



AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS
WEDNESDAY, JUNE 3, 2026 - 1:00 PM
1391 Engineer Street, Vista, CA 92081
Phone: (760) 597-3100 www.vidwater.org

NOTICE FOR PARTICIPATION

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting telephonically, please contact the Board Secretary during regular business hours at (760) 597-3128. Notification received 48 hours before the meeting will assist Vista Irrigation District in making reasonable accommodations.

The public may participate in this meeting in-person and by teleconference. To join this meeting via telephone, please dial (877) 873-8018; the Pass Code is 474698#.

Public Participation/Comment: Members of the public can also participate in the meeting by emailing your comments on an agenda item to the Board Secretary at BoardSecretary@vidwater.org; such email should include the agenda item number in the subject line and must be received before the time the meeting commences. Members of the public, whether participating in-person or telephonically, may address the Board of Directors in real-time during the public comment period and when specific agenda items are being considered. Please announce your attendance if participating telephonically or fill out a speaker slip if participating in-person if you would like to provide real-time public comment.

1. CALL TO ORDER

2. ROLL CALL – DETERMINATION OF QUORUM

3. PLEDGE OF ALLEGIANCE

4. CONSIDER APPROVAL OF AGENDA

In the case of an emergency, items may be added to the Agenda by a majority vote of the Board of Directors. An emergency is defined as a work stoppage, a crippling disaster, or other activity that severely imperils public health, safety, or both. Also, items that arise after the posting of the Agenda may be added by a 2/3 vote of the Board. Items on the agenda may be taken out of sequential order as their priority is determined by the Board of Directors. The Board may take action on any item appearing on the agenda.

5. ORAL COMMUNICATIONS

Members of the public may address the Board on items not appearing on the posted agenda, which are within the subject matter jurisdiction of the Board. Speakers are asked to limit their comments to five (5) minutes; the total time allowable for all public comment on items not appearing on the agenda at any one meeting may be limited. Comments on items listed on the agenda will be taken before or during discussion of the agenda item. Members of the public desiring to address the Board are asked to complete a speaker's slip available on the table near the entrance of the Boardroom and present it to the Board Secretary prior to the meeting.

6. CONSENT CALENDAR

Any member of the Board, staff or public may request that items from the Consent Calendar be removed for discussion. Items so removed shall be acted upon separately immediately following approval of items remaining on the Consent Calendar.

A. Annual Vacuum Excavation Services

Recommendation: Authorize the General Manager to renew the agreement with Horizon Underground, Inc. to provide vacuum excavation services on District jobs for Fiscal Year 2027 in an amount not to exceed \$100,000.

B. Paving Services

Recommendation: Authorize the General Manager to execute an agreement with Joe's Paving, Inc. for paving services on Cassou Road (D-2397; DIV NO 5) in an amount of \$132,020.

C. Minutes of the Board of Directors meeting on May 13, 2026

Recommendation: Approval of draft minutes.

D. Minutes of the Fiscal Policy Committee meeting on May 14, 2026

For information only.

E. Ratification of check disbursements

Recommendation: Adopt a resolution ratifying checks numbered 79746 through 79874 in the amount of \$1,206,279.24 pursuant to the cash disbursement report detailing expenditures.

7. DIVISION REPORTS

Informational reports by Operations and Field Services, Water Resources, Administration, and Engineering Divisions concerning District operations and activities.

8. FINANCIAL REPORT FOR THE NINE MONTHS ENDED MARCH 31, 2026

Informational report concerning the financial condition of the District.

9. FISCAL YEAR 2027 BUDGET

Recommendation: Adopt Fiscal Year 2027 Budget

10. MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

Informational report by staff and Directors concerning the San Diego County Water Authority.

11. MEETINGS AND EVENTS

- A. Reports on meetings and events attended by Directors*
- B. Schedule of upcoming meetings and events*

12. ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

This item is placed on the agenda to enable the Board to identify and schedule future items for discussion at upcoming Board meetings and/or identify press release opportunities.

13. COMMENTS BY DIRECTORS

This item is placed on the agenda to enable individual Board members to convey information to the Board and the public not requiring discussion or action.

14. COMMENTS BY GENERAL MANAGER

Informational report by the General Manager on items not requiring discussion or action.

15. ADJOURNMENT

- *The agenda package and materials related to an agenda item submitted after the packet's distribution to the Board are available for public review in the lobby of the District office during normal business hours.*
- *Agendas and minutes are available at www.vidwater.org.*
- *VID Board meetings are generally held on the first and third Wednesday of each month.*

AFFIDAVIT OF POSTING

I, Ranae Ogilvie, Board Secretary of the Vista Irrigation District, hereby certify that I posted a copy of the foregoing agenda outside the lobby of the District office at 1391 Engineer Street, Vista, California at least 72 hours prior to the meeting, in accordance with Govt. Code Sec. 54954.2(a).

Date: May 28, 2026



Ranae Ogilvie, Board Secretary



STAFF REPORT

Agenda Item: 6

Board Meeting Date:

June 3, 2026

Prepared By:

Ramae Ogilvie

SUBJECT: CONSENT CALENDAR

- A. Annual Vacuum Excavation Services
- B. Paving Services
- C. Minutes of the Board of Directors meeting on May 13, 2026
- D. Minutes of the Fiscal Policy Committee meeting on May 14, 2026
- E. Ratification of check disbursements



STAFF REPORT

Agenda Item: 6.A

Board Meeting Date: June 3, 2026
Prepared By: Frank Wolinski
Approved By: Brett Hodgkiss

SUBJECT: ANNUAL VACUUM EXCAVATION SERVICES

RECOMMENDATION: Authorize the General Manager to renew the agreement with Horizon Underground, Inc. to provide vacuum excavation services on District jobs for Fiscal Year 2027 in an amount not to exceed \$100,000.

PRIOR BOARD ACTION: At its August 6, 2025 meeting, the Board authorized the General Manager to enter into an agreement with Horizon Underground, Inc. to provide vacuum excavation services (potholing) for District jobs for Fiscal Year (FY) 2026 in an amount not to exceed \$100,000.

FISCAL IMPACT: This agreement is proposed for an amount not to exceed \$100,000. Actual costs for annual agreements in FYs 2024 and 2025 were \$59,711 and \$73,131, respectively; thus far, no funds have been expended in FY 2026. Potholing costs are included in the FY 2027 capital budget for the Main Replacement Program.

SUMMARY: Over the past 10 years, the District has successfully outsourced potholing services in an effort to increase mainline productivity and transfer associated risk. Although these services were not utilized to date in FY 2026 due to the rural locations where District crews are working, maintaining this agreement is needed to ensure future mainline production efficiencies. The current agreement with Horizon Underground, Inc. allows the District to extend it through FY 2027 (July 1, 2026 through June 30, 2027). The cost of service remains the same from FY 2026.

DETAILED REPORT: In June 2025, the District advertised and solicited bids for potholing services. Contractors were required to submit hourly rates for a potholing system including crew, traffic control, project coordination and other associated services. Based on the bid results, the District entered into an agreement with Horizon Underground, Inc. for FY 2026 with the option to renew the agreement for two additional one-year periods.

As Horizon Underground, Inc. did not request price increases, and staff believes that rebidding this service would not yield any lower pricing, staff recommends exercising the District’s first option to renew the agreement for a one-year period for FY 2027 in an amount not to exceed \$100,000. Horizon Underground, Inc. hourly rates and other prices are in the table below.

Service	Regular	Overtime	Weekends & Holidays	Hourly Minimum
Vacuum excavation system w/crew	\$481/hour	\$563/hour	\$610/hour	6
Project Coordinator	\$139/hour	\$174/hour	\$200/hour	2
Traffic Control (single)	\$165/hour	\$200/hour	\$226/hour	6
Traffic Control (2nd person)	\$165/hour	\$200/hour	\$226/hour	6
Traffic Control (3rd person)	\$165/hour	\$200/hour	\$226/hour	6
Additional Services	Per Pothole			
Class II/III backfill	\$30			
Cold Mix/Perma Patch	\$50			



STAFF REPORT

Board Meeting Date: June 3, 2026
Prepared By: Frank Wolinski
Approved By: Brett Hodgkiss

SUBJECT: PAVING SERVICES

RECOMMENDATION: Authorize the General Manager to execute an agreement with Joe’s Paving, Inc. for paving services on Cassou Road (D-2397; DIV NO 5) in an amount of \$132,020.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: \$132,020; funding for pavement restoration on Cassou Road is included in the Fiscal Year 2027 capital budget for the Main Replacement Program.

SUMMARY: The District advertised in the newspaper and posted on PlanetBids (online procurement platform) for final asphalt repairs for this section of the project. Seven contractors attended the mandatory job walk, and four responsive bids were received. Joe’s Paving, Inc. responded with the lowest bid.

DETAILED REPORT: District staff installed approximately 5,000 feet of various sizes of PVC pipe in Cassou Road and in private roads to complete the first two phases of this project. Paving requirements for this project include approximately 12,000 square feet of trench paving, 2,200 square feet of patch paving (remove and replace), 30 feet striping and 260 roadway pavement markers. The bid results were as follows:

Joe’s Paving, Inc.	\$132,020
Kirk Paving, Inc.	\$188,600
Mendoza Engineering, Co.	\$234,880
Frank & Son Paving, Inc.	\$272,000

Based on the bid results and past performance, staff recommends executing an agreement with Joe’s Paving, Inc. for paving services on Cassou Road.

CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA): This agreement is for a phase of the mainline replacement project, which is a project that staff previously determined to be exempt under Class 2 of the State CEQA Guidelines section 15302 (Replacement or Reconstruction), 14 CCR § 15302(c), because it consists of replacement or reconstruction of an existing utility system and/or facilities involving negligible or no expansion of capacity and there is no potential for the project to cause either a direct or a reasonably foreseeable indirect physical change in the environment.

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

MINUTES OF THE REGULAR MEETING OF THE
BOARD OF DIRECTORS OF
VISTA IRRIGATION DISTRICT

May 13, 2026

A Regular Meeting of the Board of Directors of Vista Irrigation District was held on Wednesday, May 13, 2026 at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

President Miller called the meeting to order at 9:00 a.m.

2. ROLL CALL

Directors present: Miller, Nuñez, Kuchinsky, MacKenzie and Sanchez.

Directors absent: None.

Staff present: Brett Hodgkiss, General Manager; Ramae Ogilvie, Secretary of the Board; Lesley Dobalian, Director of Water Resources; Frank Wolinski, Director of Operations and Field Services; Shallako Goodrick, Director of Administration; Greg Keppler, Engineering Project Manager; Christina Olson, Engineering Services Manager; and Elizabeth Xaverius, Administrative Assistant. General Counsel Elizabeth Mitchell of Burke, Williams & Sorensen was also present. Breona Paz, Customer Service Supervisor, and Sandra Sanchez, Conservation Specialist, were present for agenda item 7 and Brent Reyes, Management Analyst, was present for agenda item 8.

Other attendees: Water Awareness Poster Contest and Scholarship Contest award recipients were present for agenda items 7 and 8, respectively. Members of the public present: Paul Gonzales of Intrepid Fiber Networks and John Ploetz; Andrew Madrigal of the San Luis Rey Indian Water Authority was present via teleconference.

3. PLEDGE OF ALLEGIANCE

Director Kuchinsky led the Pledge of Allegiance.

