

MINUTES OF THE
FISCAL POLICY COMMITTEE OF
VISTA IRRIGATION DISTRICT

June 6, 2022

A meeting of the Fiscal Policy Committee was held on Monday, June 6, 2022 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

Chair Miller called the meeting to order at 1:00 p.m.

2. ROLL CALL

Directors present: Chair Miller and Director MacKenzie.

Directors absent: None.

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

3. CONSIDER APPROVAL OF AGENDA

The agenda was approved as presented.

4. ORAL COMMUNICATIONS

There were no members of the public present.

5. DRAFT FISCAL YEAR 2023 BUDGET

See staff report attached hereto.

General Manager Brett Hodgkiss presented an overview of the draft Fiscal Year (FY) 2023 Budget. He noted that the draft budget projects water production at 16,700 acre feet (af) with local water projected to decrease by over 19 percent (3,115 af to 2,507 af based on a 10-year rolling average). He noted that water sales are projected to be 15,700 af, reflecting a 10 percent reduction in water demand (from FY 2021 actual and FY 2022 projected levels) as a result of implementing mandatory demand reduction actions consistent with the State's drought related emergency regulation. The Revenue Budget is projected to increase by over six percent; the Operating Budget is projected to increase by over 16 percent; and the Capital Budget is projected to increase by 40 percent. As a result, approximately \$17.1 million of the District's reserves will be used to fund the FY 2023 Budget.

Mr. Hodgkiss stated that the Revenue Budget is projected to increase by over six percent primarily as a result of water rate and service charge increases approved January 19, 2022 and implemented April 1, 2022. He added that penalty and fee revenue (part of Service Charges/Fees) is projected to increase by \$342,000 to \$858,000, reflecting a full year of collecting penalties and fees for non-payment after the expiration of Governor Newsom's Executive Order placing a moratorium on service disconnections for non-payment of water bills. Mr. Hodgkiss stated that Investment Income revenue is projected to decrease by \$45,000 due to lower than expected interest rates.

In reviewing the Operating Budget, Mr. Hodgkiss stated that the projected 16 percent increase is largely due to the inclusion of San Pasqual Undergrounding Project costs (\$14 million). He noted the balance of the increase was primarily due to the need to purchase higher priced water from the San Diego County Water Authority, adjustments to labor and benefit costs pursuant to labor agreements effective January 1, 2022, and Harmful Algal Blooms (HABs) mitigation and management costs. Mr. Hodgkiss pointed out that the Water Quality line item in Contractual Services represents the costs related to HABs treatment as well as projected future costs associated with performing recommended actions identified in the HABs Mitigation and Management Plan. He noted that pumping groundwater from the Warner Well Field to supplement low surface water run-off into Lake Henshaw was the primary driver in increasing the budget for Power.

Mr. Hodgkiss reviewed the Capital Budget stating that the 40 percent increase is due to funding needed for infrastructure improvement projects, including the construction of Edgehill (E) Reservoir and Pump Station, the ongoing Mainline Replacement Program, and replacement of the roof on the Beehive Bench section of the Vista Flume. He noted that the Capital Budget also includes funding for the replacement of District vehicles and equipment needed to support the Mainline Replacement Program.

Chair Miller inquired about the request for a Tire Changer and Wheel Balancing Machine and two new vehicles. Director of Operations and Field Services Frank Wolinski responded that the in-house tire changer and wheel balancing machine would increase operational efficiencies and reduce fleet downtime. He stated that the request for new vehicles is to replace two 23-year old dump trucks for which replacement parts are in limited supply or no longer available.

Director MacKenzie inquired about the increase in Insurance costs. Mr. Hodgkiss stated that in prior years the District received refunds from the Association of California Water Agencies (ACWA) Joint Powers Insurance Authority (JPIA); the current year budget projects actual premiums and does not include premium refunds. The Committee suggested that language be added to the Insurance account description indicating that prior year actuals cost reflect a credit for premium refunds received from ACWA JPIA, when applicable.

Mr. Hodgkiss provided a brief overview of the items contained in the FY 2023 Budget Preparation Principles/Considerations summary. Director MacKenzie commended staff on the FY 2023 Budget Preparation Principles/Considerations summary and suggested that it be included as part of the Staff Report for presentation to the Board.

6. COMMENTS BY COMMITTEE MEMBERS

None were presented.

7. COMMENTS BY GENERAL MANAGER

Mr. Hodgkiss thanked the Committee members for their time and thanked staff for their hard work on the FY 2023 Budget. He stated that staff would incorporate the Committee's suggested comments into the Budget for presentation to the Board on June 22, 2022.


8. ADJOURNMENT

There being no further business to come before the Committee, at 2:15 p.m., Chair Miller adjourned the meeting.



Marty Miller, Chair

ATTEST:



Ranae 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 6, 2022
Shallako Goodrick
Marlene Kelleher
Brett Hodgkiss**

SUBJECT: DRAFT FISCAL YEAR 2023 BUDGET

RECOMMENDATION: Review draft Fiscal Year 2023 Budget.

FISCAL IMPACT: The draft Budget projects revenues of \$58,503,310, operating expenses of \$65,799,800 and capital outlay of \$9,854,000. Revenues are projected at \$3,640,410 more than the previous year's. Operating expenses are approximately \$9.1 million higher than in the previous year's budget primarily due to the expected expenditures of \$14 million for the San Pasqual Undergrounding Project. Capital outlay is approximately \$2.8 million higher than in the previous year's budget. As a result, \$17,150,490 of the District's reserves will be used to fund the Fiscal Year 2023 Budget.

SUMMARY: The draft Budget projects water sales of 15,700 acre feet; 14,193 acre feet of water is projected to be purchased from the San Diego County Water Authority and 2,507 acre feet of local water is projected to come from Lake Henshaw. Local water production is budgeted based on a 10-year rolling average.

The Revenue Budget is projected to increase by over 6% primarily as a result of the San Diego County Water Authority's pass-through as well as the District's increase to rates and fees that became effective on April 1, 2022. The Operating Budget is projected to increase by over 16% primarily as a result of the San Pasqual Undergrounding Project.

The Capital Budget is projected to increase by 40% to \$9,854,000. Approximately 94% of the Capital Budget is designated for necessary water-related and infrastructure improvement projects; the majority of other Capital Budget items are vehicles/construction equipment needed to support to the ongoing Mainline Replacement Program and infrastructure maintenance and repair work.

DETAILED REPORT: See Draft Fiscal Year 2023 Budget for detailed information regarding projected revenues and proposed operating expenses and Capital Budget expenditures.

ATTACHMENTS:

- Draft Budget – Fiscal Year 2023
- Budget Preparation Principles/Considerations
- Cash Flow Projection including Draft Fiscal Year 2023 Budget
- Capital Improvement Program Listing



BUDGET
Fiscal Year 2023
July 1, 2022 to June 30, 2023

Draft
June 6, 2022

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2023

Vista Irrigation District's (District) 2023 Budget represents a financial plan for the next fiscal year (July 1, 2022 through June 30, 2023). 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 2023 Budget projects revenues of \$58,503,310, which includes \$35,010,000 (approximately 60%) from Water Sales. Taking into consideration the implementation of mandatory water use restrictions, it is projected that the District will sell 15,700 acre feet of water in fiscal year 2023.

Operating expenses for fiscal year 2023 are projected to be \$65,799,800. Purchased Water costs represent approximately 38% (\$25,295,600) 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 2023 Budget estimates that the District will need to purchase 14,193 acre feet of water from the CWA. The Budget also estimates that the District will produce 2,507 acre feet of water from its local water source, Lake Henshaw. The local water production estimate is based upon a 10-year rolling average of historical production.

The Operating Budget includes \$14,000,000 for the San Pasqual Undergrounding Project (Project), which will remove, relocate and replace about 2.5 miles of the Escondido Canal that cross the San Pasqual Indian Reservation. The Project is a requirement of the San Luis Rey Indian Water Rights Settlement Agreement, and the cost is to be borne equally by the City of Escondido and the District. The Budget represents the projected Project expenses in fiscal year 2023 only.

