

MINUTES OF THE
FISCAL POLICY COMMITTEE OF
VISTA IRRIGATION DISTRICT

June 4, 2020

A meeting of the Fiscal Policy Committee was held on Thursday, June 4, 2020 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

Chair Vásquez called the meeting to order at 9:00 a.m.

2. ROLL CALL

Directors present: Chair Vásquez and Director Sanchez

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; Farrokh Shahamiri, Finance Associate; Shallako Goodrick, Finance Supervisor; and Ramae Ogilvie, Assistant Board Secretary.

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 2021 BUDGET

See staff report attached hereto.

General Manager Brett Hodgkiss provided an overview of the District's Fiscal Year (FY) 2021 Budget. He noted that the draft budget projects water purchases of 16,900 acre feet and water sales of 15,900 acre feet, a decrease of about 4% respectively from the prior fiscal year; local water production is projected to decrease by 11% based on a historical 10 year rolling average. Mr. Hodgkiss stated that the overall FY 2021 Budget projects having to draw on reserves for approximately \$600,000 to fund the FY 2021 Budget.

In reviewing the Revenue Budget, Mr. Hodgkiss stated that the Revenue Budget was projected to decrease by about 1% due to the projected financial impacts of the COVID-19 pandemic. He stated that staff took a conservative approach, adjusting revenue accounts based on the District's experience during the last recession (2008-2011). Mr. Hodgkiss noted that the Service Charges/Fees for FY 2021 were not adjusted from the FY 2020 Budget consistent with Board action to defer implementation of the annual inflationary adjustment to service charges. He noted the significant decrease in System Fees and Investment Income were the result of the anticipated financial impacts of the COVID-19 pandemic.

Mr. Hodgkiss noted that the projected 3% increase in the overall Operating Budget is primarily the result of higher costs of purchased water, obligations under current labor agreements and depreciation (uncontrollable costs). He stated that uncontrollable costs increased by approximately \$1.9 million; when adjusted for uncontrollable costs, the FY 2021 Operating Budget is over \$600,000 less than the FY 2020 Operating Budget. Mr. Hodgkiss noted the Travel and Training budgets were reduced by 50% because of conferences and trainings going virtual or being canceled due to the COVID-19 pandemic. He said that the \$600,000 increase in the Depreciation budget represented the future replacement costs of current assets. Mr. Hodgkiss noted that the Insurance budget decreased by \$104,000 due to lower premiums as a result of fewer losses by the District. It is anticipated that the financial impacts of the COVID-19 pandemic will increase Uncollectible Accounts; the projected budget was based on the District's experience during the last recession.

In reviewing the Capital Budget, Mr. Hodgkiss stated that the Capital Budget was proposed to decrease by 30% in an effort to reduce the drawdown of reserves during the COVID-19 pandemic. He explained that staff is proposing a two-phase approach to the Capital Budget based on the financial uncertainty created by the COVID-19 pandemic. The first phase is proposed in the current draft budget, which limits capital expenditures to projects in progress and those necessary to support ongoing operations while deferring approximately \$5.3 million in capital expenditures that were proposed for the upcoming fiscal year. The second phase would include consideration of adding items included on the deferred list of capital expenditures to the Capital Budget for FY 2021, if updated financial data supported doing so. Mr. Hodgkiss stated that once a decision is made regarding implementation of the annual inflationary adjustment and more data is available to assess the financial impacts of the COVID-19 pandemic, staff would be able to update revenue and expense projections for FY 2021 and present their findings and recommendations to the Fiscal Policy Committee (Committee) and then to the Board. He pointed out the absence of the Main Replacement Program from the FY 2021 Capital Budget; Mr. Hodgkiss noted that a majority of the Main Replacement Program budget for FY 2020 remained unspent, and staff proposed carrying over the balance (over \$2 million) to fund projects in FY 2021.

The Committee supported the two-phase approach for the FY 2021 Capital Budget with the understanding that it would be brought back to the Committee and then to the Board in the fall. Chair Vásquez noted that the San Diego County Water Authority (Water Authority) had not made a decision on its proposed rate increase for next calendar year, which would also affect the District's FY 2021 Budget. Mr. Hodgkiss noted that, per the District's Rate Adjustment Policy, any rate increase by the Water Authority would be passed through on its water rates (generating higher water sales revenue) and offset the higher cost of purchased water.

The Committee asked for clarification on Burden Allocation. Director of Administration Marlene Kelleher explained that Burden Allocation is overhead costs allocated to jobs (e.g. pipeline installation jobs, inspection jobs, damage claims, etc.). Overhead burden costs include such items as salaries and benefits and use of equipment and vehicles. She further noted that the account appears as a negative balance as it is not an expense of District operations but an allocation of expenses to jobs, including items that are included in the Capital Budget.

Director Sanchez requested clarification on the status of Capital Projects that do not appear in the proposed draft budget but that appear on the capital outlay carryover list. Ms. Kelleher explained that the proposed budget only includes new projects or projects that are in progress that need additional funds to complete. She further noted that many of the projects on the capital outlay carryover list were included in budgets prior to the update of the Water Master Plan; staff has since reviewed the list and determined which projects should remain as capital outlay carryover items and which projects should be removed. The proposed capital outlay carryover list will be presented to the Board in July.

The Committee requested that a bullet list of the guiding principles that staff considered in the preparation of the FY 2021 Budget be included with the staff report to provide the Board with an understanding of how the Budget was put together.

The Committee recommended that the Fiscal Year 2021 Budget be presented to the Board for approval on June 17, 2020.

Chair Vásquez and Director Sanchez thanked staff for their diligent and hard work on the FY 2021 Budget.

Mr. Hodgkiss thanked Ms. Kelleher, Finance Supervisor, Shallako Goodrick, Finance Associate Farrokh Shahamiri and Executive Management staff for their hard work on preparing FY 2021 Budget.

6. COMMENTS BY COMMITTEE MEMBERS

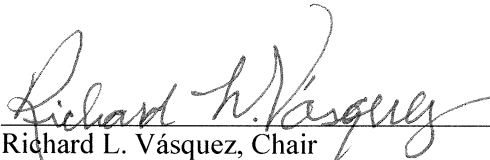
None were presented.

7. COMMENTS BY GENERAL MANAGER

None were presented.

8. ADJOURNMENT

There being no further business to come before the Committee, at 10:03 a.m. Chair Vásquez adjourned the meeting.


Richard L. Vásquez, 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:**

**June 4, 2020
Shallako Goodrick
Marlene Kelleher
Brett Hodgkiss**

SUBJECT: DRAFT FISCAL YEAR 2021 BUDGET

RECOMMENDATION: Review draft Fiscal Year 2021 Budget.

FISCAL IMPACT: The draft Budget projects revenues of \$53,465,500, operating expenses of \$48,250,000 and capital outlay of \$5,800,000. Revenues are projected at approximately \$334,000 less than the previous year's. Operating expenses are about \$1.3 million higher than in the previous year's budget primarily due to the increase in the cost of purchased water paid directly to the San Diego County Water Authority and increase in labor and benefits costs due to the current labor agreements. Capital outlay is nearly \$2.5 million lower than in the previous year's budget. As a result, nearly \$600,000 of the District's reserves will be used to fund the Fiscal Year 2021 Budget.

SUMMARY: The draft Budget projects water sales of 15,900 acre feet; 13,782 acre feet of water is projected to be purchased from the San Diego County Water Authority and 3,118 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 decrease by about 1% as a result of the financial impacts of the COVID-19 pandemic on fees, development related charges, such as capacity fees, and interest rates; these accounts have been adjusted based on the District's experience during the recession occurring 2008 through 2011. The Operating Budget is projected to increase by about 3% primarily as a result of inflationary adjustments made to labor and benefits and higher cost of purchased water.

The Capital Budget is projected to decrease by 30% to \$5,800,000. To reduce the drawdown of reserves during the COVID-19 pandemic, staff proposes to limit capital expenditures to projects in progress and those necessary to support ongoing operations; a list of proposed deferred capital expenditures has been included for reference. Approximately 97% 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: Based on the economic uncertainty created by the COVID-19 pandemic, staff is recommending a two-phase Capital Budget review process for Fiscal Year 2021. The first phase would include consideration of a limited Capital Budget as part of the Fiscal Year 2021 Budget review and approval process. The second phase would include consideration of adding items included on the deferred list of capital expenditures to the Capital Budget for Fiscal Year 2021, if updated financial data supports doing so.

Once a decision is made regarding the implementation of the annual water rate adjustment and more data is available to assess the projected financial impacts of the COVID-19 pandemic, staff will be able to update revenue and expense projections for the upcoming fiscal year. Upon completion, staff's updated financial outlook and recommendations can be presented the Fiscal Policy Committee and then to the Board. It is anticipated that staff would complete their analysis and be prepared to present their findings in fall 2020.

See Draft Fiscal Year 2021 Budget for detailed information regarding projected revenues and proposed operating expenses and Capital Budget expenditures.

ATTACHMENTS: Draft Budget – Fiscal Year 2021
List of Deferred Capital Expenditures
Vehicle and Equipment List
Membership List



BUDGET
Fiscal Year 2021
July 1, 2020 to June 30, 2021

Draft
June XX, 2020

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2021

The Vista Irrigation District's (District) 2021 Budget represents a financial plan for the next fiscal year (July 1, 2020 through June 30, 2021). 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 2021 Budget projects revenues of \$53,465,500, which includes \$31,840,000 (approximately 60%) from Water Sales. Based upon the most recent conservation trends, it is projected that the District will sell 15,900 acre feet of water in fiscal year 2021. The District has considered the potential financial impacts of the COVID-19 pandemic and adjusted various revenue sources accordingly (based on its experience during the last recession occurring 2008-2011).

Operating expenses for fiscal year 2021 are projected to be \$48,250,000. Purchased Water costs represent approximately 48% (\$23,383,400) 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 2021 Budget estimates that the District will need to purchase 13,782 acre feet of water from the CWA. The Budget also estimates that the District will produce 3,118 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 Capital Budget for fiscal year 2021 is \$5,800,000. Of this total, approximately 97% (\$5,614,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

**Vista Irrigation District
BUDGET SUMMARY
Fiscal Year 2021**

	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>
Source of Funds				
Revenue Budget	\$ 53,799,900	\$ 53,465,500	\$ (334,400)	(0.62%)
Reserves	<u>1,417,900</u>	<u>584,500</u>	(833,400)	(58.78%)
	<u>\$ 55,217,800</u>	<u>\$ 54,050,000</u>		
Use of Funds				
Operating Budget	\$ 46,942,100	\$ 48,250,000	1,307,900	2.79%
Capital Budget	8,275,700	5,800,000	(2,475,700)	(29.92%)
Contribution to Reserves	<u>-</u>	<u>-</u>		
	<u>\$ 55,217,800</u>	<u>\$ 54,050,000</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2021

	2018 Actual	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
WATER REVENUES					
Water Sales	\$ 32,760,203	\$ 29,837,557	\$ 32,580,000	\$ 16,409,470	\$ 31,840,000
Service Charges/Fees	<u>17,073,109</u>	<u>17,974,192</u>	<u>18,060,000</u>	<u>8,975,138</u>	<u>19,255,000</u>
	49,833,312	47,811,749	50,640,000	25,384,608	51,095,000
OTHER REVENUES					
Other Services	451,600	569,180	508,000	280,736	507,000
System Fees	731,240	1,225,043	660,000	651,780	230,000
Property Rentals	823,871	807,180	748,900	380,906	760,500
Property Taxes	450,512	487,062	469,000	185,688	506,000
Investment Income	346,063	859,164	774,000	460,179	367,000
Federal & State Assistance	<u>-</u>	<u>49,198</u>	<u>-</u>	<u>(32,341)</u>	<u>-</u>
	2,803,286	3,996,827	3,159,900	1,926,948	2,370,500
TOTAL REVENUE BUDGET	<u>\$ 52,636,598</u>	<u>\$ 51,808,576</u>	<u>\$ 53,799,900</u>	<u>\$ 27,311,556</u>	<u>\$ 53,465,500</u>
WATER SALES (ACRE FEET)	<u>16,948</u>	<u>15,281</u>	<u>16,500</u>	<u>8,540</u>	<u>15,900</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$32,760,203	\$29,837,557	\$32,580,000	\$31,840,000

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 15,900 acre feet of water which is based upon recent history. The budget includes the 3/1/20 rate increase from the San Diego County Water Authority, however, it assumes no future rate increases on water sales. The 2021 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$4.35 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$4.89 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$17,073,109	\$17,974,192	\$18,060,000	\$19,255,000

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 1/1/20 IAC fee increase from the CWA. The annual inflationary adjustment to the service charge adopted by the Board under Minute Order 05-06-49 and reaffirmed after the public hearing conducted on October 18, 2017 has not been included in the table below for the Fiscal Year 2021. Based on the financial impacts that the COVID-19 pandemic is having on its customers, the Board has deferred implementation of the annual inflationary adjustment from the scheduled July 1, 2020 effective date.

