



BUDGET
Fiscal Year 2027
July 1, 2026 to June 30, 2027

Approved: June 3, 2026

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2027

Vista Irrigation District's (District) 2027 Budget represents a financial plan for the next fiscal year (July 1, 2026 through June 30, 2027). This financial plan includes the cost of purchasing water and other costs that are essential to support the continued investment in infrastructure maintenance and repair.

The Fiscal Year (FY) 2027 Budget projects revenues of \$80,125,189, which includes \$48,790,000 (approximately 61%) from Water Sales. It is projected that the District will sell 15,250 acre-feet (AF) of water in FY 2027.

Operating expenses for FY 2027 are projected to be \$70,620,728. Purchased Water costs represent approximately 49% (\$34,344,500) of the Operating Budget. Purchased water is the amount paid directly to the water wholesaler, the San Diego County Water Authority (CWA), to provide water to the District. The FY 2027 Budget estimates that the District will need to purchase 13,600 AF of water from the CWA. The Budget also estimates that the District will produce 2,700 AF of water from its local water source, Lake Henshaw. Total water production and water sales are estimated at 16,300 AF and 15,250 AF, respectively; the water larger production figure takes into account estimates for system losses (e.g. main breaks and leak, hit fire hydrants etc.), theft, fire suppression activities, water in storage, etc.

The Capital Budget for FY 2027 is \$10,239,000. Of this total, approximately 98% (\$10,060,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

**Vista Irrigation District
BUDGET SUMMARY
Fiscal Year 2027**

	<u>2026</u>	<u>2027</u>	<u>\$</u>	<u>%</u>
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 73,361,160	\$ 80,125,189	\$ 6,764,029	9.22%
Reserves	-	-	-	
	<u>\$ 73,361,160</u>	<u>\$ 80,125,189</u>		
Use of Funds				
Operating Budget	\$ 65,382,185	\$ 70,620,728	\$ 5,238,543	8.01%
Less Depreciation	(4,050,000)	(4,179,000)	(129,000)	3.19%
Capital Budget	6,535,000	10,239,000	3,704,000	56.68%
Contribution to Cash Reserves	5,493,975	3,444,461	(2,049,514)	(37.30%)
	<u>\$ 73,361,160</u>	<u>\$ 80,125,189</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2027

	2024 Actual	2025 Actual	2026 Budget	Six Months Ended 12/31/2025 Actual	2027 Budget
WATER REVENUES					
Water Sales	\$ 34,558,146	\$ 42,250,673	\$ 43,720,000	\$ 26,947,215	\$ 48,790,000
Service Charges/Fees	<u>22,597,352</u>	<u>23,784,169</u>	<u>25,675,000</u>	<u>12,760,375</u>	<u>27,259,404</u>
	57,155,498	66,034,842	69,395,000	39,707,590	76,049,404
OTHER REVENUES					
Other Services	476,066	1,040,689	357,000	338,441	423,000
System Fees	543,696	710,472	590,000	707,454	696,000
Property Rentals	958,802	942,380	941,216	463,296	954,629
Property Taxes	713,904	746,047	743,000	262,827	761,000
Investment Income	1,521,687	1,672,402	1,334,944	931,572	1,241,156
Federal & State Assistance	<u>405</u>	<u>11,897</u>	<u>-</u>	<u>-</u>	<u>-</u>
	4,214,560	5,123,887	3,966,160	2,703,590	4,075,785
TOTAL REVENUE BUDGET	<u>\$ 61,370,058</u>	<u>\$ 71,158,729</u>	<u>\$ 73,361,160</u>	<u>\$ 42,411,180</u>	<u>\$ 80,125,189</u>
WATER SALES (ACRE FEET)	<u>14,048</u>	<u>16,318</u>	<u>15,250</u>	<u>8,174</u>	<u>15,250</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
\$34,558,146	\$42,250,673	\$43,720,000	\$48,790,000

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 15,250 acre feet of water.

Account Group: **Service Charges/Fees**

Account Number: 605x

2024 Actual	2025 Actual	2026 Budget	2027 Budget
\$22,597,352	\$23,784,169	\$25,675,000	\$27,259,404

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

Meter Size	Number of Meters	Monthly Service Charge			
		FY 2025	July-Dec 2025	Calendar 2026	Calendar 2027
5/8"	5,525	\$ 39.64	\$ 41.44	\$ 39.80	\$ 41.39
3/4"	17,075	52.30	54.67	55.94	58.17
1"	2,944	77.28	80.78	88.22	91.75
1½"	1,319	140.28	146.63	168.91	175.67
2"	899	215.60	225.36	265.75	276.38
3"	58	416.53	435.40	523.98	544.94
4"	25	642.45	671.55	814.49	847.07
6"	14	1,521.47	1,590.38	1,621.47	1,686.33
8"	2	2,024.01	2,115.68	2,589.84	2,693.44
10"	1	3,028.65	3,165.82	3,719.61	3,868.39

Account Group: **Other Services**

Account Number: 61xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
\$476,066	\$1,040,689	\$357,000	\$423,000

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

2024 Actual	2025 Actual	2026 Budget	2027 Budget
\$543,696	\$710,472	\$590,000	\$696,000

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

REVENUE ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301	\$958,802	\$942,380	\$941,216	\$954,629

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

Hein Hettinga Cattle	\$ 303,300
Department of Defense2- Navy	138,400
Lake Henshaw Resort	73,400
My Country Club	70,896
Department of Defense- Navy	69,672
T-Mobile/Omnipoint- Lupine Hills	66,514
Crown Castle/T-Mobile- Cabrillo Circle	61,146
Cingular Wireless - AT&T	53,446
Crown Castle GT Co.	52,387
Crown Castle - Vista Towers	33,084
Puerta La Cruz	14,136
Sempra Energy	14,041
Taylor Grazing	1,700
Department of Agriculture - Forestry Service	1,146
S&S Seeds	1,000
Vallecitos Water District	360
	\$ 954,629

Note: With the implementation of Government Accounting Standards Board 87, part of the lease related revenue is included in Investment Income.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001	\$713,904	\$746,047	\$743,000	\$761,000

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

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx	\$1,521,687	\$1,672,402	\$1,334,944	\$1,241,156

This account group includes interest income and gains and losses on investments. The primary objectives, in order of priority, are the safety of principal, sufficient liquidity and return on investment. The District is governed and complies with California Government Code Sections 53600 et seq.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Federal & State Assistance</u>				
Account Number: 8301	\$405	\$11,897	-	-

This account group contains funds received from Federal or State governments for various grants.