4. APPROVAL OF AGENDA

26-05-39	<i>Upon motion by Director Kuchinsky, seconded by Director Sanchez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the agenda as presented.</i>
----------	---

5. ORAL COMMUNICATIONS

Paul Gonzales of Intrepid Fiber Networks addressed the Board expressing concerns about the length of time it is taking to get permits for their fiber installation project and asked the Board to explore avenues to expedite process.

John Ploetz addressed the Board about the service charge on his water bill quadrupling even though he is on a well and receives no water from the District; he asked the Board to review the service charge increase and consider adding the item to a future agenda for discussion.

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

President Miller thanked the speakers for their time and comments and noted that the Board is unable to take action on items not on the agenda, but that staff would follow up with each party regarding the comments and concerns presented.

6. CONSENT CALENDAR

26-05-40 *Upon motion by Director Sanchez, seconded by Director Nuñez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the Consent Calendar, including Resolution No. 2026-14 approving disbursements.*

A. Deodar Reservoir Rehabilitation

See staff report attached hereto. Staff recommended and the Board accepted the Deodar Reservoir Rehabilitation project and directed staff to file a Notice of Completion with the County Recorder's Office (D-2366, DIV NO 5).

B. Annual Paving Services

See staff report attached hereto. Staff recommended and the Board authorized the General Manager to renew the agreement with Frank & Son Paving, Inc. to provide paving services for Fiscal Year 2027 in an amount not to exceed \$600,000.

C. Treasurer's Report as of March 31, 2026

See staff report attached hereto. The Board noted and filed this informational report.

D. Minutes of the Special Board of Directors meeting on April 2, 2026.

The minutes of April 2, 2026 were approved as presented.

E. Minutes of the Board of Directors meeting on April 15, 2026.

The minutes of April 15, 2026 were approved as presented.

F. Minutes of the Special Board of Directors meeting on April 16, 2026.

The minutes of April 16, 2026 were approved as presented.

G. Resolution ratifying check disbursements

RESOLUTION NO. 2026-14

BE IT RESOLVED, that the Board of Directors of Vista Irrigation District does hereby approve checks numbered 79584 through 79745 drawn on US Bank totaling \$1,093,658.42.

FURTHER RESOLVED that the Board of Directors does hereby authorize the execution of the checks by the appropriate officers of the District.

PASSED AND ADOPTED unanimously by a roll call vote of the Board of Directors of Vista Irrigation District this 13th day of May 2026.

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

* * * * *

7. WATER AWARENESS POSTER CONTEST AWARDS

See staff report attached hereto.

Water Conservation Specialist Sandra Sanchez provided an overview of the Water Awareness Poster Contest (Contest), noting that this was the 34th year that the District has participated in the Contest. She stated that the District received 168 entries this year. Ms. Sanchez announced the award recipients, and President Miller presented the awards as follows: 1st place prize of \$100 to Charbel Merhi of St. Francis of Assisi School, 2nd place prize of \$50 to Riley Semer of St. Francis of Assisi School, and 3rd place prize of \$25 to Zoey Watts of Empresa Elementary School. The Board commended the students for their good work and thanked Ms. Sanchez for her presentation.

8. SCHOLARSHIP CONTEST AWARD PRESENTATIONS

See staff report attached hereto.

Management Analyst Brent Reyes provided an overview of the Scholarship Contest and noted that the District received five applications this year. Mr. Reyes announced the scholarship recipients, and President Miller presented the scholarships as follows: a \$3,000 scholarship to Rahel Chiwai from Mission Vista High School, a \$2,500 scholarship to Taylor Sheridan from Rancho Buena Vista High School, and \$1,000 scholarships to Stephanie Aguilar from Mission Vista High School, Kawai Chau from Rancho Buena Vista High School and Yahir Landeros from Vista High School. The Board congratulated the students and thanked Mr. Reyes for his presentation.

9. DIVISION REPORTS

See staff report attached hereto.

General Manager Brett Hodgkiss said that changes were made to the Lake Henshaw Treatment schedule, and an updated schedule has been provided to the Board (attached hereto as Exhibit "A"). He noted that the algaecide treatment scheduled for May 12 and May 13, 2026 had been moved to May 18 and May 19, 2026 due to the shipment of algaecide being delayed, which was outside of the District's control.

Director of Water Resources Lesley Dobalian and Director of Operations and Field Services Frank Wolinski provided an update on a meeting with State Water Resources Control Board staff to discuss various options to filter the water produced at the new Lake Henshaw Resort Well.

Ms. Dobalian provided an update on the California Department of Fish and Wildlife (DFW) training on watercraft inspection and decontamination for prevention of aquatic invasive species and on the Navy's annual landowners' coordination meeting at the Remote Training Site Warner Springs.

Engineering Project Manager Greg Keppler informed the Board that the Deodar Reservoir Rehabilitation project is being awarded the Outstanding Seismic Retrofit Project award from the American Society of Civil Engineers, San Diego Section and the Project of the Year award in the \$2 million to \$5 million category from the American Public Works Association San Diego and Imperial Counties Chapter. He said that the plaques and pictures of the project would be presented to the Board once received. The Board congratulated staff on a beautiful project.

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

10. ANNUAL MATERIAL TRANSPORT SERVICES

See staff report attached hereto.

Mr. Wolinski provided an overview of the item; after a brief discussion, the Board took the following action.

26-05-43	<i>Upon motion by Director Sanchez, seconded by Director MacKenzie and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors authorized the General Manager to amend the existing agreement with Leon Perrault Trucking to transport and provide assorted material for District projects to increase the not to exceed amount by \$35,000 to \$335,000 and to renew the agreement with proposed new pricing for Fiscal Year 2027 in an amount not to exceed \$335,000.</i>
----------	---

11. AGREEMENT WITH BURKE, WILLIAMS & SORENSEN, LLP FOR LEGAL SERVICES AS GENERAL COUNSEL

See staff report attached hereto.

Mr. Hodgkiss gave a brief overview of the legal services provided Burke, Williams & Sorensen, LLP (Burke) and noted that the current agreement with will expire on June 30, 2026. Based on Burke's performance over the past five years, staff recommends that the District enter into a new three-year agreement with Burke with the option to renew the agreement for two additional one-year term periods.

General Counsel Elizabeth Mitchell provided clarification regarding various changes to the fee schedule. Mr. Hodgkiss noted that the District conducted a survey of other agencies' hourly rates for General Counsel services and that the average hourly rate for the 12 responding agencies was \$324; Burke was one of the three agencies under \$300 per hour.

26-05-41	<i>Upon motion by Director Sanchez, seconded by Director Kuchinsky and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors authorized the General Manager to execute an Agreement with Burke, Williams & Sorensen, LLP to provide legal services as General Counsel for the District.</i>
----------	--

12. MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

See staff report attached hereto.

President Miller referenced the attached San Diego County Water Authority's (Water Authority) April 23, 2026 Summary of Formal Board of Directors' Meeting and provided a brief overview of the items discussed at the meeting. He also provided an update on the Colorado River negotiations and proposed interstate water exchange agreements with Arizona and Nevada.

13. MEETINGS AND EVENTS

See staff report attached hereto.

Director Sanchez reported on his attendance at the following meetings and events: Association of California Water Agencies (ACWA) Employee Benefits committee, ACWA Joint Powers Insurance Authority (JPIA) Membership Summit and the 2026 ACWA Spring Conference; he provided brief reports

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

on the various topics discussed. Mr. Sanchez said that it was announced that an ACWA Region 10 event is being planned for August 2026 and will include a tour of the Carlsbad desalination plant; he expressed interest in attending.

Director MacKenzie reported on her attendance at the ACWA JPIA Membership Summit and the 2026 ACWA Spring Conference and provided a brief report on topics discussed at various ACWA committee meetings and spotlight sessions.

Director Kuchinsky reported on his attendance at the ACWA JPIA Liability Subcommittee meeting noting matters discussed. He said that the Vista Chamber of Commerce Government Affairs meeting was canceled for May.

Director Nuñez reported that he will be attending the California Special District Association Quarterly Meeting Dinner on May 21, 2026 and requested authorization to attend the Vista Historical Society Hall of Fame Luncheon on May 16, 2026.

President Miller and Director MacKenzie reported on their attendance at the San Diego Local Agency Formation Commission (LAFCO) Special District Advisory Committee and Commission meetings, respectively; it was noted that the LAFCO Commission voted to suspend its Municipal Service Review of the Water Authority for four years.

26-05-42	<i>Upon motion by Director Kuchinsky, seconded by Director Sanchez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved Director Nuñez's request to attend the Vista Historical Society Hall of Fame Luncheon on May 16, 2026.</i>
----------	---

14. ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

See staff report attached hereto.

There were no changes or additions presented.

15. COMMENTS BY DIRECTORS

Director Kuchinsky received clarification regarding comments made by Mr. Gonzales and Mr. Ploetz during Oral Communications and requested that the Board be provided updates.

16. COMMENTS BY GENERAL COUNSEL

Ms. Mitchell informed the Board about Assembly Bill 1067 which requires public employers to continue misconduct investigations of public employees even if the employee retires during the process and must then refer the case to the appropriate law enforcement; if the employee is convicted of a felony related to their official duties or benefits, they must forfeit accrued public retirement benefits.

17. COMMENTS BY GENERAL MANAGER

Mr. Hodgkiss informed the Board that the lake level is approximately 8,800 acre feet and that the District began releasing water on May 12, 2026.

DRAFT MINUTES

Not part of the District's permanent record until approved by the Board of Directors.

18. 2026 BOARD CALENDAR

President Miller informed the Board that he has a scheduling conflict with the June 3, 2026 Board meeting and requested that the start time be moved from 9:00 a.m. to 1:00 p.m. After a brief discussion, the Board took the following action:

26-05-43	<i>Upon motion by Director Sanchez, seconded by Director MacKenzie and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved moving the start time of the June 3, 2026 Board of Directors meeting to 1:00 p.m.</i>
----------	--

19. ADJOURNMENT

There being no further business to come before the Board, at 11:09 a.m. President Miller adjourned the meeting.

Marty Miller, President

ATTEST:

Ramae Ogilvie, Secretary
Board of Directors
VISTA IRRIGATION DISTRICT

DRAFT COMMITTEE MINUTES FOR INFORMATION ONLY

Not part of the District's permanent record until signed.

MINUTES OF THE MEETING OF THE
FISCAL POLICY COMMITTEE OF
VISTA IRRIGATION DISTRICT

May 14, 2026

A meeting of the Fiscal Policy Committee of Vista Irrigation District was held on Thursday, May 14, 2026, at the offices of the District, 1391 Engineer Street, Vista, California.

1. CALL TO ORDER

Chair Miller called the meeting to order at 9:30 a.m.

2. ROLL CALL

Directors present: Chair Miller and Director MacKenzie.

Directors absent: None.

Staff present: Brett Hodgkiss, General Manager; Shallako Goodrick, Director of Administration; Lesley Dobalian, Director of Water Resources; Frank Wolinski, Director of Operations and Field Services; and Elizabeth Xaverius, Administrative Assistant. Randy Whitmann, Director of Engineering, participated in the meeting via teleconference.

Other attendees: None.

3. APPROVAL OF AGENDA

The agenda was approved as presented.