The Capital Budget for fiscal year 2023 is \$9,854,000. Of this total, approximately 94% (\$9,262,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

Vista Irrigation District

BUDGET SUMMARY

Fiscal Year 2023

	2022	2023	\$	%
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 54,862,900	\$ 58,503,310	\$ 3,640,410	6.64%
Reserves	<u>8,838,800</u>	<u>17,150,490</u>	8,311,690	94.04%
	<u>\$ 63,701,700</u>	<u>\$ 75,653,800</u>		
Use of Funds				
Operating Budget	\$ 56,677,700	\$ 65,799,800	\$ 9,122,100	16.09%
Capital Budget	7,024,000	9,854,000	2,830,000	40.29%
Contribution to Reserves	<u>-</u>	<u>-</u>		
	<u>\$ 63,701,700</u>	<u>\$ 75,653,800</u>		

Revenue Budget

Vista Irrigation District

REVENUE BUDGET

Fiscal Year 2023

	2020 Actual	2021 Actual	2022 Budget	Six Months Ended 12/31/2021 Actual	2023 Budget
WATER REVENUES					
Water Sales	\$ 30,065,427	\$ 34,266,316	\$ 32,300,000	\$ 17,810,199	\$ 35,010,000
Service Charges/Fees	<u>18,672,495</u>	<u>18,411,031</u>	<u>19,837,000</u>	<u>9,678,330</u>	<u>20,792,000</u>
	48,737,922	52,677,347	52,137,000	27,488,529	55,802,000
OTHER REVENUES					
Other Services	408,369	454,878	520,000	211,687	459,000
System Fees	924,945	754,464	746,000	302,855	741,000
Property Rentals	771,289	836,723	830,900	479,444	892,310
Property Taxes	507,604	539,949	511,000	197,711	536,000
Investment Income	903,373	61,093	118,000	19,364	73,000
Federal & State Assistance	<u>(32,341)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	3,483,239	2,647,107	2,725,900	1,211,061	2,701,310
TOTAL REVENUE BUDGET	<u>\$ 52,221,161</u>	<u>\$ 55,324,454</u>	<u>\$ 54,862,900</u>	<u>\$ 28,699,590</u>	<u>\$ 58,503,310</u>
WATER SALES (ACRE FEET)	<u>15,224</u>	<u>17,322</u>	<u>15,800</u>	<u>8,604</u>	<u>15,700</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2020 Actual	2021 Actual	2022 Budget	2023 Budget
\$30,065,427	\$34,266,316	\$32,300,000	\$35,010,000

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 15,700 acre feet of water which is based upon recent history. The 2022 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$4.72 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$5.19 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2020 Actual	2021 Actual	2022 Budget	2023 Budget
\$18,672,495	\$18,411,031	\$19,837,000	\$20,792,000

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).

Monthly Service Charge

Meter Size	FY 2021	FY 7/1/2021	FY 4/1/2022	FY 2023
5/8"	\$ 31.06	\$ 31.75	\$ 32.82	\$ 32.82
3/4"	40.97	41.88	43.30	43.30
1"	60.54	61.89	63.98	63.98
1½"	109.89	112.34	116.14	116.14
2"	168.89	172.66	178.50	178.50
3"	326.30	333.57	344.85	344.85
4"	503.27	514.49	531.89	531.89
6"	1,191.88	1,218.45	1,259.65	1,259.65
8"	1,585.55	1,620.90	1,675.71	1,675.71
10"	2,372.57	2,425.46	2,507.47	2,507.47

Account Group: **Other Services**

Account Number: 61xx

2020 Actual	2021 Actual	2022 Budget	2023 Budget
\$408,369	\$454,878	\$520,000	\$459,000

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

2020 Actual	2021 Actual	2022 Budget	2023 Budget
\$924,945	\$754,464	\$746,000	\$741,000

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

REVENUE ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301				
	\$771,289	\$836,723	\$830,900	\$892,310

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

Hein Hettinga Cattle	\$ 229,500
Department of Defense- Navy	177,600
My Country Club	80,000
T-Mobile/Omnipoint- Lupine Hills	56,800
Crown Castle/T-Mobile- Cabrillo Circle	56,400
Lake Henshaw Resort	56,300
Crown Castle GT Co.	48,100
Cingular Wireless - AT&T	47,100
Landscape Function Management, LLC	43,300
Verizon Wireless	39,000
Crown Castle - Vista Towers	25,800
Sempra Energy	14,500
Puerta La Cruz	14,400
Taylor Grazing	1,650
S&S Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	360
	\$ 892,310

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001				
	\$507,604	\$539,949	\$511,000	\$536,000

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx				
	\$903,373	\$61,093	\$118,000	\$73,000

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

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Six Months Ended 12/31/2021 Actual</u>	<u>2023 Budget</u>
Water Sales					
6001	Single Family	\$ 17,186,001	\$ 15,970,000	\$ 9,005,574	\$ 17,560,000
6002	Multi Family	6,123,259	5,960,000	3,009,950	6,260,000
6003	Irrigation	4,481,214	3,890,000	2,507,830	4,580,000
6004	Commercial	2,294,703	2,370,000	1,195,367	2,340,000
6005	Agricultural	1,700,825	1,570,000	827,033	1,740,000
6006	Government	553,930	610,000	315,261	570,000
6007	Industrial	1,090,800	1,120,000	556,231	1,110,000
6008	Mobile Home	829,828	810,000	389,941	850,000
6010	Unmetered	5,756	-	3,012	-
		<u>34,266,316</u>	<u>32,300,000</u>	<u>17,810,199</u>	<u>35,010,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	16,712,037	17,500,000	8,645,891	18,100,000
6052	Infrastructure Access Charge	1,688,584	1,821,000	926,894	1,834,000
6053	Penalties/Fees	10,410	516,000	105,545	858,000
		<u>18,411,031</u>	<u>19,837,000</u>	<u>9,678,330</u>	<u>20,792,000</u>
Other Services					
6101	Construction Services	255,513	285,000	112,555	241,000
6102	Jobs Gain/(Loss)	-	-	-	-
6103	Non Construction Services	199,365	235,000	99,132	218,000
		<u>454,878</u>	<u>520,000</u>	<u>211,687</u>	<u>459,000</u>
System Fees					
6201	Capacity Fees	749,922	746,000	302,855	741,000
6203	Annexation/Detachment Fees	4,542	-	-	-
		<u>754,464</u>	<u>746,000</u>	<u>302,855</u>	<u>741,000</u>
Property Rentals					
6301	Property Rentals	836,723	830,900	479,444	892,310
		<u>836,723</u>	<u>830,900</u>	<u>479,444</u>	<u>892,310</u>
Property Taxes					
8001	Property Taxes	539,949	511,000	197,711	536,000
		<u>539,949</u>	<u>511,000</u>	<u>197,711</u>	<u>536,000</u>
Investment Income					
8101	Interest Income	61,093	91,000	22,198	73,000
8102	Investment Gain/Loss	-	27,000	(2,834)	-
		<u>61,093</u>	<u>118,000</u>	<u>19,364</u>	<u>73,000</u>
Federal & State Assistance					
8301	Federal & State Assistance	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u>\$ 55,324,454</u>	<u>\$ 54,862,900</u>	<u>\$ 28,699,590</u>	<u>\$ 58,503,310</u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2023

	2020 Actual	2021 Actual	2022 Budget	Six Months Ended 12/31/2021 Actual	2023 Budget
PURCHASED WATER					
Variable CWA Charges	\$ 13,971,796	\$ 19,734,896	\$ 16,370,000	\$ 10,564,279	\$ 18,310,000
Fixed CWA Charges	6,948,158	7,281,055	7,319,000	3,618,419	6,993,000
Agricultural Rebates	<u>(2,244)</u>	<u>(5,733)</u>	<u>(8,000)</u>	<u>(3,961)</u>	<u>(7,400)</u>
	20,917,710	27,010,218	23,681,000	14,178,737	25,295,600
WAGES	8,194,261	8,364,274	8,470,000	4,083,590	8,830,000
BENEFITS & TAXES	8,013,613	7,893,546	6,154,500	3,735,894	6,557,680
OFFICE & GENERAL					
Fees & Permits	158,717	156,899	175,600	48,942	192,150
Postage	59,232	65,537	72,900	34,544	67,900
Computer Hardware	16,025	22,201	14,000	1,924	13,000
Computer Software	3,136	150	-	-	-
Travel	19,032	1,266	37,600	12,631	37,350
Training	35,563	17,099	41,300	15,797	52,100
Dues & Subscriptions	44,231	48,962	50,000	2,266	48,400
Employment Related Expense	27,078	20,998	29,000	14,890	29,000
Office Supplies	23,775	10,171	15,000	8,584	15,000
Printing	14,490	9,920	16,100	6,949	14,600
Award/Contributions	<u>6,970</u>	<u>7,841</u>	<u>13,500</u>	<u>6,500</u>	<u>13,500</u>
	408,249	361,044	465,000	153,027	483,000
DEPRECIATION	3,247,471	3,400,480	3,995,000	1,791,642	4,072,000
CONTRACTUAL SERVICES	4,945,888	5,492,856	12,632,500	2,386,190	19,226,200
SUPPLIES	1,288,380	1,330,707	1,297,900	757,507	1,376,800
POWER	411,118	466,942	431,600	381,185	563,300
PROFESSIONAL FEES					
Audit	26,900	15,890	26,000	24,750	24,500
Legal	225,931	187,041	295,900	61,364	277,900
Consultants	<u>466,344</u>	<u>78,204</u>	<u>117,800</u>	<u>119,698</u>	<u>32,100</u>
	719,175	281,135	439,700	205,812	334,500
INSURANCE	110,882	14,072	301,500	149,991	339,000
COMMUNICATIONS	49,025	49,299	53,000	25,114	63,670
UNCOLLECTIBLE ACCOUNTS	34,598	149,643	106,000	(7,276)	35,050
BURDEN ALLOCATION	(1,257,841)	(1,507,279)	(1,350,000)	(592,370)	(1,377,000)