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2027

<u>Account</u>	<u>Description</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>Six Months Ended 12/31/2025 Actual</u>	<u>2027 Budget</u>
Water Sales					
6001	Single Family	\$ 21,035,472	\$ 21,340,000	\$ 12,769,463	\$ 24,300,000
6002	Multi Family	7,960,874	9,030,000	5,048,345	9,190,000
6003	Irrigation	4,987,730	4,530,000	3,582,384	5,760,000
6004	Commercial	3,266,720	3,510,000	2,005,213	3,770,000
6005	Agricultural	1,645,066	1,640,000	1,146,087	1,900,000
6006	Government	762,793	920,000	544,933	880,000
6007	Industrial	1,548,362	1,670,000	1,108,132	1,790,000
6008	Mobile Home	1,039,269	1,080,000	734,090	1,200,000
6010	Unmetered	4,387	-	8,568	-
		<u>42,250,673</u>	<u>43,720,000</u>	<u>26,947,215</u>	<u>48,790,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	21,165,017	23,000,000	11,370,215	24,490,000
6052	Infrastructure Access Charge	1,904,211	1,951,000	1,000,117	1,954,404
6053	Penalties/Fees	714,941	724,000	390,043	815,000
		<u>23,784,169</u>	<u>25,675,000</u>	<u>12,760,375</u>	<u>27,259,404</u>
Other Services					
6101	Construction Services	151,515	144,000	134,508	178,000
6102	Jobs Gain/(Loss)	-	-	-	-
6103	Non Construction Services	889,183	213,000	203,934	245,000
6104	Overages/Shortages	(9)	-	(1)	-
		<u>1,040,689</u>	<u>357,000</u>	<u>338,441</u>	<u>423,000</u>
System Fees					
6201	Capacity Fees	710,472	590,000	707,454	696,000
6202	Connection Fees	-	-	-	-
6203	Annexation/Detachment Fees	-	-	-	-
		<u>710,472</u>	<u>590,000</u>	<u>707,454</u>	<u>696,000</u>
Property Rentals					
6301	Property Rentals	942,380	941,216	463,296	954,629
		<u>942,380</u>	<u>941,216</u>	<u>463,296</u>	<u>954,629</u>
Property Taxes					
8001	Property Taxes	746,047	743,000	262,827	761,000
		<u>746,047</u>	<u>743,000</u>	<u>262,827</u>	<u>761,000</u>
Investment Income					
8101	Interest Income	1,047,623	832,000	665,516	874,000
8102	Investment Gain/Loss	554,117	441,000	234,003	307,000
8103	Interest Income - Leases	70,662	61,944	32,053	60,156
		<u>1,672,402</u>	<u>1,334,944</u>	<u>931,572</u>	<u>1,241,156</u>
Federal & State Assistance					
8301	Federal & State Assistance	11,897	-	-	-
		<u>11,897</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u>\$ 71,158,729</u>	<u>\$ 73,361,160</u>	<u>\$ 42,411,180</u>	<u>\$ 80,125,189</u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2027

	2024	2025	2026	Six Months Ended	2027
	Actual	Actual	Budget	12/31/2025	Budget
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
PURCHASED WATER					
Variable CWA Charges	\$ 14,187,376	\$ 18,470,561	\$ 22,010,000	\$ 12,609,002	\$ 23,790,000
Fixed CWA Charges	7,707,052	9,100,235	9,546,000	4,870,274	10,559,000
Agricultural Rebates	(3,177)	(2,979)	(4,300)	(8,860)	(4,500)
	<u>21,891,251</u>	<u>27,567,817</u>	<u>31,551,700</u>	<u>17,470,416</u>	<u>34,344,500</u>
WAGES	8,897,557	9,543,199	10,130,000	4,734,935	10,820,000
BENEFITS & TAXES	9,264,409	9,358,520	7,622,900	4,829,553	8,252,500
OFFICE & GENERAL					
Fees & Permits	258,864	233,993	257,000	196,311	252,450
Postage	63,487	72,854	68,800	60,401	70,450
Computer Hardware	9,374	32,144	17,200	7,087	50,300
Computer Software	120	-	-	358	5,000
Travel	29,033	20,410	28,300	5,950	23,250
Training	62,036	40,611	54,350	22,540	56,450
Dues & Subscriptions	51,770	65,607	64,165	2,368	61,255
Employment Related Expense	31,306	31,443	32,845	23,037	34,035
Office Supplies	15,164	11,662	15,700	7,356	15,400
Printing	10,594	19,671	15,000	224	15,500
Award/Contributions	12,565	10,519	13,100	3,310	13,100
Recruitment	37,216	13,217	17,000	5,126	17,000
	<u>581,529</u>	<u>552,131</u>	<u>583,460</u>	<u>334,068</u>	<u>614,190</u>
DEPRECIATION	3,772,580	3,948,475	4,050,000	1,030,230	4,179,000
AMORTIZATION	-	-	-	-	45,280
CONTRACTUAL SERVICES	4,391,608	8,842,629	8,454,695	2,867,751	8,470,779
SUPPLIES	2,866,886	2,870,973	2,377,650	1,194,953	2,557,700
POWER	647,091	656,125	827,700	468,353	920,200
PROFESSIONAL FEES					
Audit	25,000	25,000	25,500	25,000	25,000
Legal	126,541	102,129	160,700	77,366	180,900
Consultants	152,959	304,968	203,000	40,374	137,500
	<u>304,500</u>	<u>432,097</u>	<u>389,200</u>	<u>142,740</u>	<u>343,400</u>
INSURANCE	420,786	667,016	918,000	394,844	1,620,100
COMMUNICATIONS	62,636	61,339	71,880	29,290	80,880
UNCOLLECTIBLE ACCOUNTS	72,539	105,017	85,000	62,500	110,000

Vista Irrigation District OPERATING BUDGET Fiscal Year 2027

	2024 Actual	2025 Actual	2026 Budget	Six Months Ended 12/31/2025 Actual	2027 Budget
BURDEN ALLOCATION	(1,843,090)	(1,513,580)	(1,680,000)	(688,798)	(1,740,000)
INTEREST EXPENSE	1,216	3,260	-	-	2,199
LOSS/(GAIN) ON ASSETS	(69,959)	(18,307)	-	-	-
TOTAL OPERATING BUDGET	<u>\$ 51,261,539</u>	<u>\$ 63,076,711</u>	<u>\$ 65,382,185</u>	<u>\$ 32,870,835</u>	<u>\$ 70,620,728</u>
 WATER SOURCES (ACRE FEET):					
Water Purchases	10,623	11,856	13,600	7,987	13,600
Local Water	<u>4,654</u>	<u>5,121</u>	<u>2,700</u>	<u>751</u>	<u>2,700</u>
Total Water Production	<u><u>15,277</u></u>	<u><u>16,977</u></u>	<u><u>16,300</u></u>	<u><u>8,738</u></u>	<u><u>16,300</u></u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
Variable CWA Charges	\$14,187,376	\$18,470,561	\$22,010,000	\$23,790,000

