6,606,122	6,948,158	7,273,000	3,621,462	7,319,000
Agricultural Rebates	<u>(10,564)</u>	<u>(2,244)</u>	<u>(9,600)</u>	<u>(4,760)</u>	<u>(8,000)</u>
	21,287,616	20,917,710	23,383,400	14,384,921	23,681,000
WAGES	8,040,182	8,194,261	8,410,000	4,018,683	8,470,000
BENEFITS & TAXES	5,551,370	8,013,613	5,777,000	3,388,911	6,154,500
OFFICE & GENERAL					
Fees & Permits	172,038	158,717	182,800	128,284	175,600
Postage	63,494	59,232	65,300	25,716	72,900
Computer Hardware	84,937	16,025	14,000	9,481	14,000
Computer Software	21,370	3,136	1,000	-	-
Travel	36,959	19,032	20,300	178	37,600
Training	36,531	35,563	44,800	2,386	41,300
Dues & Subscriptions	45,315	44,231	48,300	2,390	50,000
Employment Related Expense	39,066	27,078	36,300	11,299	29,000
Office Supplies	17,494	23,775	18,700	5,219	15,000
Printing	17,921	14,490	16,800	3,378	16,100
Award/Contributions	<u>1,295</u>	<u>6,970</u>	<u>9,500</u>	<u>5,120</u>	<u>9,500</u>
	536,420	408,249	457,800	193,451	461,000
DEPRECIATION	3,157,173	3,247,471	3,944,000	1,665,046	3,995,000
CONTRACTUAL SERVICES	5,240,188	4,945,888	5,152,000	3,239,659	12,632,500
SUPPLIES	1,359,577	1,288,380	1,377,500	589,073	1,297,900
POWER	466,694	411,118	441,500	229,293	431,600
PROFESSIONAL FEES					
Audit	23,750	26,900	25,500	14,800	26,000
Legal	269,116	225,931	273,900	115,835	295,900
Consultants	<u>303,454</u>	<u>466,344</u>	<u>52,100</u>	<u>11,589</u>	<u>117,800</u>
	596,320	719,175	351,500	142,224	439,700
INSURANCE	385,026	110,882	207,000	144,799	301,500
COMMUNICATIONS	51,755	49,025	54,300	23,889	53,000
UNCOLLECTIBLE ACCOUNTS	11,955	34,598	100,000	44,755	106,000
BURDEN ALLOCATION	(1,363,958)	(1,257,841)	(1,406,000)	(906,169)	(1,350,000)

Vista Irrigation District OPERATING BUDGET Fiscal Year 2022

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
INTEREST EXPENSE	-	-	-	-	-
LOSS/(GAIN) ON ASSETS	3,722,423	35,014	-	2,505	-
LEGAL SETTLEMENT	-	-	-	-	-
TOTAL OPERATING BUDGET	<u>\$ 49,042,741</u>	<u>\$ 47,117,543</u>	<u>\$ 48,250,000</u>	<u>\$ 27,161,040</u>	<u>\$ 56,673,700</u>
 WATER SOURCES (ACRE FEET):					
Water Purchases	13,422	12,556	13,782	9,619	13,685
Local Water	<u>2,622</u>	<u>3,860</u>	<u>3,118</u>	<u>303</u>	<u>3,115</u>
	<u>16,044</u>	<u>16,416</u>	<u>16,900</u>	<u>9,922</u>	<u>16,800</u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$14,692,058	\$13,971,796	\$16,120,000	\$16,370,000

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 3,115 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 13,685 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.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$6,606,122	\$6,948,158	\$7,273,000	\$7,319,000

This account group includes fixed charges from San Diego County Water Authority (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	\$ 2,370,000
Infrastructure Access Charge - CWA	1,822,000
Supply Reliability Charge - CWA	1,490,000
Customer Service Charge - CWA	938,000
Readiness-to-Serve Charge, net - MWD	419,000
Capacity Reservation Charge - MWD	280,000
	\$ 7,319,000

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$10,564)	(\$2,244)	(\$9,600)	(\$8,000)

This account group includes rebates received from the San Diego County Water Authority (CWA) for the Special Agricultural Water Rate (SAWR) Program.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Wages</u>				
Account Number: 71xx	\$8,040,182	\$8,194,261	\$8,410,000	\$8,470,000

This account group consists of compensation for labor reflecting the most recent labor contract effective January 1, 2018. The increase in the budget reflects anticipated inflationary adjustments per labor agreements. This account group includes the following labor costs:

General	\$ 7,061,000
Vacation	733,000
Holiday	424,000
Sick Leave	228,000
Other Leave	24,000
	\$ 8,470,000

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Benefits & Taxes</u>				
Account Number: 72xx	5,551,370	\$8,013,613	\$5,777,000	\$6,154,500

This account group consists of budgeted fringe benefits and taxes. Benefits costs have increased due to higher rates for PERS and health insurance.

Public Employees Retirement System (PERS)	\$ 2,740,000
Health Insurances (Medical, Dental & Vision)	2,308,000
FICA & Medicare	645,000
Worker's Compensation	228,000
Deferred Compensation Plan Matching (457 Plan)	113,000
Life and Disability Insurance	82,000
Uniforms (Clothing and Boots)	30,000
Tuition Reimbursement	4,000
EAP Counseling	3,000
Unemployment Insurance	1,500
Retiree Medical Insurance (GASB 45)	-
	\$ 6,154,500

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301				
	\$172,038	\$158,717	\$182,800	\$175,600

This account group includes \$87,300 of water-related costs and \$88,300 of non water-related costs. The water-related costs primarily include \$63,000 to the State Water Resources Control Board and to County Health Services for various permits, \$15,500 to the Department of Water Resources for dam fees, \$6,300 to Regional Water Quality Control Board and Environmental Lab Accreditation Program for other various fees and \$2,500 for Aquatic Pesticide Permit. The non water-related costs primarily include \$34,000 for excavation permits, \$30,000 for LAFCO fees, \$11,150 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, \$3,000 for Dig Safe Board Fees, etc.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Postage</u>				
Account Number: 7302				
	\$63,494	\$59,232	\$65,300	\$72,900

This account group includes postage for water bills and all other District mailings. Increase in the budget is primarily due to required Proposition 218 mailings for water rates expected Fall 2021.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303				
	\$84,937	\$16,025	\$14,000	\$14,000

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304				
	\$21,370	\$3,136	\$1,000	\$0

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$36,959	\$19,032	\$20,300	\$37,600

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	\$ 25,500
General Manager Division	6,000
Administration Division	2,200
Water Resources Division	2,100
Engineering Division	1,200
Operations and Field Services Division	600
	\$ 37,600

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$36,531	\$35,563	\$44,800	\$41,300

This account group includes the cost of training and seminars. The largest components of the 2022 training budget include: \$15,000 for various Safety Cal/OSHA required trainings, \$14,000 for training for the Board, \$5,200 for electrical, construction, and other water related training, \$2,400 for Engineering classes and other conferences, \$4,700 for various management development and employee training workshops, and etc.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$45,315	\$44,231	\$48,300	\$50,000

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$39,066	\$27,078	\$36,300	\$29,000

This account group contains costs for first aid/physicals, advertising job openings, water treatment operator certificate fees, professional license fees, background checks, employment testing, benefits fair, employee appreciation event, etc.