4. ORAL COMMUNICATIONS

No public comments were presented on items not appearing on the agenda.

5. DRAFT FISCAL YEAR 2027 BUDGET

See staff report attached hereto.

Director of Administration Shallako Goodrick stated that the draft Fiscal Year (FY) 2027 Budget projects water sales of 15,250 acre-feet (AF); 13,600 AF of water is projected to be purchased from the San Diego County Water Authority (CWA), and 2,700 AF of local water is projected to come from Lake Henshaw.

Ms. Goodrick stated that the Revenue Budget is projected to increase by over nine percent because of increases to District water rates and charges and the pass-through of increases to CWA rates and charges. She stated that the Operating Budget is projected to increase by approximately eight percent due to increases in purchased water, liability and workers compensation insurance and wages and benefit costs as well as inflation. Ms. Goodrick stated that the Capital Budget is projected to increase by 57 percent.

DRAFT COMMITTEE MINUTES FOR INFORMATION ONLY

Not part of the District's permanent record until signed.

In reviewing the Operating Budget, Ms. Goodrick highlighted increases to CWA fixed and variable charges and wages, benefits and taxes, harmful algal blooms (HABs) monitoring and treatment, power and insurance expenses.

In reviewing the Capital Budget, Ms. Goodrick stated that this will be the first year of significant design and environmental work being performed for the Vista Flume Replacement project. She highlighted the continued design of the Pechstein II Reservoir project, the Mainline Replacement Program, which included funding for the County of San Diego's South Santa Fe Avenue Realignment Project (Santa Fe Project), and the Borden Bench Roof Replacement project. Staff provided additional information about the replacement of the security camera system.

Ms. Goodrick reviewed the Cash Flow Projection stating that the rate study projected cash line is based on balances for each fiscal year end (June 30) and the projected cash balance line is based on monthly projected cash balances.

Ms. Goodrick went over the Capital Projects list, which covers FY 2026 through FY 2055, noting adjustments to the timing of expenditures for the C Reservoir Demolition, Santa Fe Project and Pechstein II reservoir design work.

Ms. Goodrick provided an overview of the FY 2027 Budget Comparison (Draft Budget to Projected Budget in the 2025 Water Rate Study).

Ms. Goodrick presented information on two new attachments, Discretionary vs. Non-Discretionary Operating Expenses and "Evergreen" Contracts. In reviewing the Discretionary vs. Non-Discretionary Operating Expenses, she explained why certain expenses were considered non-discretionary (e.g., contractual obligations, legal requirements, maintenance of level of service, etc.) and others discretionary. Ms. Goodrick also provided an overview of the "Evergreen" contracts list (agreements that automatically renew and have no specified expiration date). The Fiscal Policy Committee (Committee) appreciated the preparation of these new documents, noting that they do not need to be prepared every year.

The Committee and staff agreed that the draft FY 2027 Budget would be presented to the Board on June 3, 2026.

6. COMMENTS BY COMMITTEE MEMBERS

None were presented.

7. COMMENTS BY GENERAL MANAGER

None were presented.

DRAFT COMMITTEE MINUTES FOR INFORMATION ONLY

Not part of the District's permanent record until signed.

8. ADJOURNMENT

There being no further business to come before the Committee, at 10:46 a.m. Chair Miller adjourned the meeting.

Marty Miller, Chair

ATTEST:

Elizabeth Xaverius, Assistant Board Secretary
Board of Directors
VISTA IRRIGATION DISTRICT



Cash Disbursement Report

Payment Dates 04/30/2026 - 05/20/2026

Payment Number	Payment Date	Vendor DBA	Description	Amount
79746	05/06/2026	Refund Check 79746	Customer Refund	30.25
79747	05/06/2026	Refund Check 79747	Customer Refund	52.23
79748	05/06/2026	Refund Check 79748	Customer Refund - Construction Meter Deposit	1,160.00
79749	05/06/2026	Refund Check 79749	Customer Refund	80.00
79750	05/06/2026	Refund Check 79750	Customer Refund	523.98
79751	05/06/2026	Refund Check 79751	Customer Refund	79.10
79752	05/06/2026	Airgas USA LLC	Welding Jacket	89.07
79753	05/06/2026	Amazon Capital Services	Ice Packs & Packing - Shipping HAB's Samples	93.94
	05/06/2026		Replacement Bulbs	35.59
	05/06/2026		Pipe Beveling Bits	556.59
	05/06/2026		E Track Bucket Holders - Truck #13	58.44
	05/06/2026		Chop Saw Stand	319.34
	05/06/2026		Warehouse Non-Stock Items	75.65
	05/06/2026		Recoil Starters	77.88
	05/06/2026		Replacement Bulbs	35.59
	05/06/2026		Office Supplies	23.05
	05/06/2026		Lab Supplies	30.22
79754	05/06/2026	AquaTechnex, LLC	Purchase of Phycomycin for HAB's Treatment	68,421.25
	05/06/2026		Application of Phycomycin for HAB's Treatment	16,843.75
79755	05/06/2026	Big Drip Plumbing	Meter Tie-Backs	3,650.00
79756	05/06/2026	BSK Associates	PFAS - Lake Henshaw	670.00
79757	05/06/2026	CARB/PERP	PERP G-25 Mobile Generator	735.00
79758	05/06/2026	Cecilia's Safety Service Inc	Traffic Control - Emerald Dr	1,947.50
	05/06/2026		Traffic Control - Huff St.	3,040.00
	05/06/2026		Traffic Control - Shadowridge Drive/Melrose Drive	1,092.50
	05/06/2026		Traffic Control - Bobier Drive / Dorsey Way	1,330.00
	05/06/2026		Traffic Control - Cassou Road	1,306.25
	05/06/2026		Traffic Control - Orange Grove Ave.	665.00
	05/06/2026		Traffic Control - Phillip	1,187.50
	05/06/2026		Traffic Control - Ridge Road	1,330.00
	05/06/2026		Traffic Control - Camino Culebra	475.00
	05/06/2026		Traffic Control - Via Soledad	736.25
79759	05/06/2026	Citi Cards	Warehouse & Kitchen Supplies	1,626.93
	05/06/2026		Warehouse & Kitchen Supplies	411.92
	05/06/2026		Backup Phone System	27.44
	05/06/2026		E Fax	15.00
	05/06/2026		Microsoft Azure	534.22
	05/06/2026		Drinks - Boardroom	169.96
79760	05/06/2026	Coastal Chlorination & Backflow	Chlorinated Service	922.00
79761	05/06/2026	Complete Office of California, Inc	Office Supplies	211.80
79762	05/06/2026	Core & Main	Gate Valve 4" FL R/W	849.76
	05/06/2026		Adapter 6" DI POxFL (3)	766.40
	05/06/2026		Fire Hydrant Spool 6x24 DI (2)	645.17

	05/06/2026		Flange 6" SOW 6-hole (12)	623.52
	05/06/2026		Gate Valve 6" FL R/W (2)	2,219.13
	05/06/2026		Pipe 6" PVC DR-14 C900 (740)	11,646.03
	05/06/2026		Angle Ball Meter Valve 2" FLG X FIP DD (16)	6,128.00
	05/06/2026		Tubing 2" Copper Soft 20' (400)	16,120.00
	05/06/2026		Ell 2" Brass Street 90 Degree (2)	83.34
	05/06/2026		Corp Stop 2" MIP X FIP (2)	641.64
	05/06/2026		Service Saddle 6x1 PVC (4)	703.04
	05/06/2026		Coupling 6" Deflection C900 (6)	295.08
	05/06/2026		Service Saddle 6x2 PVC (4)	839.12
	05/06/2026		Corp Stop 1" MIP X Flare (10)	866.40
	05/06/2026		Angle Ball Valve 2" FNPT X MNPT (CurbStop) (3)	1,174.65
	05/06/2026		Zinc Anode bag 30lb (6)	1,251.18
	05/06/2026		Adapter 2" Copper x MIP (30)	817.50
	05/06/2026		Nut Bolt Gasket Kit 6"-8" (6" gasket)3/4x31/4 (36)	545.58
79763	05/06/2026	Direct Energy	Electric - 04/2026 - Henshaw Buildings / Wellfield	27,392.65
79764	05/06/2026	Drug Testing Network Inc	Random Drug Testing	370.00
79765	05/06/2026	Electrical Sales Inc	Barge Elect. Disconnects & Fuses	4,758.24
	05/06/2026		Conduit & Wire - Electric Meter Well #3 RWS	324.31
	05/06/2026		LED Bulbs	332.28
	05/06/2026		Return - RWS	(363.05)
79766	05/06/2026	Fastenal Company	Stainless Steele Washers	137.95
79767	05/06/2026	Ferguson Waterworks	Gate Valve 6" POxFL R/W (3)	3,261.79
	05/06/2026		Gate Valve 6" FL R/W (3)	3,185.80
	05/06/2026		Pipe .75" PVC Schedule 40 (40)	18.19
	05/06/2026		Pipe 1" PVC Schedule 40 (60)	36.37
	05/06/2026		Flange 6" SOW 6-hole (5)	267.92
	05/06/2026		Flange 3" SOW (6)	123.41
	05/06/2026		Fire Hydrant Spool 6x24 DI (2)	630.25
	05/06/2026		Adapter 6" DI POxFL (3)	730.36
	05/06/2026		Adapter 8" DI POxFL (3)	979.45
	05/06/2026		Fire Hydrant Spool 6x6 DI (6)	1,039.20
	05/06/2026		Coupling 10" Macro 2 Bolt (4)	2,584.14
	05/06/2026		Fire Hydrant Wharf Head 4x2.5 (3)	2,854.55
	05/06/2026		Fire Hydrant Spool 6x18 DI (2)	519.60
	05/06/2026		Flange 4" DI Blind (2)	204.20
	05/06/2026		Pipe Lube 5 gal (6)	480.63
79768	05/06/2026	Fidelity Security Life Insurance Co (EyeMed)	Vision Cobra Insurance 05/2026	14.24
	05/06/2026		Vision Cobra Insurance 05/2026	14.24
	05/06/2026		Vision Cobra Insurance 05/2026	8.78
	05/06/2026		Vision Cobra Insurance 05/2026	8.78
	05/06/2026		Vision Cobra Insurance 05/2026	22.54
	05/06/2026		Vision Cobra Insurance 05/2026	14.24
	05/06/2026		Vision Cobra Insurance 05/2026	14.24
	05/06/2026		Vision Cobra Insurance 05/2026	14.24
	05/06/2026		Vision Insurance 05/2026 - Employees	1,529.00
	05/06/2026		Vision Insurance 05/2026 - P Sanchez	14.24
	05/06/2026		Vision Insurance 05/2026 - J Mackenzie	14.24
	05/06/2026		Vision Insurance 05/2026 - M Miller	14.24