Monthly Service Charge

Meter Size	FY 2018	FY 2019	FY 2020	FY 2021
5/8"	\$ 28.08	\$ 29.45	\$ 31.06	\$ 31.06
3/4"	37.05	38.85	40.97	40.97
1"	54.74	57.40	60.54	60.54
1½"	99.37	104.20	109.89	109.89
2"	152.71	160.14	168.89	168.89
3"	295.05	309.40	326.30	326.30
4"	455.06	477.20	503.27	503.27
6"	1,077.71	1,130.14	1,191.88	1,191.88
8"	1,433.67	1,503.42	1,585.55	1,585.55
10"	2,145.31	2,249.68	2,372.57	2,372.57

Account Group: **Other Services**

Account Number: 61xx

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$451,600	\$569,180	\$508,000	\$507,000

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: **System Fees**

Account Number: 62xx

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$731,240	\$1,225,043	\$660,000	\$230,000

This account group includes capacity fees, annexation and detachment fees. Due to the COVID-19 pandemic, a four year average of years 2008-2011 (last recession) was used to estimate the fees.

REVENUE ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301	\$823,871	\$807,180	\$748,900	\$760,500

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

Hein Hettinga Cattle	\$	200,200
Department of Defense- Navy		166,000
My Country Club		80,000
Crown Castle/T-Mobile- Cabrillo Circle		51,300
T-Mobile/Omnipoint- Lupine Hills		51,300
Crown Castle GT Co.		43,700
Cingular Wireless - AT&T		43,200
Lake Henshaw Resort		37,700
Crown Castle - Vista Towers		24,100
Verizon Wireless		21,700
Puerta La Cruz		14,500
Sempra Energy		13,200
Mendenhall Cattle Company		10,000
Taylor Grazing		1,700
Noll Seeds		1,000
Department of Agriculture - Forestry Service		500
Vallecitos Water District		400
		\$ 760,500

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001	\$450,512	\$487,062	\$469,000	\$506,000

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx	\$346,063	\$859,164	\$774,000	\$367,000

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

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Water Sales					
6001	Single Family	\$ 14,616,690	\$ 16,030,000	\$ 7,956,205	\$ 15,600,000
6002	Multi Family	5,390,724	5,450,000	2,689,727	5,750,000
6003	Irrigation	3,444,317	4,150,000	2,418,546	3,680,000
6004	Commercial	2,298,953	2,320,000	1,168,308	2,450,000
6005	Agricultural	1,542,827	1,850,000	899,548	1,646,000
6006	Government	657,377	820,000	343,906	700,000
6007	Industrial	1,141,050	1,190,000	555,999	1,220,000
6008	Mobile Home	741,940	760,000	376,033	790,000
6010	Unmetered	3,679	10,000	1,198	4,000
		<u>29,837,557</u>	<u>32,580,000</u>	<u>16,409,470</u>	<u>31,840,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	15,957,391	16,100,000	7,987,734	17,000,000
6052	Infrastructure Access Charge	1,300,114	1,290,000	621,998	1,575,000
6053	Penalties/Fees	716,687	670,000	365,406	680,000
		<u>17,974,192</u>	<u>18,060,000</u>	<u>8,975,138</u>	<u>19,255,000</u>
Other Services					
6101	Construction Services	280,434	263,000	148,067	271,000
6102	Jobs Gain/(Loss)	-	-	(6,981)	-
6103	Non Construction Services	288,746	245,000	139,650	236,000
		<u>569,180</u>	<u>508,000</u>	<u>280,736</u>	<u>507,000</u>
System Fees					
6201	Capacity Fees	1,214,543	660,000	630,882	230,000
6203	Annexation/Detachment Fees	10,500	-	20,898	-
		<u>1,225,043</u>	<u>660,000</u>	<u>651,780</u>	<u>230,000</u>
Property Rentals					
6301	Property Rentals	807,180	748,900	380,906	760,500
		<u>807,180</u>	<u>748,900</u>	<u>380,906</u>	<u>760,500</u>
Property Taxes					
8001	Property Taxes	487,062	469,000	185,688	506,000
		<u>487,062</u>	<u>469,000</u>	<u>185,688</u>	<u>506,000</u>
Investment Income					
8101	Interest Income	358,372	385,000	264,206	211,000
8102	Investment Gain/Loss	500,792	389,000	195,973	156,000
		<u>859,164</u>	<u>774,000</u>	<u>460,179</u>	<u>367,000</u>
Federal & State Assistance					
8301	Federal & State Assistance	49,198	-	(32,341)	-
		<u>49,198</u>	<u>-</u>	<u>(32,341)</u>	<u>-</u>
Total Revenue Budget		<u><u>\$ 51,808,576</u></u>	<u><u>\$ 53,799,900</u></u>	<u><u>\$ 27,311,556</u></u>	<u><u>\$ 53,465,500</u></u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2021

	2018 Actual	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
PURCHASED WATER					
Variable CWA Charges	\$ 16,163,510	\$ 14,692,058	\$ 16,040,000	\$ 7,501,306	\$ 16,120,000
Fixed CWA Charges	6,412,751	6,606,122	6,698,000	3,311,616	7,273,000
Agricultural Rebates	(7,121)	(10,564)	(9,000)	(1,531)	(9,600)
	<u>22,569,140</u>	<u>21,287,616</u>	<u>22,729,000</u>	<u>10,811,391</u>	<u>23,383,400</u>
WAGES	8,077,498	8,040,182	8,150,000	3,996,273	8,410,000
BENEFITS & TAXES	6,384,299	5,551,370	5,340,200	3,044,331	5,777,000
OFFICE & GENERAL					
Fees & Permits	151,415	172,038	174,600	117,755	182,800
Postage	70,423	63,494	72,700	27,053	65,300
Computer Hardware	72,676	84,937	10,500	7,156	14,000
Computer Software	8,178	21,370	4,000	-	1,000
Travel	38,888	36,959	43,200	13,536	20,300
Training	56,599	36,531	69,600	24,781	44,800
Dues & Subscriptions	47,159	45,315	46,400	1,383	48,300
Employment Related Expense	79,905	39,066	51,500	20,366	36,300
Office Supplies	12,263	17,494	22,700	10,463	18,700
Printing	13,283	17,921	13,000	7,530	16,800
Award/Contributions	6,924	1,295	9,500	5,500	9,500
	<u>557,713</u>	<u>536,420</u>	<u>517,700</u>	<u>235,523</u>	<u>457,800</u>
DEPRECIATION	2,968,997	3,157,173	3,340,000	1,619,412	3,944,000
CONTRACTUAL SERVICES	4,292,413	5,240,188	5,450,500	2,176,672	5,152,000
SUPPLIES	1,531,232	1,359,577	1,406,200	619,966	1,377,500
POWER	405,854	466,694	461,300	225,782	441,500
PROFESSIONAL FEES					
Audit	22,740	23,750	25,000	16,750	25,500
Legal	274,590	269,116	246,900	108,552	273,900
Consultants	305,927	303,454	256,900	157,435	52,100
	<u>603,257</u>	<u>596,320</u>	<u>528,800</u>	<u>282,737</u>	<u>351,500</u>
INSURANCE	543,145	385,026	311,000	171,790	207,000
COMMUNICATIONS	53,326	51,755	51,100	25,556	54,300
UNCOLLECTIBLE ACCOUNTS	31,211	11,955	26,300	16,107	100,000
BURDEN ALLOCATION	(1,433,392)	(1,363,958)	(1,370,000)	(630,737)	(1,406,000)

Vista Irrigation District OPERATING BUDGET Fiscal Year 2021

	2018 Actual	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
LOSS/(GAIN) ON ASSETS	(19,210)	3,722,423	-	(36,853)	-
TOTAL OPERATING BUDGET	<u>\$ 46,565,483</u>	<u>\$ 49,042,741</u>	<u>\$ 46,942,100</u>	<u>\$ 22,557,950</u>	<u>\$ 48,250,000</u>

WATER SOURCES (ACRE FEET):

Water Purchases	14,857	13,422	14,114	6,953	13,782
Local Water	3,174	2,622	3,486	2,164	3,118
	<u>18,031</u>	<u>16,044</u>	<u>17,600</u>	<u>9,117</u>	<u>16,900</u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$16,163,510	\$14,692,058	\$16,040,000	\$16,120,000

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 3,118 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 13,782 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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$6,412,751	\$6,606,122	\$6,698,000	\$7,273,000

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	\$ 2,589,000
Infrastructure Access Charge - CWA	1,575,000
Supply Reliability Charge - CWA	1,445,000
Customer Service Charge - CWA	941,000
Readiness-to-Serve Charge, net - MWD	449,000
Capacity Reservation Charge - MWD	274,000
	\$ 7,273,000

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$7,121)	(\$10,564)	(\$9,000)	(\$9,600)

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Wages</u>				
Account Number: 71xx	\$8,077,498	\$8,040,182	\$8,150,000	\$8,410,000

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	\$ 7,011,000
Vacation	727,000
Holiday	421,000
Sick Leave	226,000
Other Leave	25,000
	\$ 8,410,000

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Benefits & Taxes</u>				
Account Number: 72xx	6,384,299	\$5,551,370	\$5,340,200	\$5,777,000

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

Public Employees Retirement System (PERS)	\$ 2,500,000
Health Insurances (Medical, Dental & Vision)	2,185,000
FICA & Medicare	639,000
Worker's Compensation	217,000
Deferred Compensation Plan Matching (457 Plan)	109,000
Life and Disability Insurance	85,000
Uniforms (Clothing and Boots)	31,800
Tuition Reimbursement	4,000
EAP Counseling	3,000
Unemployment Insurance	3,200
Retiree Medical Insurance (GASB 45)	-
	\$ 5,777,000

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Fees & Permits</u> Account Number: 7301	\$151,415	\$172,038	\$174,600	\$182,800

This account group includes \$88,200 of water-related costs and \$94,600 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, \$19,000 to the Department of Water Resources for dam fees, \$6,000 to Regional Water Quality Control Board and Environmental Lab Accreditation Program for other various fees, etc. The non water-related costs primarily include \$40,000 for excavation permits, \$30,000 for LAFCO fees, \$12,500 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, etc.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Postage</u> Account Number: 7302	\$70,423	\$63,494	\$72,700	\$65,300

This account group includes postage for water bills and all other District mailings. Decrease in the budget reflects the large number of customers who have enrolled in paperless bill option.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Computer Hardware</u> Account Number: 7303	\$72,676	\$84,937	\$10,500	\$14,000

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Computer Software</u> Account Number: 7304	\$8,178	\$21,370	\$4,000	\$1,000

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$38,888	\$36,959	\$43,200	\$20,300

This account group includes travel expenses related to attending conferences, meetings, training and other District business. Restrictions on gatherings as well as social distancing requirements as a means to slow the spread of COVID-19 has caused meetings, conferences, trainings, etc. to be cancelled or changed to a virtual format, reducing or eliminating required travel. As a result, the travel budget has decreased. The travel budget is organized by the following divisions:

Board of Directors	\$ 12,500
General Manager Division	2,850
Administration Division	1,750
Engineering Division	1,400
Water Resources Division	1,150
Operations and Field Services Division	650
	\$ 20,300

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$56,599	\$36,531	\$69,600	\$44,800

This account group includes the cost of training and seminars. The largest components of the 2021 training budget include: \$19,600 for various Safety Cal/OSHA required trainings, \$8,700 for training for the Board, \$4,200 for electrical, construction, and other water related training, \$4,200 for Engineering classes and other conferences, \$1,300 for various management development and employee training workshops, and etc. Restrictions on gatherings as well as social distancing requirements as a means to slow the spread of COVID-19 has caused meetings, conferences, trainings, etc. to be cancelled or changed to a virtual format, reducing or postponing training. As a result, the training budget has decreased.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$47,159	\$45,315	\$46,400	\$48,300

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$79,905	\$39,066	\$51,500	\$36,300

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$12,263	\$17,494	\$22,700	\$18,700

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$13,283	\$17,921	\$13,000	\$16,800

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$6,924	\$1,295	\$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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$2,968,997	\$3,157,173	\$3,340,000	\$3,944,000

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

	2018	2019	2020	2021
Account Group: <u>Contractual Services</u>	Actual	Actual	Budget	Budget
Account Number: 75xx	\$4,292,413	\$5,240,188	\$5,450,500	\$5,152,000
This account group includes contractual services for the following:				
Escondido Treatment Plant				\$ 2,400,000
San Pasqual Undergrounding Project				750,000
Transmission and Distribution Systems				557,700
Escondido Canal				375,000
General				372,300
Buildings and Grounds				249,600
Weese Treatment Plant				154,000
Fire Hydrants/Fire Services				73,000
Well Field				71,300
Garage				61,600
Reservoirs				22,500
Flume				18,000
Pump Stations				14,000
Dam				12,500
SCADA				10,300
Water Quality				10,200
Ditches				-
				\$ 5,152,000

	2018	2019	2020	2021
Account Group: <u>Supplies</u>	Actual	Actual	Budget	Budget
Account Number: 76xx	\$1,531,232	\$1,359,577	\$1,406,200	\$1,377,500
This account group includes supplies for the following:				
Transmission and Distribution Systems				\$ 561,300
General				169,300
Fuel				152,600
Fire Hydrants/Fire Services				150,000
Garage				135,500
SCADA				35,900
Buildings and Grounds				35,700
Pump Stations				31,400
Well Field				22,700
Treatment Plant				18,400
Reservoirs				15,500
Inventory Adjustments				15,000
Water Quality				11,700
Flume				10,000
Ditches				9,700
Conservation Programs				1,800
Dam				1,000
				\$ 1,377,500

