

MINUTES OF THE
FISCAL POLICY COMMITTEE OF
VISTA IRRIGATION DISTRICT

December 1, 2020

A meeting of the Fiscal Policy Committee was held on Tuesday, December 1, 2020 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

Chair Vásquez called the meeting to order at 2:00 p.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; and Ramae Ogilvie, Assistant Board Secretary. Shallako Goodrick, Finance Supervisor was present via teleconference.

3. APPROVAL OF AGENDA

The agenda was approved as presented.

4. ORAL COMMUNICATIONS

There were no members of the public present.

5. FISCAL YEAR 2021 FINANCIAL OUTLOOK AND BUDGET REVIEW

See staff report attached hereto.

Director of Administration Marlene Kelleher presented a summary of the Fiscal Year 2021 Financial Outlook and Budget Review. She stated the Revenue and Expense Budget Comparison report (budget report) compares actual revenues and expenses for the three-month period ended September 30, 2020 with the annual budgeted amounts approved by the Board; as expected, most revenues and expenses are at or close to 25% of the annual budgeted amount. Ms. Kelleher also stated that for the first quarter of the fiscal year the District experienced a revenue shortfall of approximately \$170,000 as a result of not billing customers late penalties or fees for non-payment while the water shut-off moratorium related to the pandemic is in place. If the District continues this practice for the balance of the fiscal year, it is estimated that revenue from late penalties and fees will be nearly \$680,000 less than budgeted. She stated that the District also anticipates a \$204,000 shortfall in investment income this fiscal year.

Ms. Kelleher highlighted several items of note contained in the budget report. She stated Capacity Fee revenue is 82% of the annual budget, largely driven by increased development early in the fiscal year. She stated that the PERS Retirement expense is at 60% of the budgeted amount because the District front-loads the payment at the beginning of the year to lower its annual cost; it is anticipated that the year-end PERS Retirement costs will be close to the budgeted amount. Employee Assistance Program (EAP) counseling expenses are at 100% as they are paid entirely at the beginning of the year. Training and Travel

budgets are well below the budgeted amount at 5% and 1% respectively; this is a result of conferences and training sessions being cancelled or held virtually (free of charge or at a reduced cost) due to the pandemic.

Ms. Kelleher stated the District purchased more water from the San Diego County Water Authority (Water Authority) during the period ended September 30, 2020 than was anticipated due to Harmful Algal Blooms (HABs) at Lake Henshaw. She stated that the District anticipates spending \$250,000 related to HABs mitigation and management (adding that the City of Escondido will reimburse the District 50% of the cost), noting that this is an unbudgeted expense. Ms. Kelleher reported that the Warner Ranch Ditch Repair project is expected to come in about \$400,000 under budget. Taking into account anticipated revenue losses and unanticipated expenses, a budget shortfall of approximately \$600,000 is projected for this fiscal year.

Ms. Kelleher reviewed the Capital Outlay Comparison September 30, 2020 report which shows current expenses versus the capital outlay item budget. She noted that the concrete vault cover for CX27 regulator under Operations is the roof project (Budget Item #20-13) included in the budget and not an unbudgeted expense.

Ms. Kelleher provided an overview the District's Reserve Policy noting that the Working Capital, Emergency and Contingency and Water Purchase Stabilization reserves are reviewed and adjusted at the end of each year using a specific formula. She noted that Surplus Supplemental Water (shown in the table contained in the staff report) is not a formal reserve; however, the funds are earmarked to pay the San Luis Rey Indian Water Authority in January each year for the Surplus Supplemental Water the District received in the prior calendar year. Ms. Kelleher stated that the Capital Improvement Reserve is funded by revenue available after all other reserves have been funded.

Ms. Kelleher provided clarification regarding the Water Purchase Stabilization Reserve stating that it is funded in years when local water production is in excess of the historical average production; the value of the excess water funds the account. Local water has not been more than the historical average in many years therefore the Water Purchase Stabilization Reserve balance is zero.