Vista Irrigation District OPERATING BUDGET Fiscal Year 2023

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Six Months Ended 12/31/2021 Actual</u>	<u>2023 Budget</u>
INTEREST EXPENSE	-	-	-	-	-
LOSS/(GAIN) ON ASSETS	(35,014)	(50,523)	-	(9,741)	-
LEGAL SETTLEMENT	-	-	-	-	-
TOTAL OPERATING BUDGET	<u>\$ 47,047,515</u>	<u>\$ 53,256,414</u>	<u>\$ 56,677,700</u>	<u>\$ 27,239,302</u>	<u>\$ 65,799,800</u>
 WATER SOURCES (ACRE FEET):					
Water Purchases	12,556	16,958	13,685	9,160	14,193
Local Water	<u>3,860</u>	<u>1,023</u>	<u>3,115</u>	<u>-</u>	<u>2,507</u>
	<u>16,416</u>	<u>17,981</u>	<u>16,800</u>	<u>9,160</u>	<u>16,700</u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$13,971,796	\$19,734,896	\$16,370,000	\$18,310,000

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 2,507 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 14,193 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.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$6,948,158	\$7,281,055	\$7,319,000	\$6,993,000

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	\$ 2,124,000
Infrastructure Access Charge - CWA	1,834,000
Supply Reliability Charge - CWA	1,474,000
Customer Service Charge - CWA	844,000
Readiness-to-Serve Charge, net - MWD	367,000
Capacity Reservation Charge - MWD	350,000
	\$ 6,993,000

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$2,244)	(\$5,733)	(\$8,000)	(\$7,400)

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

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: Wages				
Account Number: 71xx	\$8,194,261	\$8,364,274	\$8,470,000	\$8,830,000

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

General	\$ 7,370,930
Vacation	759,384
Holiday	438,951
Sick Leave	236,155
Other Leave	24,580
	\$ 8,830,000

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: Benefits & Taxes				
Account Number: 72xx	8,013,613	\$7,893,546	\$6,154,500	\$6,557,680

This account group consists of budgeted fringe benefits and taxes.

Public Employees Retirement System (PERS)	\$ 3,080,000
Health Insurances (Medical, Dental & Vision)	2,356,000
FICA & Medicare	671,080
Worker's Compensation	218,000
Deferred Compensation Plan Matching (457 Plan)	116,000
Life and Disability Insurance	76,000
Uniforms (Clothing and Boots)	30,100
Tuition Reimbursement	6,000
EAP Counseling	3,000
Unemployment Insurance	1,500
Retiree Medical Insurance (GASB 45)	-
	\$ 6,557,680

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301	\$158,717	\$156,899	\$175,600	\$192,150

This account group includes \$101,800 of water-related costs and \$90,350 of non water-related costs. The water-related costs include \$80,000 to the State Water Resources Control Board and to County Health Services for various permits, \$12,400 to the Department of Water Resources for dam fees, \$7,000 to Regional Water Quality Control Board and Environmental Lab Accreditation Program for other various fees and \$2,400 for Aquatic Pesticide Permit. The non water-related costs include \$31,000 for excavation permits, \$31,000 for LAFCO fees, \$11,200 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, \$2,600 for Dig Safe Board Fees and \$5,550 for miscellaneous fees and permits.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Postage</u>				
Account Number: 7302	\$59,232	\$65,537	\$72,900	\$67,900

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303	\$16,025	\$22,201	\$14,000	\$13,000

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304	\$3,136	\$150	\$0	\$0

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$19,032	\$1,266	\$37,600	\$37,350

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

Board of Directors	\$ 26,000
General Manager Division	5,500
Administration Division	4,000
Engineering Division	800
Operations and Field Services Division	600
Water Resources Division	450
	\$ 37,350

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$35,563	\$17,099	\$41,300	\$52,100

This account group includes the cost of training and seminars. The largest components of the 2023 training budget include: \$15,000 for various Safety Cal/OSHA required trainings, \$13,000 for training for the Board, \$8,400 for electrical, construction, and other water related training, \$3900 for Engineering classes and other conferences, \$11,800 for various management development and employee training workshops, and etc.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$44,231	\$48,962	\$50,000	\$48,400

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$27,078	\$20,998	\$29,000	\$29,000

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

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$23,775	\$10,171	\$15,000	\$15,000

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$14,490	\$9,920	\$16,100	\$14,600

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$6,970	\$7,841	\$13,500	\$13,500

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,247,471	\$3,400,480	3,995,000	\$4,072,000

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Contractual Services</u>				
Account Number: 75xx	\$4,945,888	\$5,492,856	\$12,632,500	\$19,226,200

This account group includes contractual services for the following:

San Pasqual Undergrounding Project	\$ 14,000,000
Escondido Treatment Plant	2,810,000
Escondido Canal	440,000
Transmission and Distribution Systems	438,200
General	398,900
Buildings and Grounds	284,400
Water Quality	393,100
Weese Treatment Plant	181,000
Fire Hydrants/Fire Services	85,000
Garage	61,700
Reservoirs	55,900
Well Field	22,400
Pump Stations	20,500
Dam	19,800
SCADA	10,300
Flume	5,000
	\$ 19,226,200

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Supplies</u>				
Account Number: 76xx	\$1,288,380	\$1,330,707	\$1,297,900	\$1,376,800

This account group includes supplies for the following:

Transmission and Distribution Systems	\$ 509,800
Fire Hydrants/Fire Services	195,000
General	176,300
Fuel	165,800
Garage	137,100
SCADA	47,100
Buildings and Grounds	41,100
Water Quality	26,000
Treatment Plant	21,400
Pump Stations	21,000
Well Field	9,700
Inventory Adjustments	9,000
Reservoirs	7,400
Flume	5,000
Dam	2,000
Conservation Programs	1,800
Ditches	1,300
	\$ 1,376,800

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: Power Account Number: 77xx	\$411,118	\$466,942	\$431,600	\$563,300

This account group includes:

Well Field	\$	207,400		
Pump Stations		200,000		
Main Office and Henshaw Office		145,700		
Transmission and Distribution Systems		4,800		
Reservoirs		3,600		
Water Treatment		1,800		
				\$ 563,300

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: Audit Account Number: 7721	\$26,900	\$15,890	\$26,000	\$24,500

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: Legal Account Numbers: 7722 & 7723	\$225,931	\$187,041	\$295,900	\$277,900

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.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: Consultants Account Numbers: 7724 & 7725	\$466,344	\$78,204	\$117,800	\$32,100

This account group includes:

Engineering related environmental, surveying, encroachments, etc	\$	30,000		
Actuarial Services		2,100		
				\$ 32,100

OPERATING ACCOUNT DESCRIPTIONS

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$110,882	\$14,072	\$301,500	\$339,000

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$49,025	\$49,299	\$53,000	\$63,670

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$34,598	\$149,643	\$106,000	\$35,050

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$15,000 for uncollectible water bills and \$20,050 for uncollectible claims for damage to District property.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,257,841)	(\$1,507,279)	(\$1,350,000)	(\$1,377,000)

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 2023

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Six Months Ended 12/31/2021 Actual</u>	<u>2023 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 19,734,896	\$ 16,370,000	\$ 10,564,279	\$ 18,310,000
		19,734,896	16,370,000	10,564,279	18,310,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	7,281,055	7,319,000	3,618,419	6,993,000
		7,281,055	7,319,000	3,618,419	6,993,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(5,733)	(8,000)	(3,961)	(7,400)
		(5,733)	(8,000)	(3,961)	(7,400)
Wages					
7101	Wages-General	6,993,740	7,061,000	3,505,425	7,370,930
7102	Vacation	745,719	733,000	274,934	759,384
7103	Sick Leave	200,123	228,000	104,525	236,155
7104	Holiday	406,123	424,000	189,941	438,951
7105	Other Leave	18,569	24,000	8,765	24,580
		8,364,274	8,470,000	4,083,590	8,830,000
Benefits & Taxes					
7201	Health Insurance	2,191,756	2,308,000	1,130,090	2,356,000
7202	PERS	4,518,796	2,740,000	2,105,646	3,080,000
7203	FICA & Medicare	654,108	645,000	300,540	671,080
7204	Retiree Health Insurance	112,748	-	-	-
7205	Workers Compensation	192,771	228,000	95,404	218,000
7206	457 Plan Matching	109,020	113,000	41,506	116,000
7207	Life & Disability Insurance	81,413	82,000	40,871	76,000
7208	Uniforms/Boots	27,887	30,000	15,174	30,100
7209	Unemployment Insurance	287	1,500	-	1,500
7210	EAP Counseling	3,002	3,000	2,841	3,000
7211	Tuition Reimbursement	1,758	4,000	3,822	6,000
		7,893,546	6,154,500	3,735,894	6,557,680