	05/06/2026		Vision Insurance 05/2026 - P Kuchinsky	14.24
79769	05/06/2026	Frank & Son Paving. Inc	Patch Paving	12,960.00
79770	05/06/2026	G & R Auto & Truck Repair	Clean Truck Check - Truck #4	100.00
	05/06/2026		Clean Trucks Checks - Truck #72	100.00
	05/06/2026		Clean Truck Checks - Truck #65	100.00
	05/06/2026		Clean Truck Checks -Truck #3	100.00
	05/06/2026		Diesel Opacity Test - Truck #52	125.00
79771	05/06/2026	Grainger	Air Vents	320.36
79772	05/06/2026	D-Tek Enterprises, Inc	Live Bee Removal - Tower Place	110.00
	05/06/2026		Live Bee Removal - Marine View	110.00
	05/06/2026		Live Bee Removal - La Mirada	110.00
	05/06/2026		Live Bee Removal - Melrose Way	110.00
	05/06/2026		Live Bee Removal - Lado De Loma	110.00
	05/06/2026		Live Bee Removal - Matagual	110.00
	05/06/2026		Live Bee Removal - Guajome	110.00
79773	05/06/2026	Heritage Pool Supply	Chlorine	59.45
79774	05/06/2026	Hi-Line Inc	Hydrant O'Rings,Glad Hand Seals, Cap Screws & Misc	259.84
79775	05/06/2026	Home Depot Credit Services	Floor Plate Covering	51.40
	05/06/2026		Paint	188.15
	05/06/2026		Replace Bolts - 3 inch Meter Register	4.06
	05/06/2026		Wood For E1 Res - Roof Repair	457.18
	05/06/2026		Roof Beams For E1 Res	353.37
	05/06/2026		2x8 Wood Bracing	23.69
	05/06/2026		Weir House Barn Supplies	416.76
	05/06/2026		Weir House Barn Supplies	791.29
	05/06/2026		Wall Hooks	111.12
	05/06/2026		Hand Tool - Truck #2	102.75
79776	05/06/2026	Inland Kenworth (US) Inc	Batteries - Truck's #75, #85	586.45
	05/06/2026		Battery Core - Trucks #75 & #85	(146.15)
79777	05/06/2026	K&M Pest Control	Monthly Pest Control	200.00
79778	05/06/2026	Kathleen Shinn	Reimbursement For Claim 03/23/2026	5,200.00
79779	05/06/2026	Ken Grody Ford Carlsbad	Engine Tick - Truck #10	540.00
79780	05/06/2026	Kimball Midwest	Penetrant Lubricant	243.82
79781	05/06/2026	Kronick Moskovitz Tiedemann & Girard	Legal 02/2026 - Legal Settlement	3,651.50
79782	05/06/2026	Lawnmowers Plus Inc	Replacement Blower	358.86
79783	05/06/2026	McMaster-Carr Supply Company	Vent Screen	62.65
79784	05/06/2026	Michelle & Michael Jones	Refund Inspection Deposit	1,000.00
79785	05/06/2026	Moody's	Dump Fees (2)	600.00
	05/06/2026		Dump Fees (2)	600.00
	05/06/2026		Dump Fees (2)	600.00
	05/06/2026		Dump Fees (4)	1,200.00
	05/06/2026		Dump Fees (4)	1,200.00
	05/06/2026		Dump Fees (2)	600.00
79786	05/06/2026	Pace Supply Corp	Electronic Read Registers 1" - Itron 5' - M70 (96)	13,197.84
	05/06/2026		Electronic Read Registers 3/4"x1"- Itron 5'-M35(48)	6,598.92
79787	05/06/2026	Pacific Pipeline Supply	Service Saddle 6x2 PVC (2)	385.37
	05/06/2026		Brass Bushings 3" x 2" / 2.5" x 2"	157.42
	05/06/2026		2 - 4" PO x FL 45 Ell's (2)	425.26
79788	05/06/2026	Pacific Safety Center	Safety Training - April (25)	895.00

79789	05/06/2026	Parkhouse Tire Inc	(4) Drive Tires Truck #3 / (8) Tires For #T-7	4,029.63
79790	05/06/2026	Pollardwater	Dechor - (5) Buckets	1,242.46
79791	05/06/2026	RouseSign and Graphics Inc	Install VID Logo in the Board Room	752.28
79792	05/06/2026	Ruby Slipper Shoes & Repair	Full Sole	100.00
79793	05/06/2026	Volvo Construction Equipment & Services	Weather Strip - E-2 Excavator	309.30
79793	05/06/2026		Swing Motor, Repair - #E-3	9,885.25
79794	05/06/2026	San Diego Gas & Electric	Gas 04/2026 - VID Headquarters	742.90
	05/06/2026		Electric 04/2026 - Henshaw Wellfield	20,161.74
	05/06/2026		Electric 014/2026 - VID Headquarters	4,093.13
79795	05/06/2026	Sectran Security Inc	Armored Transport	259.23
79796	05/06/2026	SePro Corporation	Lab Analysis - HABs Sediment Sapmples	8,000.00
79797	05/06/2026	Sierra Analytical Labs, Inc	Lab Analysis - HAB's Samples	3,247.50
79798	05/06/2026	SiteOne Landscape Supply, LLC	RH-UST10-HP- Ultraseal PTFE Thread sealant, HP	203.46
	05/06/2026		Primer Christy's Purple (12)	183.01
	05/06/2026		Weld On 725 Wet Dry PVC Glue (15)	239.76
79799	05/06/2026	Southern Counties Lubricants, LLC	Fuel 04/16/2026 - 04/30/2026	9,286.53
79800	05/06/2026	Shred-it	Shredding Service	226.80
79801	05/06/2026	Stillwater Sciences	As-Need HAB's Consulting	5,456.62
	05/06/2026	Stillwater Sciences	Phase III Lake Henshaw Oxygenation Pilot Study	1,239.42
79802	05/06/2026	Sunbelt Rentals	Scaffolding To Clean - E-1 Reservoir	319.17
79803	05/06/2026	The UPS Store 0971	Shipping 04/2026 - HAB's	3,038.14
79804	05/06/2026	Bend Genetics, LLC	Lab Analysis - HABs Samples	2,180.00
79805	05/06/2026	Midas Service Experts	Tire - Truck #76 / Henshaw	381.70
79806	05/06/2026	Umpqua Bank	Renewal For Splashtop	72.00
	05/06/2026		Fingerprinting / Live Scan	28.00
	05/06/2026		Lunch 04/02/2026 (6) - System Controls Tech Inter	131.71
	05/06/2026		Safety Training Refreshments	141.65
	05/06/2026		ACWA 2026 Spring Conference - Jo Mackenzie	819.59
	05/06/2026		CSDA Annual Conference - P Sanchez	890.00
79807	05/06/2026	UniFirst Corporation	Uniform Service	251.84
79808	05/06/2026	Vista Fence Company Inc	Post For Elec. Meter Mount - Well #2, #3	96.97
79809	05/06/2026	Vulcan Materials Company and Affiliates	Cold Mix	3,176.04
79810	05/06/2026	TS Industrial Supply	Wire Wheel 4" (4)	108.21
	05/06/2026		Gloves Welding MED	30.29
	05/06/2026		Wrench Fire Hydrant (2)	44.89
	05/06/2026		Shovel Mud	99.16
	05/06/2026		Towel Wypall X80 (4)	284.73
	05/06/2026		Wrench 14" Pipe	55.86
	05/06/2026		Plier 8" Lineman's Cut (5)	231.11
	05/06/2026		Shovel Spade (sharp Shooter) (3)	190.95
	05/06/2026		Marking Paint Roller (4)	147.98
	05/06/2026		Blade 14" Diamond Concrete (4)	954.81
	05/06/2026		Meter Flush Hose's - Truck #20	96.56
	05/06/2026		Food Grade	104.04
	05/06/2026		1/2 inch , 3 Ton Shackles	42.10
79811	05/20/2026	Refund Check 79811	Customer Refund	428.67
79812	05/20/2026	Refund Check 79812	Customer Refund	349.56
79813	05/20/2026	Refund Check 79813	Customer Refund	419.01
79814	05/20/2026	Refund Check 79814	Customer Refund	439.54

79815	05/20/2026	Refund Check 79815	Customer Refund - Construction Meter Deposit	1,207.71
79816	05/20/2026	ACWA/JPIA	Medical & Dental 06/2026 - Cobra	71.03
	05/20/2026		Medical & Dental 06/2026 - Cobra	71.03
	05/20/2026		Medical & Dental 06/2026 - Cobra	34.60
	05/20/2026		Medical & Dental 06/2026 - Cobra	45.36
	05/20/2026		Medical & Dental 06/2026 - Cobra	71.03
	05/20/2026		Medical & Dental 06/2026 - Cobra	1,029.77
	05/20/2026		Medical & Dental 06/2026 - Cobra	995.17
	05/20/2026		Medical & Dental 06/2026 - Cobra	126.45
	05/20/2026		Medical & Dental 06/2026 - Cobra	71.03
	05/20/2026		Medical & Dental 06/2026 - Cobra	71.03
	05/20/2026		Medical & Dental 06/2026 - Cobra	34.60
	05/20/2026		Medical & Dental 06/2026 - Employees	206,352.58
	05/20/2026		Medical & Dental 06/2026 - Retirees	45,974.78
	05/20/2026		Medical & Dental 06/2026 - J Mackenzie	2,061.37
	05/20/2026		Medical & Dental 06/2026 - M Miller	2,061.37
	05/20/2026		Medical & Dental 06/2026 - P Sanchez	2,061.37
	05/20/2026		Medical & Dental 06/2026 - P Kuchinsky	2,061.37
79817	05/20/2026	Airgas USA LLC	Welding Jacket & Lens	62.76
79818	05/20/2026	AK Security Alarm, LLC	Alarm Monitoring	120.00
79819	05/20/2026	Amazon Capital Services	Chainsaw Parts	31.37
	05/20/2026		Interior Cleaning Products - Truck #62	89.70
	05/20/2026		Replacement Welding Hood	318.11
	05/20/2026		Batteries For Welding Masks	19.15
	05/20/2026		Chainsaw Parts	79.53
	05/20/2026		Cell Phone Cover	30.29
	05/20/2026		Headlight Assembly's - Truck #8	104.99
	05/20/2026		Seat Foam & Cover - Truck #61	59.58
79820	05/20/2026	American Business Bank	Deodar Reservoir Rehabilitation	1,541.10
79821	05/20/2026	AquaTechnex, LLC	Purchase of Phycomycin for HAB's Treatment	335,296.45
	05/20/2026		Application of Phycomycin for HAB's Treatment	40,492.38
79822	05/20/2026	Badger Meter Inc	Meter 1" (38)	7,580.36
79823	05/20/2026	Boot World Inc	Footwear Program	180.00
	05/20/2026		Footwear Program	180.00
	05/20/2026		Footwear Program	180.00
79824	05/20/2026	California Department of Forestry & Fire Protection DAO	Weed Abatement on Dam	1,342.29
	05/20/2026		Weed Abadement & Cleaning Ditches	2,934.85
79825	05/20/2026	Cecilia's Safety Service Inc	Traffic Control - Cassou Dr	5,700.00
	05/20/2026		Traffic Control - Woodrail Dr	2,945.00
79826	05/20/2026	City of Vista	Refund Deposit For E0028 Foothill Dr / Oak Dr	2,807.69
79827	05/20/2026	CleanCapital HC4 Borrower LLC	Solar Energy 04/2026	8,434.07
79828	05/20/2026	Complete Office of California, Inc	Office Supplies	50.73
	05/20/2026		Office Supplies	83.58
79829	05/20/2026	Core & Main	8" Deflection Couplings	1,189.04
79830	05/20/2026	CoreLogic Solutions Inc	RealQuest Online Service 04/2026	327.82
79831	05/20/2026	Craneworks Southwest Inc	Pressure Trans Ducers - Trucks #65, #75, #85	358.00
79832	05/20/2026	Diamond Environmental Services	Portable Restroom Service	133.71
	05/20/2026		Portable Restroom Service	83.42
	05/20/2026		Portable Restroom Service	563.24