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Power				
Account Number: 77xx	\$405,854	\$466,694	\$461,300	\$441,500

This account group includes:

Pump Stations				\$ 200,000
Main Office and Henshaw Office				135,700
Well Field				97,200
Transmission and Distribution Systems				4,500
Reservoirs				2,300
Water Treatment				1,800
				\$ 441,500

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Audit				
Account Number: 7721	\$22,740	\$23,750	\$25,000	\$25,500

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Legal				
Account Numbers: 7722 & 7723	\$274,590	\$269,116	\$246,900	\$273,900

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Consultants				
Account Numbers: 7724 & 7725	\$305,927	\$303,454	\$256,900	\$52,100

This account group includes:

Surveying Services & Title Report Services				\$ 50,000
Actuarial Services				2,100
				\$ 52,100

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$543,145	\$385,026	\$311,000	\$207,000

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$53,326	\$51,755	\$51,100	\$54,300

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$31,211	\$11,955	\$26,300	\$100,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget is based upon the most recent trend analysis. The budget includes \$87,000 for uncollectible water bills and \$13,000 for uncollectible damage to District property. Uncollectible water bills estimate was increased using the average actual expense 2008-2011 from the last recession.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,433,392)	(\$1,363,958)	(\$1,370,000)	(\$1,406,000)

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 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 14,692,058	\$ 16,040,000	\$ 7,501,306	\$ 16,120,000
		14,692,058	16,040,000	7,501,306	16,120,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	6,606,122	6,698,000	3,311,616	7,273,000
		6,606,122	6,698,000	3,311,616	7,273,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(10,564)	(9,000)	(1,531)	(9,600)
		(10,564)	(9,000)	(1,531)	(9,600)
Wages					
7101	Wages-General	6,620,362	6,740,000	3,349,214	7,011,000
7102	Vacation	794,588	859,882	363,354	727,000
7103	Sick Leave	206,708	153,710	89,900	226,000
7104	Holiday	396,311	372,139	181,525	421,000
7105	Other Leave	22,213	24,269	12,280	25,000
		8,040,182	8,150,000	3,996,273	8,410,000
Benefits & Taxes					
7201	Health Insurance	2,039,101	2,093,000	988,390	2,185,000
7202	PERS	2,421,809	2,220,000	1,574,654	2,500,000
7203	FICA & Medicare	623,012	612,000	294,795	639,000
7204	Retiree Health Insurance	48,936	-	-	-
7205	Workers Compensation	184,355	175,000	84,006	217,000
7206	457 Plan Matching	102,862	108,000	39,976	109,000
7207	Life & Disability Insurance	85,567	90,000	41,712	85,000
7208	Uniforms/Boots	31,074	31,800	14,661	31,800
7209	Unemployment Insurance	9,836	3,200	1,863	3,200
7210	EAP Counseling	2,937	3,200	2,873	3,000
7211	Tuition Reimbursement	1,881	4,000	1,401	4,000
		5,551,370	5,340,200	3,044,331	5,777,000

OPERATING BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Fees & Permits					
7301	Fees & Permits	172,038	174,600	117,755	182,800
		172,038	174,600	117,755	182,800
Postage					
7302	Postage	63,494	72,700	27,053	65,300
		63,494	72,700	27,053	65,300
Computer Hardware					
7303	Computer Hardware	84,937	10,500	7,156	14,000
		84,937	10,500	7,156	14,000
Computer Software					
7304	Computer Software	21,370	4,000	-	1,000
		21,370	4,000	-	1,000
Travel					
7305	Travel	36,959	43,200	13,536	20,300
		36,959	43,200	13,536	20,300
Training					
7306	Training	36,531	69,600	24,781	44,800
		36,531	69,600	24,781	44,800
Dues & Subscriptions					
7307	Dues & Subscriptions	45,315	46,400	1,383	48,300
		45,315	46,400	1,383	48,300
Employment Related Expense					
7308	Employment Related Expense	39,066	51,500	20,366	36,300
		39,066	51,500	20,366	36,300
Office Supplies					
7309	Office Supplies and Furniture	17,494	22,700	10,463	18,700
		17,494	22,700	10,463	18,700
Printing					
7310	Printing	17,921	13,000	7,530	16,800
		17,921	13,000	7,530	16,800
Awards/Contributions					
7311	Awards/Contributions	1,295	9,500	5,500	9,500
		1,295	9,500	5,500	9,500
Depreciation					
7401	Depreciation	3,157,173	3,340,000	1,619,412	3,944,000
		3,157,173	3,340,000	1,619,412	3,944,000

OPERATING BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Contractual Services					
7501	Services-General	460,795	361,200	162,505	372,300
7502	Services-Buildings & Grounds	338,763	225,500	102,653	249,600
7503	Services-Garage	53,667	61,600	27,564	61,600
7504	Services-T & D Systems	505,814	531,100	242,312	557,700
7505	Services-FireHyd/Fire Services	43,822	48,000	40,803	73,000
7506	Services-Reservoirs	82,190	532,500	4,238	22,500
7507	Services-SCADA	8,833	13,300	8,644	10,300
7508	Services-Pump Stations	1,428	18,000	-	14,000
7509	Services-Water Quality Testing	13,873	18,300	7,051	10,200
7510	Services-Treatment Plant	377	-	-	-
7511	Services-Flume	8,453	15,000	10,727	18,000
7512	Services-Dam	23,147	12,500	681	12,500
7513	Services-Ditches	345	50,000	-	-
7514	Services-Well Field	22,847	74,500	-	71,300
7515	Services-Escondido Canal	343,201	375,000	169,332	375,000
7516	Services-Escondido Plant	2,919,086	2,100,000	1,344,513	2,400,000
7517	Services-Weese Plant	211,520	264,000	55,649	154,000
7518	Services-Water Rights	202,027	750,000	-	750,000
		<u>5,240,188</u>	<u>5,450,500</u>	<u>2,176,672</u>	<u>5,152,000</u>
Supplies					
7601	Supplies-General	176,817	193,400	63,315	169,300
7602	Supplies-Buildings & Grounds	40,995	32,200	17,734	35,700
7603	Supplies-Garage	132,183	133,900	58,760	135,500
7604	Supplies-T & D Systems	621,910	570,000	270,528	561,300
7605	Supplies-FireHyd/Fire Services	115,254	80,000	86,163	150,000
7606	Supplies-Reservoirs	4,663	10,500	7,096	15,500
7607	Supplies-SCADA	23,993	49,000	18,780	35,900
7608	Supplies-Pump Stations	14,593	27,200	6,756	31,400
7609	Supplies-Water Quality Testing	17,225	10,500	10,533	11,700
7610	Supplies-Water Treatment	16,584	31,900	10,003	18,400
7611	Supplies-Flume	2,441	15,000	2,279	10,000
7612	Supplies-Dam	834	1,000	277	1,000
7613	Supplies-Ditches	(122)	68,000	-	9,700
7614	Supplies-Well Field	7,008	16,200	1,107	22,700
7615	Fuel	171,736	152,600	65,347	152,600
7616	Conservation Programs	1,198	1,800	1,509	1,800
7697	Inventory Adjustments	12,444	13,000	(64)	15,000
7698	Trade Discounts	(179)	-	(157)	-
		<u>1,359,577</u>	<u>1,406,200</u>	<u>619,966</u>	<u>1,377,500</u>

OPERATING BUDGET DETAIL
Fiscal Year 2021

Account	Description	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
Power					
7701	Power-Buildings/Grounds	134,204	135,700	68,904	135,700
7702	Power-T & D Systems	4,242	4,000	2,242	4,500
7703	Power-Reservoirs	2,203	1,800	1,154	2,300
7704	Power-Pump Station	165,251	150,000	109,100	200,000
7705	Power-Water Treatment	1,572	1,300	902	1,800
7706	Power-Well Field	159,222	168,500	43,480	97,200
		<u>466,694</u>	<u>461,300</u>	<u>225,782</u>	<u>441,500</u>
Audit					
7721	Audit	23,750	25,000	16,750	25,500
		<u>23,750</u>	<u>25,000</u>	<u>16,750</u>	<u>25,500</u>
Legal					
7722	Legal-General	122,599	92,900	36,181	124,900
7723	Legal-Water Rights	146,517	154,000	72,371	149,000
		<u>269,116</u>	<u>246,900</u>	<u>108,552</u>	<u>273,900</u>
Consultants					
7724	Consultants-General	303,454	256,900	157,435	52,100
		<u>303,454</u>	<u>256,900</u>	<u>157,435</u>	<u>52,100</u>
Insurance					
7731	Insurance	385,026	311,000	171,790	207,000
		<u>385,026</u>	<u>311,000</u>	<u>171,790</u>	<u>207,000</u>
Communications					
7741	Communications	51,755	51,100	25,556	54,300
		<u>51,755</u>	<u>51,100</u>	<u>25,556</u>	<u>54,300</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	11,955	26,300	16,107	100,000
		<u>11,955</u>	<u>26,300</u>	<u>16,107</u>	<u>100,000</u>
Burden Allocation					
7799	Burden Allocation	(1,363,958)	(1,370,000)	(630,737)	(1,406,000)
		<u>(1,363,958)</u>	<u>(1,370,000)</u>	<u>(630,737)</u>	<u>(1,406,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	(574,362)	-	1,605	-
8402	Asset Disposal Proceeds	4,296,785	-	(38,458)	-
		<u>3,722,423</u>	<u>-</u>	<u>(36,853)</u>	<u>-</u>
Total Operating Budget		<u><u>\$ 49,042,741</u></u>	<u><u>\$ 46,942,100</u></u>	<u><u>\$ 22,557,950</u></u>	<u><u>\$ 48,250,000</u></u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2021

	Page No.	Budget Item No.	2021 Budget
ENGINEERING:			
Buena Creek (HB) Reservoir Rehabilitation	22	18-05	\$ 2,500,000
Vista Flume Replacement	23	21-xx	750,000
Four Reservoirs Rehabilitation	24	20-03	140,000
			3,390,000
 FIELD SERVICES:			
Medium Duty Truck	25	21-xx	120,000
Vacuum Excavator	26	21-xx	66,000
			186,000
 OPERATIONS:			
Water Quality Monitoring Panel	27	21-xx	34,000
 WATER RESOURCES:			
Ditch Repair- Warner Ranch	28	21-xx	2,190,000
 TOTAL CAPITAL BUDGET			\$ 5,800,000

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Buena Creek (HB) Reservoir Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Buena Creek (HB) Reservoir.	
Reason for Request:	The Buena Creek (HB) Reservoir is a 4.5 million gallon pre-stressed concrete reservoir constructed in 1963. Rehabilitation efforts will include a seismic retrofit, new roof, new interior lining, and inlet/outlet piping upgrades.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2191, HB Reservoir Construction, Date Built: 1963, Original Cost: \$56,312, Net Book Value: \$1,331 • Asset No. 2193, HB Reservoir Hypalon Liner, Date Acquired: 4/30/1987, Original Cost: \$158,439, Net Book Value: \$0 • Asset No. 2203, HB Reservoir Inside Ladders, Date Acquired: 5/31/1983, Original Cost: \$5,537, Net Book Value: \$0 • Asset No. 2205, HB Reservoir Altitude Valve and Piping, Date Acquired: 1/31/1993, Original Cost: \$36,954, Net Book Value: \$0 • Asset No. 3353, HB Reservoir Altitude Valve Actuator, Date Acquired: 5/6/2015, Original Cost: \$5,645, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:		75,000	75,000
FY 2019 Budget:		1,400,000	1,400,000
FY 2020 Budget:		3,275,000	3,275,000
FY 2021 Budget:		2,500,000	2,500,000
FY 2022 and thereafter:			0
Total Projected Amount:		7,250,000	7,250,000

Requesting Department: Engineering

Budget Item Number: 18-05

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 impact report, 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.	
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 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
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" value="750,000"/>	<input type="text" value="750,000"/>
FY 2022 and thereafter:	<input type="text"/>	<input type="text" value="119,250,000"/>	<input type="text" value="119,250,000"/>
Total Projected Amount:	<input type="text"/>	<input type="text" value="120,000,000"/>	<input type="text" value="120,000,000"/>

Requesting Department: Engineering

Budget Item Number: 21-XX

Capital Budget Request

Project or Equipment Information		
Title:	Four Reservoirs Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Virginia Place (A), Summit Trail (C), Cabrillo Circle (E-1), and Deodar Reservoirs.	
Reason for Request:	The Virginia Place (A), Summit Trail (C), and Cabrillo Circle (E-1) Reservoirs are conventionally reinforced concrete reservoirs constructed in the 1920s and have capacities of 0.8, 0.8, and 0.6 million gallons, respectively. Deodar is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. The first phase will be to perform a detailed inspection and structural analysis of each tank and define the rehabilitation improvements necessary, which may include seismic retrofit, new roof, and inlet/outlet piping upgrades, and replacement of pre-stressing wires for Deodar. Complete replacement may be needed under a worst-case scenario.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2160, Reservoirs Various (A, C, E-1), Original Cost & Net Book Value: TBD* Partial Disposal of Asset No. 2188, Deodar Reservoir 1.3 mg, Original Cost & Net Book Value: TBD* * All partial disposal amounts to be determined after the design has been completed.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:		50,000	50,000
FY 2021 Budget:		140,000	140,000
FY 2022 and thereafter:		9,010,000	9,010,000
Total Projected Amount:		9,200,000	9,200,000