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Six Months Ended 12/31/2021 Actual</u>	<u>2023 Budget</u>
Fees & Permits					
7301	Fees & Permits	156,899	175,600	48,942	192,150
		156,899	175,600	48,942	192,150
Postage					
7302	Postage	65,537	72,900	34,544	67,900
		65,537	72,900	34,544	67,900
Computer Hardware					
7303	Computer Hardware	22,201	14,000	1,924	13,000
		22,201	14,000	1,924	13,000
Computer Software					
7304	Computer Software	150	-	-	-
		150	-	-	-
Travel					
7305	Travel	1,266	37,600	12,631	37,350
		1,266	37,600	12,631	37,350
Training					
7306	Training	17,099	41,300	15,797	52,100
		17,099	41,300	15,797	52,100
Dues & Subscriptions					
7307	Dues & Subscriptions	48,962	50,000	2,266	48,400
		48,962	50,000	2,266	48,400
Employment Related Expense					
7308	Employment Related Expense	20,998	29,000	14,890	29,000
		20,998	29,000	14,890	29,000
Office Supplies					
7309	Office Supplies and Furniture	10,171	15,000	8,584	15,000
		10,171	15,000	8,584	15,000
Printing					
7310	Printing	9,920	16,100	6,949	14,600
		9,920	16,100	6,949	14,600
Awards/Contributions					
7311	Awards/Contributions	7,841	13,500	6,500	13,500
		7,841	13,500	6,500	13,500
Depreciation					
7401	Depreciation	3,400,480	3,995,000	1,791,642	4,072,000
		3,400,480	3,995,000	1,791,642	4,072,000

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Six Months Ended 12/31/2021 Actual</u>	<u>2023 Budget</u>
Contractual Services					
7501	Services-General	406,696	389,300	163,463	398,900
7502	Services-Buildings & Grounds	231,200	260,200	106,496	284,400
7503	Services-Garage	69,869	61,700	21,794	61,700
7504	Services-T & D Systems	246,571	432,300	244,937	438,200
7505	Services-FireHyd/Fire Services	68,229	70,000	56,003	85,000
7506	Services-Reservoirs	89,123	5,600	5,884	55,900
7507	Services-SCADA	9,657	9,700	9,241	10,300
7508	Services-Pump Stations	-	16,000	-	20,500
7509	Services-Water Quality Testing	38,497	41,500	17,290	393,100
7510	Services-Treatment Plant	-	-	-	-
7511	Services-Flume	1,467	5,000	6,847	5,000
7512	Services-Dam	13,594	14,300	1,860	19,800
7513	Services-Ditches	-	-	-	-
7514	Services-Well Field	14,168	27,900	-	22,400
7515	Services-Escondido Canal	402,946	389,000	201,611	440,000
7516	Services-Escondido Plant	3,271,362	2,700,000	1,444,077	2,810,000
7517	Services-Weese Plant	207,694	210,000	75,108	181,000
7518	Services-Water Rights	421,783	8,000,000	31,579	14,000,000
		<u>5,492,856</u>	<u>12,632,500</u>	<u>2,386,190</u>	<u>19,226,200</u>
Supplies					
7601	Supplies-General	165,696	166,900	82,925	176,300
7602	Supplies-Buildings & Grounds	62,748	42,400	42,503	41,100
7603	Supplies-Garage	122,295	129,700	78,676	137,100
7604	Supplies-T & D Systems	507,208	530,100	235,149	509,800
7605	Supplies-FireHyd/Fire Services	194,937	125,000	126,953	195,000
7606	Supplies-Reservoirs	20,441	10,500	38,071	7,400
7607	Supplies-SCADA	21,918	29,600	7,279	47,100
7608	Supplies-Pump Stations	16,324	19,500	21,006	21,000
7609	Supplies-Water Quality Testing	21,202	15,800	20,097	26,000
7610	Supplies-Water Treatment	13,087	20,900	9,717	21,400
7611	Supplies-Flume	10,786	10,000	746	5,000
7612	Supplies-Dam	878	9,000	266	2,000
7613	Supplies-Ditches	4,825	7,800	141	1,300
7614	Supplies-Well Field	7,811	12,300	2,924	9,700
7615	Fuel	155,667	152,600	93,920	165,800
7616	Conservation Programs	3,811	1,800	(2,300)	1,800
7697	Inventory Adjustments	2,252	14,000	-	9,000
7698	Trade Discounts	(1,179)	-	(566)	-
		<u>1,330,707</u>	<u>1,297,900</u>	<u>757,507</u>	<u>1,376,800</u>

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>Six Months Ended 12/31/2021 Actual</u>	<u>2023 Budget</u>
Power					
7701	Power-Buildings/Grounds	142,781	135,700	84,761	145,700
7702	Power-T & D Systems	4,238	4,500	2,387	4,800
7703	Power-Reservoirs	3,797	2,400	1,710	3,600
7704	Power-Pump Station	165,281	190,000	118,434	200,000
7705	Power-Water Treatment	1,713	1,800	900	1,800
7706	Power-Well Field	149,132	97,200	172,993	207,400
		<u>466,942</u>	<u>431,600</u>	<u>381,185</u>	<u>563,300</u>
Audit					
7721	Audit	15,890	26,000	24,750	24,500
		<u>15,890</u>	<u>26,000</u>	<u>24,750</u>	<u>24,500</u>
Legal					
7722	Legal-General	101,931	105,900	35,589	87,900
7723	Legal-Water Rights	85,110	190,000	25,775	190,000
		<u>187,041</u>	<u>295,900</u>	<u>61,364</u>	<u>277,900</u>
Consultants					
7724	Consultants-General	78,204	117,800	119,698	32,100
		<u>78,204</u>	<u>117,800</u>	<u>119,698</u>	<u>32,100</u>
Insurance					
7731	Insurance	14,072	301,500	149,991	339,000
		<u>14,072</u>	<u>301,500</u>	<u>149,991</u>	<u>339,000</u>
Communications					
7741	Communications	49,299	53,000	25,114	63,670
		<u>49,299</u>	<u>53,000</u>	<u>25,114</u>	<u>63,670</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	149,643	106,000	(7,276)	35,050
		<u>149,643</u>	<u>106,000</u>	<u>(7,276)</u>	<u>35,050</u>
Burden Allocation					
7799	Burden Allocation	(1,507,279)	(1,350,000)	(592,370)	(1,377,000)
		<u>(1,507,279)</u>	<u>(1,350,000)</u>	<u>(592,370)</u>	<u>(1,377,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	(14,266)	-	2,602	-
8402	Asset Disposal Proceeds	(36,257)	-	(12,343)	-
		<u>(50,523)</u>	<u>-</u>	<u>(9,741)</u>	<u>-</u>
Total Operating Budget		<u>\$ 53,256,414</u>	<u>\$ 56,677,700</u>	<u>\$ 27,239,302</u>	<u>\$ 65,799,800</u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2023

	Page No.	Budget Item No.	2023 Budget
ENGINEERING:			
Edgehill (E) Reservoir and Pump Station	22	16-04	\$ 5,600,000
Vista Flume Replacement	23	21-01	700,000
Deodar Reservoir Rehabilitation	24	22-01	145,000
New Zone 637 Feed	25	23-XX	102,000
Main Replacement Program	26	99-99	2,500,000
			9,047,000
 FIELD SERVICES:			
Vehicles (2)	27	23-XX	360,000
Hydraulic Excavator	28	23-XX	135,000
Cold Planer Attachment	30	23-XX	26,000
San Luis Rey Reservoir Overflow Modification	31	23-XX	20,000
Tire Changer and Balancing Machine	32	23-XX	16,000
Beehive Bench Roof Replacement	33	23-XX	215,000
			772,000
 OPERATIONS:			
6-inch Meter and Control Valve	34	23-XX	26,500
 WATER RESOURCES:			
Portable Arc Welder	35	23-XX	8,500
 TOTAL CAPITAL BUDGET			\$ 9,854,000

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Edgehill (E) Reservoir and Pump Station	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction for the replacement of the Edgehill (E) Reservoir and new pump station.	
Reason for Request:	Edgehill (E) Reservoir is a 1.5 million gallon reinforced concrete reservoir constructed in 1929 and is in need of replacement. The new reservoir will be 2.92 million gallons and will include a new 3,000 gallon per minute pump station to serve as a redundant feed from the Edgehill (E) Reservoir to zones 837 and 984. Construction began January 2022; the budget request is to cover estimated construction, construction management and inspection, and related design/environmental expenditures during FY 2023.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2160, Reservoirs Various, Date Built: 1929, Original Cost: \$11,966, Net Book Value: \$0 • Asset No. 2169, Edgehill "E" Reservoir Modification Part I, Date Built: 6/30/1984, Original Cost: \$17,366, Net Book Value: \$0 • Asset No. 2171, Edgehill "E" Reservoir Modification Part II, Date Built: 6/30/1985. Original Cost: \$97,167, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:		600,000	600,000
FY 2020 Budget:		800,000	800,000
FY 2021 Budget:		0	0
FY 2022 Budget:		3,000,000	3,000,000
FY 2023 Budget:		5,600,000	5,600,000
FY 2024 and thereafter:		2,600,000	2,600,000
Total Projected Amount:		12,600,000	12,600,000

Requesting Department: Engineering

Budget Item Number: 16-04

Capital Budget Request

Project or Equipment Information		
Title:	Vista Flume Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Alignment study, design, environmental, and construction to replace the 11 mile Vista Flume.	
Reason for Request:	The Vista Flume has exceeded its useful life and needs to be replaced. Budget request is to cover estimated alignment study expenditures during FY 2023.	
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
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2021 Budget:	<input type="text"/>	750,000	750,000
FY 2022 Budget:	<input type="text"/>	750,000	750,000
FY 2023 Budget:	<input type="text"/>	700,000	700,000
FY 2024 and thereafter:	<input type="text"/>	140,000,000	140,000,000
Total Projected Amount:	<input type="text"/>	142,200,000	142,200,000