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 2,700 acre feet. The remaining 13,600 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.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$7,707,052	\$9,100,235	\$9,546,000	\$10,559,000

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

Storage Charge - CWA	\$ 2,886,000
Supply Reliability Charge - CWA	2,012,000
Infrastructure Access Charge - CWA	1,954,000
Transportation Charge - CWA	1,623,000
Customer Service Charge - CWA	1,247,000
Capacity Reservation Charge - MWD	430,000
Readiness-to-Serve Charge, net - MWD	407,000
	\$ 10,559,000

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$3,177)	(\$2,979)	(\$4,300)	(\$4,500)

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

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Wages				
Account Number: 71xx	\$8,897,557	\$9,543,199	\$10,130,000	\$10,820,000

This account group consists of compensation for labor reflecting the most recent labor agreements effective January 1, 2025. This account group includes the following labor costs:

General	\$ 9,030,027
Vacation	931,606
Holiday	538,498
Sick Leave	289,713
Other Leave	30,156
	\$ 10,820,000

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Benefits & Taxes				
Account Number: 72xx	\$9,264,409	\$9,358,520	\$7,622,900	\$8,252,500

This account group consists of budgeted fringe benefits and taxes.

Public Employees Retirement System (PERS)	\$ 4,220,000
Health Insurances (Medical, Dental & Vision)	2,651,000
FICA & Medicare	844,000
Worker's Compensation	245,000
Deferred Compensation Plan Matching (457 Plan)	157,000
Life and Disability Insurance	90,000
Uniforms (Clothing and Boots)	29,500
Tuition Reimbursement	8,000
Unemployment Insurance	5,000
EAP Counseling	3,000
	\$ 8,252,500

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301	\$258,864	\$233,993	\$257,000	\$252,450

This account group includes \$143,200 of water-related costs and \$109,250 of non water-related costs. The water-related costs include \$110,000 to the State Water Resources Control Board and to County Health Services for various permits, \$19,700 to the Department of Water Resources for dam fees, \$4,700 to Environmental Lab Accreditation Program, \$3,800 Regional Water Quality Control Board and \$5,000 for Aquatic Pesticide and the Lanthanum permits. The non water-related costs include \$53,500 for excavation permits, \$30,500 for LAFCO fees, \$14,550 for District headquarters and Edgehill Gate association dues, \$4,000 for San Diego County Air Pollution District permits, \$2,000 for Dig Safe Board Fees and \$4,700 for miscellaneous fees and permits.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Postage</u>				
Account Number: 7302	\$63,487	\$72,854	\$68,800	\$70,450

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

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303	\$9,374	\$32,144	\$17,200	\$50,300

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

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304	120	-	-	5,000

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Travel				
Account Number: 7305	\$29,033	\$20,410	\$28,300	\$23,250

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	\$ 16,000
General Manager Division	4,500
Administration Division	1,500
Engineering Division	500
Water Resources Division	400
Operations and Field Services Division	350
	\$ 23,250

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Training				
Account Number: 7306	\$62,036	\$40,611	\$54,350	\$56,450

This account group includes the cost of training and seminars. The largest components of the training budget include: \$21,000 for various Safety Cal/OSHA required trainings, \$16,000 for training and conferences for the Board, \$10,000 for electrical, construction, and other water related training, \$9,450 for various management development and employee training workshops, and etc.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Dues & Subscriptions				
Account Number: 7307	\$51,770	\$65,607	\$64,165	\$61,255

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.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Employment Related Expense				
Account Number: 7308	\$31,306	\$31,443	\$32,845	\$34,035

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

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$15,164	\$11,662	\$15,700	\$15,400
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.				

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$10,594	\$19,671	\$15,000	\$15,500
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.				

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$12,565	\$10,519	\$13,100	\$13,100
This account group includes contributions to the San Diego County Department of Education for a mobile science lab and District funded student scholarships.				

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Recruitment</u> Account Number: 7313	\$37,216	\$13,217	\$17,000	\$17,000
This account group contains costs for pre-employment physicals, advertising job openings, background checks, employment testing, etc.				

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,772,580	\$3,948,475	\$4,050,000	\$4,179,000
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.				

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Amortization</u> Account Number: 7402	-	-	-	45,280
This account group reflects the current year usage of existing IT subscriptions that meet the standards of the Government Accounting Standards Board (GASB) 96, which requires governmental agencies to present value and capitalize the cost of certain software subscriptions. In prior fiscal years, the District included the amortization as part of depreciation, starting in FY 2027, amortization will be tracked in a separate account.				

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Contractual Services</u>				
Account Number: 75xx	\$4,391,608	\$8,842,629	\$8,454,695	\$8,470,779

This account group includes contractual services for the following:

Escondido Treatment Plant	\$ 4,950,000
Water Treatment (HABS - oxygenation and algaecide application)	817,238
Transmission and Distribution Systems	676,900
Escondido Canal	525,300
General	373,000
Buildings and Grounds	302,400
Software Subscriptions	295,641
Weese Treatment Plant	129,350
Fire Hydrants/Fire Services	100,000
Water Quality Testing (HABS)	98,800
Garage	76,300
Pump Stations	52,500
Flume	30,000
Dam	16,000
SCADA	10,800
Reservoirs	9,250
Temporary Agencies	6,000
Ditches	1,300
	\$ 8,470,779

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Supplies</u>				
Account Number: 76xx	\$2,866,886	\$2,870,973	\$2,377,650	\$2,557,700

This account group includes supplies for the following:

Water Treatment (HABS - oxygenation and algaecide)	\$ 676,000
Transmission and Distribution Systems	634,300
Fire Hydrants/Fire Services	300,000
General	249,200
Garage	227,600
Fuel	198,900
Buildings and Grounds	75,200
SCADA	59,900
Water Quality Testing	39,800
Flume	32,000
Pump Stations	30,000
Inventory Adjustments	16,000
Reservoirs	11,000
Dam	4,000
Well Field	1,900
Ditches	1,900
	\$ 2,557,700

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Power Account Number: 77xx	\$647,091	\$656,125	\$827,700	\$920,200

This account group includes:

Pump Stations	\$	325,000
Well Field		291,600
Main Office and Henshaw Office		217,400
Water Treatment (oxygenation)		75,000
Transmission and Distribution Systems		11,200
	\$	920,200

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Audit Account Number: 7721	\$25,000	\$25,000	\$25,500	\$25,000

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

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Legal Account Numbers: 7722 & 7723	\$126,541	\$102,129	\$160,700	\$180,900

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.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: Consultants Account Numbers: 7724 & 7725	\$152,959	\$304,968	\$203,000	\$137,500

This account group includes:

HABs Consulting (technical support and oxygenation)	40,000
Strategic Plan/Governance	30,000
Engineering related environmental, surveying, encroachments, etc	25,000
Grant Research/Writing	20,000
Municipal Financial Advisor	20,000
Actuarial Services	2,500
	\$ 137,500

OPERATING ACCOUNT DESCRIPTIONS

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$420,786	\$667,016	\$918,000	\$1,620,100

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

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$62,636	\$61,339	\$71,880	\$80,880

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

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$72,539	\$105,017	\$85,000	\$110,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$20,000 for uncollectible water bills and \$90,000 for uncollectible claims for damage to District property.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,843,090)	(\$1,513,580)	(\$1,680,000)	(\$1,740,000)

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.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Account Group: <u>Interest Expense</u> Account Number: 8201	\$1,216	\$3,260	-	\$2,199

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

Operating Budget Detail

OPERATING BUDGET DETAIL
Fiscal Year 2027

<u>Account</u>	<u>Description</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>Six Months Ended 12/31/2025 Actual</u>	<u>2027 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 18,470,561	\$ 22,010,000	\$ 12,609,002	\$ 23,790,000
		18,470,561	22,010,000	12,609,002	23,790,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	9,100,235	9,546,000	4,870,274	10,559,000
		9,100,235	9,546,000	4,870,274	10,559,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(2,979)	(4,300)	(8,860)	(4,500)
		(2,979)	(4,300)	(8,860)	(4,500)
Wages					
7101	Wages-General	7,852,842	8,455,534	4,010,688	9,030,027
7102	Vacation	896,167	871,489	370,438	931,606
7103	Sick Leave	306,492	271,017	126,647	289,713
7104	Holiday	463,560	503,751	219,650	538,498
7105	Other Leave	24,136	28,209	7,512	30,156
		9,543,199	10,130,000	4,734,935	10,820,000
Benefits & Taxes					
7201	Health Insurance	2,322,583	2,571,000	1,180,426	2,651,000
7202	PERS	6,026,911	3,880,000	3,113,585	4,220,000
7203	FICA & Medicare	752,277	790,100	353,666	844,000
7204	Retiree Health Insurance	(122,530)	-	-	-
7205	Workers Compensation	121,684	140,000	58,352	245,000
7206	457 Plan Matching	117,732	119,300	46,439	157,000
7207	Life & Disability Insurance	82,434	80,000	42,802	90,000
7208	Uniforms/Boots	27,049	27,500	12,630	29,500
7209	Unemployment Insurance	10,698	5,000	8,441	5,000
7210	EAP Counseling	2,841	3,000	2,969	3,000
7211	Tuition Reimbursement	16,841	7,000	10,243	8,000
		9,358,520	7,622,900	4,829,553	8,252,500

OPERATING BUDGET DETAIL
Fiscal Year 2027

<u>Account</u>	<u>Description</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>Six Months Ended 12/31/2025 Actual</u>	<u>2027 Budget</u>
Fees & Permits					
7301	Fees & Permits	233,993	257,000	196,311	252,450
		233,993	257,000	196,311	252,450
Postage					
7302	Postage	72,854	68,800	60,401	70,450
		72,854	68,800	60,401	70,450
Computer Hardware					
7303	Computer Hardware	32,144	17,200	7,087	50,300
		32,144	17,200	7,087	50,300
Computer Software					
7304	Computer Software	-	-	358	5,000
		-	-	358	5,000
Travel					
7305	Travel	20,410	28,300	5,950	23,250
		20,410	28,300	5,950	23,250
Training					
7306	Training	40,611	54,350	22,540	56,450
		40,611	54,350	22,540	56,450
Dues & Subscriptions					
7307	Dues & Subscriptions	65,607	64,165	2,368	61,255
		65,607	64,165	2,368	61,255
Employment Related Expense					
7308	Employment Related Expense	31,443	32,845	23,037	34,035
		31,443	32,845	23,037	34,035
Office Supplies					
7309	Office Supplies and Furniture	11,662	15,700	7,356	15,400
		11,662	15,700	7,356	15,400
Printing					
7310	Printing	19,671	15,000	224	15,500
		19,671	15,000	224	15,500
Awards/Contributions					
7311	Awards/Contributions	10,519	13,100	3,310	13,100
		10,519	13,100	3,310	13,100
Recruitment					
7313	Recruitment	13,217	17,000	5,126	17,000
		13,217	17,000	5,126	17,000
Depreciation					
7401	Depreciation	3,948,475	4,050,000	1,030,230	4,179,000
		3,948,475	4,050,000	1,030,230	4,179,000
Amortization					
7402	Amortization	-	-	-	45,280
		-	-	-	45,280

OPERATING BUDGET DETAIL
Fiscal Year 2027

Account	Description	2025	2026	Six Months Ended	2027
		Actual	Budget	12/31/2025	Budget
				Actual	
Contractual Services					
7501	Services-General	313,004	371,700	146,838	373,000
7502	Services-Buildings & Grounds	250,076	270,400	153,681	302,400
7503	Services-Garage	69,635	78,300	22,620	76,300
7504	Services-T & D Systems	769,278	652,700	230,629	676,900
7505	Services-FireHyd/Fire Services	100,888	87,000	43,891	100,000
7506	Services-Reservoirs	459	11,250	654	9,250
7507	Services-SCADA	9,691	10,400	11,260	10,800
7508	Services-Pump Stations	30,354	26,500	-	52,500
7509	Services-Water Quality Testing	153,935	105,200	38,359	98,800
7510	Services-Water Treatment	377,322	1,033,775	79,278	817,238
7511	Services-Flume	19,465	40,000	-	30,000
7512	Services-Dam	12,073	14,000	-	16,000
7513	Services-Ditches	934	-	1,104	1,300
7514	Services-Well Field	-	7,800	-	-
7515	Services-Escondido Canal	491,783	510,000	253,490	525,300
7516	Services-Escondido Plant	5,883,289	4,710,000	1,614,009	4,950,000
7517	Services-Weese Plant	60,131	183,410	116,585	129,350
7518	Services-Water Rights	7	-	-	-
7519	Services-Software Subscriptions	280,205	332,260	155,353	295,641
7520	Temporary Agencies	20,099	10,000	-	6,000
		8,842,629	8,454,695	2,867,751	8,470,779
Supplies					
7601	Supplies-General	240,156	231,700	119,529	249,200
7602	Supplies-Buildings & Grounds	60,944	47,400	20,482	75,200
7603	Supplies-Garage	195,345	183,400	154,483	227,600
7604	Supplies-T & D Systems	662,887	646,800	292,140	634,300
7605	Supplies-FireHyd/Fire Services	264,493	200,000	160,725	300,000
7606	Supplies-Reservoirs	9,882	9,000	3,429	11,000
7607	Supplies-SCADA	28,526	40,600	25,369	59,900
7608	Supplies-Pump Stations	56,201	23,000	3,812	30,000
7609	Supplies-Water Quality Testing	25,966	38,650	33,501	39,800
7610	Supplies-Water Treatment	1,104,372	688,500	276,756	676,000
7611	Supplies-Flume	8,677	20,000	4,864	32,000
7612	Supplies-Dam	11,093	3,500	766	4,000
7613	Supplies-Ditches	616	3,900	80	1,900
7614	Supplies-Well Field	1,981	4,900	1,731	1,900
7615	Fuel	184,424	221,300	95,273	198,900
7697	Inventory Adjustments	15,655	15,000	2,359	16,000
7698	Trade Discounts	(247)	-	(346)	-
		2,870,973	2,377,650	1,194,953	2,557,700