Requesting Department: Engineering

Budget Item Number: 20-03

Capital Budget Request

Project or Equipment Information		
Title:	Medium Duty Truck	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(1) Medium Duty Truck, Class 6 (\$120,000)	
Reason for Request:	Ford F550 truck has engine and chassis issues and the longevity of the diesel particulate filters are uncertain.	
Asset Being Replaced (If Applicable):	•Asset No. 2989/3258, 2005 Ford - F550, Date Acquired: 11/15/2005, Original Cost: \$122,937 (Partial \$67,394), (Original cost includes diesel particulate filter, acquired on 11/7/2012 for \$13,975) Net Book Value: \$1,124	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
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" value="0"/>	<input type="text" value="120,000"/>	<input type="text" value="120,000"/>
FY 2022 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="120,000"/>	<input type="text" value="120,000"/>

Requesting Department: Field Services

Budget Item Number: 21-XX

Capital Budget Request

Project or Equipment Information		
Title:	Vacuum Excavator	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Trailer mounted vacuum excavation system.	
Reason for Request:	The District's existing vacuum excavation system is 13 years in age and major components of the vacuum system (spoil tank and vacuum separator) are corroded and need to be replaced. Replacement of the spoil tank and vacuum separator are not cost-effective versus purchasing a new unit. Staff uses the vacuum excavator for potholing, leak excavation and roadway clean-up.	
Asset Being Replaced (If Applicable):	Asset No. 3072, 2007 McLaughlin, Date Acquired: 12/17/2007, Original Cost: \$52,420, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
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" value="0"/>	<input type="text" value="66,000"/>	<input type="text" value="66,000"/>
FY 2022 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="66,000"/>	<input type="text" value="66,000"/>

Requesting Department: Field Services

Budget Item Number: 21-XX

Capital Budget Request

Project or Equipment Information		
Title:	Water Quality Monitoring Panel	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Continuous water quality monitoring for chlorine and turbidity at MD reservoir. Water quality equipment will be integrated into the existing SCADA system at the reservoir.	
Reason for Request:	Equipment will monitor key water quality parameters to the influent of the Bennett service area in San Marcos, which is also representative of flume water quality at MD bench.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
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" value="17,000"/>	<input type="text" value="17,000"/>	<input type="text" value="34,000"/>
FY 2022 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="17,000"/>	<input type="text" value="17,000"/>	<input type="text" value="34,000"/>

Requesting Department: Operations

Budget Item Number: 21-XX

Capital Budget Request

Project or Equipment Information		
Title:	Ditch Repair- Warner Ranch	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Place approximately 3,900 feet of 36-inch and 700 feet of 24-inch diameter reinforced concrete pipe at bottom of existing damaged section of slipform concrete lined ditch on Warner Ranch. Employ special construction methods to avoid impacts to Stephens' Kangaroo Rat.	
Reason for Request:	Heavy rains in February 2019 caused widespread cracking, buckling and lifting of a section of the concrete lined ditch that carries pumped groundwater to Lake Henshaw. With this portion of the ditch out of service, most of the wellfield cannot be used to augment surface water runoff into Lake Henshaw.	
Asset Being Replaced (If Applicable):		

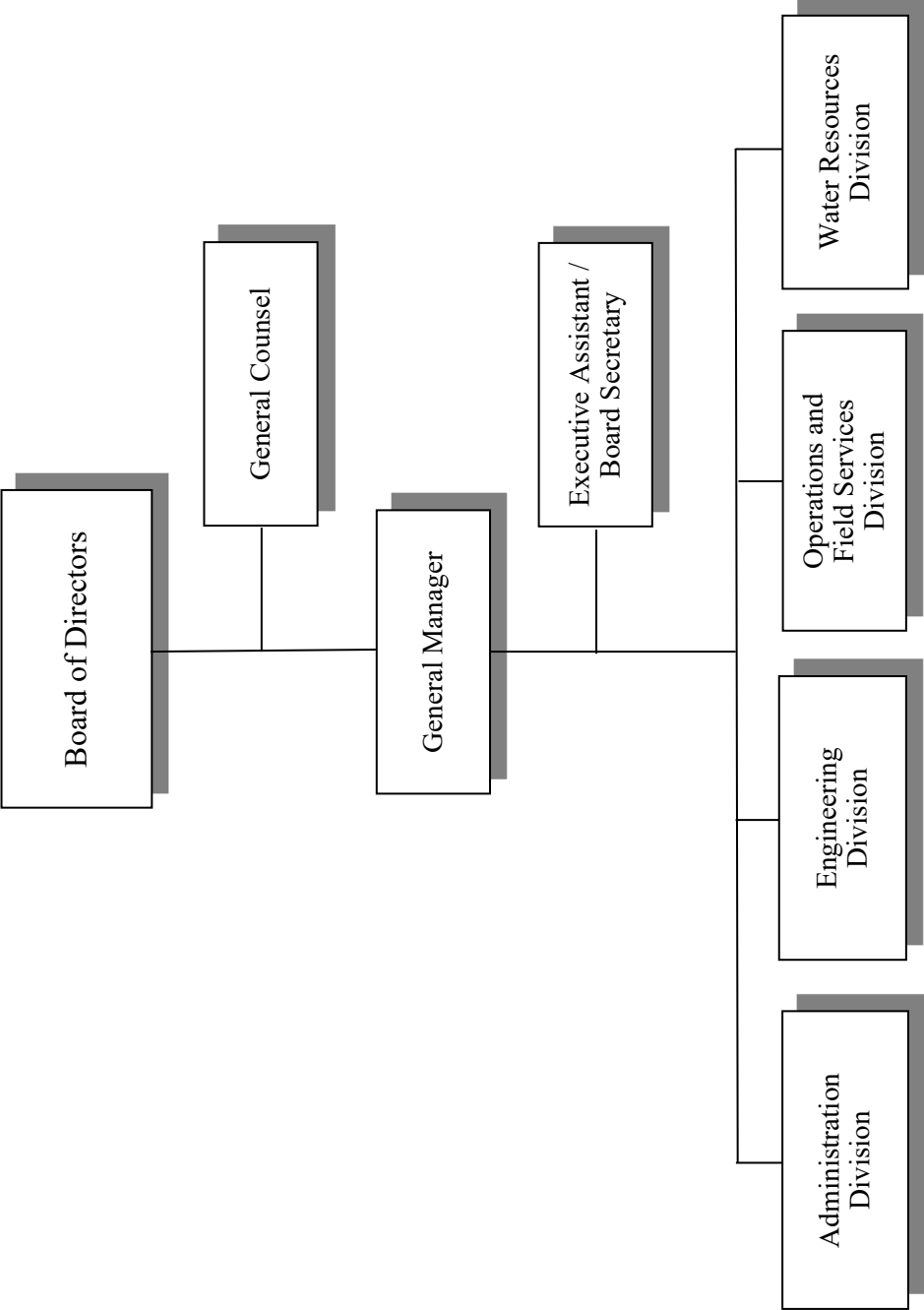
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:	0	2,190,000	2,190,000
FY 2022 and thereafter:			0
Total Projected Amount:	0	2,190,000	2,190,000