Ms. Kelleher reviewed the Capital Improvement Program listing showing all the anticipated capital projects for fiscal years 2021 through 2050 with the highest priority projects listed first. She stated that all project costs after 2021 are estimated and have been adjusted by projected consumer price index increases.

Ms. Kelleher reviewed the Cash Flow Projection graph as of September 30, 2020 showing the District's projected cash balance in relation to working capital reserves over a five year period. The graph shows that the District's cash balances are sufficient to meet the financial needs of the District as presented.

Director Sanchez noted the significance of the \$170,000 revenue loss from not billing customers for penalties and late fees and asked if there was an end date to the non-collection of these fees. Mr. Hodgkiss stated that it would be a Board decision regarding when to reinstate the collection of penalties and late fees. He added that 50% of the Water Authority's member agencies will be collecting late fees beginning January 1, 2021 (even though the water shut-off moratorium remains in place).

Director Sanchez asked for clarification on the timeline for the Board to receive a report on HABs mitigation and management at Lake Henshaw. Director of Water Resources Don Smith stated that the District is in the process of selecting a consultant at this time. He stated that the project will be done in phases. Phase 1 will look at what needs to be done so water can be delivered in 2021; and Phase 2 will look at long term solutions to mitigate/manage HABS at the lake. Mr. Smith stated that the District will know what needs to be done in the coming year by spring 2021; identifying a long term solution to mitigate/manage HABS may be a year out.

The Committee thanked Ms. Kelleher and staff for their concise and comprehensive financial analysis and will make a recommendation to the Board to continue to take a fiscally conservative approach and not add any new capital projects to the Fiscal Year 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 3:05 p.m. Chair Vásquez adjourned the meeting.


Patrick H. Sanchez, Vice Chair

ATTEST:


Ramae Ogilvie, Assistant Secretary
Board of Directors
VISTA IRRIGATION DISTRICT



**Fiscal Policy Committee
STAFF REPORT**

Agenda Item: 5

**Board Meeting Date: December 1, 2020
Prepared By: Marlene Kelleher
Approved: Brett Hodgkiss**

SUBJECT: FISCAL YEAR 2021 FINANCIAL OUTLOOK AND BUDGET REVIEW

RECOMMENDATION: Receive informational report.

PRIOR BOARD ACTION: On June 17, 2020, the Board approved the Fiscal Year 2021 Budget.

FISCAL IMPACT: None.

SUMMARY: Given the financial uncertainty created by the COVID-19 pandemic (pandemic), the Board requested that staff present an interim financial outlook for Fiscal Year 2021, including a review of the budget, reserves, funding allocations to capital projects and a long-term cash flow analysis.

The budget report compares the actual results for the three-month period ended September 30, 2020 with the *annual* budgeted amounts approved by the Board.

DETAILED REPORT: As part of its financial review, staff prepared an interim Budget to Actual Report for the Three Months Ended September 30, 2020. During the first quarter of the fiscal year, the District has experienced a revenue shortfall of approximately \$170,000 as a result of not billing customers late penalties and fees for non-payment while the water shut-off moratorium related to the pandemic is in place. If the District continues this practice for the balance of the fiscal year, it is estimated that revenue for late penalties and fees will be nearly \$680,000 less than budgeted. Additionally, interest rates are lower than anticipated; if the current trends hold, annual interest income earnings are projected to be approximately \$204,000 less than budgeted.

For the period ended September 30, 2020, the District purchased more water than expected as a result of local water not being available due to Harmful Algal Blooms (HABs) at Lake Henshaw. Travel and Training expenses are currently at 5% and 1% of budget respectively; this is a direct result training sessions and conferences being cancelled or held virtually (free of charge or at a reduced rate) due to the pandemic. It is anticipated that the District will expend approximately \$250,000 (50% of which will be reimbursed by the City of Escondido) related to HABs mitigation and management at Lake Henshaw; this is an unbudgeted expense. However, some of the aforementioned HABs related costs will be offset by the Warner Ranch Ditch Repair project coming in under budget by about \$400,000.