OPERATING BUDGET DETAIL
Fiscal Year 2027

Account	Description	2025 Actual	2026 Budget	Six Months Ended 12/31/2025 Actual	2027 Budget
Power					
7701	Power-Buildings/Grounds	201,410	219,700	106,571	217,400
7702	Power-T & D Systems	4,808	11,200	2,482	11,200
7703	Power-Reservoirs	24,641	-	-	-
7704	Power-Pump Station	338,708	320,000	163,046	325,000
7705	Power-Water Treatment	713	50,000	-	75,000
7706	Power-Well Field	85,845	226,800	196,254	291,600
		<u>656,125</u>	<u>827,700</u>	<u>468,353</u>	<u>920,200</u>
Audit					
7721	Audit	25,000	25,500	25,000	25,000
		<u>25,000</u>	<u>25,500</u>	<u>25,000</u>	<u>25,000</u>
Legal					
7722	Legal-General	56,251	75,700	43,823	95,900
7723	Legal-Water Rights	45,878	85,000	33,543	85,000
		<u>102,129</u>	<u>160,700</u>	<u>77,366</u>	<u>180,900</u>
Consultants					
7724	Consultants-General	304,968	203,000	40,374	137,500
		<u>304,968</u>	<u>203,000</u>	<u>40,374</u>	<u>137,500</u>
Insurance					
7731	Insurance	667,016	918,000	394,844	1,620,100
		<u>667,016</u>	<u>918,000</u>	<u>394,844</u>	<u>1,620,100</u>
Communications					
7741	Communications	61,339	71,880	29,290	80,880
		<u>61,339</u>	<u>71,880</u>	<u>29,290</u>	<u>80,880</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	105,017	85,000	62,500	110,000
		<u>105,017</u>	<u>85,000</u>	<u>62,500</u>	<u>110,000</u>
Inventory Adjustments					
7910.	Inventory Adjustments	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Burden Allocation					
7799	Burden Allocation	(1,513,580)	(1,680,000)	(688,798)	(1,740,000)
		<u>(1,513,580)</u>	<u>(1,680,000)</u>	<u>(688,798)</u>	<u>(1,740,000)</u>
Interest Expense					
8201	Interest Expense	3,260	-	-	2,199
		<u>3,260</u>	<u>-</u>	<u>-</u>	<u>2,199</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	43,870	-	-	-
8402	Asset Disposal Proceeds	(62,177)	-	-	-
		<u>(18,307)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Settlement					
8501	Legal Settlement	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Budget		\$ 63,076,711	\$ 65,382,185	\$ 32,870,835	\$ 70,620,728

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2027

	Page No.	Budget Item No.	2027 Budget
ENGINEERING:			
Vista Flume Replacement	22	21-01	4,350,000
Pechstein II Reservoir	23	25-02	400,000
Main Replacement Program	24	99-99	5,090,000
			9,840,000
 FIELD SERVICES:			
Borden Bench Roof Replacement	25	27-01	\$ 220,000
CCTV System	26	27-02	\$ 95,000
			315,000
 INFORMATION TECHNOLOGY:			
Computer Desktops	27	26-02	84,000
			84,000
TOTAL CAPITAL BUDGET			\$ 10,239,000

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Vista Flume Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Alignment study, design, environmental, and construction to replace the 11 mile Vista Flume.	
Reason for Request:	The Vista Flume is approaching its useful life and needs to be replaced. An alignment study was completed at the end of FY 2025; the next phase for the project is design and environmental work (design) that is estimated to cost of \$16-23 million. A Request for Proposals for design was issued in March of 2026 and contract award is expected by July 2026. Design is estimated to take four years to complete; the budget request is to cover the estimated design expenditures during FY 2027.	
Asset Being Replaced (If Applicable):	All assets related to the Vista Flume may be replaced. All disposal amounts to be determined during project design.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:		2,200,000	2,200,000
FY 2024 Budget:			
FY 2025 Budget:			
FY 2026 Budget:		1,000,000	1,000,000
FY 2027 Budget:		4,350,000	4,350,000
FY 2028 and thereafter:		257,496,733	257,496,733
Total Projected Amount:		265,046,733	265,046,733

Requesting Department: Engineering

Budget Item Number: 21-01

Capital Budget Request

Project or Equipment Information		
Title:	Pechstein II Reservoir	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Site planning, design, environmental, and construction for a new Pechstein II Reservoir.	
Reason for Request:	<p>The existing 20 mg Pechstein Reservoir is located along Buena Creek Road and was built in 1976. The original wood framed/corrugated metal roof is in need of full replacement with a new, lightweight aluminum dome roof. Pechstein Reservoir constitutes approximately one-half of all the storage within the water system and cannot be taken out of service for the period of time needed to replace the roof (approximately one year). Construction of a new Pechstein II Reservoir sized between 8 and 10 mg is proposed to allow subsequent roof replacement and provide operational flexibility in the future. Planning, design, and environmental work (design) by a consultant was awarded in April of 2025. Design is estimated to take three years to complete; the budget request is to cover the estimated design expenditures during FY 2027.</p>	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2025 Budget:	<input type="text"/>	500,000	500,000
FY 2026 Budget:	<input type="text"/>	750,000	750,000
FY 2027 Budget:	<input type="text"/>	400,000	400,000
FY 2028 and thereafter:	<input type="text"/>	40,196,055	40,196,055
Total Projected Amount:	<input type="text"/>	41,846,055	41,846,055