Requesting Department: Engineering

Budget Item Number: 21-01

Capital Budget Request

Project or Equipment Information		
Title:	Deodar Reservoir Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Deodar Reservoir.	
Reason for Request:	The Deodar Reservoir is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. Rehabilitation efforts will replace the existing wood roof with an aluminum dome roof and include additional appurtenance and site upgrades. Budget request is to cover estimated design expenditures to be completed by end of FY 2023; construction will be budgeted and commence in FY 2024.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2188, Deodar Reservoir 1.3 mg, Date Built: 7/1/1978, Original Cost: \$538,355.52, Net Book Value: \$156,688.73 Disposal of Roof - Original Cost: \$46,000, Net Book Value: \$13,000	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
Transfer in 20-03 Four Reservoirs Rehab Project Portion		55,000	55,000
All Prior Years Budget:			
FY 2020 Budget:			
FY 2021 Budget:			
FY 2022 Budget:		135,000	135,000
FY 2023 Budget:		145,000	145,000
FY 2024 and thereafter:		1,800,000	1,800,000
Total Projected Amount:		2,135,000	2,135,000

Requesting Department: Engineering

Budget Item Number: 22-01

Capital Budget Request

Project or Equipment Information		
Title:	New Zone 637 Feed	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Installation of a new 8-inch pressure regulator, vault and associated piping at the intersection of Buena Vista Drive and Mar Vista Drive.	
Reason for Request:	Recommended as a high priority in the 2018 Potable Water Master Plan (EX-1), this project will provide a third supply source to the 637 pressure zone. The pressure regulator installation will be incorporated with a mainline replacement project to replace approximately 4,500 feet of four and six inch steel mainline installed in the early 1950's on Mar Vista Drive.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			
FY 2020 Budget:			
FY 2021 Budget:			
FY 2022 Budget:			
FY 2023 Budget:	38,000	64,000	102,000
FY 2024 and thereafter:			
Total Projected Amount:	38,000	64,000	102,000

Requesting Department: Engineering

Budget Item Number: 23-01

Capital Budget Request

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

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2023 Budget:	1,250,000	1,250,000	2,500,000
FY 2024 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Projected Amount:	1,250,000	1,250,000	2,500,000

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Vehicles (4)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(1) Heavy Duty Dump Truck, Class 8 (\$210,000) (1) Heavy Duty Dump Truck, Class 7 (\$150,000)	
Reason for Request:	Both dump trucks are over 23 years old and some vehicle components/replacement parts are in limited supply or are no longer produced by the manufacturer. Additionally, the Sterling dump truck's dash needs to be replaced and the longevity of the diesel particulate filter is uncertain; the 1990 Chevy has a gasoline engine and emission components are no longer available.	
Asset Being Replaced (If Applicable):	Asset No. 2630, 1999 Sterling Dump Truck #22, Original Cost: \$83,361.78, Net Book Value: \$0 Asset No. 3243, Diesel Particulate Filter Truck #22 - 1999 Sterling, Original Cost: \$9,548.39, Net Book Value: \$1,990.07 Asset No. 1804, 1990 Chevy Dump Truck #67, Original Cost: \$28,793.43, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:	0	360,000	360,000
FY 2024 and thereafter:			0
Total Projected Amount:	0	360,000	360,000

Requesting Department: _____ Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Hydraulic Excavator	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Compact (10-ton) excavator with a Tier 4 Final/Stage V compliant diesel engine.	
Reason for Request:	The compact excavator will replace a backhoe. The backhoe was purchased in 2000 and has logged over 6,800 hours of operation. The backhoe requires extensive maintenance (brakes and replacement of the swing cylinders); estimates exceed \$7,000. A compact excavator is recommended instead of a backhoe for maintenance and mainline replacement projects due to its power and maneuverability on small/congested worksites.	
Asset Being Replaced (If Applicable):	Asset No. 2729, 2000 Backhoe, Original Cost: \$60,421.25, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	0	135,000	135,000
FY 2024 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="135,000"/>	<input type="text" value="135,000"/>

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Cold Planer	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	24-inch, solid drum cold plane attachment for skid steer loader.	
Reason for Request:	The District's existing cold planer has been in service since 2005 and is used to mill asphalt for routine excavations, mainline replacement and to recess trench plates in the roadway. The hydraulic motor and planetary assembly are aged and some of the hydraulic components (control and selector valves) are in limited supply or unavailable due to the age of the unit.	
Asset Being Replaced (If Applicable):	Asset No. 2983, 2005 Cold Planer, Original Cost: \$18,856.25, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:	0	26,000	26,000
FY 2024 and thereafter:			0
Total Projected Amount:	0	26,000	26,000

Requesting Department: _____ Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	San Luis Rey Reservoir Overflow Modifications	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Installation of a 14-inch flap valve, vault and cover on the overflow/drain line to San Luis Rey Reservoir.	
Reason for Request:	The 14-inch overflow/drain line for the San Luis Rey Reservoir (constructed in 1978) discharges directly to the City of Vista's storm drain system. Installing a flap valve on the line in a vault is necessary to provide a physical separation from the storm drain system and meet current AWWA standards.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text" value="8,000"/>	<input type="text" value="12,000"/>	<input type="text" value="20,000"/>
FY 2024 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="8,000"/>	<input type="text" value="12,000"/>	<input type="text" value="20,000"/>

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Tire Changer and Balancing Machine	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Tire changer and wheel balancing machine	
Reason for Request:	The District currently outsources all tire services for its on-road fleet and trailers. As local tire shops no longer keep adequate tire stock, unscheduled services can take up to a week to complete depending on tire size and availability. Moreover, scheduled services are problematic when tires do not arrive at the shop by the planned service date. Adding the ability to change and balance stocked tires at the District will increase operational efficiencies and reduce fleet downtime.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	0	16,000	16,000
FY 2024 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	0	16,000	16,000

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Beehive Bench Roof Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replace approximately 450 feet of roof to Beehive Bench with District forces.	
Reason for Request:	The previous two gunite roofs installed in the 1940s and 1980s are beyond rehabilitation and the roof is continually separating from the concrete sidewalls. The separation is flattening the concrete roof arch and weakening the remaining structural integrity of the roof. Further separation of the roof from the sidewalls could cause partial or complete failure of the roof and present liability and water quality issues.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 1104, Flume Renovation Project, Original Cost: \$1,302,613.77, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:	110,000	105,000	215,000
FY 2024 and thereafter:			0
Total Projected Amount:	110,000	105,000	215,000

Requesting Department: _____ Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Mulberry and Woodward Intertie	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replacement of a 6-inch meter, control valve, valving and associated piping.	
Reason for Request:	The 6-inch intertie with Vallecitos Water District is the only alternate source of supply to the 850/870 zone (Boot Area). The intertie has been used over the last 25-years to supplement supply when the Flume is out of service. Piping in the vault is beginning to corrode/spall and internal components to the pressure reducing valve are fatigued.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 1627, Mulberry Intertie (VWD), Date Built: 6/30/1995, Original Cost: \$26,164.72, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:	6,500	20,000	26,500
FY 2024 and thereafter:			0
Total Projected Amount:	6,500	20,000	26,500

Requesting Department: Operations

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Portable Arc Welder	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Arc welder/generator to be mounted on existing trailer	
Reason for Request:	Current arc welder has exceeded its useful life. This welder is necessary to maintain multiple wellfield and Warner Ranch assets.	
Asset Being Replaced (If Applicable):	Welder No. 5 - the purchase price of this welder in 1999 did not exceed the threshold of a capital asset.	