The District has established certain reserves to meet its internal requirements, external legal requirements and to provide funds to pay for replacement and/or repair of District facilities and properties due to natural disasters and emergencies. The Reserve Policy summary describes each of the District’s reserves and explains how each reserve amount is determined. It is important to note that Surplus Supplemental Water shown in the table below is not a formal reserve; however, the funds are earmarked to pay the San Luis Rey Indian Water Authority in January of each year for the Surplus Supplemental Water the District received in the prior calendar year.

The District’s reserves on September 30, 2020 were as follows:

Emergency and Contingency	\$ 10,000,000
Working Capital	10,000,000
Water Purchase Stabilization Reserve	0
Surplus Supplemental Water	6,668,613
Capital Improvement	<u>21,753,077</u>
Total Reserves	<u>\$48,421,690</u>

The District’s Capital Improvement Program listing shows all anticipated infrastructure projects at the District by the

year they are anticipated to begin; the highest priority projects are listed first. Staff has recently reviewed and updated the listing, taking into consideration the recommendations made in the Four Reservoir Seismic/Structural Analysis report prepared by Murray Smith as well as the projected availability of financial resources.

The Cash Flow Projection graph shows the District's projected cash balance based on the timing and receipt of operating revenues and expenses along with the timing of capital improvement program expenditures. Based on the timing and cost of the items in the Capital Improvement Program listing, the District's cash balances are sufficient to meet the financial needs of the District. Projects that come in over or under budget or that are scheduled outside of the timelines in the listing will affect the availability of cash to fund projects and may result in the District needing to seek outside funding.

Taking into consideration the continued economic uncertainty created by the pandemic, as illustrated by projected shortfalls in several revenue categories, as well as the unknown financial impacts related mitigation and management of HABs at Lake Henshaw, staff recommends continuing to take a fiscally conservative approach and not add any new capital projects to the Fiscal Year 2021 Budget.

ATTACHMENTS:

- Revenue and Expense Budget Comparison for the Three Months Ended September 30, 2020
- Capital Outlay Comparison – September 30, 2020
- Reserve Policy Summary
- Capital Improvement Program listing
- Reservoir Summary Table
- Cash Flow Projection – September 30, 2020
- Items Deferred from the Fiscal Year 2021 Budget

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Three Months Ended September 30, 2020

	Actual through 09/30/2020	Budget	Budget to Actual % through 9/30/20
OPERATING REVENUES			
Water sales:			
Single family	\$ 4,863,895	\$ 15,600,000	31%
Multiple family	1,684,092	5,750,000	29%
Irrigation	1,442,037	3,680,000	39%
Commercial	585,577	2,450,000	24%
Agricultural	548,643	1,646,000	33%
Industrial	255,963	1,220,000	21%
Mobile homes	216,004	790,000	27%
Government	161,002	700,000	23%
Unmetered	1,327	4,000	33%
Service charges	4,562,649	19,255,000	24%
Subtotal water sales	<u>14,321,189</u>	<u>51,095,000</u>	
Property rentals	204,862	760,500	27%
Other services:			
New installations	33,080	271,000	12%
Non construction services	63,607	236,000	27%
Subtotal other services	<u>96,687</u>	<u>507,000</u>	
System fees:			
Capacity	189,550	230,000	82%
Annexation and detachments	2,262	-	-
Subtotal system fees	<u>191,812</u>	<u>230,000</u>	
Total Operating Revenues	<u>14,814,550</u>	<u>52,592,500</u>	28%
OPERATING EXPENSES			
Purchased water	7,620,135	23,383,400	33%
Wages and benefits:			
Salaries	1,941,127	8,410,000	23%
PERS retirement	1,494,839	2,500,000	60%
Employee health insurance	543,076	2,185,000	25%
FICA & medicare	146,445	639,000	23%
Workers compensation	43,554	217,000	20%
Deferred compensation plan	18,579	109,000	17%
Life and disability insurance	20,273	85,000	24%
Uniforms	5,804	31,800	18%
Tuition reimbursement	-	4,000	0%
Unemployment insurance	-	3,200	0%
EAP counseling	3,002	3,000	100%
Subtotal wages and benefits	<u>4,216,699</u>	<u>14,187,000</u>	
Contractual services	1,030,349	5,152,000	20%
Depreciation	822,411	3,944,000	21%
Supplies	291,025	1,377,500	21%