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$17,494	\$23,775	\$18,700	\$15,000

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$17,921	\$14,490	\$16,800	\$16,100

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. The printing budget also includes \$2,000 for Proposition 218 mailings for water rates expected Fall 2021.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$1,295	\$6,970	\$9,500	\$9,500

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,157,173	\$3,247,471	\$3,944,000	\$3,995,000

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Contractual Services</u>				
Account Number: 75xx				
	\$5,240,188	\$4,945,888	\$5,152,000	\$12,632,500

This account group includes contractual services for the following:

San Pasqual Undergrounding Project	\$ 8,000,000
Escondido Treatment Plant	2,700,000
Transmission and Distribution Systems	432,300
General	389,300
Escondido Canal	389,000
Buildings and Grounds	260,200
Weese Treatment Plant	210,000
Fire Hydrants/Fire Services	70,000
Garage	61,700
Water Quality	41,500
Well Field	27,900
Pump Stations	16,000
Dam	14,300
SCADA	9,700
Reservoirs	5,600
Flume	5,000
	\$ 12,632,500

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Supplies</u>				
Account Number: 76xx				
	\$1,359,577	\$1,288,380	\$1,377,500	\$1,297,900

This account group includes supplies for the following:

Transmission and Distribution Systems	\$ 530,100
General	166,900
Fuel	152,600
Garage	129,700
Fire Hydrants/Fire Services	125,000
Buildings and Grounds	42,400
SCADA	29,600
Treatment Plant	20,900
Pump Stations	19,500
Water Quality	15,800
Inventory Adjustments	14,000
Well Field	12,300
Reservoirs	10,500
Flume	10,000
Dam	9,000
Ditches	7,800
Conservation Programs	1,800
	\$ 1,297,900

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Power				
Account Number: 77xx	\$466,694	\$411,118	\$441,500	\$431,600

This account group includes:

Pump Stations				\$ 190,000
Main Office and Henshaw Office				135,700
Well Field				97,200
Transmission and Distribution Systems				4,500
Reservoirs				2,400
Water Treatment				1,800
				\$ 431,600

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Audit				
Account Number: 7721	\$23,750	\$26,900	\$25,500	\$26,000

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Legal				
Account Numbers: 7722 & 7723	\$269,116	\$225,931	\$273,900	\$295,900

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.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: Consultants				
Account Numbers: 7724 & 7725	\$303,454	\$466,344	\$52,100	\$117,800

This account group includes:

Engineering related environmental, surveying, encroachments, etc				\$ 50,000
Spillway Assessment				39,400
Cleaning Specifications and 70's well fouling				19,700
Actuarial Services				8,700
				\$ 117,800

OPERATING ACCOUNT DESCRIPTIONS

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$385,026	\$110,882	\$207,000	\$301,500

This account group includes liability, property and dam insurance from the Joint Powers Insurance Authority (JPIA). The increase in the budget is due to an increase in liability premiums as a result of increased losses by the District.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$51,755	\$49,025	\$54,300	\$53,000

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$11,955	\$34,598	\$100,000	\$106,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$87,000 for uncollectible water bills and \$19,000 for uncollectible damage to District property. Uncollectible water bills estimate is continuing to use the average actual expense 2008-2011 from the last recession as COVID-19 is expected to continue to effect collectibility.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,363,958)	(\$1,257,841)	(\$1,406,000)	(\$1,350,000)

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.

Operating Budget Detail

OPERATING BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 13,971,796	\$ 16,120,000	\$ 10,768,219	\$ 16,370,000
		13,971,796	16,120,000	10,768,219	16,370,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	6,948,158	7,273,000	3,621,462	7,319,000
		6,948,158	7,273,000	3,621,462	7,319,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(2,244)	(9,600)	(4,760)	(8,000)
		(2,244)	(9,600)	(4,760)	(8,000)
Wages					
7101	Wages-General	6,829,249	7,011,000	3,566,658	7,061,000
7102	Vacation	772,907	727,000	221,271	733,000
7103	Sick Leave	178,054	226,000	38,859	228,000
7104	Holiday	395,482	421,000	188,339	424,000
7105	Other Leave	18,569	25,000	3,556	24,000
		8,194,261	8,410,000	4,018,683	8,470,000
Benefits & Taxes					
7201	Health Insurance	2,044,970	2,185,000	1,061,441	2,308,000
7202	PERS	4,843,507	2,500,000	1,839,145	2,740,000
7203	FICA & Medicare	627,473	639,000	297,610	645,000
7204	Retiree Health Insurance	104,414	-	-	-
7205	Workers Compensation	165,335	217,000	94,280	228,000
7206	457 Plan Matching	109,876	109,000	38,228	113,000
7207	Life & Disability Insurance	81,895	85,000	40,605	82,000
7208	Uniforms/Boots	27,681	31,800	13,702	30,000
7209	Unemployment Insurance	2,978	3,200	148	1,500
7210	EAP Counseling	2,873	3,000	3,002	3,000
7211	Tuition Reimbursement	2,611	4,000	750	4,000
		8,013,613	5,777,000	3,388,911	6,154,500

OPERATING BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Fees & Permits					
7301	Fees & Permits	158,717	182,800	128,284	175,600
		158,717	182,800	128,284	175,600
Postage					
7302	Postage	59,232	65,300	25,716	72,900
		59,232	65,300	25,716	72,900
Computer Hardware					
7303	Computer Hardware	16,025	14,000	9,481	14,000
		16,025	14,000	9,481	14,000
Computer Software					
7304	Computer Software	3,136	1,000	-	-
		3,136	1,000	-	-
Travel					
7305	Travel	19,032	20,300	178	37,600
		19,032	20,300	178	37,600
Training					
7306	Training	35,563	44,800	2,386	41,300
		35,563	44,800	2,386	41,300
Dues & Subscriptions					
7307	Dues & Subscriptions	44,231	48,300	2,390	50,000
		44,231	48,300	2,390	50,000
Employment Related Expense					
7308	Employment Related Expense	27,078	36,300	11,299	29,000
		27,078	36,300	11,299	29,000
Office Supplies					
7309	Office Supplies and Furniture	23,775	18,700	5,219	15,000
		23,775	18,700	5,219	15,000
Printing					
7310	Printing	14,490	16,800	3,378	16,100
		14,490	16,800	3,378	16,100
Awards/Contributions					
7311	Awards/Contributions	6,970	9,500	5,120	9,500
		6,970	9,500	5,120	9,500
Depreciation					
7401	Depreciation	3,247,471	3,944,000	1,665,046	3,995,000
		3,247,471	3,944,000	1,665,046	3,995,000