Requesting Department: Engineering

Budget Item Number: 25-02

Capital Budget Request

Project or Equipment Information	
Title:	Main Replacement Program <input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	On going program to replace various pipelines throughout the District.
Reason for Request:	The goal of the main replacement program is to replace pipelines before they reach the end of their useful lives and become a maintenance liability or pipelines that need to be replaced due to street realignments and/or improvements. Therefore, replacement of mains is an ongoing project based on analysis of leak history, age and type of pipe material, input from District Field Crews, liability reduction, operational benefit, water quality problem reduction, future street improvement projects and other pertinent factors. The budget requested estimates replacing two miles of pipeline at \$2.37 million per mile plus an additional \$350,000 for estimated expenditures associated with the realignment of the South Santa Fe Avenue/Buena Creek Road intersection by the County of San Diego.
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 2024 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2025 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2026 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2027 Budget:	<input type="text" value="2,350,000"/>	<input type="text" value="2,740,000"/>	<input type="text" value="5,090,000"/>
FY 2028 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Projected Amount:	<input type="text" value="2,350,000"/>	<input type="text" value="2,740,000"/>	<input type="text" value="5,090,000"/>

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Borden Bench Roof Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replace approximately 200 feet of roof to Borden 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 2024 Budget:			0
FY 2025 Budget:			0
FY 2026 Budget:			0
FY 2027 Budget:	170,000	50,000	220,000
FY 2028 and thereafter:			0
Total Projected Amount:	170,000	50,000	220,000

Requesting Department: Field Services

Budget Item Number: 27-01

Capital Budget Request

Project or Equipment Information		
Title:	Closed-Circuit Television (CCTV) Camera System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replace the CCTV camera system at District headquarters.	
Reason for Request:	The CCTV camera system at District headquarters is almost 15 year old. The system is outdated by modern standards and is currently incompatible with supported Microsoft operating systems.	
Asset Being Replaced (If Applicable):	Due to previous accounting rules, the CCTV camera system was expensed.	

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 2024 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2025 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2026 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2027 Budget:	<input type="text" value="0"/>	<input type="text" value="95,000"/>	<input type="text" value="95,000"/>
FY 2028 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="95,000"/>	<input type="text" value="95,000"/>

Requesting Department: Field Services

Budget Item Number: 27-02

Capital Budget Request

Project or Equipment Information		
Title:	Computer Desktops	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Replace 47 desktop computers which are nearing the end of their lifecycle at 7 years old.	
Reason for Request:	This upgrade will replace outdated desktop computers with new systems, increasing efficiency and ensuring compatibility with the latest software and security protocols. The new desktops will have advanced processors, more memory, and better storage, supporting staff's growing computational needs and maintaining a secure informational technology infrastructure.	
Asset Being Replaced (If Applicable):	Desktop computers were originally expensed.	

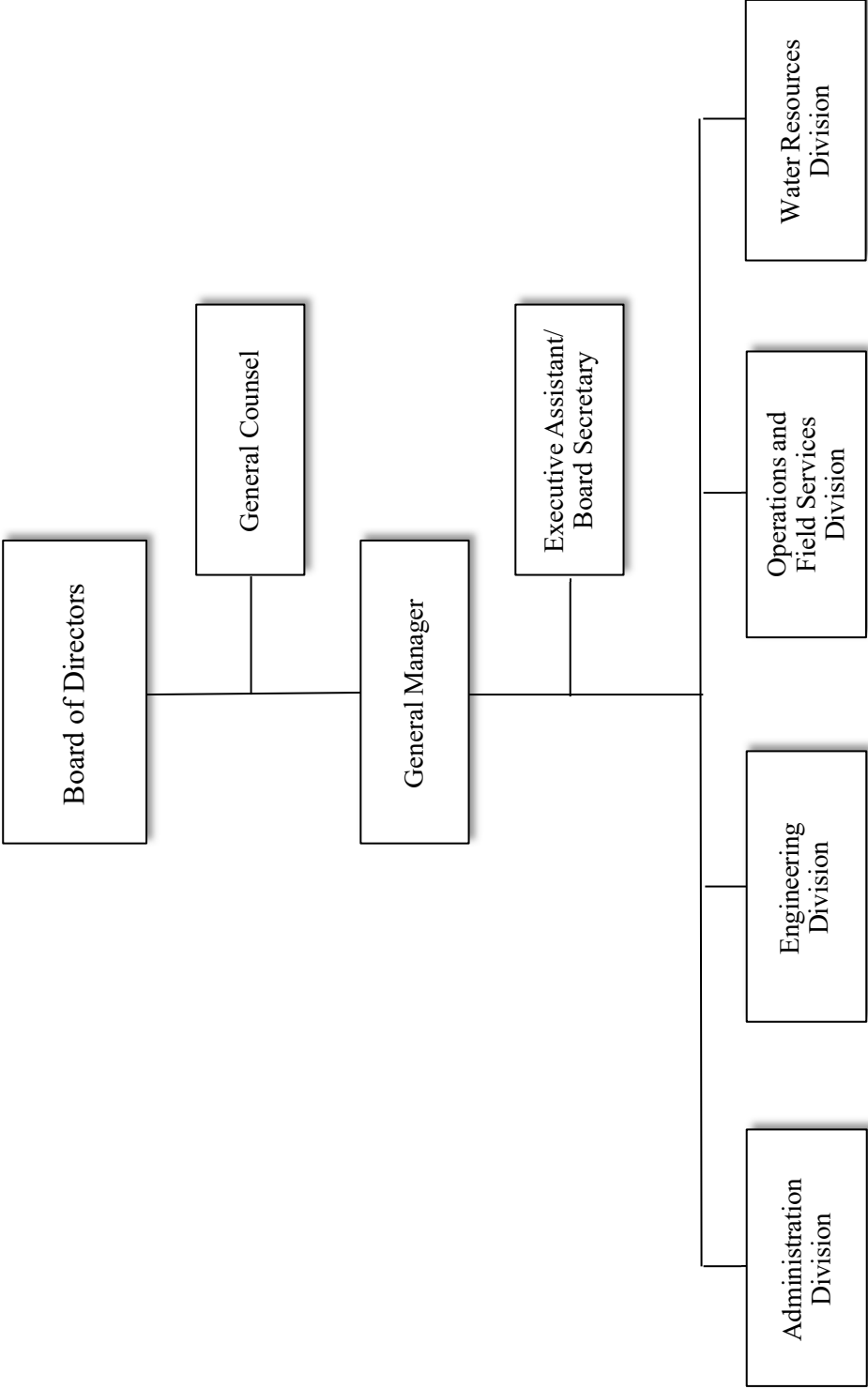
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2025 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2026 Budget:	<input type="text"/>	30,000	30,000
FY 2027 Budget:	<input type="text"/>	84,000	84,000
FY 2028 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="114,000"/>	<input type="text" value="114,000"/>