79833	05/20/2026	Direct Energy	Electric 04/2026 - T & D / Cathodic Protect / Pump Stations	10,088.74
79834	05/20/2026	Dudek	Pechstein II Reservoir Master Plan 1/24/26-2/20/26	17,558.94
79835	05/20/2026	EDCO Waste & Recycling Services Inc	Trash Service	498.24
	05/20/2026		Trash Service	497.27
	05/20/2026		Trash Service	580.00
79836	05/20/2026	Electrical Sales Inc	Groud Rod & Conduit For Elec Mtr - RWS	545.20
	05/20/2026		Wire For Well #3 - RWS	580.87
79837	05/20/2026	Employee Relations, Inc	Background Checks	77.72
79838	05/20/2026	Employment Development Department	Unemployment Insurance 01/2026 - 03/2026	1,737.37
79839	05/20/2026	Fountain Car Wash	Car Wash Tokens	600.00
79840	05/20/2026	First Call Auto Glass	Windshield Repair - Truck #76	100.00
79841	05/20/2026	Fredricks Electric Inc	Bypass Ballasts Admin Wing / Lamps	2,500.00
79842	05/20/2026	GoTo Technologies USA, LLC	Phone System Contract	1,786.21
79843	05/20/2026	Grainger	Fuses For Well Equipment - RWS	373.69
	05/20/2026		Conduit Measuring Tape	178.49
	05/20/2026		Test Meter For C.P	367.19
79844	05/20/2026	Hach Company	Lab Supplies	551.22
79845	05/20/2026	D-Tek Enterprises, Inc	Live Bee Removal - Orange Grove	110.00
79846	05/20/2026	HydroPro Solutions	Replacement 6" Meter	5,754.83
79847	05/20/2026	InfoSend Inc	Mailing Service / Data Processing - 02/2026	16,150.07
	05/20/2026		Backflow Notice 02/2026	1,901.17
	05/20/2026		Mailing Service / Data Processing - 04/2026	16,612.73
	05/20/2026		Backflow Notice	771.15
	05/20/2026		Support & Storage 04/2026	1,960.41
79848	05/20/2026	Jeff McNeal Productions	On Hold Messaging	220.00
79849	05/20/2026	Jo MacKenzie	Travel Expenses Reimbursement ACWA - J MacKenzie	1,065.17
	79850 05/20/2026	Ken Grody Ford Carlsbad	Upper Radiator Hose - Truck #43	418.49
	05/20/2026		Starter Motor - 6.2 Gas Trucks	192.48
	05/20/2026		Mass Airflow Sensor - Truck #62	133.13
79851	05/20/2026	Lawnmowers Plus Inc	Bar Oil For Chainsaws	29.48
	05/20/2026		New Chain & Guide Bar for Chainsaws	87.15
79852	05/20/2026	Leon Perrault Trucking & Materials	Trucking & Material 04/2026	18,042.75
79853	05/20/2026	McMaster-Carr Supply Company	O-Rings For W.Q Equipment	13.26
	05/20/2026		O-Rings For W.Q Equipment	13.58
	05/20/2026		Lugs For 200AMP	219.01
79854	05/20/2026	Multiquip	110V Electric Sump Pump	392.68
79855	05/20/2026	Mutual of Omaha	LTD/STD/Life Insurance 06/2026	7,865.47
79856	05/20/2026	NAPA Auto Parts	Sylglyde & Blue Loctite - Truck #43	64.38
	05/20/2026		Loc-Tite & SIL-Glyde	128.75
	05/20/2026		Oil & Air Filter - Truck#62	53.12
	05/20/2026		Serp Belt, Tensioner, Idler Pully - Truck #15	112.88
79857	05/20/2026	North County Auto Parts	Shop Supplies & Chemicals	60.40
79858	05/20/2026	O'Reilly Auto Parts	Brake Pads & Rotors - Truck #35	179.43
	05/20/2026		Battery & Core Charge - Car #9	184.93
	05/20/2026		Battery & Core Charge - Car #12	138.46
	05/20/2026		Core Charge Credit - Car #9	(22.00)
	05/20/2026		Core Charge Credit - Car #12	(22.00)
	05/20/2026		Hog Rings For Seat - Truck #62	18.99
	05/20/2026		Battery - Truck #62	233.29

79859	05/20/2026	Pacific Hydrotech Corporation	Deodar Reservoir Rehabilitation	29,280.92
79860	05/20/2026	Paychex of New York LLC	Onboarding/Recruiting/Flex Service 05/2026	812.50
79861	05/20/2026	Randy Whitmann	Reimbursement - PE License Renewal	180.00
79862	05/20/2026	Raymond West Intralogistics Solutions	Forklift Service	98.00
79863	05/20/2026	Rincon del Diablo MWD	MD Reservoir Water Service	48.92
79864	05/20/2026	RouseSign and Graphics Inc	New Vinyl To Plaque	103.92
79865	05/20/2026	San Diego Gas & Electric	Electric 04/2026 - Cathodic Protection & TD / Pump Stations	16,139.00
79866	05/20/2026	Sierra Analytical Labs, Inc	Lab Analysis - HABs Samples	3,247.50
79867	05/20/2026	Southern Counties Lubricants, LLC	Fuel 05/01/2026 - 05/15/2026	9,547.11
79868	05/20/2026	Spok, Inc	Pagers	51.51
79869	05/20/2026	Midas Service Experts	Steer Tires - Truck #46	503.59
79870	05/20/2026	Underground Service Alert of Southern California	Safe Excavation Board Fees	161.38
	05/20/2026		New DigAlert Tickets 04/2026	925.90
79871	05/20/2026	UniFirst Corporation	Uniform Service	255.23
79872	05/20/2026	UniMeasure, Inc	Rebuild Valve Position Indicator	142.93
79873	05/20/2026	Westturf Landscape Management Inc	Landscape Maintenance Services	2,925.00
79874	05/20/2026	Zuza LLC	Spring 2026 Printing	2,552.49
			Grand Total :	1,206,279.24



STAFF REPORT

Agenda Item: 7

Board Meeting Date: June 3, 2026
Prepared By: Randy Whitmann, Frank Wolinski, Shallako Goodrick and Lesley Dobalian
Approved By: Brett Hodgkiss

SUBJECT: DIVISION REPORTS

RECOMMENDATION: Note and file informational report.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

SUMMARY: Previous month's and anticipated activities are reported by each division.

ENGINEERING DIVISION

May

- The District has replaced approximately 11.79 miles of Nipponite pipe since 2002 with 4.13 miles remaining as shown below. Replacement of 1.00 miles of Nipponite pipe is currently in design and 0.11 miles is in construction.

Miles of Nipponite Remaining

Diameter	Risk			Total
	High	Medium	Low	
4-inch	0.00	0.33	0.00	0.33
6-inch	0.00	0.10	0.18	0.28
8-inch	0.40	0.24	1.03	1.67
Sub-total	0.40	0.67	1.21	2.28
10-inch	0.28	0.14	0.53	0.95
12-inch	0.00	0.00	0.90	0.90
TOTAL	0.68	0.81	2.64	4.13

- The District has replaced approximately 15,211 feet (2.88 miles) of pipe (steel – 2,797 feet, PVC – 150 feet, non-Nipponite asbestos cement – 6,644 feet and Nipponite – 5,620 feet) in Fiscal Year 2026.
- Pechstein and Pechstein II Reservoir Planning and Design – continued reviewing final draft of the site master plan report and provided comments to Dudek.
- Flume Replacement Pipeline Design – continued reviewing proposals from Brown and Caldwell, Hazen and Sawyer, Jacobs and Stantec for environmental, engineering and design services to replace the Flume.
- Projects along Flume
 - The Villages – 380 dwelling unit residential subdivision along Country Club Lane, between Nutmeg Street and Pamela Lane in Escondido. Storm drain work along the Jones Siphon, the relocation of an 18-inch transmission main that feeds the Bennett service area and final punch list items have been completed. Project closeout is underway.
 - Nutmeg Homes – 137 dwelling unit residential subdivision along Nutmeg Street between Centre City Parkway and Interstate 15 in Escondido. Project is near complete with the design phase and requires District review and approval of grading, street and utility improvement plans along

Nutmeg Street. The project will place additional fill along Nutmeg Street and over approximately 400 feet of the Caldwell Siphon section of the Flume. The District has approved agreements to allow the additional fill, quitclaim the portion of the District’s Flume easement over the property, and participate in the project’s Community Facilities District. Grading plans have been signed and staff is currently working with the developer to finalize their improvement plans.

June

- Mainline Replacement Projects in design (current projects): East AB Line – Esplendido Ave. to Las Posas Rd.; Oro Avo Dr.* and Shale Rock Rd.; Hardell Ln.*; Colavo Dr.*; Richland Rd.*; West AB Line – Esplendido Ave. to Bella Vista Dr.; Alta Vista Dr. and Vale Terrace Dr.; Lado De Loma Dr.*, Eddie Dr., Rancho Vista Rd. and Bandini Pl.; Indiana Ave.* and Broadway; Catalina Ave.*; McGavran Dr. (Total length = 6.26 miles).
- Mainline Replacement Projects in planning (future projects): Estrelita Dr. and Victory Dr.; Oak Dr.* and Plumosa Ave.; Via Christina; Nevada Ave., N. Citrus Ave., Lemon Ave. and Hillside Terrace; Palomar Pl. and Queens Wy.; Nordahl Rd.; Buena Creek Rd.*; Crescent Dr.; Descanso Ave.; Camino Culebra*; San Clemente Ave.*; E. Vista Wy.* (Total length = 6.1 miles).
- Pechstein and Pechstein II Reservoir Planning and Design – Dudek to submit final site master plan report and begin preliminary design.
- Flume Replacement Pipeline Design – continue reviewing proposals for environmental, engineering and design services to replace the Flume.

*Nipponite pipe

WATER RESOURCES DIVISION

VID Water Production

April 2026

Description	Current Month Production		Average Production Last 12 Months		Total, Fiscal Year-to-Date
	(mgd)	(af)	(mgd)	(af)	(af)
VID's EVWTP Water Production					
Local Water	0.00	0.00	1.45	148.55	751.70
SDCWA Raw Water	13.96	1,284.80	10.68	999.30	10,276.70
Subtotal (EVWTP Water Production)	13.96	1,284.80	12.13	1,135.48	11,028.40
Oceanside Contract Water	0.70	64.20	1.08	99.52	1,136.80
SDCWA Treated Water	0.18	92.60	1.50	140.38	1,405.20
TOTAL WATER PRODUCTION	14.83	1,365.50	14.71	1,375.37	13,570.40

Lake Henshaw and Warner Ranch Wellfield statistics are summarized as follows:

Lake Henshaw

Storage as of May 26, 2026: 8,570 af (17% of 51,832 af capacity)
 Current releases: 0 cfs
 Change in storage for month of April: 212.0 af (gain)
 Total releases for month of April: 37.8 af
 Fiscal year-to-date rain total: 19.3 inches (May 26, 2026)
 Percent of average yearly rain: 84.1% (30-year average: 22.91 inches)
 Percent of average year-to-date rain: 84.3% (30-year average through May: 22.85 in.)