OPERATING BUDGET DETAIL
Fiscal Year 2022

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Six Months Ended 12/31/2020 Actual</u>	<u>2022 Budget</u>
Contractual Services					
7501	Services-General	386,319	372,300	170,616	389,300
7502	Services-Buildings & Grounds	192,973	249,600	115,353	260,200
7503	Services-Garage	65,860	61,600	92,180	61,700
7504	Services-T & D Systems	386,507	557,700	144,534	432,300
7505	Services-FireHyd/Fire Services	59,976	73,000	24,437	70,000
7506	Services-Reservoirs	18,231	22,500	2,817	5,600
7507	Services-SCADA	9,139	10,300	495	9,700
7508	Services-Pump Stations	472	14,000	-	16,000
7509	Services-Water Quality Testing	19,344	10,200	17,541	41,500
7510	Services-Treatment Plant	-	-	-	-
7511	Services-Flume	134,821	18,000	1,468	5,000
7512	Services-Dam	13,970	12,500	898	14,300
7513	Services-Ditches	50,307	-	-	-
7514	Services-Well Field	441	71,300	5,628	27,900
7515	Services-Escondido Canal	378,521	375,000	182,541	389,000
7516	Services-Escondido Plant	2,645,503	2,400,000	2,009,198	2,700,000
7517	Services-Weese Plant	203,363	154,000	102,533	210,000
7518	Services-Water Rights	380,141	750,000	369,420	8,000,000
		<u>4,945,888</u>	<u>5,152,000</u>	<u>3,239,659</u>	<u>12,632,500</u>
Supplies					
7601	Supplies-General	150,406	169,300	73,588	166,900
7602	Supplies-Buildings & Grounds	51,918	35,700	28,946	42,400
7603	Supplies-Garage	110,758	135,500	53,720	129,700
7604	Supplies-T & D Systems	513,491	561,300	260,869	530,100
7605	Supplies-FireHyd/Fire Services	157,960	150,000	59,115	125,000
7606	Supplies-Reservoirs	33,381	15,500	741	10,500
7607	Supplies-SCADA	40,802	35,900	7,486	29,600
7608	Supplies-Pump Stations	15,008	31,400	8,586	19,500
7609	Supplies-Water Quality Testing	21,547	11,700	9,543	15,800
7610	Supplies-Water Treatment	27,538	18,400	7,129	20,900
7611	Supplies-Flume	15,025	10,000	3,707	10,000
7612	Supplies-Dam	926	1,000	232	9,000
7613	Supplies-Ditches	-	9,700	3,817	7,800
7614	Supplies-Well Field	4,287	22,700	3,439	12,300
7615	Fuel	131,934	152,600	67,727	152,600
7616	Conservation Programs	996	1,800	1,048	1,800
7697	Inventory Adjustments	12,660	15,000	-	14,000
7698	Trade Discounts	(257)	-	(620)	-
		<u>1,288,380</u>	<u>1,377,500</u>	<u>589,073</u>	<u>1,297,900</u>

OPERATING BUDGET DETAIL
Fiscal Year 2022

Account	Description	2020 Actual	2021 Budget	Six Months Ended 12/31/2020 Actual	2022 Budget
Power					
7701	Power-Buildings/Grounds	135,179	135,700	68,831	135,700
7702	Power-T & D Systems	4,404	4,500	2,192	4,500
7703	Power-Reservoirs	2,357	2,300	2,345	2,400
7704	Power-Pump Station	173,471	200,000	94,977	190,000
7705	Power-Water Treatment	1,809	1,800	850	1,800
7706	Power-Well Field	93,898	97,200	60,098	97,200
		<u>411,118</u>	<u>441,500</u>	<u>229,293</u>	<u>431,600</u>
Audit					
7721	Audit	26,900	25,500	14,800	26,000
		<u>26,900</u>	<u>25,500</u>	<u>14,800</u>	<u>26,000</u>
Legal					
7722	Legal-General	80,473	124,900	52,655	105,900
7723	Legal-Water Rights	145,458	149,000	63,180	190,000
		<u>225,931</u>	<u>273,900</u>	<u>115,835</u>	<u>295,900</u>
Consultants					
7724	Consultants-General	466,344	52,100	11,589	117,800
		<u>466,344</u>	<u>52,100</u>	<u>11,589</u>	<u>117,800</u>
Insurance					
7731	Insurance	110,882	207,000	144,799	301,500
		<u>110,882</u>	<u>207,000</u>	<u>144,799</u>	<u>301,500</u>
Communications					
7741	Communications	49,025	54,300	23,889	53,000
		<u>49,025</u>	<u>54,300</u>	<u>23,889</u>	<u>53,000</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	34,598	100,000	44,755	106,000
		<u>34,598</u>	<u>100,000</u>	<u>44,755</u>	<u>106,000</u>
Burden Allocation					
7799	Burden Allocation	(1,257,841)	(1,406,000)	(906,169)	(1,350,000)
		<u>(1,257,841)</u>	<u>(1,406,000)</u>	<u>(906,169)</u>	<u>(1,350,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	(3,444)	-	(12,094)	-
8402	Asset Disposal Proceeds	38,458	-	14,599	-
		<u>35,014</u>	<u>-</u>	<u>2,505</u>	<u>-</u>
Total Operating Budget		<u><u>\$ 47,117,543</u></u>	<u><u>\$ 48,250,000</u></u>	<u><u>\$ 27,161,040</u></u>	<u><u>\$ 56,673,700</u></u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2022

	Page No.	Budget Item No.	2022 Budget	
ENGINEERING:				
Edgehill (E) Reservoir and Pump Station	22	16-04	\$ 3,000,000	*
Vista Flume Replacement	23	21-01	750,000	
Deodar Reservoir Rehabilitation	24	22-XX	135,000	*
Main Replacement Program	25	99-99	2,500,000	
			6,385,000	
 FIELD SERVICES:				
Vehicles	26	22-XX	75,000	*
Valve Operator	27	22-XX	74,000	*
Caterpillar Coupler System	28	22-XX	20,000	*
Asphalt Roller	29	22-XX	18,500	
			187,500	
 INFORMATION TECHNOLOGY:				
Board Room Audio Visual System	30	22-XX	80,000	*
 OPERATIONS:				
Motor	31	22-XX	7,500	*
 WATER RESOURCES:				
Well Rehabilitation (2)	32	22-XX	200,000	
Boat	33	22-XX	24,000	
Skip Loader	34	22-XX	100,000	*
Wood Chipper	35	22-XX	40,000	*
			364,000	
 TOTAL CAPITAL BUDGET			\$ 7,024,000	

*All items from the deferred capital project/outlay list from the Fiscal Year 2021 Budget have been deemed necessary and are included in the Fiscal Year 2022 Budget with costs updated as necessary.

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Edgehill (E) Reservoir and Pump Station	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction for the replacement of the Edgehill (E) Reservoir and new pump station.	
Reason for Request:	Edgehill (E) Reservoir is a 1.5 million gallon reinforced concrete reservoir constructed in 1929 and is in need of replacement. It is estimated that the new reservoir will be between 2 and 4 million gallons, depending on the site area and allowance for a new pump station. The new pump station was identified in the Master Plan and will provide a redundant feed from the Edgehill (E) Reservoir to the 837 and 984 Zones. Design has been completed and project is ready for construction. Budget request is to cover estimated construction expenditures during FY 2022.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2160, Reservoirs Various, Date Built: 1929, Original Cost: \$11,966, Net Book Value: \$0 • Asset No. 2169, Edgehill "E" Reservoir Modification Part I, Date Built: 6/30/1984, Original Cost: \$17,366, Net Book Value: \$0 • Asset No. 2171, Edgehill "E" Reservoir Modification Part II, Date Built: 6/30/1985. Original Cost: \$97,167, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			
FY 2019 Budget:		550,000	550,000
FY 2020 Budget:		800,000	800,000
FY 2021 Budget:		0	0
FY 2022 Budget:		3,000,000	3,000,000
FY 2023 and thereafter:		8,250,000	8,250,000
Total Projected Amount:		12,600,000	12,600,000

Requesting Department: Engineering

Budget Item Number: 16-04

Capital Budget Request

Project or Equipment Information		
Title:	Vista Flume Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Alignment study, design, environmental, and construction to replace the 11 mile Vista Flume.	
Reason for Request:	The Vista Flume is approaching its useful life and needs to be replaced. Budget request is to cover estimated alignment study expenditures during FY 2022.	
Asset Being Replaced (If Applicable):	All assets related to the Vista Flume may be replaced. All disposal amounts to be determined after the alignment study has been completed.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 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 2019 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 2020 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 2021 Budget:	<input style="width: 100%; height: 20px;" type="text"/>	750,000	750,000
FY 2022 Budget:	<input style="width: 100%; height: 20px;" type="text"/>	750,000	750,000
FY 2023 and thereafter:	<input style="width: 100%; height: 20px;" type="text"/>	118,500,000	118,500,000
Total Projected Amount:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px; border: 2px solid black;" type="text" value="120,000,000"/>	<input style="width: 100%; height: 20px; border: 2px solid black;" type="text" value="120,000,000"/>