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Three Months Ended September 30, 2020

	Actual through 09/30/2020	Budget	Budget to Actual % through 9/30/20
Office and general:			
Fees and permits	48,548	182,800	27%
Postage	12,540	65,300	19%
Dues, subscriptions, and publications	924	48,300	2%
Training	2,218	44,800	5%
Employment related expense	3,344	36,300	9%
Travel	104	20,300	1%
Office supplies	3,910	18,700	21%
Printing	3,255	16,800	19%
Computer hardware	1,536	14,000	11%
Awards and contributions	5,120	9,500	54%
Computer software	-	1,000	0%
Subtotal office and general	<u>81,499</u>	<u>457,800</u>	
Power	112,439	441,500	25%
Professional fees:			
Legal	77,041	273,900	28%
Consulting	4,000	52,100	8%
Audit	5,000	25,500	20%
Subtotal professional fees	<u>86,041</u>	<u>351,500</u>	
Insurance	67,949	207,000	33%
Uncollectible accounts	11,208	100,000	11%
Communications	12,138	54,300	22%
Burden allocation	(417,571)	(1,406,000)	30%
Total Operating Expenses	<u>13,934,322</u>	<u>48,250,000</u>	29%
Operating Income	880,228	4,342,500	20%
NONOPERATING REVENUES (EXPENSES)			
Property taxes	20,644	506,000	4%
Investment income	52,140	367,000	14%
Gain (Loss) on disposal of capital assets	(11,167)	-	-
Total Nonoperating Revenues	<u>61,617</u>	<u>873,000</u>	7%
Income Before Contributed Capital	<u>\$ 941,845</u>	<u>\$ 5,215,500</u>	18%

VISTA IRRIGATION DISTRICT

CAPITAL OUTLAY COMPARISON

September 30, 2020

	Budget Item #	Board Approved (Inception To Date)	Outlay To Date	Capital Outlay Remaining
ENGINEERING:				
E43 Regulator Relocation & Upgrade	10-02	350,000	294,910	55,090
E Reservoir and Pump Station	16-04	1,400,000	837,211	562,789
Paseo Santa Fe Project	16-05	1,850,000	1,426,605	423,395
Calle Maria Pipeline Extension	18-02	200,000	-	200,000
Lita Lane Pipeline Extension	18-04	81,000	-	81,000
HB Reservoir Rehabilitation	18-05	7,250,000	4,915,427	2,334,573
Four (4) Reservoirs Rehabilitation (On-going)	20-03	190,000	178,697	11,303
Vista Flume Replacement	21-01	750,000	-	750,000
Main Replacement Program	99-99	2,262,096	445,006	1,817,090
		<u>14,333,096</u>	<u>8,097,855</u>	<u>6,235,240</u>
FIELD SERVICES:				
Lobby Security Upgrade	18-12	48,000		48,000
Vehicles (3)	20-04	280,000	101,595	178,405
Boiler System	20-05	200,000		200,000
Medium Duty Truck	21-02	120,000		120,000
Vacumm Excavator	21-03	66,000		66,000
		<u>714,000</u>	<u>101,595</u>	<u>612,405</u>
INFORMATION TECHNOLOGY:				
Uninterruptible Power Supply (UPS) System	20-10	25,000		25,000
Document Management System	20-11	10,000		10,000
		<u>35,000</u>	<u>-</u>	<u>35,000</u>
OPERATIONS:				
Roof	20-13	9,000		9,000
Seismic Actuator	20-14	8,000	9,818	-
Water Quality Monitoring Panel	21-04	34,000	14,534	19,466
Concrete Vault Cover CX27 Regulator			10,284	
3 Motors Station 10			22,729	
		<u>51,000</u>	<u>57,365</u>	<u>28,466</u>
WATER RESOURCES:				
Warner Wellfield Assessment and Enhancement	20-15	500,000		500,000
Ditch Repair - Warner Ranch	21-05	2,190,000	1,277,332	912,668
		<u>2,690,000</u>	<u>1,277,332</u>	<u>1,412,668</u>
		<u>\$ 17,823,096</u>	<u>\$ 9,534,147</u>	<u>\$ 8,323,779</u>