Requesting Department: Water Resources

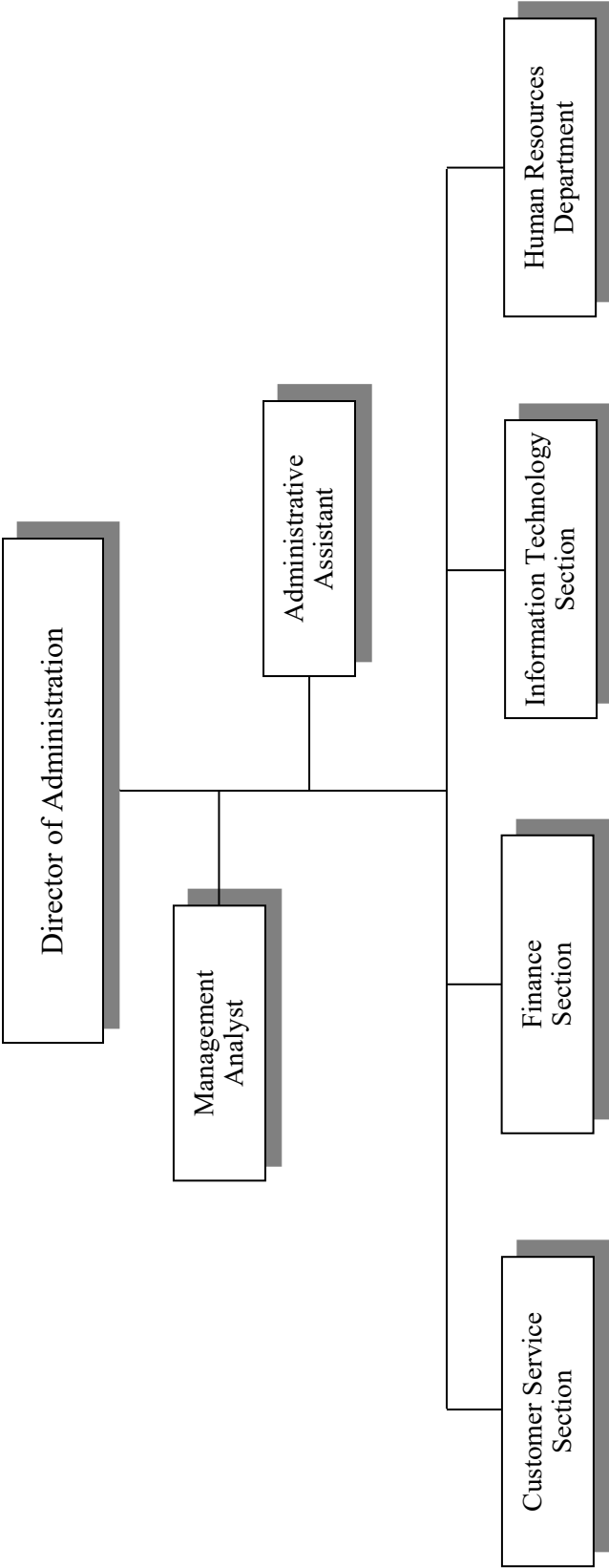
Budget Item Number: 21-XX

Organization Charts

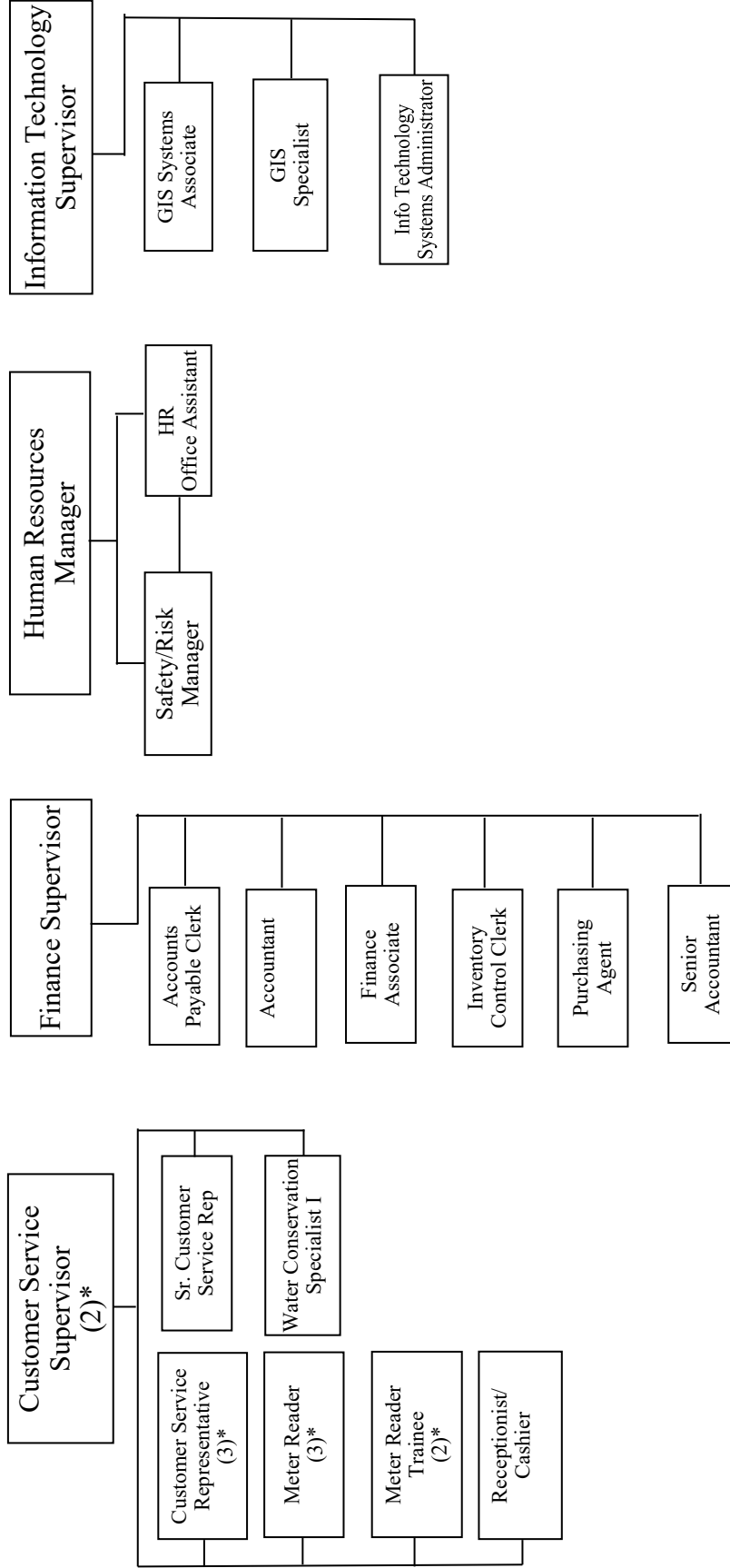
VID Divisions and Organization



Administration Division

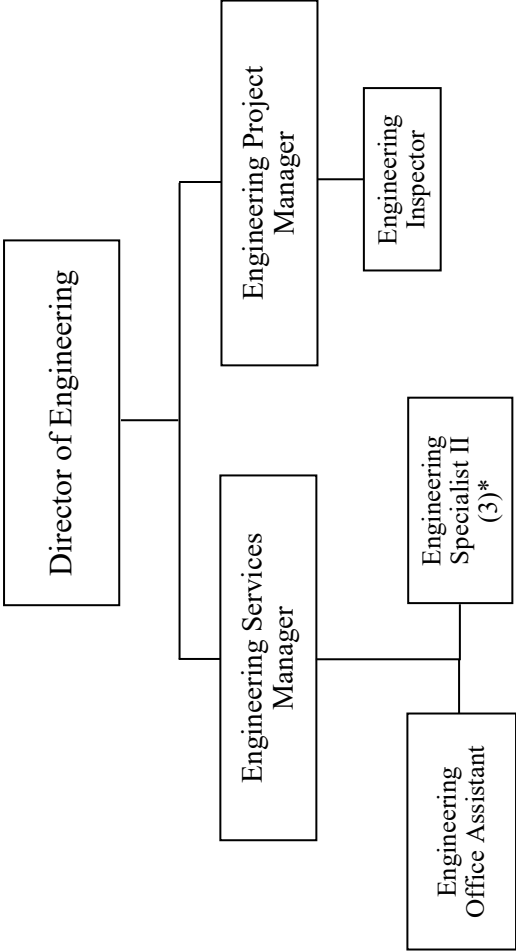


Customer Service, Finance, Information Technology Sections and Human Resources Department



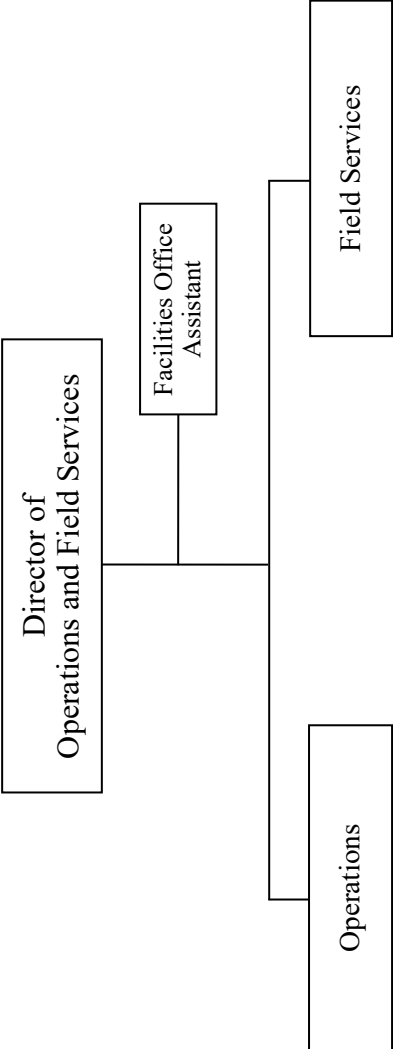
*Number of positions with the title if more than 1

Engineering Division

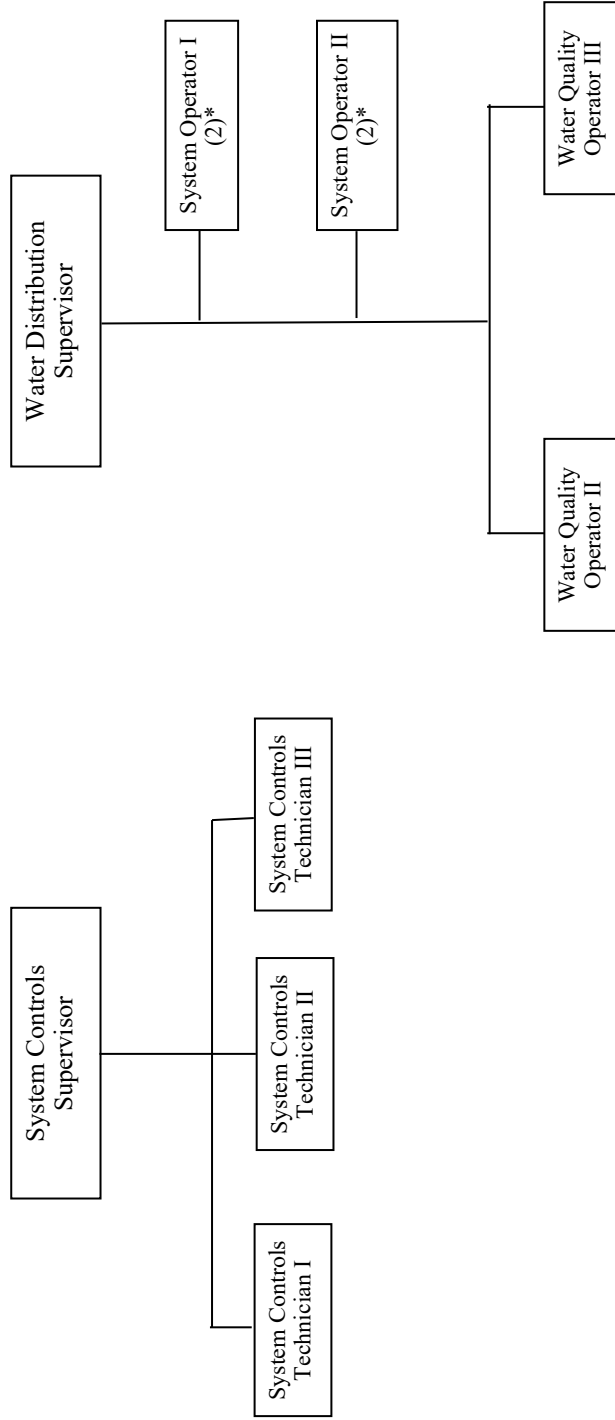


*Number of positions with the title if more than 1

Operations and Field Services Division

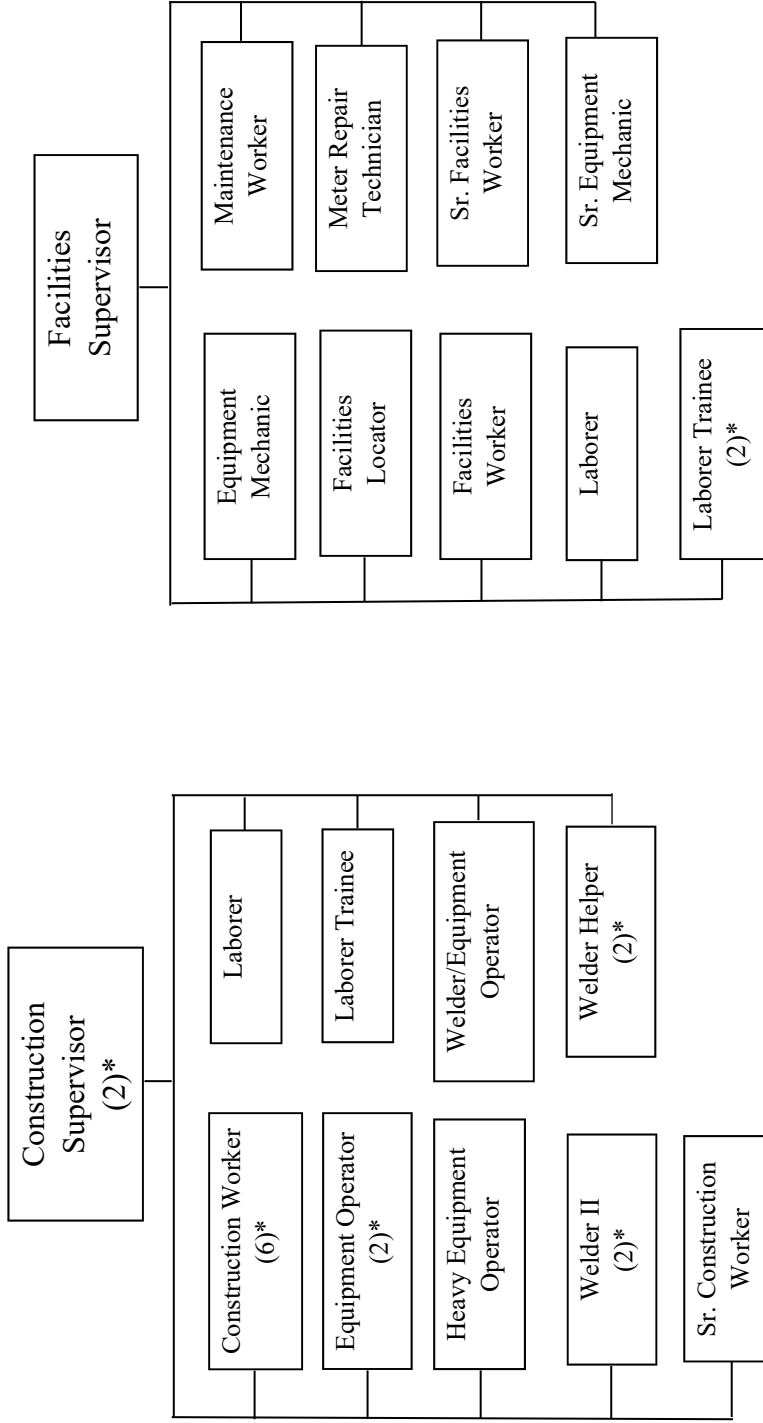


Operations



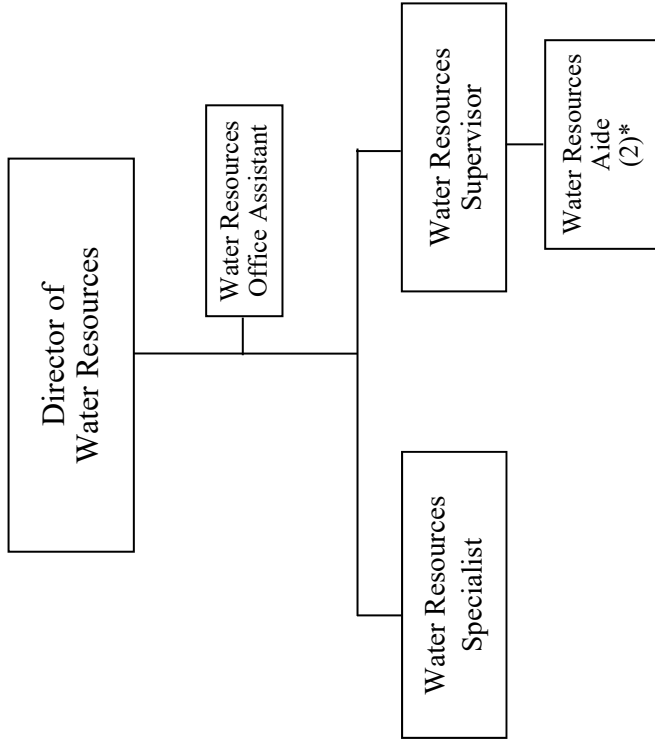
*Number of positions with the title if more than 1