Requesting Department: Engineering

Budget Item Number: 21-01

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:	The Deodar Reservoir is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. Rehabilitation efforts will replace the existing wood roof with an aluminum dome roof and include additional minor upgrades. Based on the structural analysis completed in 2020, seismic upgrades are not needed. Budget request is to cover estimated design expenditures during FY 2022.	
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. Partial Disposal for 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
FY 2018 Budget:			
FY 2019 Budget:			
FY 2020 Budget:			
FY 2021 Budget:			
FY 2022 Budget:		135,000	135,000
FY 2023 and thereafter:		1,215,000	1,215,000
Total Projected Amount:		1,405,000	1,405,000

Requesting Department: Engineering

Budget Item Number: 22-XX

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 personnel, 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
FY 2018 Budget:			
FY 2019 Budget:			
FY 2020 Budget:			
FY 2021 Budget:			
FY 2022 Budget:	1,250,000	1,250,000	2,500,000
FY 2023 and thereafter:			
Total Projected Amount:	1,250,000	1,250,000	2,500,000

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Vehicles (2)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(1) Medium Duty Truck, Class 5 (\$48,000) (1) Small SUV, Class 1 (\$27,000)	
Reason for Request:	The Ford F550 truck has close to 100,000 miles and has engine and chassis issues and the longevity of the diesel particulate filter is uncertain. The hybrid SUV's battery has reached its useful life and replacement costs (~\$13,000) outweigh replacing it.	
Asset Being Replaced (If Applicable):	Asset No. 2989, 2005 Ford - F550, Date Acquired: 11/15/2005, Original Cost: \$122,937, (Original cost includes diesel particulate filter, acquired on 11/7/2012 for \$13,975) Net Book Value: \$0 Asset No. 3038, 2007 Ford - Hybrid SUV, Date Acquired: 3/23/2007, Original Cost: \$19,937, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text" value="0"/>	<input type="text" value="75,000"/>	<input type="text" value="75,000"/>
FY 2023 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="75,000"/>	<input type="text" value="75,000"/>

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Valve Operator	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replacement automated valve operator with data logger, GPS and hydro-vac system. System will be installed on new crew vehicle (Medium Duty Truck, Class 5 included in Capital Budget Request 22-XX).	
Reason for Request:	The automated valve operating system was purchased in 2005 and components of the hydro-vac system, which includes a 250 gallon spoils tank, 500 cfm vacuum system, pressure pumps, along with the valve operator are fatigued and need to be replaced. Due to the expense of maintaining and replacing existing individual components, it would be more cost effective to purchase a new valve operating system.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2989/3258, 2005 Ford - F550, Original Cost: \$122,937 (Partial \$55,543), Net Book Value: \$0.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	74,000	74,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	74,000	74,000

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Caterpillar Coupler System	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Install Caterpillar Fusion coupler system on the District's 2004 924G Caterpillar loader and general purpose bucket. Additionally, install coupler mounting system on the District's side dump and rock sifter buckets.	
Reason for Request:	The District's 2018 926M Caterpillar loader is equipped with a bucket mounting system that is not compatible with the older loader and specialty buckets the District currently owns. As new specialty buckets with the fusion coupling system range from \$18,000 to \$25,000 each; a more cost-effective solution would be to retrofit the older loaders mounting system and specialty buckets so that the specialty buckets can be used on both loaders.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text" value="0"/>	<input type="text" value="20,000"/>	<input type="text" value="20,000"/>
FY 2023 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="20,000"/>	<input type="text" value="20,000"/>

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Asphalt Roller	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Compact (1-ton) vibratory asphalt roller with tandem 3-foot drum and articulating steering.	
Reason for Request:	The District does not own a roller to compact cold-mix (temporary) asphalt on mainline replacement projects. Field personnel currently uses tamping rammers or "wheel rolling" with heavy equipment for compaction. A vibratory roller will increase productivity and better compact cold-mix asphalt and produce a smoother and safer driving surface.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	18,500	18,500
FY 2023 and thereafter:			0
Total Projected Amount:	0	18,500	18,500

Requesting Department: Field Services

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Board Room Audio Visual System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	A completely new audio and visual (AV) system for the District's Board Room, which will include overhead projector, speakers, audio and video processing systems, control system, power system, audio amplifier system, equipment rack, assisted listening system, 3 laptop/computer input and extender and switching equipment, software, LCD monitors and HDMI cabling, 13 microphones, system training and etc.	
Reason for Request:	The Boardroom's AV system is original to the building construction and has outlived its intended life. Some temporary fixes have been put in the place in the last few years as critical power systems have showed signs of imminent failure. Should a more critical problem arise that can not be temporarily fixed, the ability to conduct board meetings may be significantly impacted.	
Asset Being Replaced (If Applicable):	Asset being replaced did not meet the capital threshold at the time of its purchase	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	80,000	80,000
FY 2023 and thereafter:		45,000	45,000
Total Projected Amount:	0	125,000	125,000

Requesting Department: Information Technology

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Motor	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replacement 100 HP hollow-shaft premium efficient electric motor for Pump Station No. 12	
Reason for Request:	Due to the age of the motor and the mechanical condition, reconditioning is not cost effective.	
Asset Being Replaced (If Applicable):	Asset No. 3149, 100 HP motor, Date acquired 11/27/2009, Original Cost: \$6,032, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	7,500	7,500
FY 2023 and thereafter:			0
Total Projected Amount:	0	7,500	7,500

Requesting Department: Operations

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Well Rehabilitation (2)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	The well rehabilitation is essential maintenance of existing wells; this work will partially restore well capacity and extend the life of the asset.	
Reason for Request:	Wells 11A and 15A from 1988 and 1989 are in need of extended maintenance to extend their useful life and to ensure continued operation.	
Asset Being Replaced (If Applicable):	Well 11A Partial Asset 1621 and 1619 06/30/1988. Net Value \$0. No disposal. Well 15A Partial Asset 1609, 1611, 1612 04/30/1989. Net Value \$0. No Disposal.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	200,000	200,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	200,000	200,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Work Boat	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	16-foot pontoon work boat with outboard motor and single axle trailer.	
Reason for Request:	Work requiring the use of a boat on Lake Henshaw has increased within the last year and is expected to increase more. Current work includes water quality testing, inspection and trawling for invasive mussels, and sampling for harmful algal blooms (HABs). The HABs sampling program is expected to intensify and treatment options may require the use of a boat. Maintenance of the buoy line and installation of a new staff gauge require a boat. The current practice of relying on the use of the concessionaire's rental fishing craft is inefficient and increasingly ineffective for the work that needs to be performed.	
Asset Being Replaced (If Applicable):	None.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	24,000	24,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	24,000	24,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Skip Loader	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Four wheel drive skip loader with enclosed cab, front bucket, and fully adjustable box scraper. (Caterpillar 415F2 Industrial Loader or equal.)	
Reason for Request:	An extensive network of dirt roads provides access to the wellfield: District personnel use 30-year old skip loader with a box scraper to perform road maintenance and other work. Due to its age, the loader is requiring more frequent and costly maintenance. Additionally, locating replacement and/o spare parts is becoming increasingly difficult due to the equipment being 30-years old.	
Asset Being Replaced (If Applicable):	Asset No. 2060, Date Acquired: 10/17/1990, Original Cost: \$27,620.57, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	100,000	100,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	100,000	100,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Capital Budget Request

Project or Equipment Information		
Title:	Wood Chipper	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	49 horsepower towable wood chipper (Vermeer BC1000XL or equal)	
Reason for Request:	Clearing of trees and brush have markedly increased due to beetle infestations as well as the need to create fire defensible spaces around structures; burning of debris, while permitted, is discouraged because it presents a significant fire hazard. A wood chipper is a more effective means of managing tree and brush clippings on Warner Ranch.	
Asset Being Replaced (If Applicable):	None.	