Vista Irrigation District RESERVE POLICY

The District has established certain reserves to meet its internal requirements, its external legal requirements, and to provide savings to pay for replacement and/or repair of District facilities and properties due to natural disasters and emergencies. The dollar amount of each reserve account is based upon a particular formula which is reviewed and adjusted annually. The efficient and discrete use and management of these reserves, when combined with appropriate security measures, assure the District and its customers that the current levels of service, reliability and quality will continue into the future.

Working Capital Reserve

The purpose of the Working Capital Reserve is to protect the District's ability to have enough funds to meet its most basic and common financial obligation against operating revenue and expense variances, such as reduced water sales, tax and investment revenues, and/or increased operating expenses, such as extraordinary measures necessary as the result of unforeseen climatic, operational and economic conditions. This reserve represents 20% of the District's annual water sales.

Emergency and Contingency Reserve

The purpose of the Emergency and Contingency Reserve is to have savings to pay for unanticipated expenses resulting from emergencies including, but not limited to, earthquakes, floods, winds, fires, and damages to or destruction of District facilities and properties. This reserve represents 10% of the District's capital assets, net of accumulated depreciation.

Water Purchase Stabilization Reserve

The purpose of the Water Purchase Stabilization Reserve is to accumulate the necessary funds during wet years to help offset the financial burden sustained during dry years. In years that local water production is in excess of the historical average production, the Water Purchase Stabilization Reserve is funded by transferring the value of the excessive local water. In years that local water production is less than the historical average, a transfer of funds equal to the current cost of imported raw water multiplied by the shortfall of local water production is made to avoid an increase in water rates.