Warner Ranch Wellfield

Number of wells running in April:	11
Total production for month of April:	682 af
Average depth to water table (May):	57 ft (see attached historical water table chart)

May

- Harmful Algal Blooms (HABs)
 - Conducted sampling at Lake Henshaw on May 4, 11, 14, 18, 20, and 21, 2026. Samples for microcystin ranged from “non-detect” to above the “caution” threshold. Samples for anatoxin-a were all “non-detect”.
 - Treated Lake Henshaw with peroxide-based algaecide on May 18 through May 19 and May 26 through May 28, 2026.
 - Completed trench excavation to lay electrical conduit to provide power for the Oxygenation Pilot Study.
- Lake Henshaw Resort well - scheduled San Diego Gas & Electric to connect the meter panel to provide power to the new well.

June

- HABs
 - Monitor and adaptively manage Lake Henshaw based on weather and lake conditions.
 - Treat Lake Henshaw with peroxide-based algaecide treatments on June 10 through June 11 and June 22 through June 23, 2026.

ATTACHMENTS:

- Lake Henshaw Resort, Inc., Activity Reports – March 2026
- VID’s Warner Wellfield – Water Table Depth vs. Monthly Wellfield Production
- Fiscal Year 2026 Budget and Expenses related to HABs
- Tentative HABs Treatment Schedule – April through June 2026

ADMINISTRATION DIVISION

May

- Continued coordinating the development of the District Budget.
- Issued a news release regarding poster contest and scholarship winners.
- Continued mailing of customer notice regarding the availability of the Consumer Confidence Report (annual water quality report) on-line beginning July 1, 2026 with water bills.
- Participated in the City of San Marcos Smart Splash Summer Bash on May 9, 2026.
- Completed recruitment for the Equipment Operator position; Nick Holtz accepted a promotion to the position.
- Began recruitment for Facilities Locator position.
- Coordinated CPR/First Aid training for all staff.
- Coordinated line locating theory and practical training for Facilities staff.

June

- Participate in the City of Vista Eco-Explorer Day on June 13, 2026.
- Continue recruitment for Facilities Locator position.
- Begin recruitment for Utility Worker Trainee.
- Coordinate Workplace Violence Prevention Plan Training.
- Coordinate asbestos cement pipe awareness training for field personnel.

OPERATIONS & FIELD SERVICES DIVISION

May

- Water Quality Calls/Incidents for May – no calls were received related to system water quality.
- Inspected and tested four new backflow devices that were integrated into the District’s cross-connection control program.
- Submitted draft 2026 Consumer Confidence Report (CCR) to the State Water Resources Control Board for review.
- Attended a meeting with the San Diego County Water Authority and City of Escondido to review Emergency Storage Project model assumptions.
- Completed an emergency repair on a small roof section at Finkbinder Bench to resolve suspected foot traffic damage.
- Continued weed abatement of District facilities and the Flume.
- Continued mainline replacement of steel, Nipponite and non-Nipponite AC pipe on Cassou Road – install approximately 9,500’ of various sizes of PVC pipe, 63 services and 5 hydrant laterals. (approximately 55% complete; full project completion is anticipated in Fall 2026).

June

- Finalize the 2026 CCR.
- Continue weed abatement of District facilities and the Flume.
- Continue mainline replacement of steel, Nipponite and non-Nipponite AC pipe on Cassou Road – install approximately 9,500’ of various sizes of PVC pipe, 63 services and 5 hydrant laterals.

Electrical Energy Use at VID Headquarters

April 2026

	Current Month Production	Average of Last 12 Months	Total, Fiscal Year-to-Date
Description	(kWh)	(kWh)	(kWh)
Solar Production (\$0.21 per kWh)	40,100	26,684	278,280
Power purchased from Direct Energy (\$0.05 per kWh)	4,796	18,456	179,853
TOTAL ELECTRICAL ENERGY USE	44,896	45,140	458,133

ACHIEVEMENTS – FISCAL YEAR 2026

- Participated in City of San Marcos Smart Splash Summer Bash event (May 2026)
- Received approval of the District’s Electronic Annual Report from the State Water Resources Control Board Division of Drinking Water (May 2026).
- Received Project of the Year Award in Structures \$2 million to \$5 million from the American Public Works Association San Diego and Imperial Counties Chapter for the Deodar Reservoir Rehabilitation Project (May 2026).
- Received Outstanding Seismic Retrofit Project award from the American Society of Civil Engineers San Diego Section for the Deodar Reservoir Rehabilitation project (May 2026).
- Completed Deodar Reservoir Rehabilitation project which included replacing the existing roof with an aluminum dome roof; valve and cathodic protection replacement for existing inlet, outlet, overflow and drain yard piping; replacing interior overflow pipe and water level gauge; and installing site improvements (May 2026).
- Completed mainline replacement of steel and Nipponite AC pipe on Robinhood Road – installed

approximately 7,200' of various sizes of PVC pipe, 26 services and 3 hydrant laterals. (April 2026).

- Participated in the Alta Vista Botanical Gardens Earth Day event (April 2026).
- Partnered with Vallecitos Water District on hosting a Landscape Workshop (March 2026).
- Completed mainline replacement of non-Nipponite AC pipe on Royal Road – installed approximately 935' of various sizes of PVC pipe, 6 services and 1 hydrant lateral (January 2026).
- Received ACWA JPIA President's Special Recognition Award for having a loss ratio of 20% or less in its Property and Workers' Compensation programs (December 2025).
- Partnered with Vallecitos Water District on hosting Landscape Workshops (November 2025).
- Updated the District's Emergency Response Plan (September 2025).
- Completed installing Association of California Water Agencies Joint Powers Insurance Authority grant-funded backup cameras (19) on large trucks (August 2025).
- Completed installing approximately 250 lineal feet of geogrid mesh system to protect the Flume road to Daley Bench (August 2025).
- Received Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA) Wellness Grant (July 2025).
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 18th year (July 2025).

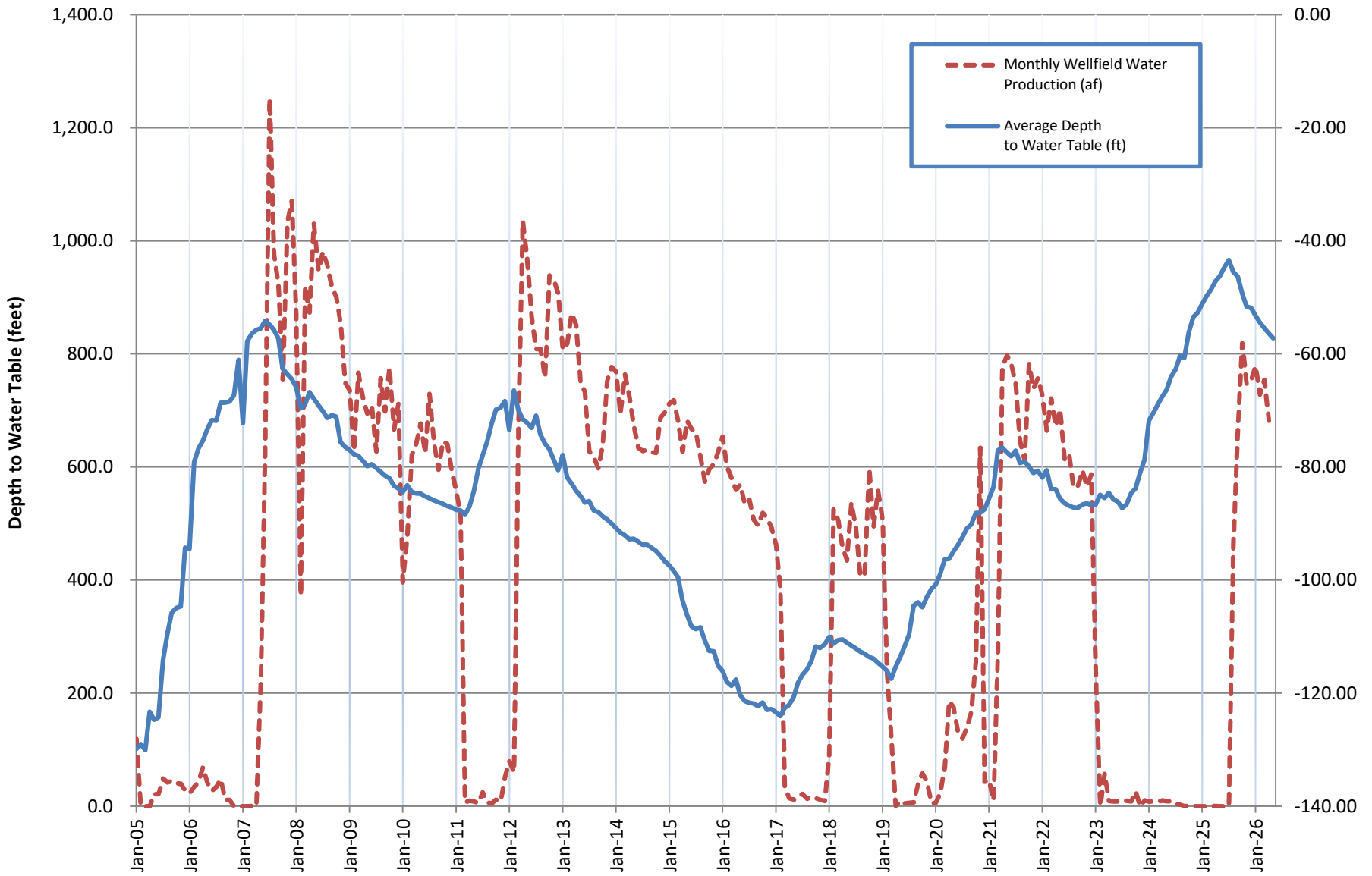


LAKE HENSHAW RESORT, INC.
ACTIVITY REPORT
AS OF March 31, 2026

	2025 Apr	2025 May	2025 Jun	2025 Jul	2025 Aug	2025 Sep	2025 Oct	2025 Nov	2025 Dec	2026 Jan	2026 Feb	2026 Mar	12 MO AVG
Fishing Permits	642	754	804	989	1,007	599	691	630	356	233	438	992	678
Boat Launches	48	85	145	174	86	21	86	4	18	15	22	123	69
Boat Wash	27	47	73	74	35	18	19	2	18	15	13	76	35
Motor Boats (full day rental)	23	42	31	25	34	10	16	12	21	12	19	14	22
Motor Boats (half day rental)	1	5	5	7	3	3	4	1	1	0	2	1	3
Campground/Head Count	330	2,134	392	1,613	937	444	323	107	77	37	129	165	557
Campground/Cars, Trucks, etc.	135	1,196	136	579	405	189	113	37	37	19	59	64	247
Campground/Recreational Vehicles	0	0	0	0	0	0	0	8	0	0	0	0	1
Mobile Home/Spaces	74	76	77	77	77	70	70	69	69	71	71	70	73
M.H.P. (Residents/Head Count)	106	108	110	110	110	107	106	107	107	109	104	102	107
Storage	6	6	6	6	6	6	6	6	6	6	6	6	6
Cabins	212	168	126	177	106	74	178	133	178	101	89	142	140
Hunters	0	0	0	0	0	0	0	82	0	0	0	0	7