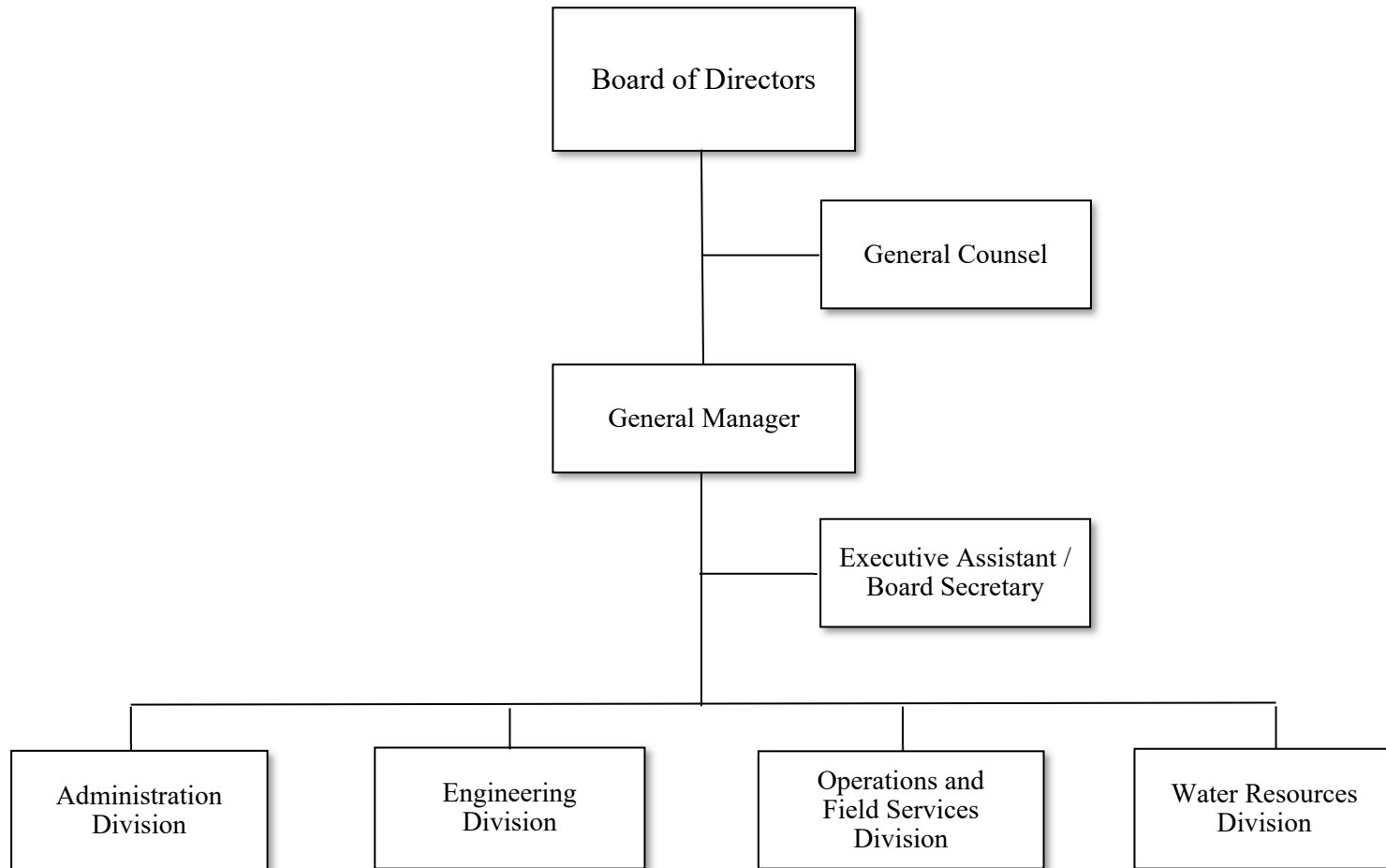
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:	0	40,000	40,000
FY 2023 and thereafter:			0
Total Projected Amount:	0	40,000	40,000

Requesting Department: Water Resources Henshaw

Budget Item Number: 22-XX

Organization Profile

VID Divisions and Organization

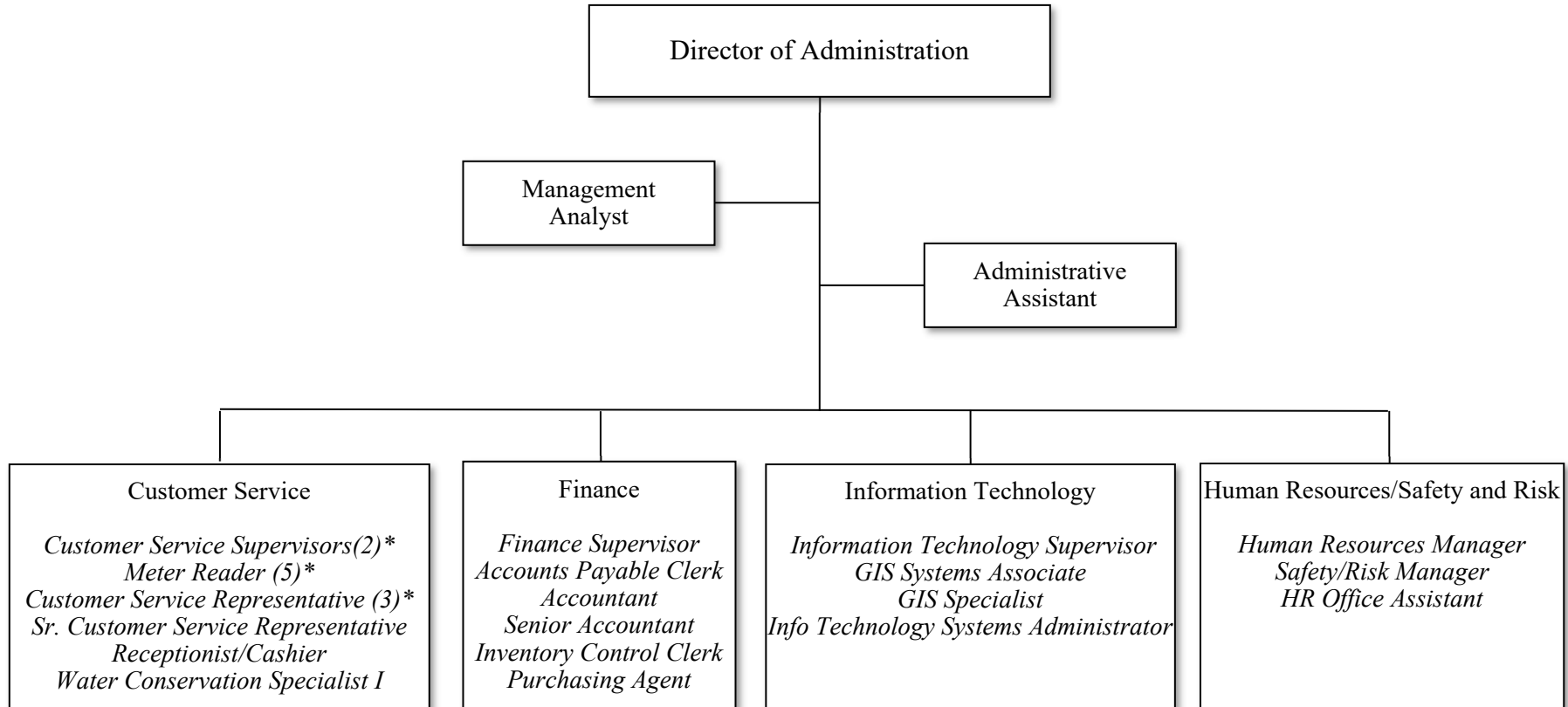


Division Descriptions

ADMINISTRATION	ENGINEERING	OPERATIONS AND FIELD SERVICES	WATER RESOURCES
<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 <ul style="list-style-type: none"> *Safety training *Claims management <p>Information Technology</p> <ul style="list-style-type: none"> -System support -Network administration -GIS 	<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>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> <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