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050

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
HB Reservoir Rehabilitation	3,391,441	3,391,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	2,262,096	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
Ditch Repair	2,186,277	2,186,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	120,000,000	750,000	516,887	801,516	-	-	-	-	-	3,913,144	4,045,306	4,181,932	4,323,172	10,527,407	10,882,959	11,250,519
San Pasqual Undergrounding (50%)	20,000,000	750,000	10,337,739	9,885,369	-	-	-	-	-	-	-	-	-	-	-	-
Well Field Repair/Replacement (65%), Sip	6,956,076	500,000	-	-	-	-	-	-	246,812	907,338	937,982	969,661	1,002,410	1,036,266	1,071,265	1,107,445
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	-	2,067,548	4,007,582	4,142,934	2,284,190	-	-	-	-	-	-	-	-	-	-
Calle Maria Pipeline Extension	200,000	-	103,377	106,869	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	1,350,000	-	51,689	53,434	441,913	970,781	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	9,000,000	-	-	480,910	497,152	1,850,194	3,825,365	3,954,562	-	-	-	-	-	-	-	-
A Reservoir	5,000,000	-	-	267,172	276,196	1,027,886	2,125,203	2,196,979	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	14,100,000	-	-	-	-	-	826,468	854,381	4,006,108	8,282,821	4,281,282	-	-	-	-	-
Pechstein Reservoir Secondary Feed	5,100,000	-	-	-	-	-	-	-	429,001	443,490	458,468	473,952	489,959	506,507	523,614	541,299
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	-	-	-	-	-	-	-	345,770	357,448	369,521	382,001	394,902	408,240	422,028	436,281
San Marcos, S. Santa Fe Wide - Smilac to	256,909	-	-	-	-	-	-	-	324,159	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	3,773,638	-	-	-	-	-	-	-	317,430	328,151	339,234	350,691	362,535	374,779	387,437	400,522
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	-	139,389	144,096	-	-	-	-	-	-
Santa Fe - Civic to Postal	940,000	-	-	-	-	-	-	-	79,071	81,741	84,502	87,356	90,306	93,356	96,509	99,769
HB Pipeline	872,314	-	-	-	-	-	-	-	73,377	75,855	78,417	81,066	83,804	86,634	89,560	92,585
H Line Aband. - Pechstein to E Reservoir	719,346	-	-	-	-	-	-	-	60,510	62,553	64,666	66,850	69,108	71,442	73,855	76,349
900 Zone Feed Regulator and Pipe	600,000	-	-	-	-	-	-	-	50,471	52,175	53,937	55,759	57,642	59,589	61,602	63,682
Habitat Conservation Plan	544,648	-	-	-	-	-	-	-	45,815	47,362	48,961	50,615	52,325	54,092	55,919	57,807
637 Zone Feed Vault and Regulator	300,000	-	-	-	-	-	-	-	25,235	26,088	26,969	27,880	28,821	29,795	30,801	31,841
C Reservoir Demo and PRV Feed Upgrade	800,000	-	-	-	-	-	-	-	-	652,191	404,531	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	1,800,000	-	-	-	-	-	-	-	-	-	-	1,254,579	1,296,952	-	-	-
Total Infrastructure	264,368,245	10,485,919	15,661,675	18,274,573	8,120,150	8,988,288	9,728,705	10,057,282	9,297,563	18,635,405	14,564,864	11,467,285	11,854,580	16,972,425	17,545,650	18,138,236
Non Infrastructure	16,168,445	759,005	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
Total	280,536,690	11,244,924	16,210,981	18,842,432	8,707,187	9,595,152	10,356,065	10,705,830	9,968,015	19,328,501	15,281,368	12,207,988	12,620,300	17,764,007	18,363,967	18,984,190