Requesting Department: Information Technology

Budget Item Number: 26-02

Organization Profile

VID Divisions and Organization

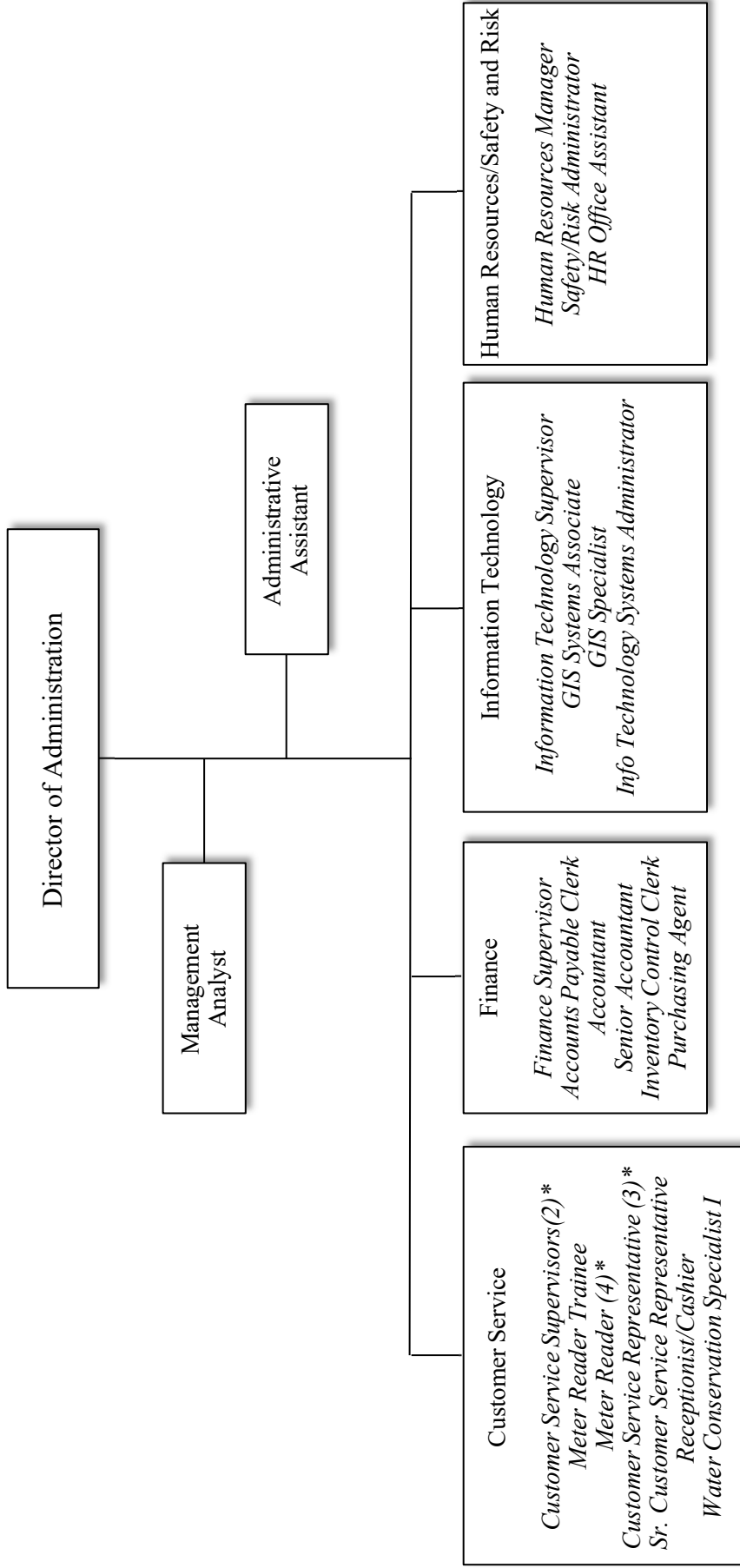


Division Descriptions

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<p>ADMINISTRATION</p> <p>Administrative Services</p> <ul style="list-style-type: none"> -Public affairs -Records management <p>Customer Service</p> <ul style="list-style-type: none"> -Customer relations -Meter reading/billing -Water conservation <p>Finance</p> <ul style="list-style-type: none"> -Accounting -Budgeting -Cash management -Purchasing -Warehouse <p>Human Resources</p> <ul style="list-style-type: none"> -Recruitment -Compensation and classification -Benefits -Safety/Risk Management *Safety training *Claims management <p>Information Technology</p> <ul style="list-style-type: none"> -System support -Network administration -GIS 	90	89	89	89	88	88	89	89	89	89
<p>ENGINEERING</p> <p>Engineering Services</p> <ul style="list-style-type: none"> -Improvement plan review -Mapping -Water system design -Mapping <p>Engineering Projects</p> <ul style="list-style-type: none"> -Master plan -Capital improvement program -Water facility inspection -Hydraulic computer simulation 										
<p>OPERATIONS AND FIELD SERVICES</p> <p>Water Distribution</p> <ul style="list-style-type: none"> -System operations/maintenance -Water quality -Cross-connection control -Customer service <p>System Controls</p> <ul style="list-style-type: none"> -Instrumentation/SCADA -Pump station/plant maintenance -Cathodic protection -Control valve maintenance <p>Construction</p> <ul style="list-style-type: none"> -New construction -New service installation -Capital improvements -Infrastructure maintenance -Valve maintenance <p>Facilities</p> <ul style="list-style-type: none"> -Buildings and grounds -Flume maintenance -Leak detection -Meter maintenance -Vehicle maintenance 										
<p>WATER RESOURCES</p> <p>Water Resources</p> <ul style="list-style-type: none"> -Dam safety -Henshaw Dam operations and maintenance -Henshaw projects -Wellfield production <p>Water Supply and Services Agreements</p> <ul style="list-style-type: none"> -Escondido/Vista Water Treatment Plant -Local water system -Water agreement administration 										
<p>Total Budgeted Positions (on July 1)</p>	90	89	89	89	88	88	89	89	89	89

Division/Department
Mission Statements and Descriptions

Administration Division



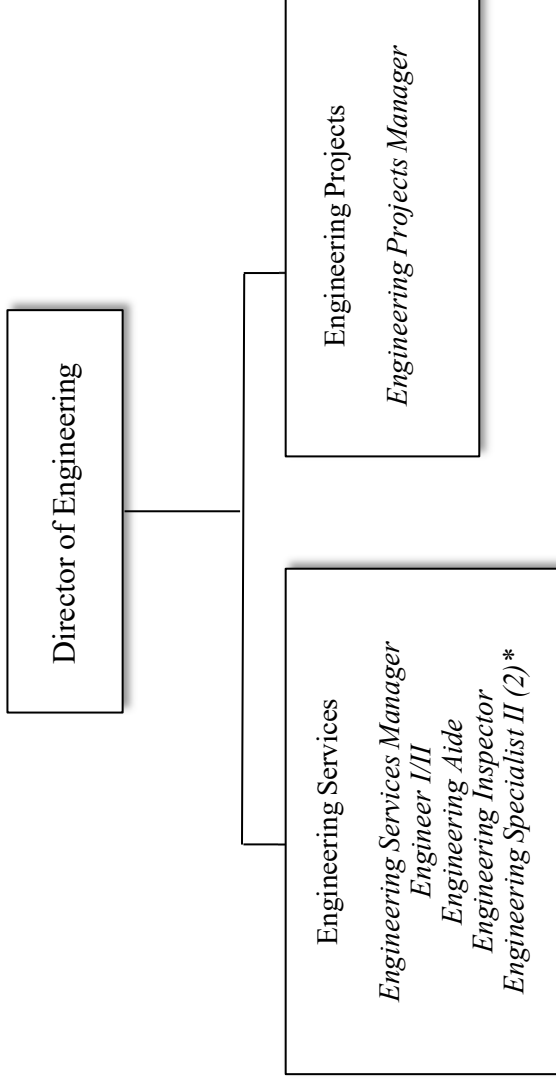
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 29