VID's Warner Wellfield

Water Table Depth vs. Monthly Wellfield Production



FY 2026 Budget and Expenses related to HABs

as of 5/26/2026

Description	Amount
Water Quality Testing Services & Supplies	
Cyanotoxin/Cyanobacteria Testing - Bend, other labs	\$ 74,884
Cyanotoxin/Cyanobacteria Testing - Escondido	\$ 56,678
Sample bottles, misc. supplies & equipment	\$ 3,278
Shipping	\$ 8,954
Subtotal, approx. total expenses	\$ 143,793
VID Portion of approximate expenses	\$ 71,897
VID FY 2026 Budget	\$ 96,250
Percent of VID Budget	75%
Water Treatment Services & Supplies	
Copper algaecide purchase and application	\$ -
Peroxide algaecide purchase and application	\$ 1,065,517
Lanthanum-modified clay purchase and application	\$ 292,790
Permit fees	\$ 10,348
Subtotal, approx. total expenses	\$ 1,368,655
VID Portion of approximate expenses	\$ 684,327
VID FY 2026 Budget	\$ 805,800
Percent of VID Budget	85%
HABs Consultants	
Subtotal, approx. total expenses	\$ 58,500
VID Portion of approximate expenses	\$ 29,250.00
VID FY 2026 Budget	\$ 30,000
Percent of VID Budget	98%
Oxygenation Pilot Study	
Power	\$ -
Fixed and operational costs	\$ 40,657
Subtotal, approx. total expenses	\$ 40,657
VID Portion of approximate expenses	\$ 20,329
VID FY 2026 Budget	\$ 1,019,075
Percent of VID Budget	2.0%
Total VID Expenses, FY 2026 to date	\$ 805,802
VID FY 2026 Budget	\$ 1,951,125
Percent of VID Budget	41%

Tentative Schedule of Treatments at Lake Henshaw April - June 2026

Start Date	End Date	Duration (Days)	Days between treatment	Description	Notes	Approximate Cost
Mon, 04/13/2026	Tue, 04/14/2026	2	223	Peroxide Treatment (1.7 ppm)	34,000 lbs	\$ 57,130.20
Tue, 04/14/2026	Wed, 04/15/2026	2		Lanthanum	80,000 lbs	\$ 292,790.00
Mon, 04/27/2026	Tue, 04/28/2026	2	13	Peroxide Treatment (2.4 ppm)	50,000 lbs	\$ 84,015.00
Mon, 05/18/2026	Tue, 05/19/2026	2	20	Peroxide Treatment (4.5 ppm)	90,000 lbs	\$ 151,227.00
Mon, 05/25/2026				Memorial Day Release		
Tue, 05/26/2026	Wed, 05/27/2026	2	7	Peroxide Treatment (6.2 ppm)	120,000 lbs	\$ 201,636.00
Wed, 06/10/2026	Thu, 06/11/2026	2	14	Peroxide Treatment (5.7 ppm)	110,000 lbs	\$ 184,833.00
Fri, 06/19/2026				Juneteenth Day Release		
Mon, 06/22/2026	Tue, 06/23/2026	2	11	Peroxide Treatment (6.2 ppm)	110,000 lbs	\$ 184,833.00
Sat, 07/04/2026				Independence Day Release		

April - June 2026: \$ 1,156,464.20
Total FY 2026 Cost: \$ 1,788,045.80
FY 2026 Cost to VID: \$ 894,022.90

Notes:

1. Copper-based algaecide at low doses may also be needed.



STAFF REPORT

Agenda Item: 8

Board Meeting Date: June 3, 2026
Prepared By: Shallako Goodrick
Approved By: Brett Hodgkiss

SUBJECT: FINANCIAL REPORT FOR THE NINE MONTHS ENDED MARCH 31, 2026

RECOMMENDATION: Informational report concerning the financial condition of the District.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

SUMMARY: Attached for review by the Board of Directors is the Financial Report for the Nine Months Ended March 31, 2026. This report includes the following items:

FINANCIAL STATEMENTS

- Statements of Net Position
- Statements of Revenues, Expenses and Changes in Net Position

SPECIAL REPORTS

- Water Statistics Budget Comparison
- Revenue and Expense Budget Comparison
- Capital Outlay Comparison
- Legal Expenses

Overall, the District experienced a \$6.4 million operating gain, which is an increase from the \$3.8 million operating gain for the same nine-month period in the previous year; the difference is primarily attributable to higher water sales revenue and lower contractual services expenses compared to prior year. Contractual services expenses in the prior year were high due to the Escondido-Vista Water Treatment Plant annual true up costs for FY 2024 being more than anticipated.

The budget reports compare the actual results for the nine-month period ended March 31, 2026 with the *annual* budgeted amounts approved by the Board.

DETAILED REPORT: See attached Financial Report for the Nine Months Ended March 31, 2026.

The District’s reserves on March 31, 2026 were as follows:

Emergency and Contingency	\$ 12,000,000
Working Capital	13,000,000
Surplus Supplemental Water ¹	1,542,529
San Diego County Water Authority Rebate ²	655,860
Capital Improvement	<u>12,896,609</u>
Total Reserves	<u>\$ 40,094,998</u>

¹Funds accrued to pay the San Luis Rey Indian Water Authority for Surplus Supplemental Water received in 2026; payment is due by January 31 of each year.

²Funds (in the form of rebates) received from the San Diego County Water Authority (Water Authority) as the result of rate case litigation with the Metropolitan Water District; per prior Board action, rebates to be used to partially offset pass-through rate increases from the Water Authority over a five-year period (Fiscal Years 2022 through 2026). The amount shown represents the current balance of rebate funds available for use in future years.

ATTACHMENT: Financial Report for the Nine Months Ended March 31, 2026



FINANCIAL REPORT
For the Nine Months Ended
March 31, 2026

(UNAUDITED)

VISTA IRRIGATION DISTRICT

Table of Contents

	<i>Page</i>
FINANCIAL STATEMENTS	
Statements of Net Position.....	1
Statements of Revenues, Expenses and Changes in Net Position	2
SPECIAL REPORTS	
Water Statistics Budget Comparison	3
Revenue and Expense Budget Comparison	4-5
Capital Outlay Comparison.....	6
Legal Expenses	7



FINANCIAL STATEMENTS

VISTA IRRIGATION DISTRICT

STATEMENTS OF NET POSITION March 31, 2026 and June 30, 2025

ASSETS	3/31/26	6/30/25
Current Assets:		
Cash and cash equivalents	\$ 29,242,167	\$ 28,576,713
Investments	10,852,831	10,836,896
Accounts receivable, net	13,428,164	11,543,949
Lease receivable, short-term	84,635	507,996
Taxes receivable	65,372	41,333
Accrued interest receivable	138,940	123,868
Other receivable	140,501	129,145
Inventories of materials and supplies	921,090	782,896
Prepaid expenses and other current assets	418,971	454,200
Total Current Assets	<u>55,292,671</u>	<u>52,996,996</u>
Noncurrent Assets:		
Accrued interest receivable		
Capital assets:		
Depreciable assets, net of accumulated depreciation:		
Buildings, canals, pipelines, reservoirs and dams	113,645,349	115,017,455
Equipment	2,886,930	3,049,845
Henshaw pumping project	86,144	104,477
IT subscription asset	90,560	90,560
Nondepreciable assets:		
Land, franchises and water rights	5,453,295	5,453,295
Construction in progress	6,491,365	3,711,435
Total capital assets	<u>128,653,643</u>	<u>127,427,067</u>
Net OPEB asset	79,660	79,660
Lease receivable, long-term	2,414,314	2,330,097
Total Noncurrent Assets	<u>131,147,617</u>	<u>129,836,824</u>
Total Assets	<u>186,440,288</u>	<u>182,833,820</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	8,819,088	8,819,088
Other post-employment benefits related	265,550	265,550
Total Deferred Outflows of Resources	<u>9,084,638</u>	<u>9,084,638</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	\$7,471,993	\$ 10,570,712
Deposits	897,573	891,756
Accrued expenses and other liabilities	4,514,352	6,619,897
IT subscription liability, short-term	-	45,272
Total Current Liabilities	<u>12,883,918</u>	<u>18,127,637</u>
Noncurrent Liabilities:		
Net pension liability	25,479,958	25,479,958
IT subscription liability, long-term	91,630	46,358
Total Noncurrent Liabilities	<u>25,571,588</u>	<u>25,526,316</u>
Total Liabilities	<u>38,455,506</u>	<u>43,653,953</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	1,450,358	1,450,358
Other post-employment benefits related	310,488	310,488
Lease related	2,219,128	2,521,990
Total Deferred Inflows of Resources	<u>3,979,974</u>	<u>4,282,836</u>
NET POSITION		
Net investment in capital assets	128,562,013	127,335,437
Unrestricted	24,527,433	16,646,232
Total Net Position	<u>\$ 153,089,446</u>	<u>\$ 143,981,669</u>

VISTA IRRIGATION DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION Six Months Ended March 31, 2026 and Year Ended June 30, 2025

	3/31/26	6/30/25
OPERATING REVENUES		
Water sales	\$ 54,598,697	\$ 66,034,842
Property rentals	693,706	942,380
System fees	971,410	710,472
Other services	415,853	1,040,689
Total Operating Revenues	<u>56,679,666</u>	<u>68,728,383</u>
OPERATING EXPENSES		
Purchased water	25,605,345	27,567,817
Wages and benefits	13,648,781	18,901,719
Contractual services	5,351,560	8,842,629
Depreciation and amortization	3,089,696	3,948,475
Supplies	1,593,911	2,870,973
Power	646,328	656,125
Professional fees	226,807	432,097
Office and general	470,794	552,131
Insurance	620,270	667,016
Communications	43,734	61,339
Uncollectible accounts	60,015	105,017
Burden allocation	(1,157,561)	(1,513,580)
Total Operating Expenses	<u>50,199,680</u>	<u>63,091,758</u>
Operating Income	<u>6,479,986</u>	<u>5,636,625</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	1,302,694	1,672,402
Property taxes	461,875	746,047
Loss on disposal of capital assets	(2,021)	18,307
Other nonoperating revenues	-	11,897
Interest expense	-	(3,260)
Total Nonoperating Revenues	<u>1,762,548</u>	<u>2,445,393</u>
Income Before Contributed Capital	8,242,534	8,082,018
Contributed capital	865,243	389,005
Change in Net Position	<u>9,107,777</u>	<u>8,471,023</u>
Total Net Position - beginning	<u>143,981,669</u>	<u>135,510,646</u>
Total Net Position - ending	<u>\$ 153,089,446</u>	<u>\$ 143,981,669</u>



SPECIAL REPORTS

VISTA IRRIGATION DISTRICT

WATER STATISTICS BUDGET COMPARISON Six Months Ended March 31, 2026 (In Acre Feet)

	Actual	Budget	Percentage of Budget
WATER SOURCES:			
Water Purchases	11,453	13,600	84%
Local Water	<u>752</u>	<u>2,700</u>	28%
Total Water Sources	<u><u>12,205</u></u>	<u><u>16,300</u></u>	75%
 WATER SALES	 <u><u>11,418</u></u>	 <u><u>15,250</u></u>	 75%

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Six Months Ended March 31, 2026