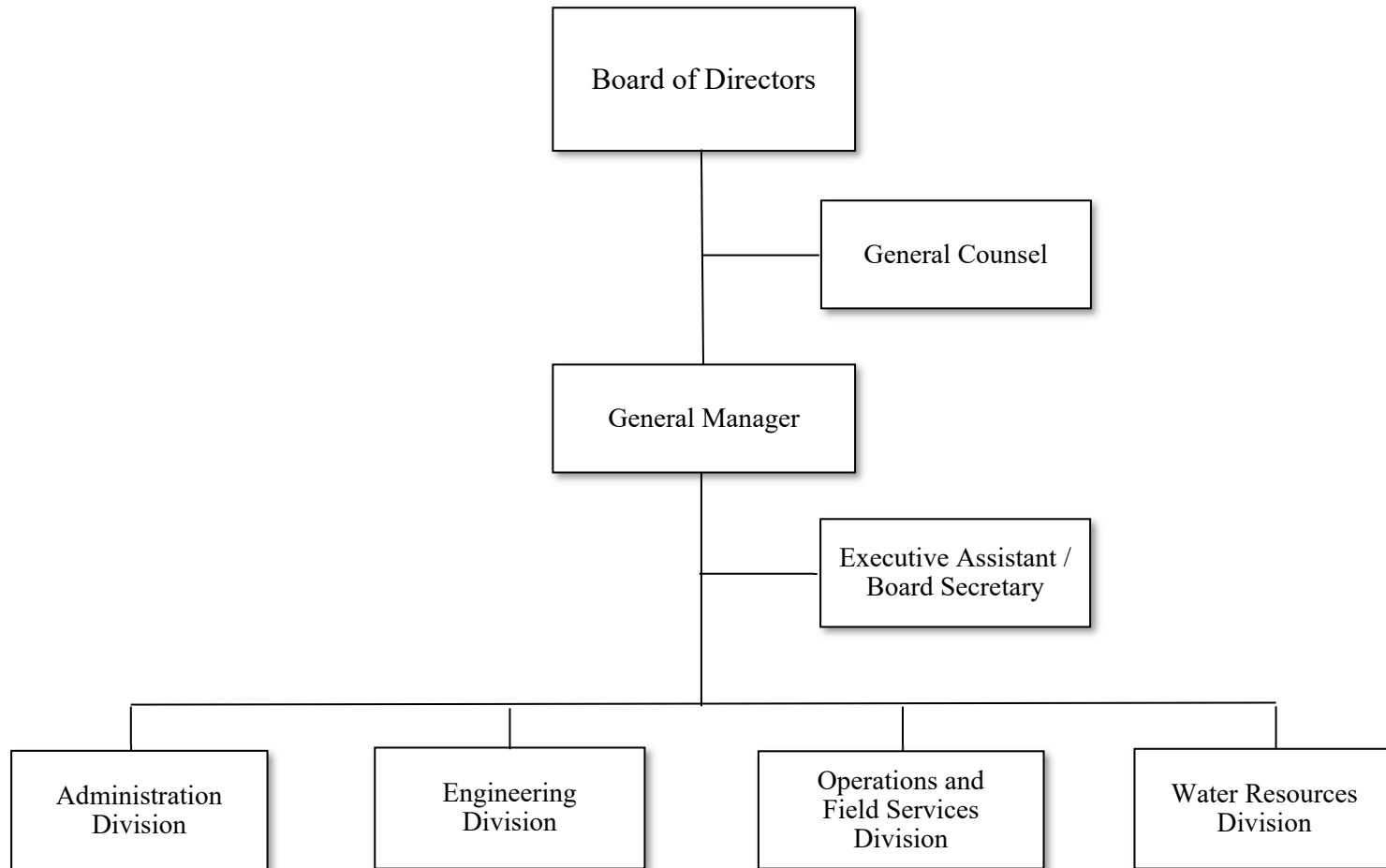
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text" value="0"/>	<input type="text" value="8,500"/>	<input type="text" value="8,500"/>
FY 2024 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="8,500"/>	<input type="text" value="8,500"/>

Requesting Department: Water Resources

Budget Item Number: _____

Organization Profile

VID Divisions and Organization

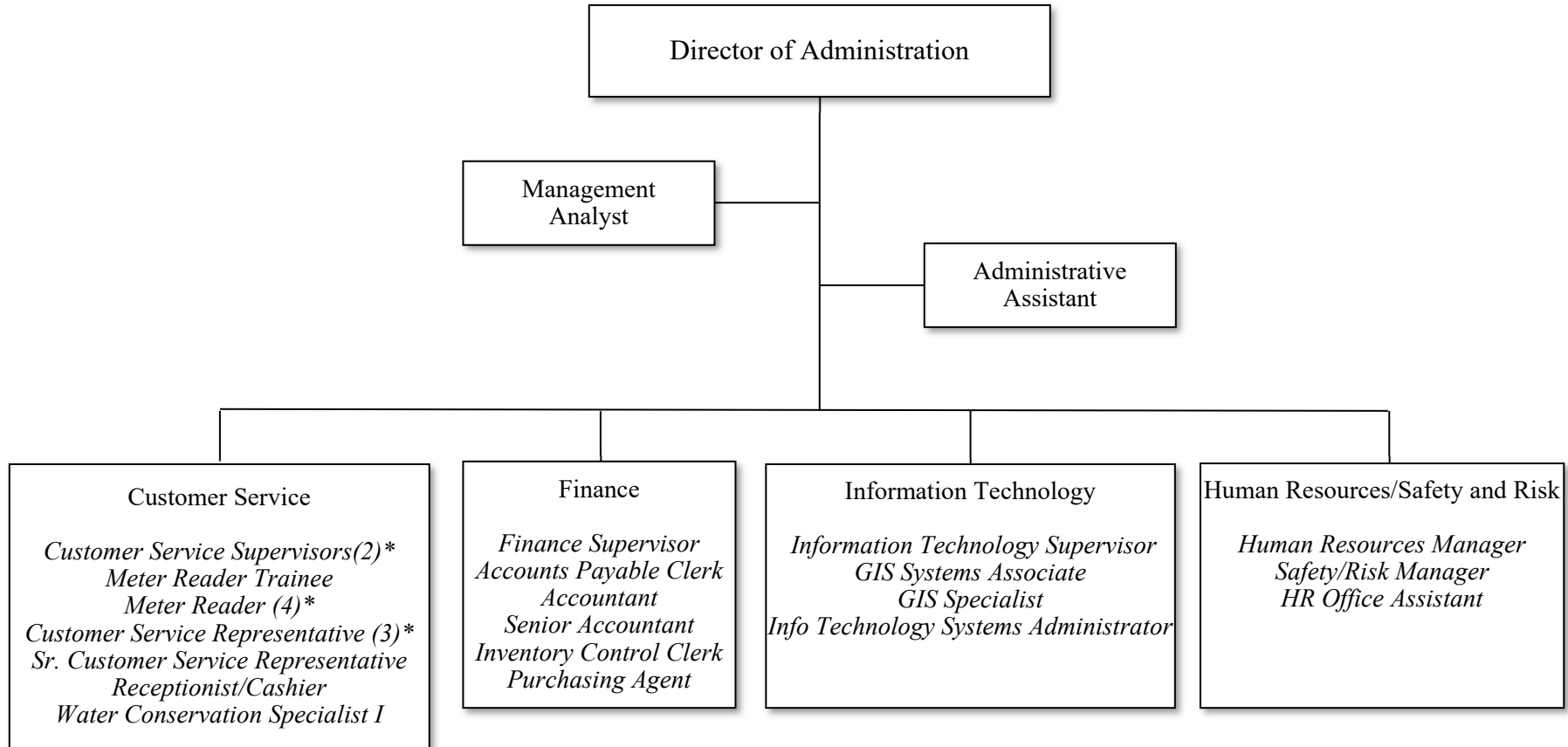


Division Descriptions

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

Total Budgeted Positions	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
(on July 1)	92	92	91	90	90	89	89	89	88	88

Administration Division



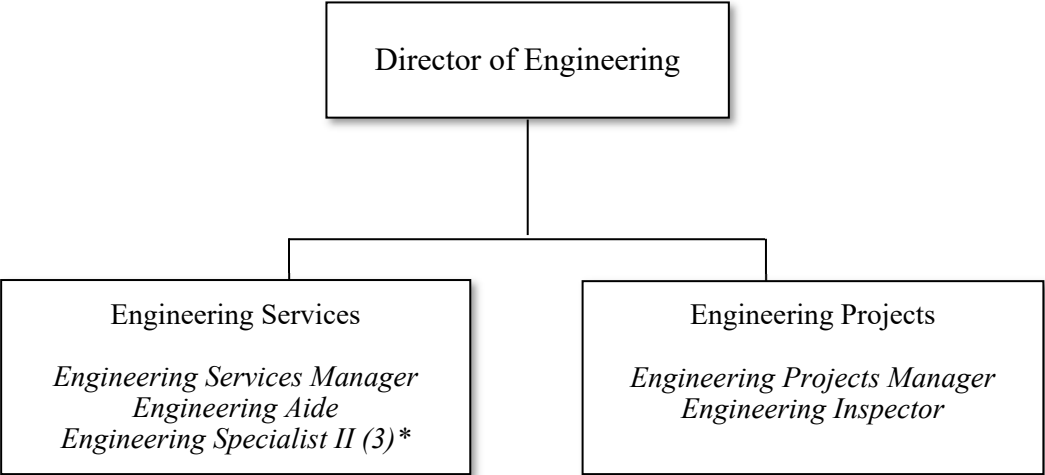
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 29