Engineering Division



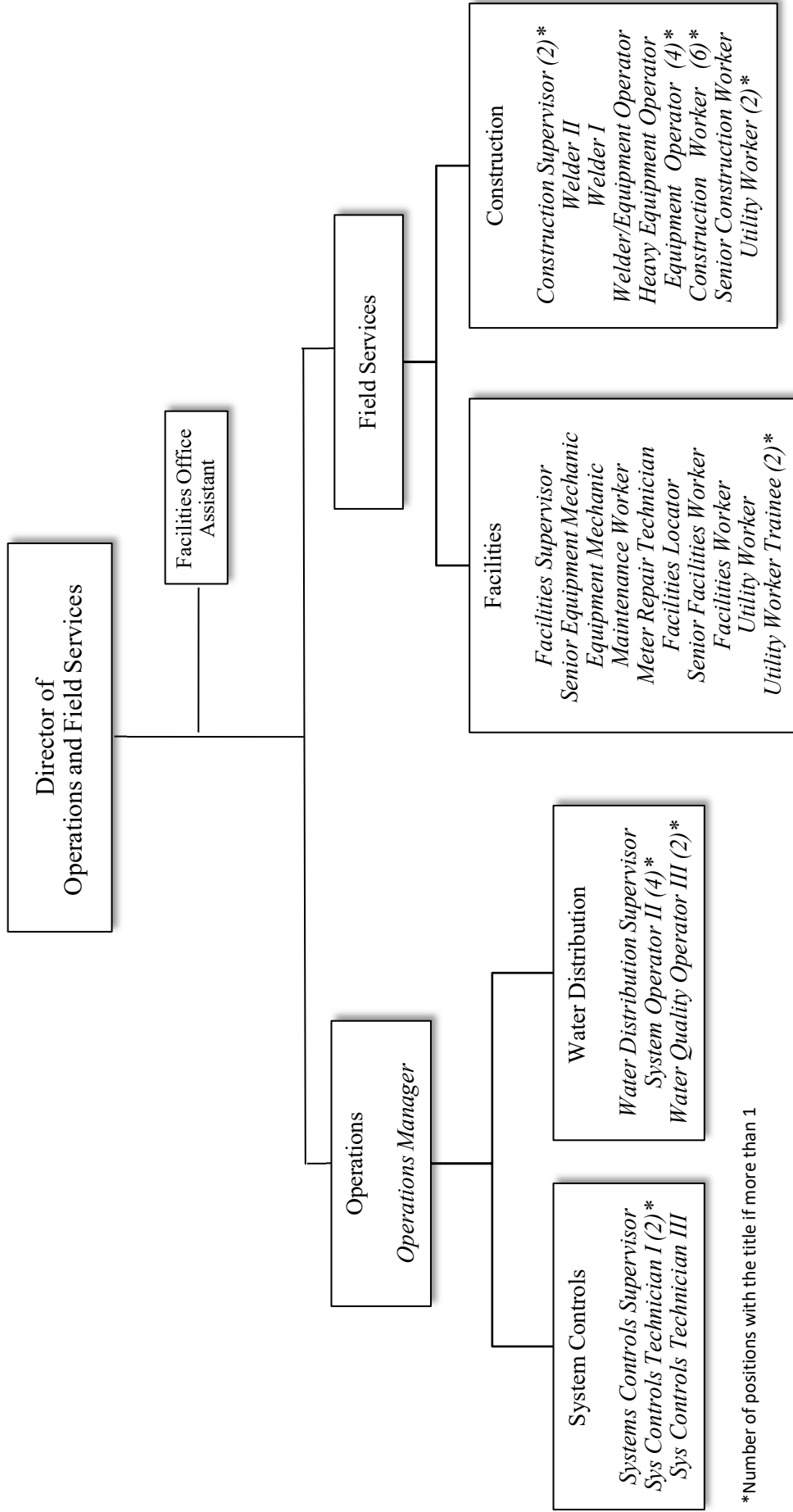
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 8

Operations and Field Services Division



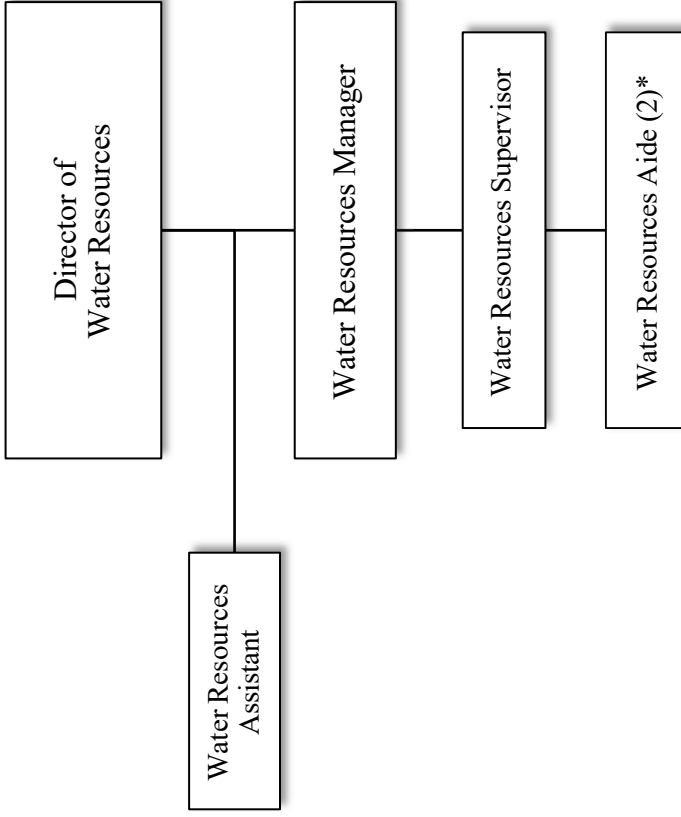
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 44

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