Total Budgeted Positions	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
(on July 1)		92	92	91	90	90	89	89	89	88

Administration Division



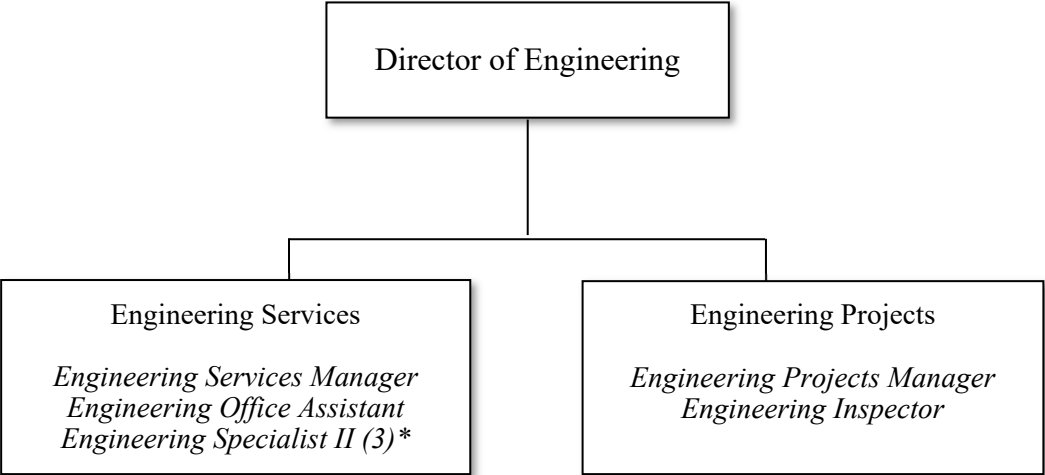
*Number of positions with the title if more than 1

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



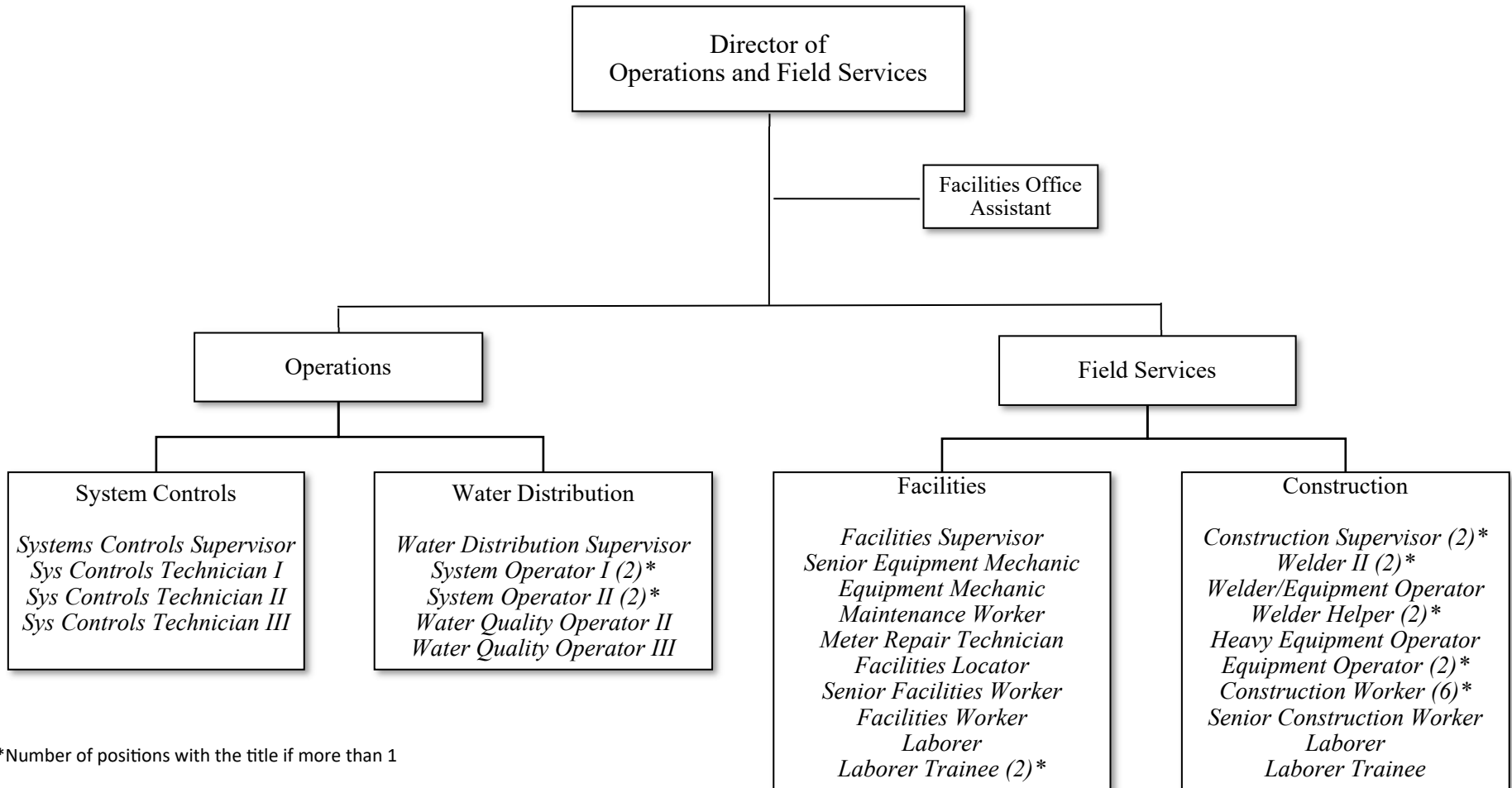
*Number of positions with the title if more than 1