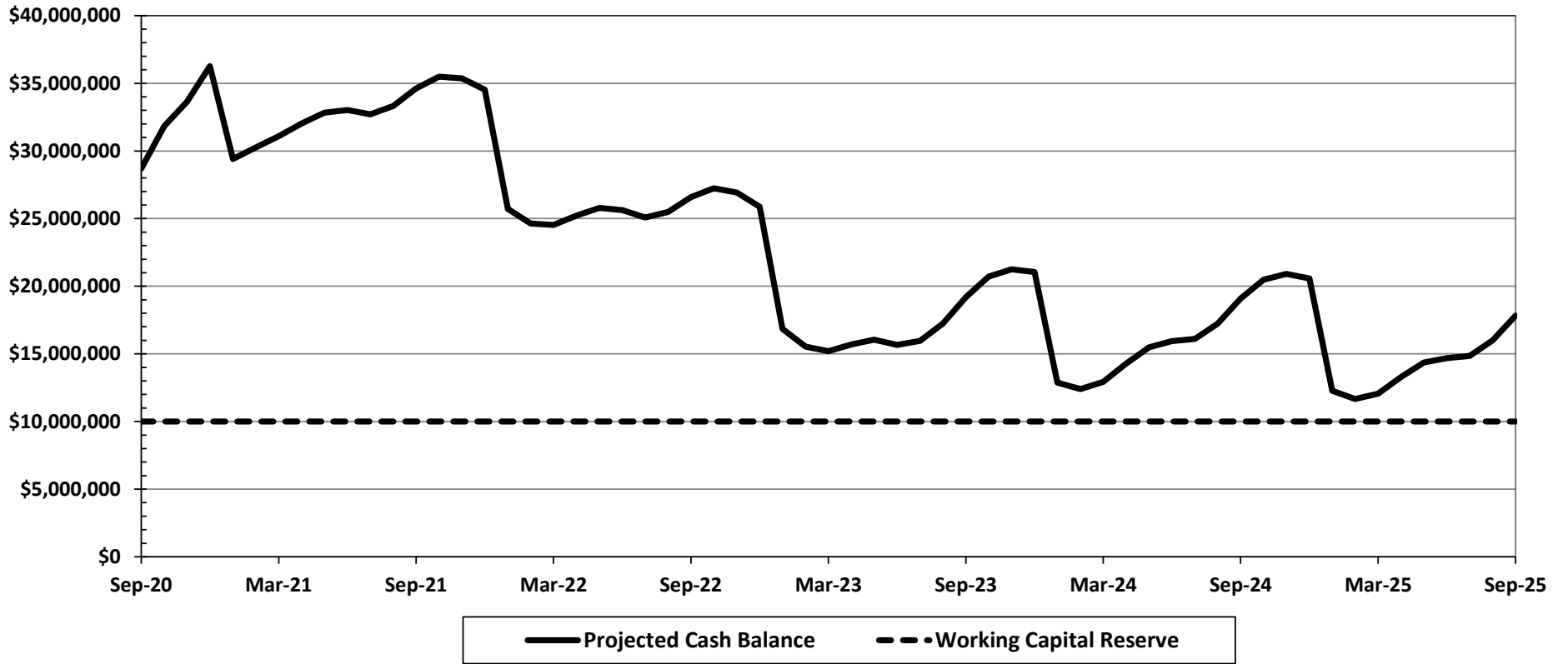
Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050

Infrastructure	FY 2036	FY 2037	FY 2038	FY 2039	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	4,114,561	4,253,526	4,397,184	4,754,796	4,930,241	-	-	-	-	-	-	-	-	-	-
Ditch Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	11,630,493	12,023,300	12,429,374	12,849,162	13,283,129	13,731,752	14,195,527	14,674,965	15,170,596	15,682,966	16,212,641	16,760,206	-	-	-
San Pasqual Undergrounding (50%)	-	-	-	-	-	13,731,752	14,195,527	14,674,965	15,170,596	15,682,966	16,212,641	16,760,206	-	-	-
Well Field Repair/Replacement (65%), Sip	1,144,848	1,183,514	-	-	-	-	-	-	-	-	-	-	-	-	-
Paseo Santa Fe Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E 43 S. Santa Fe Pipeline - E 43 Regulator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lita Lane Pipeline Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four Res Rehab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump S	-	-	-	-	-	93,188	96,335	-	-	-	-	-	-	-	-
Calle Maria Pipeline Extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	-	-	-	-	-	532,500	550,485	-	-	-	-	-	-	-	-
A Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Reservoir Secondary Feed	559,580	578,480	598,017	618,214	639,094	70,556	72,939	-	-	-	-	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	451,016	466,249	481,996	498,275	515,103	515,103	515,103	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilac to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	414,050	428,034	442,490	457,435	472,884	488,855	505,366	-	-	-	-	-	-	-	-
Valve Rehab on Dam Outlet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	103,138	106,622	110,223	113,945	117,794	121,772	125,885	-	-	-	-	-	-	-	-
HB Pipeline	95,712	98,944	102,286	105,741	109,312	-	-	-	-	-	-	-	-	-	-
H Line Aband. - Pechstein to E Reservoir	78,928	81,594	84,349	87,198	90,143	-	-	-	-	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	65,833	68,056	70,355	72,731	75,188	77,727	80,352	-	-	-	-	-	-	-	-
Habitat Conservation Plan	59,760	61,778	63,864	66,021	68,251	-	-	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	32,916	34,028	35,177	36,366	37,594	38,863	40,176	-	-	-	-	-	-	-	-
C Reservoir Demo and PRV Feed Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	-	-	-	-	-	660,679	682,992	-	-	-	-	-	-	-	-
Total Infrastructure	18,750,835	19,384,124	18,815,315	19,659,884	20,338,732	30,062,747	31,060,687	29,349,930	30,341,192	31,365,933	32,425,283	33,520,411	-	-	-
Non Infrastructure	874,525	904,061	934,595	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	1,392,292
Total	19,625,360	20,288,185	19,749,911	20,626,044	21,337,523	31,095,271	32,128,083	30,453,377	31,481,906	32,545,173	33,644,351	34,780,652	1,302,804	1,346,805	1,392,292