Field Services



*Number of positions with the title if more than 1

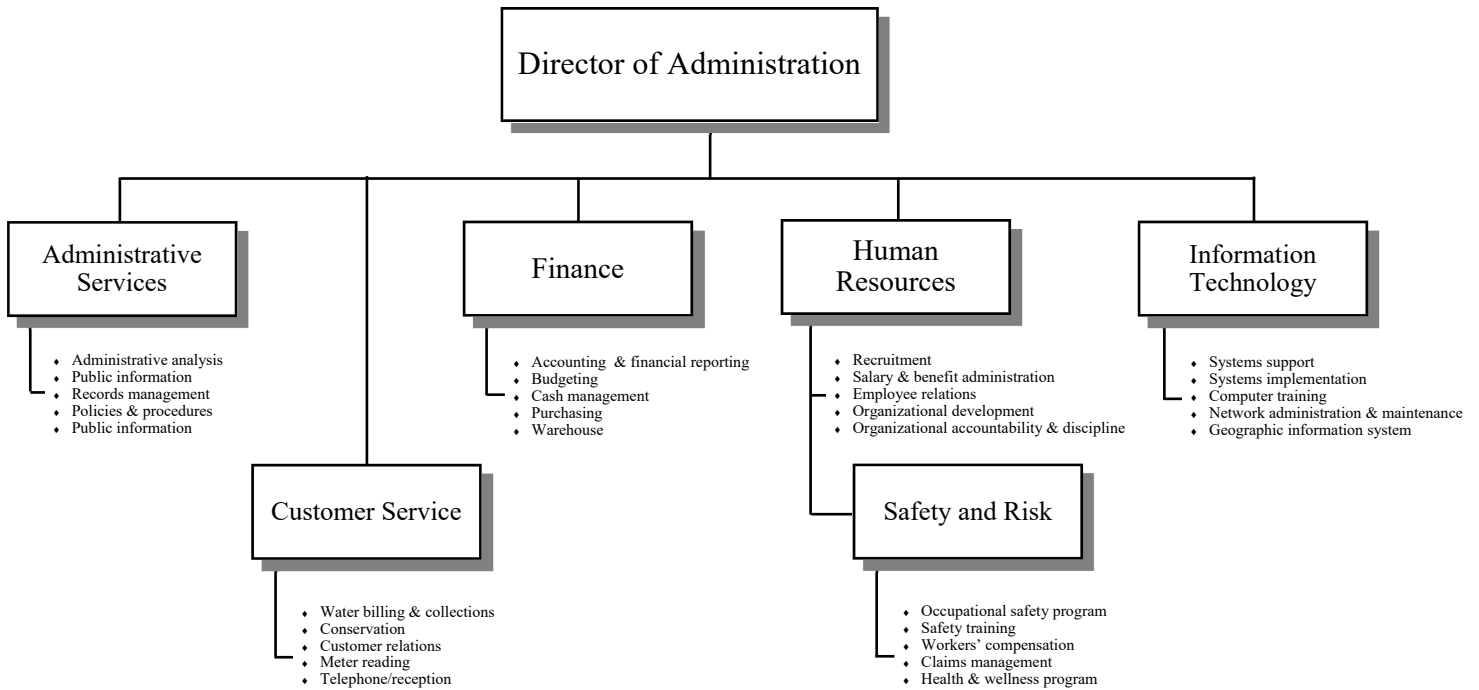
Water Resources Division



*Number of positions with the title if more than 1

Division/Department
Mission Statements and Descriptions

ADMINISTRATION DIVISION



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: 32

ADMINISTRATIVE SERVICES DIVISION

Mission Statement

The mission of the Administrative Services Division is to provide professional and clerical support for all departments so that orderly operation of these departments can be maintained, and to keep the public and the Board informed of important District affairs.

Description

The Administrative Services Division is the clearinghouse for all of the District's policies, procedures, rules and regulations. The Division manages the District's central files and records and retrieves essential documents when needed by other departments. The Section conducts a variety of special studies and projects related to the functions and goals of the District. Additionally, the Division provides the media and the public with information concerning District operations and coordinates the development and maintenance of the District's website and other outreach platforms.

CUSTOMER SERVICE SECTION

Mission Statement

The mission of the Customer Service Section is to provide the highest quality customer service to the District's customers, to promptly account for water used and administer District policies on ownership, tenancy, billing and collection of water revenues, and to provide courteous assistance to customers in understanding their billing and the services provided by the District.

Description

The Customer Service Section is the "Front Line" to the customer and the general public about District policies on water billing, payments and customer service. The Section is responsible for reading water meters and preparing water bills and responding to customer inquiries regarding water accounts. In the cash handling function, the Customer Service Section balances and prepares receipts and bank deposits. A Section staff member serves as receptionist and telephone operator for the District.

The Section also implements proven water conservation programs that improve the efficient use of water. Staff educates the public on water conservation methods and techniques through workshops, seminars, home visits, school programs and other group and community activities.

FINANCE SECTION

Mission Statement

The mission of the Finance Section is to safeguard the financial integrity and assets of the District.

Description

The Finance Section is responsible for day-to-day accounting and financial operations of the District. Following the principles of governmental accounting, the District is accounted for on an accrual basis, as an Enterprise Fund. Internal accounting controls, as required under generally accepted accounting principles, are strictly enforced in safeguarding the District's property and in preparing financial statements. Additionally, the Section produces the District's annual audited financial statements and other financial management reports, prepares and monitors the District's annual operating and capital budgets, assists other departments with procuring supplies, equipment and services and operates the District's warehouse.

HUMAN RESOURCES DEPARTMENT

Mission Statement

The mission of the Human Resources Department is to recruit, develop, and retain a highly qualified staff and to develop and maintain organizational systems that value safety, quality performance, professional ethics, and personal integrity.

Description

The Human Resources Department is responsible for position classification, recruitment, compensation, organizational development, employee and dependent benefits, employee/employer relations, organizational accountability and workforce retention and succession planning efforts.

Following generally accepted and legally mandated human resources practices in public sector agencies, the Human Resources Department also administers the District's programs and policies for equal employment, employee benefits, performance evaluations, labor negotiations, and discipline proceedings.

In addition, Human Resources conducts job classification and salary surveys; recommends salaries based on internal equity and job market indicators; serves as an internal consultant to District employees, and as a business partner with supervisors and managers on human resources and organization development issues. Human Resources also develops and monitors memorandums of agreement and develops and administers all District personnel policies and procedures.

INFORMATION TECHNOLOGY SECTION

Mission Statement

The mission of the Information Technology Section is to install, maintain and support the District's computers, software and automated systems and to train District employees in their use.

Description

Information Technology Section is responsible for managing the District's Information Technology systems. In addition, staff provides facility information by use of a computerized geographic information system. Staff provides overall project management for the implementation, integration and maintenance of the District's automated information systems and provides technical support and coordination for the district's hardware, software, network, and telephone systems. Staff also provides appropriate staff training in computer skills.

SAFETY AND RISK MANAGEMENT SECTION

Mission Statement

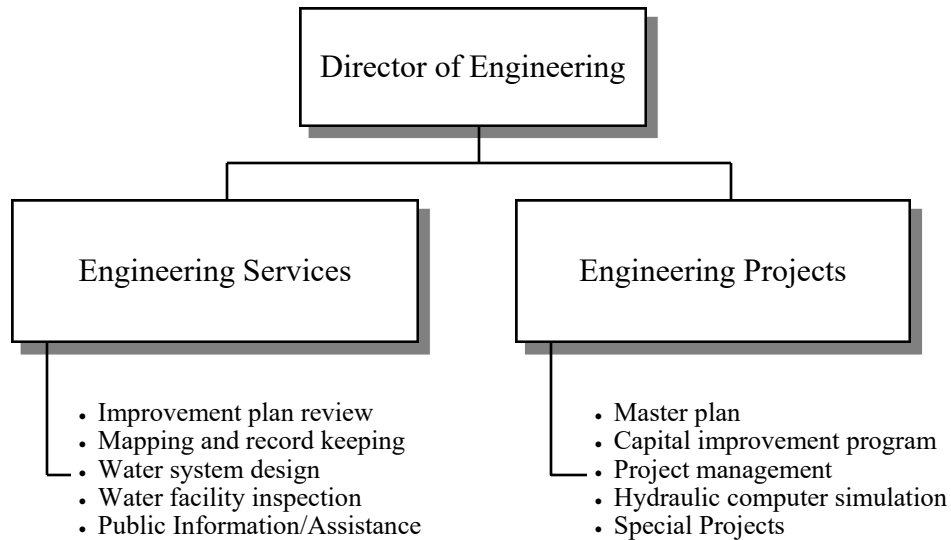
The mission of the Safety and Risk Management Section is to assist in the identification and prevention of events that cause harm to people, property or the environment.

Description

In the area of occupational safety, the Section is responsible for developing, maintaining, and implementing comprehensive safety and health programs, educational materials, and procedures designed to increase knowledge of employees and reduce injuries. The Section identifies safety training needs, schedules competent trainers, and tracks and maintains records of completed training. The Section conducts post incident injuries, vehicle or equipment incident investigations. Section staff participates on the District Safety Committee that discusses, solves and implements safety issues. The Section is also responsible for serving as a liaison for workers' compensation matters and return to work opportunities.

In the area of Risk Management, the Section is responsible for case management of claims pertaining to damage or liability against the District, conducting field investigations on claims, obtaining estimates for repairs, informing claimant of legal requirements for filing a claim, and keeps claimant informed. The Section is also responsible for informing the insurance carrier of the incident details and operates within the guidelines of the contract. The Section recommends the denial or acceptance of claims to the General Manager and negotiates with claimants and settles claims within limits of authority, as necessary.

ENGINEERING DIVISION



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

ENGINEERING SERVICES DEPARTMENT

Mission Statement

The mission of the Engineering Services Department is to insure the efficient and orderly extension of the District's distribution system and clearly relate and administer District policies to customers so that the appropriate level of water service can be provided.

Description

The Engineering Services Department is responsible for day-to-day engineering activities of the District. The Department interacts with customers, developers and other public agencies regarding water system improvements and extensions. The Department also designs, checks, inspects and ensures proper mapping of improvements to the system as well as processes contracts, legal documents and service applications.

ENGINEERING PROJECTS DEPARTMENT

Mission Statement

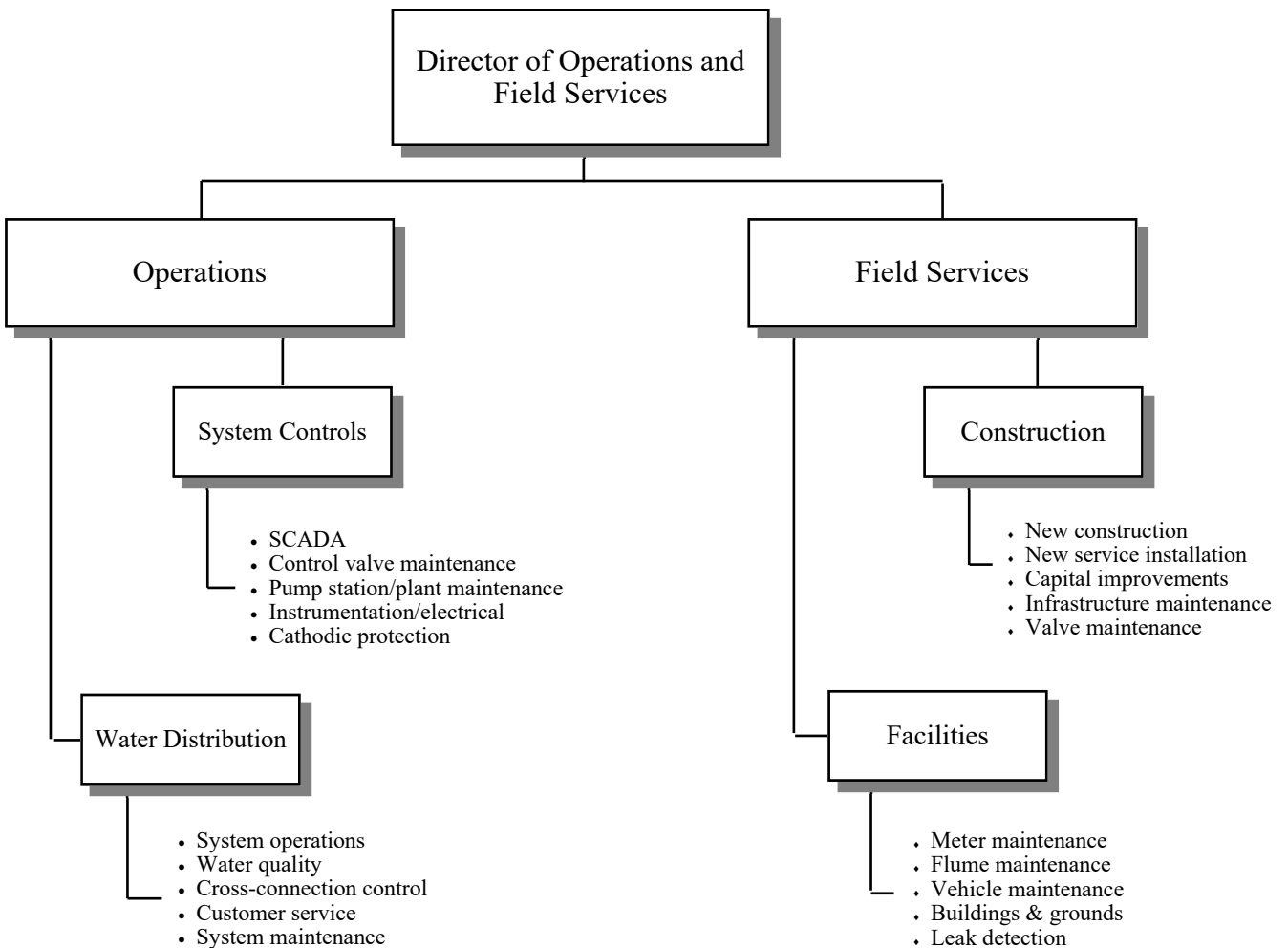
The mission of the Engineering Projects Department is to plan and coordinate the long and short-range water supply and facility needs of the District by developing a master plan of facilities and planning and implementing of a capital improvements program.