Engineering Division



*Number of positions with the title if more than 1

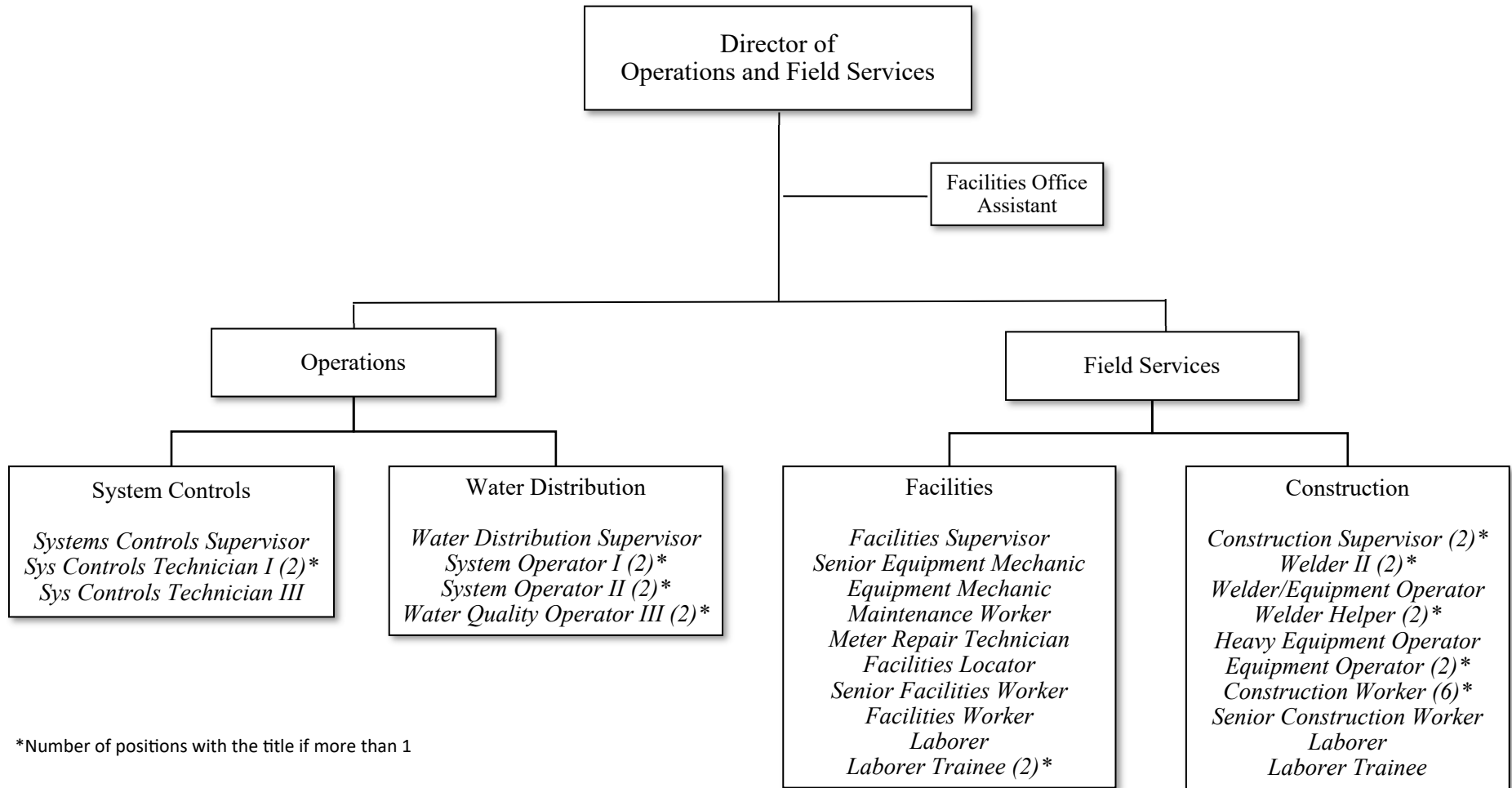
Mission Statement

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

Number of Positions: 8

Operations and Field Services Division

39



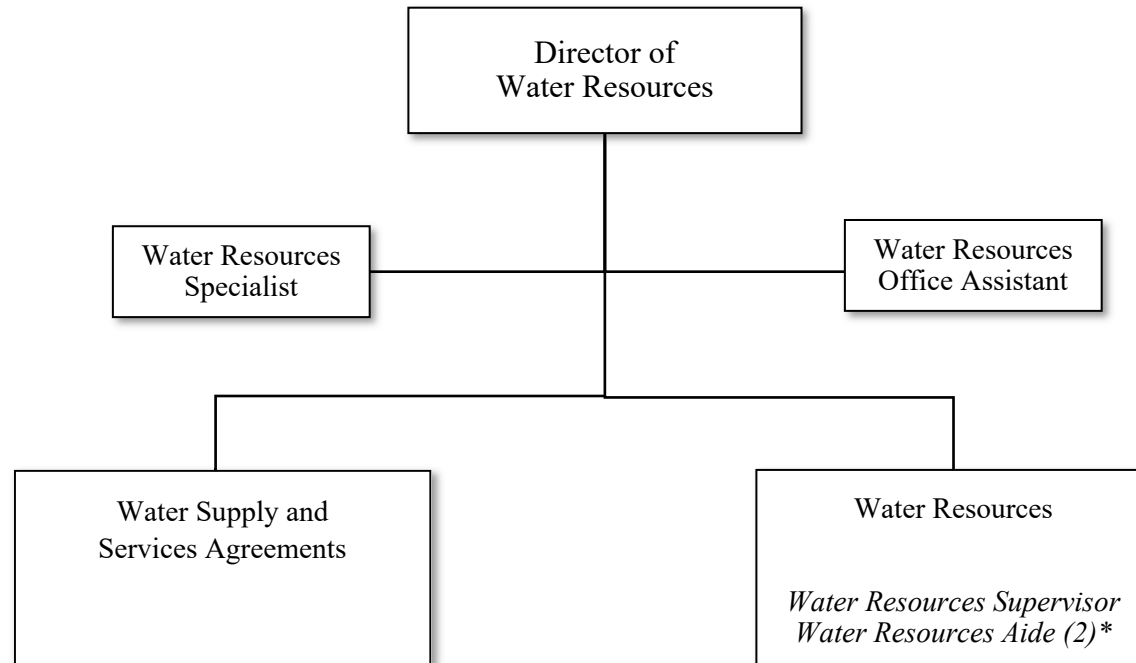
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 43

Water Resources Division



*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 6

Fiscal Year 2023 Budget Preparation Principles/Considerations

Below is a summary of principles/considerations that were taken into account during preparation of the Fiscal Year 2023 Budget.

Revenue Budget

- Water Sales projections take into consideration the implementation of mandatory demand reduction actions consistent with the State's emergency regulations, and reflect a 10 percent reduction in water use from 2021 and projected 2022 levels.
- Water Sales and Service Charge revenues were calculated using water rates effective April 1, 2022.
- Penalties and Fee revenue is projected to increase by \$342,000; non-payment related penalties are being assessed after the expiration of the Governor's Executive Order placing a moratorium on service disconnections for non-payment of water bills.
- Investment Income revenue have been decreased by \$45,000 from the Fiscal Year 2022 budget due lower than expected/slow recovering interest rates.

Operating Budget

- Variable CWA Charges have increased by \$1,940,000; this increase is attributable to the District needing to purchase more water (508 acre-feet) from the San Diego County Water Authority (CWA) because of less local water being available (\$554,000) and higher variable charges from CWA (\$1,386,000).
- Fixed CWA Charges decreased by \$326,000 based on current CWA rates and charges.
- Wages, and Benefits and Taxes increased by \$360,000 and \$403,000 respectively. Wages have been adjusted consistent with the terms and conditions set forth in labor agreements effective January 1, 2022; higher PERS retirement costs (\$340,000) are the primary driver of the increase to Benefits and Taxes.
- \$14,000,000 for the San Pasqual Undergrounding Project (Project) is contained in the Contractual Services budget; since the Project is not a District asset of the District, actual costs are expensed in the year they occur. The Fiscal Year 2022 Operating Budget included \$8,000,000 for the Project.
- Approximately \$768,000 will be spent on monitoring and treating Harmful Algal Blooms (HAB) in Lake Henshaw in Fiscal Year 2023; \$393,100 has been included in the Operating Budget (Contractual Services - Water Quality) for algacide application and HABs sampling and monitoring costs. The City of Escondido will be reimburse the District for its portion of HABs related costs (estimated at \$374,000).
- Power increased by \$131,700; pumping groundwater from the Warner Well Field to supplement low surface water run-off into Lake Henshaw is the primary driver of the increase.