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



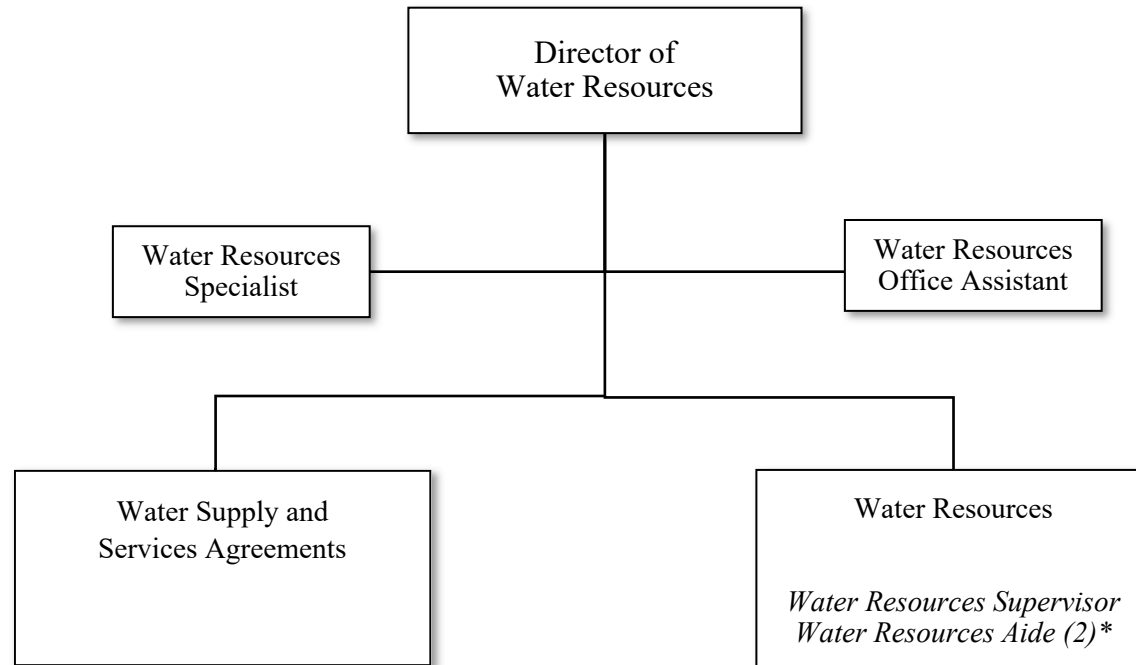
*Number of positions with the title if more than 1

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: 6

Fiscal Year 2022 Budget Preparation Principles/Considerations

Below is a summary of principles/considerations that were taken into account during preparation of the Fiscal Year 2022 Budget.

Revenue Budget

- Ready to Serve Fees have been increased by \$500,000 as a result of the inflationary adjustment effective July 1, 2021.
- Penalties/Fees have been decreased \$164,000 from the Fiscal Year 2021 budget as a result of the District not charging door hanger or lock fees for the first six months of Fiscal Year 2022. The budget assumes the late fee will begin to be charged to customers beginning in July 2021.
- System Fees have been increased \$516,000. This revenue source is difficult to estimate due to the unpredictable nature of development; the budgeted amount is calculated using a ten-year average.
- Investment Income revenues have been decreased by \$249,000 from the Fiscal Year 2021 budget due lower than expected/slow recovering interest rates due to the COVID-19 pandemic.

Operating Budget

- Variable and Fixed CWA Charges have been increased by \$296,000 total based on the San Diego County Water Authority's current rates and charges.
- Wages and Benefits and Taxes were increased by \$60,000 and \$377,000 respectively. An inflationary adjustment to Wages is partially offset by the elimination of position in the Finance Section; higher Health Insurance (\$123,000) and PERS retirement (\$240,000) costs are the primary drivers of the increase to Benefits and Taxes.
- In anticipation of meetings, trainings and conferences being offered in-person as COVID-19 restrictions on gatherings ease, Travel has been increased \$17,3000
- \$8,000,000 for the San Pasqual Undergrounding Project (Project) is contained in the Contractual Services budget; since the Project is not a District asset, actual costs are expensed in the year they occur.
- Based on the District's recent experience with unpaid water bills related to the financial impacts of the COVID-19 pandemic and the last recession, Uncollectible Accounts for water billings have been budgeted at \$87,000, which is consistent with the amount budgeted for in Fiscal Year 2021. The remaining portion of the Uncollectible Accounts is related to damage claims at \$19,000.

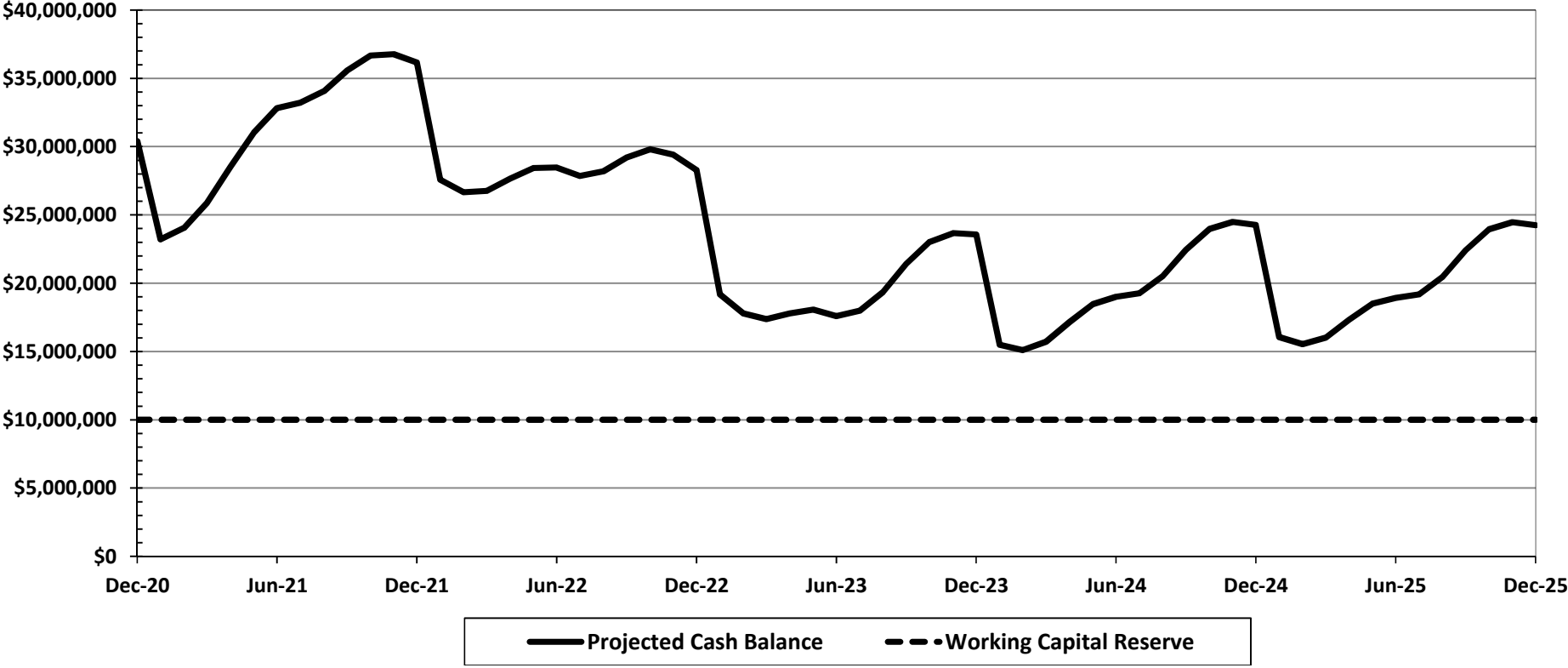
Capital Budget

- Limited Capital Budget expenses were approved as part of the Fiscal Year 2021 Budget; a deferred capital project/outlay list was prepared for future consideration. All items from the deferred capital project/outlay list from the Fiscal Year 2021 Budget have been deemed necessary and are included in the Fiscal Year 2022 Budget with costs updated as necessary.
- The Capital Budget includes \$3.0 million to begin construction on the Edgehill E Reservoir and Pump Station project; it also includes \$2.5 million for the Main Replacement Program.

Reserves

- As previously planned, the District has budgeted the use of reserves to pay for its share (50%) of San Pasqual Undergrounding Project costs (\$8 million). The budget also includes the use of reserves (\$834,800) to pay for capital projects/outlay.