Description

The Engineering Projects Department utilizes available data and a computerized hydraulic analysis model to develop and update a master plan of facilities needed for the District's distribution system. This information is used to plan, develop, budget and implement a capital improvements program. Staff provides fire flow and water facility sizing analysis for proposed developments and extensions to the District's facilities.

The Engineering Projects Department also assists in special project needs of the Engineering Services Department and other District departments, as well as providing design, project management, coordination, and inspection of District capital improvement projects.

OPERATIONS AND FIELD SERVICES DIVISION



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

OPERATIONS

Mission Statement

The mission of Operations is to manage, oversee, and support the System Controls Section and the Water Distribution Section to ensure an efficient distribution of a safe, reliable potable water supply throughout the District's service area. The mission includes the monitoring, operating and proactive maintenance of all the District's water storage, pumping and conveyance facilities.

SYSTEM CONTROLS SECTION

Mission Statement

The mission of the System Controls Section is to leverage the capabilities of the District's operators to monitor and operate the water production and distribution systems through remote sensing and control systems; to construct and maintain the electrical control systems of the District's water storage, pumping and conveyance facilities; and to provide for the proactive maintenance of the District's pumps, hydraulic control valves and cathodic protection systems; all to ensure the safe, reliable and efficient operation the District's water distribution system.

Description

The System Controls Section performs predictive, preventive, and corrective maintenance on pumps, motors, regulators, chlorination plants, seismic control valves, water quality monitoring equipment, motor control and cathodic protection systems. Controls staff also maintains and supports the development of the District's Supervisory Control and Data Acquisition (SCADA) system and 900 MHz wireless radio communication network. Additionally, the section upgrades various control systems, in accordance with District standards and safety requirements, to meet modern criteria and to enhance distribution system monitoring and performance.

WATER DISTRIBUTION SECTION

Mission Statement

The mission of the Water Distribution Section is to efficiently operate the District's water distribution system to ensure a safe, reliable water supply throughout the District's service area while maintaining the highest standards of customer service.

Description

The Water Distribution Section is responsible for anticipating water supply needs and ordering sufficient water volumes to meet system demands and storage needs for normal and emergency operations. The Section is also responsible for maintaining water quality, system, facility and infrastructure monitoring, cross-connection control, documentation, reporting, safe work practices and maintenance and operation of its state-certified laboratory. The Section responds to customer inquiries regarding water supply, water pressure and water quality issues, and coordinates system operation during planned and unplanned outage events. The Section has the responsibility to ensure that the District remains in compliance with federal, state and local regulations, including those promulgated by: State Water Resources Control Board; The Regional Water Quality Control Board; Environmental Laboratory Accreditation Program; County Health Department; Office of Environmental Health Hazard Assessments; Occupational Safety and Health Administration; and California Code of Regulations - Title 17 and 22.

FIELD SERVICES

Mission Statement

The mission of the Field Services is to manage, oversee, and support the Construction and Facilities Sections which includes new construction and maintenance of the existing underground system as well as maintenance on the District's equipment and above ground facilities.

CONSTRUCTION SECTION

Mission Statement

The mission of the Construction Section is to support the District's distribution system through new construction, system expansion and maintenance using available resources in a safe and efficient manner.

Description

The Construction Section performs a wide variety of maintenance functions to the District's underground infrastructure as well as system expansions through new construction projects. The Section's responsibilities include the maintenance of the District's ever-growing 429 miles of pipelines and services. The staff handles an assortment of repairs and new installations within the District. In cooperation with the District's Engineering Division, the Construction Section work schedules include coordination with developers, contractors, other utilities and public agencies to meet the water demands of a growing community. Maintaining the gate valves throughout the distribution system is also another task the Construction Section performs in order to assure maximum operational efficiency.

FACILITIES SECTION

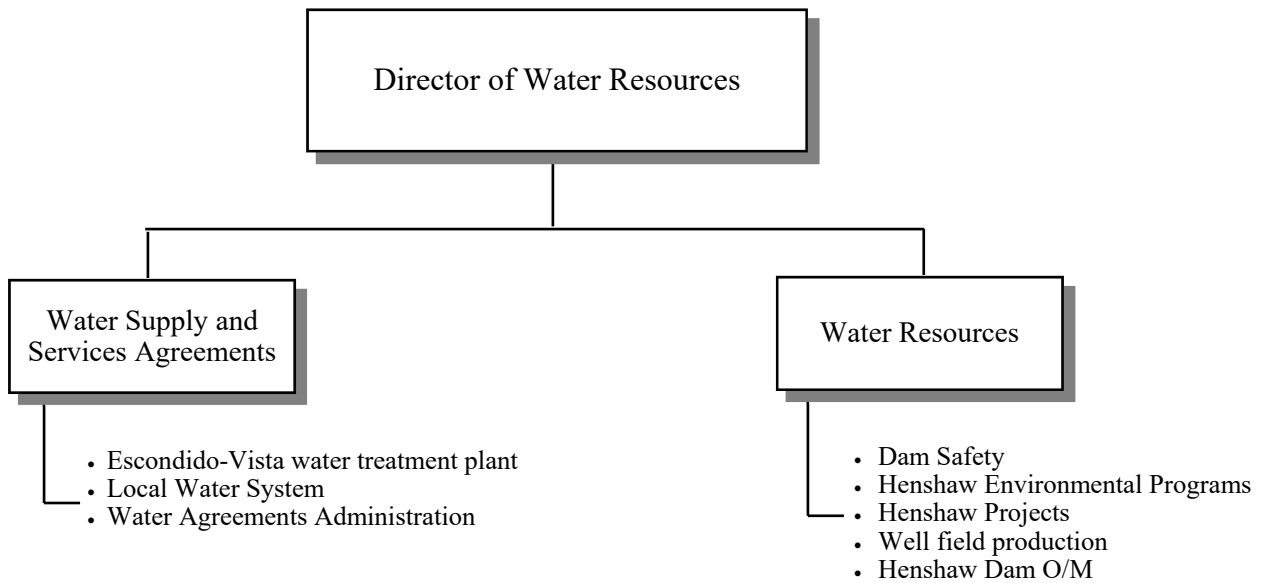
Mission Statement

The mission of the Facilities Section is to utilize predictive and preventive maintenance procedures to keep the District's equipment and above ground facilities and grounds in a safe, workman like and professional working order, and to detect and repair problems before they lead to expensive and disruptive breakdowns.

Description

Facilities staff provides a variety of maintenance functions. Employees provide twenty four hour on-call emergency response coverage for facility repairs and maintenance. Staff maintains and repairs the District's buildings, reservoirs, pumping stations, water treatment plants, and 13 miles of Vista Flume which includes roadways and culverts. The Section has a leak detection program and provides pipeline locating for District staff and contractors. Weeding and brush control programs have been put in place at District facilities to minimize fire hazards and potential liabilities. The Garage provides maintenance to over 63 trucks and sedans and a wide variety of light and heavy construction equipment. The Meter Shop provides special meter reading, meter accuracy and maintenance programs. The Maintenance Shop is kept equipped to perform special building projects as required in a timely manner.

WATER RESOURCES DIVISION



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 responsible manner.

Number of Positions: 6

WATER SUPPLY SERVICES AND AGREEMENTS

Mission Statement

The District's mission in procuring the services of the City of Escondido is to convey water produced by the Local Water System to the headworks of the Escondido-Vista Water Treatment Plant and to treat local and/or imported water supplies in an environmentally and economically responsible manner. The District's mission in administering agreements pertaining to local and supplemental water is to maintain the District's long-term rights to the waters of the San Luis Rey River watershed.

Description

The City of Escondido (City) owns and operates the Escondido Canal and other facilities, which divert water out of the San Luis Rey River and convey it to the headworks of the Escondido/Vista Water Treatment Plant. Under the terms of the Local Entities' Agreement, the Vista Irrigation District has rights to 50 percent of the capacity of these conveyance facilities and pays for 50 percent of the operation and maintenance. Under the terms of a joint powers agreement, the City and District jointly own the Escondido/Vista Water Treatment Plant (80% - 20% respectively), which is operated by the City on behalf of both parties. The City and District jointly contribute to the cost of operation and maintenance, and cooperate to plan for and implement improvement projects to meet water production and water quality objectives, including water quality standards as mandated by the State of California.

In 2017, the District executed agreements with the City, five local Indian Bands (the Pala, Pauma, Rincon, La Jolla and San Pasqual Bands of Mission Indians) and the Federal Government to settle long-standing disputes over rights to the water of the San Luis Rey River watershed. The agreements included the San Luis Rey Indian Water Rights Settlement Agreement and its associated Implementing Agreement. Administering these agreements involves accounting for the production and delivery of water produced by the local water system (local water) and for the supplemental water provided by the Federal Government and delivered to the non-federal Settlement Parties through facilities owned by the Metropolitan Water District of Southern California and the San Diego County Water Authority.

WATER RESOURCES SECTION

Mission Statement

The mission of the Water Resources Section is to provide for the safety and security of Henshaw Dam; to meet the local water production goals of the District; and to conserve the resources of the Warner Ranch, including its watershed and aquifers, in a cost effective and environmentally responsible manner.

Description

The Section's goal is to meet the local water supply needs for the District. The focus in dry or low runoff years is pumping water from the well field into the lake to sustain a given monthly average of produced water. Section personnel maintain pipelines and open ditches that deliver water to the lake. Our operations entail efficiently pumping and keeping the water supply routes open and clear to the lake, and supplying water to the lessee (cattle company).

In a wet year, our concentration shifts to maintenance pertaining to facilities at the dam, buildings and grounds on the ranch, servicing the wells and upgrading our roads and culverts.

In wet or dry cycles, the collection of operational, meteorological, and hydrologic data is an important aspect of the Section's mission.

Vista Irrigation District
ITEMS DEFERRED FROM BUDGET TO LATER DATE
Budget FY 2021

Edgehill (E) Reservoir and Pump Station	\$ 4,800,000
Four (4) Reservoirs Rehabilitation (reduction)	66,000
Skip Loader <i>(FY 2021)</i>	100,000
Audio Visual System <i>(FY 2021)</i>	80,000
Valve Operator <i>(FY 2021)</i>	74,000
Medium Duty Truck, Class 5 <i>(FY 2021)</i>	48,000
Wood Chipper <i>(FY 2021)</i>	40,000
Caterpillar Coupling System <i>(FY 2021)</i>	38,000
Small SUV, Class 1 <i>(FY 2021)</i>	27,000
Motors (2) <i>(FY 2021)</i>	<u>15,000</u>

TOTAL ITEMS DEFERRED FROM FY 2021 BUDGET

\$ 5,288,000

Vista Irrigation District

Vehicle and Equipment List

Vista Irrigation District owns three classes of diesel-powered vehicles and equipment that are required to meet compliance regulations set by the California Air Resources Board (CARB). These classes include on-road, off-road and portable fleet.

The District's on-road diesel fleet are required to meet CARB requirements for fleets operated by public agencies and utilities (PAU). Older vehicles in PAU fleet that have a Gross Vehicle Weight Rating greater than 14,000 pounds must apply Best Available Control Technology (BACT) based on engine model year. BACT requirements are typically met by the installation of a diesel particulate filter or a replacement engine that meets specified emission standards. Currently, all of the District's diesel fleet that fall into these guidelines have been retrofitted with diesel particulate filters or have been designated as a "low-use" vehicle.

The District's off-road diesel fleet consists of construction equipment such as backhoes, excavators and loaders. CARB's off-road compliance aims to reduce oxides of nitrogen and diesel particulate matter in off-road heavy-duty diesel vehicles. To meet compliance with the regulations, fleet owners must annually report the engine model year and horsepower data for each vehicle in the fleet to calculate their fleet average index. The fleet average index is an indicator of a fleet's overall emissions. Currently, the District's off-road fleet index meets performance requirements through January 1, 2028.

Portable fleet requirements apply to diesel fuel-engines having a rated brake horsepower (bhp) of 50 or greater. Engines rated at 50 bhp or greater are subject CARB's Airborne Toxic Control Measure (ATCM). The ATCM fleet emission standards to reduce diesel particulate matter became effective in 2013 with progressively more stringent standards taking place in 2017 and 2020. In response to these progressive emissions standards, the District has had to designate some of its portable fleet as "low-use" to continue to keep and operate the equipment after 2020. Low-use engines are permitted to operate for any purpose up to 200 hours in a calendar year and may be operated over this limit if used in an emergency event.

Below is a list of the District's current fleet and estimated retirement years of each vehicle.