RESERVOIR SUMMARY TABLE

Reservoir Name	Operating Capacity (MG)	Actual Capacity (MG)	Bottom Elevation (Feet)	HWL Elevation (Feet)	Interior Dimensions (Feet)	Construction Year	Reservoir Type			Reservoir Roof Type	Rehabilitation / Replacement Status
							Buried/ Above Ground	Shape	Material		
Lupine Hills	3.00	3.40	537	568	137	1987	Partially Buried	Circular	Prestressed Concrete	Reinforced Concrete	Nothing currently planned
A	0.60	0.80	695	708	100	1926	Partially Buried	Circular	Cast-in-place Reinforced Concrete	Wood Rafter and Girder System	Replacement planned, design to begin FY 23
Pechstein	18.50	20.00	810	837	355	1978	Partially Buried	Circular	Prestressed Concrete	Wood Rafter and Girder System	Roof replacement planned, design to begin FY 26
HB	4.05	4.50	951	981	160	1964	Above Ground	Circular	Prestressed Concrete	Tapered Reinforced Concrete Dome	Rehabilitation under construction, completion by spring 2021
HP (Upon Rehabilitation)	4.05 (4.30)	4.50 (4.70)	943	973 (975)	160	1962	Above Ground	Circular	Prestressed Concrete	Tapered Reinforced Concrete Dome (Aluminum)	Rehabilitation completed in 2018
C	0.60	0.80	625	638	100	1926	Above Ground	Circular	Cast-in-place Reinforced Concrete	Wood Rafter and Girder System	Decommissioning planned by FY 30
E	1.20	1.50	741	753	96 x 244	1929	Buried	Oval	-	-	Replacement final design nearly complete, construction to begin spring 2021
E1	0.50	0.60	546	559	90	1925	Above Ground	Circular	Cast-in-place Reinforced Concrete	Wood Rafter and Girder System	Decommissioning planned by FY 32
San Luis Rey	2.70	3.10	540	565	156 x 136	1978	Buried	Rectangular	Cast-in-place Reinforced Concrete	Reinforced Concrete	Nothing currently planned
H	5.00	5.40	774	810	160	1997	Partially Buried	Circular	Prestressed Concrete	Reinforced Concrete	Nothing currently planned
MD	0.19	0.20	886	896	55	1926	Partially Buried	Circular	Cast-in-place Reinforced Concrete	Wood Rafter and Girder System	Nothing currently planned, decommissioning possible when the Flume is replaced
Deodar	1.10	1.30	869	899	86	1978	Partially Buried	Circular	Prestressed Concrete	Wood Rafter and Girder System	Roof replacement planned, design to begin FY 22

**Vista Irrigation District
CASH FLOW PROJECTION
September 30, 2020**



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>
<hr/>	
TOTAL ITEMS DEFERRED FROM FY 2021 BUDGET	<u><u>\$ 5,288,000</u></u>