**Vista Irrigation District
CASH FLOW PROJECTION
through December 2025
Updated with Draft Fiscal Year 2022 Budget Information**



Vista Irrigation District
CAPITAL PROJECTS
 Fiscal Years 2021 to 2050
 Escalator ENR 3.38% starting FY 2023

Infrastructure	Current Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039
HB Reservoir Rehabilitation	3,391,441	3,391,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	2,262,096	2,500,000	2,584,435	2,671,721	2,761,956	2,855,238	2,951,670	3,051,360	3,154,416	3,260,953	3,371,088	3,484,943	3,602,643	3,724,318	3,850,103	3,980,136	4,114,561	4,253,526	4,599,455
Ditch Repair	2,186,277	2,186,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	120,000,000	750,000	750,000	516,887	-	-	-	-	-	3,785,299	3,913,144	4,045,306	4,181,932	10,183,471	10,527,407	10,882,959	11,250,519	11,630,493	12,023,300	12,429,374
Well Field Repair/Replacement (65%), Sipl	6,956,076	500,000	200,000	-	-	-	-	-	238,748	877,694	907,338	937,982	969,661	1,002,410	1,036,266	1,071,265	1,107,445	815,683	-	-
Paseo Santa Fe Project	428,611	428,611	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E 43 S. Santa Fe Pipeline - E 43 Regulator	116,494	116,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lita Lane Pipeline Extension	81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four Res Rehab	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump S	11,500,000	-	3,000,000	2,842,878	4,007,582	2,209,565	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	1,350,000	-	135,000	51,689	336,637	939,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	9,000,000	-	-	465,198	480,910	1,789,747	3,700,388	3,825,365	-	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	5,000,000	-	-	258,443	267,172	994,304	2,055,771	2,125,203	-	-	-	-	-	-	-	-	-	-	-	-
Calle Maria Pipeline Extension	200,000	-	-	103,377	106,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	14,100,000	-	-	-	-	-	799,467	826,468	3,875,227	8,012,217	4,141,410	-	-	-	-	-	-	-	-	-
Pechstein Reservoir Secondary Feed	5,100,000	-	-	-	-	-	-	-	414,985	429,001	443,490	458,468	473,952	489,959	506,507	523,614	541,299	559,580	578,480	598,017
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	-	-	-	-	-	-	-	334,474	345,770	357,448	369,521	382,001	394,902	408,240	422,028	436,281	451,016	466,249	481,996
San Marcos, S. Santa Fe Wide - Smilac to E	256,909	-	-	-	-	-	-	-	313,569	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	3,773,638	-	-	-	-	-	-	-	307,059	317,430	328,151	339,234	350,691	362,535	374,779	387,437	400,522	414,050	428,034	442,490
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	-	134,835	139,389	-	-	-	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	940,000	-	-	-	-	-	-	-	76,487	79,071	81,741	84,502	87,356	90,306	93,356	96,509	99,769	103,138	106,622	110,223
HB Pipeline	872,314	-	-	-	-	-	-	-	70,980	73,377	75,855	78,417	81,066	83,804	86,634	89,560	92,585	95,712	98,944	102,286
H Line Aband. - Pechstein to E Reservoir	719,346	-	-	-	-	-	-	-	58,533	60,510	62,553	64,666	66,850	69,108	71,442	73,855	76,349	78,928	81,594	84,349
900 Zone Feed Regulator and Pipe	600,000	-	-	-	-	-	-	-	48,822	50,471	52,175	53,937	55,759	57,642	59,589	61,602	63,682	65,833	68,056	70,355
Habitat Conservation Plan	544,648	-	-	-	-	-	-	-	44,318	45,815	47,362	48,961	50,615	52,325	54,092	55,919	57,807	59,760	61,778	63,864
637 Zone Feed Vault and Regulator	300,000	-	-	-	-	-	-	-	24,411	25,235	26,088	26,969	27,880	28,821	29,795	30,801	31,841	32,916	34,028	35,177
C Reservoir Demo and PRV Feed Upgrade	800,000	-	-	-	-	-	-	-	-	630,883	391,314	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	1,800,000	-	-	-	-	-	-	-	-	-	-	1,213,592	1,254,579	-	-	-	-	-	-	-
Total Infrastructure	244,368,245	9,735,919	6,585,000	6,822,908	7,870,891	8,694,637	9,410,864	9,728,705	8,993,807	18,026,577	14,089,022	11,092,643	11,467,285	16,417,928	16,972,425	17,545,650	18,138,236	18,421,670	18,200,610	19,017,586
Non Infrastructure	16,076,085	759,005	439,000	549,306	567,858	587,037	606,864	627,360	648,548	670,452	693,096	716,505	740,704	765,720	791,582	818,316	845,954	874,525	904,061	934,595
San Pasqual Undergrounding (50%)	21,630,580	750,000	8,000,000	13,315,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	282,074,910	11,244,924	15,024,000	20,687,821	8,438,749	9,281,674	10,017,727	10,356,065	9,642,355	18,697,029	14,782,118	11,809,147	12,207,988	17,183,648	17,764,007	18,363,967	18,984,190	19,296,195	19,104,671	19,952,181

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050
Escalator ENR 3.38% starting FY 2023

Infrastructure	Current Cost	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050
HB Reservoir Rehabilitation	3,391,441	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	4,769,168	-	-	-	-	-	-	-	-	-	-
Ditch Repair	2,186,277	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	120,000,000	12,849,162	13,283,129	13,731,752	14,195,527	14,674,965	15,170,596	15,682,966	16,212,641	-	-	-
Well Field Repair/Replacement (65%), Sipl	6,956,076	-	-	-	-	-	-	-	-	-	-	-
Paseo Santa Fe Project	428,611	-	-	-	-	-	-	-	-	-	-	-
E 43 S. Santa Fe Pipeline - E 43 Regulator	116,494	-	-	-	-	-	-	-	-	-	-	-
Lita Lane Pipeline Extension	81,000	-	-	-	-	-	-	-	-	-	-	-
Four Res Rehab	20,000	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump S	11,500,000	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	1,350,000	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	9,000,000	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	5,000,000	-	-	-	-	-	-	-	-	-	-	-
Calle Maria Pipeline Extension	200,000	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	14,100,000	-	-	-	-	-	-	-	-	-	-	-
Pechstein Reservoir Secondary Feed	5,100,000	618,214	639,094	660,679	-	-	-	-	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	498,275	515,103	532,500	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilac to E	256,909	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	3,773,638	457,435	472,884	488,855	-	-	-	-	-	-	-	-
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	940,000	113,945	117,794	121,772	-	-	-	-	-	-	-	-
HB Pipeline	872,314	105,741	109,312	113,004	-	-	-	-	-	-	-	-
H Line Aband. - Pechstein to E Reservoir	719,346	87,198	90,143	93,188	-	-	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	600,000	72,731	75,188	77,727	-	-	-	-	-	-	-	-
Habitat Conservation Plan	544,648	66,021	68,251	70,556	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	300,000	36,366	37,594	38,863	-	-	-	-	-	-	-	-
C Reservoir Demo and PRV Feed Upgrade	800,000	-	-	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	1,800,000	-	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	244,368,245	19,674,256	15,408,491	15,928,896	14,195,527	14,674,965	15,170,596	15,682,966	16,212,641	-	-	-
Non Infrastructure	16,076,085	966,160	998,791	1,032,524	1,067,396	1,103,447	1,140,714	1,179,241	1,219,068	1,260,241	1,302,804	1,346,805
San Pasqual Undergrounding (50%)	21,630,580	-	-	-	-	-	-	-	-	-	-	-
Total	282,074,910	20,640,416	16,407,282	16,961,420	15,262,923	15,778,412	16,311,310	16,862,207	17,431,710	1,260,241	1,302,804	1,346,805