ON-ROAD VEHICLES					
Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2746	Truck #11 '01 Ford F550 w/particulate filter	06/06/2001	Trucks	Diesel	2020
2890	Truck #51 '03 Chevy Dump w/particulate filter	03/14/2003	Trucks	Diesel	2020
2922	Truck #69 '03 Ford F250	12/17/2003	Trucks	Gas	2020
2989	Truck #1 '05 Ford F550 w/particulate filter	6/2/2005	Trucks	Diesel	2020-2021
2745	Truck #30 '01 Ford F550 w/particulate filter	06/06/2001	Trucks	Diesel	2020-2021
3038	SUV #59 '07 Ford Escape	03/23/2007	Vehicles	Hybrid	2020-2021
2855	Truck #06 '02 Chevy 2500	07/16/2002	Trucks	Gas	2021-2022
2385	Truck #07 '98 Ford Flatbed w/particulate filter	02/12/1998	Trucks	Diesel	2021-2022
2994	Truck #17 '06 Ford F150	12/16/2005	Trucks	Gas	2021-2022
2824	Truck #48 '02 Ford F550 w/particulate filter	06/07/2002	Trucks	Diesel	2021-2022
2570	Truck #66 '99 Ford F550	03/11/1999	Trucks	Gas	2021-2022
1804	Truck #67 '90 Chevy Dump - Henshaw	05/31/1990	Trucks	Gas	2021-2022
2631	Truck #79 '00 Ford F250	04/03/2000	Trucks	Gas	2021-2022
1806	Truck #05 '95 Ford F700 3 ton	07/22/1994	Trucks	Gas	2022-2024
2996	Truck #14 '06 Chevy Colorado	01/26/2006	Trucks	Gas	2022-2024
2997	Truck #15 '06 Ford F250	01/26/2006	Trucks	Gas	2022-2024
2630	Truck #22 '99 Sterling dump truck w/particulate filter	04/10/2000	Trucks	Diesel	2022-2024
2935	Auto #50 '04 Chevy Malibu	04/23/2004	Vehicles	Gas	2022-2024
3065	Auto #09 '07 Chevy Malibu	10/19/2007	Vehicles	Gas	2022-2024
3045	Truck #63 '07 Ford Ranger	05/02/2007	Trucks	Gas	2023-2025
3275	Truck #35 '13 Toyota Tacoma	05/02/2013	Trucks	Gas	2023-2025
3339	Truck #45 '15 Ford F250	04/14/2015	Trucks	Gas	2023-2025
3023	Truck #52 '07 International Dump w/particulate filter	12/19/2006	Trucks	Diesel	2023-2025
3367	Truck #61 '15 Ford F250 - Henshaw	12/03/2015	Trucks	Gas	2023-2025
3379	Truck #62 '16 Ford F250 - Henshaw	03/28/2016	Trucks	Gas	2023-2025
3091	Truck #49 '08 Ford F250	07/28/2008	Trucks	Diesel	2023-2025
3304	Truck #13 '13 Ford F150	04/24/2014	Trucks	Gas	2024-2026
3303	Truck #18 '13 Ford F150	04/24/2014	Trucks	Gas	2024-2026
2704	Truck #37 '02 Chevy 1500	11/14/2001	Trucks	Gas	2024-2026
3313	Truck #29 '14 Toyota Tacoma	07/29/2014	Trucks	Gas	2024-2026
3127	Truck #73 '09 Chevy Colorado	04/10/2009	Trucks	Gas	2024-2026
1085	* Truck #64 '89 Ford w/ well rig - Henshaw	05/04/1989	Trucks	Diesel	2024-2029
3006	* Truck #26 '00 Water, Cummins 8.3 Diesel - Henshaw	08/07/2006	Trucks	Diesel	2024-2029
3358	Truck #08 '14 Toyota Tacoma	10/01/2015	Trucks	Gas	2025-2027

* Low-use

ON-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3276	Truck #24 '13 Ford F150	04/23/2013	Trucks	Gas	2025-2027
3328	Truck #32 '15 Toyota Tacoma	01/27/2015	Trucks	Gas	2025-2027
3340	Truck #39 '15 Ford F250	04/14/2015	Trucks	Gas	2025-2027
3341	Truck #43 '15 Ford F250	04/14/2015	Trucks	Gas	2025-2027
3460	Truck #40 '17 Ford F250 - Henshaw	07/06/2017	Trucks	Gas	2025-2027
3314	Truck #20 '15 Ford F350	09/05/2014	Trucks	Gas	2026-2028
3385	Truck #47 '16 Ford F250	06/06/2016	Trucks	Gas	2026-2028
3249	Auto #12 '12 Chevy Malibu	10/23/2012	Vehicles	Gas	2026-2028
3422	Truck #41 '17 Ford F250	02/24/2017	Trucks	Gas	2027-2029
3211	Truck #44 '12 International Dump	09/01/2011	Trucks	Diesel	2027-2029
3474	Truck #46 '17 Toyota Tacoma	11/02/2017	Trucks	Gas	2027-2029
3419	Truck #74 '17 Toyota	01/04/2017	Trucks	Gas	2027-2029
3488	Truck #16 '18 Ford F150	04/24/2018	Trucks	Gas	2028-2030
3411	Truck #21 '17 Ford F550	10/27/2016	Trucks	Gas	2028-2030
3412	Truck #28 '12 Ford F750 Water, Diesel	11/21/2016	Trucks	Diesel	2028-2030
3510	Truck #56 '18 Toyota Tacoma	09/17/2018	Trucks	Gas	2028-2030
3417	Van #71 '15 Chevy Express	12/22/2016	Vehicles	Gas	2029-2031
3489	Truck #55 '18 Ford F250	04/25/2018	Trucks	Gas	2029-2031
3423	Truck #33 '17 Ford F250	02/21/2017	Trucks	Gas	2029-2031
3533	Truck #2 '19 Ford F250	02/26/2019	Trucks	Gas	2029-2031
3329	SUV #36 '15 Ford Expedition	01/28/2015	Vehicles	Gas	2029-2034
3462	Truck #65 '17 Ford F650	09/11/2017	Trucks	Diesel	2029-2034
3292	Truck #03 '14 Kenworth Diesel Dump	03/11/2014	Trucks	Diesel	2029-2034
3410	Truck #10 '17 Ford F-550 (FA3409 Valve Operator)	10/25/2016	Trucks	Gas	2029-2034
3451	SUV #38 '17 Ford Expedition	04/24/2017	Vehicles	Gas	2031-2036
3342	Truck #54 '15 International Workstar	05/19/2015	Trucks	Diesel	2035-2040

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2060	Loader #B-12 Skip Case - Henshaw	10/17/1990	Const	Diesel	2021-2022
2073	Trencher #B-13 '95 - Henshaw	03/23/1995	Const	Diesel	2021-2023
2627	Loader #B-16 Skid Steer	06/23/2000	Const	Diesel	2021-2023

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2729	Backhoe #B-18 Loader	09/30/2000	Const	Diesel	2021-2023
1073	Forklift #C-3 '92 - Henshaw	01/09/1992	Misc	Gas	2021-2023
2058	Forklift #F-1 '86 Case 586E	07/31/1986	Misc	Diesel	2022-2027
2982	Loader #B-20 Skid Steer	09/01/2005	Const	Diesel	2022-2027
2756	Tractor #M-3 New Holland loader, Lake Henshaw	06/29/2001	Const	Diesel	2022-2027
3003	Backhoe #B-06 Loader	06/29/2006	Const	Diesel	2023-2028
2921	Boom Lift Genie	12/10/2003	Misc	Electric	2024-2029
2783	Forklift #F-3 Raymond Reach - Warehouse	11/14/2001	Misc	Electric	2024-2029
1920	Pump #P-16 2.5RB, Diesel Emergency portable	05/10/1993	Misc	Diesel	2024-2029
2924	Loader #L-4 Caterpillar 924G	01/15/2004	Const	Diesel	2025-2030
3240	Backhoe #B-21 Loader	09/26/2012	Const	Diesel	2027-2032
3264	Backhoe #B-22 Loader - Henshaw	12/20/2012	Const	Diesel	2027-2032
3372	Backhoe #B-23 Loader	12/29/2015	Const	Diesel	2028-2033
3509	Tractor #M-4 John Deere mower - Henshaw	07/30/2018	Const	Diesel	2028-2033
3473	Excavator #E-1, Volvo	10/30/2017	Const	Diesel	2029-2034
3511	Excavator #E-2, Compact Volvo	09/27/2018	Const	Diesel	2030-2035
3553	Backhoe #B-24 Loader	8/20/2019	Const	Diesel	2032-2037
3515	Loader #L-6 Caterpillar 926M	11/21/2018	Const	Diesel	2033-2038

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3072	Excavator #VM-1 Vacuum, McLaughlin	12/17/2007	Const	Diesel	2020-2021
2866	Trailer #T-19 Zieman, GVWR 27,570	08/30/2002	Const	NA	2022-2023
2095	Generator #G-9 Whisperwatt 11kW	06/28/1991	Const	Diesel	2024-2029
2622	* Compressor #A-10 Sullair	11/18/1999	Const	Diesel	2024-2029
2567	* Compressor #A-6 Sullair	02/18/1999	Const	Diesel	2024-2029
2582	Light Tower #L-3 Amida 4-1000W, w/diesel generator	04/12/1999	Const	Diesel	2025-2027
3010	Trailer #T-22 Zieman, GVWR 33,200	09/13/2006	Const	NA	2025-2027
3058	Trailer #T-23 Zieman, GVWR 15,000	08/14/2007	Const	NA	2025-2027
2577	Trailer #T-11 Zieman, GVWR 9,999	05/18/1999	Const	NA	2027-2029
2891	* Compressor #A-8 Sullair - Henshaw	01/16/2003	Const	Diesel	2028-2033

* Low-use

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2747	Trailer #T-18 Traffic Signal	06/30/2001	Const	NA	2029-2034
2948	* Generator #G-24 Multiquip 320kW	06/30/2004	Const	Diesel	2029-2034
2985	* Generator #G-25 Multiquip 120kW	09/20/2005	Const	Diesel	2030-2035
3408	Brush Chipper #C-5	10/26/2016	Const	Gas	2031-2036
3463	Light Tower #L-2 Allmand NL5000	10/06/2017	Const	Diesel	2032-2037
3517	Asphalt Zipper AZ-2, AZ-360E	12/27/2018	Const	Diesel	2033-2038
3484	Trailer #T-2 Zieman, GVWR 44,320	03/23/2018	Const	NA	2038-2043
3519	Trailer #T-4 Zieman, GVWR 44,320	12/21/2018	Const	NA	2038-2043
3518	Trailer #T-7 Zieman, GVWR 44,320	12/21/2018	Const	NA	2038-2043
NA	Trailer #T-8 Kaufman GVWR 86,000	4/13/2020	Const	NA	2040-2045
3554	Trailer #T-12 Playcraft 5x10 Dump, GVWR 7,000	11/1/2019	Const	NA	2040-2045
3555	Trailer #T-13 Playcraft 4x8 Dump, GVWR 5,200	1/9/2020	Const	NA	2040-2045

* Low-use

Vista Irrigation District CURRENT DISTRICT MEMBERSHIPS

Organization	Exp Date	Member Name	Amount	Fee Calculation Basis
Association of California Water Agencies	12/31/20	District	\$ 25,005.00	Fee based on operating expenses
American Water Works Association	12/31/20	District- Smith, Wolinski, Farris, Gordon, Thorpe, Atteberry, Whitmann, Hodgkiss, Keppler	\$ 6,857.00	\$5997.00 - fee based on 25-50k customer connections; CA-NV \$204.00; additional active member \$656.00
Association of State Dam Safety Officers	02/28/21	M Saltz	\$ 55.00	
CA Society of Municipal Finance Officers	12/31/20	M Kelleher	\$ 110.00	
CA Society of Municipal Finance Officers	02/01/21	S Goodrick	\$ 110.00	
California Association of Public Procurement Officials	02/28/21	C Moyer	\$ 130.00	
California Chamber of Commerce	01/03/21	District	\$ 998.00	
California Special District Association - National	12/31/20	District	\$ 7,615.00	Fee based on annual operating budget
California Special District Association - SD Local	06/30/20	District	\$ 150.00	Fee based on operating budgets greater than \$2 million
Government Finance Officers Association	08/31/20	M Kelleher	\$ 160.00	
Government Finance Officers Association	01/31/21	S Goodrick	\$ 150.00	
Groundwater Resources Association	04/01/21	Dorey, D Smith, Saltz	\$ 200.00	\$100 each D Smith & M Saltz; P Dorey free
International Public Mgmt Assoc for Human Resources-SD Local	06/30/20	Thorpe, Bernal, Zamora	\$ 195.00	
International Public Mgmt Assoc for Human Resources - National	11/30/20	Thorpe, Bernal, Zamora	\$ 405.00	
North San Diego County Employment Relations Consortium	06/30/20	District	\$ 4,200.00	
Pacific Safety Center	10/31/20	District	\$ 280.00	Fee based on up to 250 employees
Society for Human Resources Management	08/31/20	P Zamora	\$ 209.00	
Vista Chamber Of Commerce	12/31/20	District	\$ 890.00	
WaterISAC	12/31/20	Wolinski, Wuerth, Farris, Gordon, Thorpe	\$ 2,099.00	
			\$ 49,818.00	