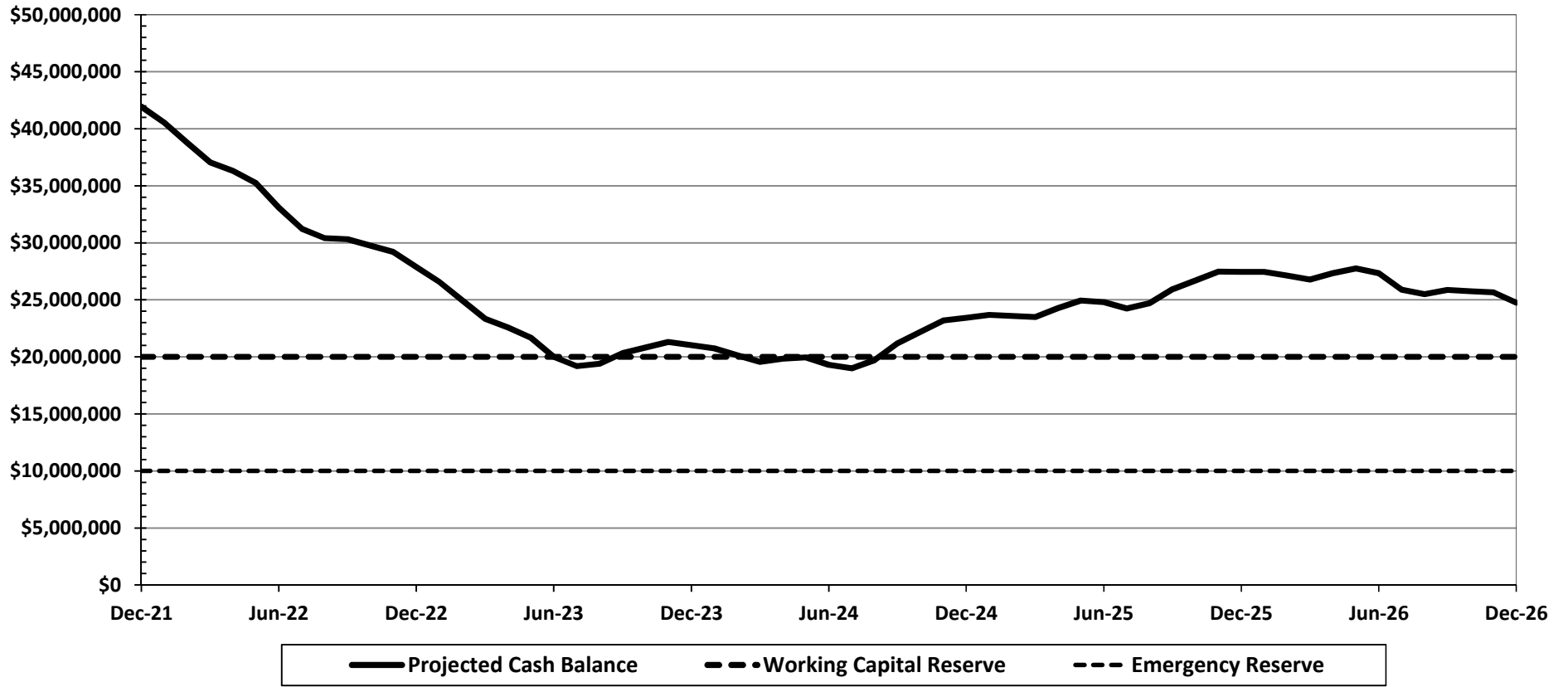
Capital Budget

- The Capital Budget includes \$5.6 million for the construction of the Edgehill E Reservoir and Pump Station project, \$2.5 million for the Main Replacement Program and \$215,000 to replace the roof on the Beehive Bench section of the Vista Flume.
- \$521,000 is included in the Capital Budget to replace vehicles and equipment needed to support the District's Main Replacement Program.

Reserves

- As previously planned, the District has budgeted the use of reserves to pay for its share (50%) of the current budget's San Pasqual Undergrounding Project costs (\$14 million). The budget also includes the use of reserves (\$3,150,490) to pay for capital projects/outlay.

Vista Irrigation District
CASH FLOW PROJECTION
Includes Draft FY2023 Budget and Capital Budget Update



Emergency Reserve	\$10 million
Working Capital Reserve	\$10 million
Total Reserves	<u>\$20 million</u>

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2022 to 2051

Infrastructure	Current Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
E. Reservoir Replacement/Upsize/Pump St:	11,640,000	3,000,000	5,600,000	3,140,751	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	2,500,000	2,500,000	2,582,854	2,668,454	2,756,892	2,848,260	2,942,656	3,040,180	3,140,937	3,245,033	3,352,579	3,463,689	3,578,482	3,697,079	3,819,606
Vista Flume Rehabilitation	120,000,000	750,000	700,000	-	-	-	-	911,259	3,648,217	3,769,125	3,894,040	4,023,095	9,790,695	10,115,175	10,450,409	10,796,754
Paseo Santa Fe Project	205,977	205,977	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Well Field Repair/Replacement (65%), Siph	6,956,076	200,000	-	516,571	-	-	-	230,243	845,909	873,944	902,908	932,832	963,747	995,688	1,028,687	1,062,779
Deodar Reservoir	2,080,000	135,000	145,000	1,033,142	853,905	-	-	-	-	-	-	-	-	-	-	-
Beehive Bench	215,000	-	215,000	-	-	-	-	-	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	102,000	-	102,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	10,350,000	-	-	284,114	693,798	2,949,874	7,690,301	-	-	-	-	-	-	-	-	-
A Reservoir	5,750,000	-	-	103,314	400,268	2,012,531	3,930,598	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	15,200,000	-	-	103,314	213,476	110,276	3,987,563	8,827,967	4,621,074	-	-	-	-	-	-	-
Pump Station 10 & 12	4,900,000	-	-	103,314	-	-	-	-	304,018	691,006	2,596,027	2,682,063	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	-	-	-	-	-	-	322,558	333,248	344,293	355,703	367,492	379,671	392,254	405,254	418,685
San Marcos, S. Santa Fe Wide - Smilax to B	256,909	-	-	-	-	-	-	302,398	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	3,773,638	-	-	-	-	-	-	296,120	305,934	316,074	326,549	337,371	348,552	360,104	372,038	384,368
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	130,031	134,341	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	940,000	-	-	-	-	-	-	73,763	76,207	78,733	81,342	84,038	86,823	89,701	92,673	95,745
HB Pipeline	872,314	-	-	-	-	-	-	68,451	70,720	73,064	75,485	77,987	80,571	83,242	86,000	88,851
H Line Aband. - Pechstein to E Reservoir	719,346	-	-	-	-	-	-	56,448	58,318	60,251	62,248	64,311	66,442	68,644	70,919	73,270
900 Zone Feed Regulator and Pipe	600,000	-	-	-	-	-	-	47,082	48,643	50,255	51,921	53,641	55,419	57,256	59,153	61,114
Habitat Conservation Plan	544,648	-	-	-	-	-	-	42,739	44,155	45,619	47,131	48,693	50,306	51,974	53,696	55,476
C Reservoir Demo and PRV Feed Upgrade	800,000	-	-	-	-	-	-	-	608,036	376,912	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	1,800,000	-	-	-	-	-	-	-	-	-	1,168,212	1,206,928	-	-	-	-
Total Infrastructure	242,037,399	6,790,977	9,262,000	7,867,374	4,829,903	7,829,572	18,456,722	14,251,716	14,139,001	9,820,212	12,806,598	13,231,030	15,285,917	15,792,519	16,315,910	16,856,647
Non Infrastructure	16,297,262	518,062	592,000	560,376	578,948	598,135	617,958	638,439	659,598	681,458	704,042	727,376	751,482	776,387	802,118	828,702
San Pasqual Undergrounding (50%)	25,051,715	8,000,000	14,000,000	3,152,854	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 283,386,376	\$ 15,309,039	\$ 23,854,000	\$ 11,580,604	\$ 5,408,850	\$ 8,427,707	\$ 19,074,681	\$ 14,890,155	\$ 14,798,599	\$ 10,501,670	\$ 13,510,640	\$ 13,958,406	\$ 16,037,399	\$ 16,568,906	\$ 17,118,028	\$ 17,685,348

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2022 to 2051

Infrastructure	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	FY 2051
E. Reservoir Replacement/Upsize/Pump St:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	3,946,195	4,076,978	4,212,096	4,351,692	4,495,915	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	11,154,577	11,524,258	11,906,192	12,300,783	12,708,452	13,129,632	13,564,770	14,014,330	14,478,788	14,958,640	14,964,124	-	-	-	-
Paseo Santa Fe Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Well Field Repair/Replacement (65%), Siph	782,306	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beehive Bench	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Station 10 & 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	432,561	446,896	461,707	477,009	492,818	509,151	-	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilax to B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	397,107	410,268	423,865	437,912	452,425	467,420	-	-	-	-	-	-	-	-	-
Valve Rehab on Dam Outlet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Santa Fe - Civic to Postal	98,918	102,196	105,583	109,082	112,698	116,433	-	-	-	-	-	-	-	-	-
HB Pipeline	91,795	94,837	97,981	101,228	104,583	108,049	-	-	-	-	-	-	-	-	-
H Line Aband. - Pechstein to E Reservoir	75,698	78,207	80,799	83,477	86,243	89,101	-	-	-	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	63,139	65,232	67,394	69,627	71,935	74,319	-	-	-	-	-	-	-	-	-
Habitat Conservation Plan	57,314	59,214	61,176	63,204	65,298	67,462	-	-	-	-	-	-	-	-	-
C Reservoir Demo and PRV Feed Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	17,099,609	16,858,087	17,416,792	17,994,014	18,590,367	14,561,566	13,564,770	14,014,330	14,478,788	14,958,640	14,964,124	-	-	-	-
Non Infrastructure	856,166	884,541	913,856	944,143	975,434	1,007,761	1,041,160	1,075,666	1,111,315	1,148,146	1,186,198	1,225,510	1,266,126	1,308,087	1,351,440
San Pasqual Undergrounding (50%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 17,955,775	\$ 17,742,628	\$ 18,330,649	\$ 18,938,157	\$ 19,565,800	\$ 15,569,327	\$ 14,605,930	\$ 15,089,996	\$ 15,590,104	\$ 16,106,786	\$ 16,150,322	\$ 1,225,510	\$ 1,266,126	\$ 1,308,087	\$ 1,351,440