	Actual	Budget	Percentage of Budget
OPERATING REVENUES			
Water sales:			
Single family	\$ 16,503,190	\$ 21,340,000	77%
Multiple family	7,601,818	9,030,000	84%
Irrigation	4,238,828	4,530,000	94%
Commercial	2,919,995	3,510,000	83%
Industrial	1,613,927	1,670,000	97%
Agricultural	1,450,906	1,640,000	88%
Mobile homes	1,109,647	1,080,000	103%
Government	743,625	920,000	81%
Unmetered	9,155	-	-
Service charges	18,407,606	25,675,000	72%
Subtotal water sales	<u>54,598,697</u>	<u>69,395,000</u>	79%
Property rentals	693,706	941,216	74%
System fees:			
Capacity	971,410	590,000	165%
Subtotal system fees	<u>971,410</u>	<u>590,000</u>	
Other services:			
Non construction services	267,951	213,000	126%
New installations	147,902	144,000	103%
Subtotal other services	<u>415,853</u>	<u>357,000</u>	
Total Operating Revenues	<u>56,679,666</u>	<u>71,283,216</u>	80%
OPERATING EXPENSES			
Purchased water	25,605,345	31,551,700	81%
Wages and benefits:			
Salaries	7,508,364	10,130,000	74%
PERS retirement	3,456,791	3,880,000	89%
Employee health insurance	1,791,523	2,571,000	70%
FICA & medicare	584,655	790,100	74%
Workers compensation	93,225	140,000	67%
Deferred compensation plan	98,803	119,300	83%
Life and disability insurance	65,374	80,000	82%
Uniforms	19,548	27,500	71%
Unemployment insurance	17,286	5,000	346%
Tuition reimbursement	10,243	7,000	146%
EAP counseling	2,969	3,000	99%
Subtotal wages and benefits	<u>13,648,781</u>	<u>17,752,900</u>	77%
Contractual services	5,351,560	8,454,695	63%
Depreciation and amortization	3,089,696	4,050,000	76%
Supplies	1,593,911	2,377,650	67%
Power	646,328	827,700	78%

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Six Months Ended March 31, 2026

	Actual	Budget	Percentage of Budget
Professional fees:			
Consulting	58,204	203,000	29%
Legal	143,603	160,700	89%
Audit	25,000	25,500	98%
Subtotal professional fees	<u>226,807</u>	<u>389,200</u>	
Office and general:			
Fees and permits	215,359	257,000	84%
Postage	71,394	68,800	104%
Dues, subscriptions, and publications	59,678	64,165	93%
Training	40,159	54,350	74%
Travel	10,410	28,300	37%
Employment related expense	28,124	32,845	86%
Printing	2,255	15,000	15%
Office supplies	13,908	15,700	89%
Recruitment	7,048	17,000	41%
Awards and contributions	6,560	13,100	50%
Computer hardware	15,541	17,200	90%
Computer software	358	-	-
Subtotal office and general	<u>470,794</u>	<u>583,460</u>	
Insurance	620,270	918,000	68%
Communications	43,734	71,880	61%
Uncollectible accounts:	60,015	85,000	71%
Delinquent water accounts	22,122		
Damage claims	37,893		
Burden allocation	(1,157,561)	(1,680,000)	69%
Total Operating Expenses	<u>50,199,680</u>	<u>65,382,185</u>	77%
Operating Income	6,479,986	5,901,031	110%
NONOPERATING REVENUES (EXPENSES)			
Investment income	1,302,694	1,334,944	98%
Property taxes	461,875	743,000	62%
Gain on disposal of capital assets	(2,021)	-	-
Total Nonoperating Revenues	<u>1,762,548</u>	<u>2,077,944</u>	85%
Income Before Contributed Capital	<u>\$ 8,242,534</u>	<u>\$ 7,978,975</u>	103%

VISTA IRRIGATION DISTRICT

CAPITAL OUTLAY COMPARISON March 31, 2026

	Budget Item #	Board Approved (Inception To Date)	Outlay To Date	Capital Outlay Remaining
ENGINEERING:				
Vista Flume Replacement	21-01	3,200,000	2,165,110	1,034,890
Deodar Reservoir Rehabilitation	22-01	4,805,000	4,950,783	-
486 Zone Pressure Relief Facility	25-01	85,000	14,977	70,023
Pechstein II Reservoir	25-02	1,250,000	383,286	866,714
Mainline Replacement Program	99-99	5,526,159	2,098,371	3,427,788
		<u>14,866,159</u>	<u>9,612,527</u>	<u>5,399,415</u>
FIELD SERVICES:				
Vehicles (6)	24-02	445,000	391,960	-
Vehicle (1)	25-03	195,000	-	195,000
Access, Fire & Burglar Alarm Control System	24-03	90,000	95,246	-
Column Vehicle Lift System	26-01	68,000	66,885	-
		<u>798,000</u>	<u>554,091</u>	<u>195,000</u>
INFORMATION TECHNOLOGY:				
Document Management System	24-07	50,000	32,800	-
Computer Desktops (30)	26-02	30,000	31,582	-
IDF Switch (2)	26-03	37,000	36,882	-
		<u>117,000</u>	<u>101,264</u>	<u>-</u>
WATER RESOURCES:				
Warner Wellfield Assessment and Enhancement	20-15	500,000	13,631	486,369
Groundwater Well and Water Treatment System	25-08	200,000	215,451	-
		<u>700,000</u>	<u>229,082</u>	<u>486,369</u>
		<u>\$ 16,481,159</u>	<u>\$ 10,496,964</u>	<u>\$ 6,080,784</u>

VISTA IRRIGATION DISTRICT

LEGAL EXPENSES

Six Months Ending March 2026

General Legal Fees

Burke, Williams & Sorensen, LLP	General	\$ 83,355	
Richards, Watson & Gershon	General	8,924	
Liebert, Cassidy & Whitmore	General	4,245	
Best Best & Krieger, LLP	General	<u>3,346</u>	
			\$ 99,869

Water Rights Legal Fees

Kronick Moskovitz Tiedemann & Girard	Indians	<u>43,734</u>	
			<u>43,734</u>

Total Legal Costs (6 months)			\$ <u>143,603</u>
-------------------------------------	--	--	--------------------------

Total Budgeted Legal Costs (12 months)			\$ <u>160,700</u>
---	--	--	--------------------------



FISCAL POLICY

COMMITTEE REPORT

Agenda Item: 9

Board Meeting Date:

June 3, 2026

Prepared By:

Dir. Miller & MacKenzie

SUBJECT: FISCAL YEAR 2027 BUDGET

RECOMMENDATION: Adopt Fiscal Year 2027 Budget

PRIOR COMMITTEE ACTION: At its May 14, 2026 meeting, the Fiscal Policy Committee reviewed and recommended that draft Fiscal Year (FY) 2027 Budget, which covers the period July 1, 2026 through June 30, 2027, be presented to the Board for adoption.

FISCAL IMPACT: The draft Budget projects revenues of \$80,125,189, operating expenses of \$70,620,728 and capital outlay of \$10,239,000. Revenues are projected to be approximately \$6.8 million more than the previous year; operating expenses are projected to be approximately \$5.2 million more than in the previous year's budget primarily due to the increased cost of purchased water from the San Diego County Water Authority (CWA), increased liability and workers compensation insurance and wage and benefit costs, and inflation; capital outlay is \$3,704,000 higher than in the previous year's budget. It is estimated that approximately \$3,444,000 will be contributed to District cash reserves in Fiscal Year (FY) 2027 (July 1, 2026 through June 30, 2027).

SUMMARY: The draft Budget projects water sales of 15,250 acre-feet (AF); 13,600 AF of water is projected to be purchased from the CWA and 2,700 AF of local water is projected to come from Lake Henshaw. Typically, local water production is projected using a 10-year average (2,517 AF); however, this average has been impacted by two consecutive years (FY 2021 and FY 2022) where local water deliveries were limited/suspended due to emerging concerns with the presence of harmful algal blooms (HABs). Staff anticipates that local water production will be higher than the 10-year average when taking into consideration delivery limitations/suspensions being less likely now that the District has a preventative algaecide treatment and chemical sediment sealing program in place; additionally, the District will be implementing an oxygenation pilot study in spring 2027 to evaluate the effectiveness of oxygenation in controlling HABs with the goal of lessening (or eliminating) the need for preventative algaecide treatments.

The Revenue Budget is projected to increase by over nine percent as a result of increases to District water rates and charges (approved by the Board at its November 19, 2025 meeting) and the passthrough of increases to CWA rates and charges; the new rates and charges will be effective January 1, 2027. The Operating Budget is projected to increase by approximately eight percent due to increases in purchased water, liability and workers compensation insurance, wage and benefit costs and inflation.

The Capital Budget is projected to increase by 57 percent to \$10,239,000 largely due to the start of the design and environmental phase of the Vista Flume replacement project. Approximately 98 percent of the Capital Budget is designated for necessary water-related and infrastructure improvement projects; the other Capital Budget items are for information technology equipment and upgrades to the security system.

DETAILED REPORT: The summary information presented below describes considerations that were considered during the preparation of the Fiscal Year 2027 Budget as well as the reasons for increases/decreases in certain accounts.

Revenue Budget

- Water sales are estimated based on a five-year average at 15,250 AF for FY 2027 (pg. 4).
- Service Charges/Fees revenue is projected to increase by just over \$1,584,400 chiefly due to increases in readiness-to-serve fees (service charge) effective January 1, 2027 (pg. 4).

Operating Budget

- Variable and Fixed CWA Charges have increased by \$1,780,000 and \$1,013,000, respectively (pg. 9).
- Wages and Benefits and Taxes increased by \$690,000 and \$630,000, respectively. Wages have been adjusted based on an estimated 12-month inflation rate for calendar year 2025 plus two percent based on current labor agreements. Higher projected pension and workers compensation insurance costs are the primary drivers of the increase to Benefits and Taxes (pg. 10).
- Approximately \$3,330,475 will be spent on monitoring and treating HABs in Lake Henshaw in FY 2027. The District and the City of Escondido will equally share the cost of HABs monitoring and treatment; therefore, only the District's portion of said costs (\$1,665,238) have been included in the budget. HABs expenses have been budgeted as follows: \$897,238 (oxygenation pilot study and algaecide application) in Contractual Services (pg. 14), \$645,500 in Supplies (oxygenation pilot study and algaecide) (pg. 14), \$5,000 in Fees & Permits (pg. 11), \$75,000 in Power (oxygenation pilot study) (pg. 15), \$2,500 in Insurance (oxygenation pilot study) and \$40,000 in Consultants (oxygenation pilot study) (pg. 15). The budgeted District portion of the oxygenation pilot study includes an offset of \$125,000 from grant funds to be received from Metropolitan Water District's Future Supply Actions Funding Program.
- Power increased by \$92,500; it is anticipated that the Warner Ranch Well Field will need to be operated during FY 2027 (pg. 15).
- Insurance has increased by \$702,100 due to higher loss experience attributable to property damage caused by mainline and fire hydrant leaks over the past three years (pg. 16).
- Almost all expense categories have been impacted by inflationary pressures, many of which were higher than the average.

Capital Budget

- The Capital Budget includes \$5,090,000 for the Main Replacement Program (pg. 24); \$4,350,000 to continue design and environmental work on the Vista Flume Replacement project (pg. 22); an additional \$400,000 to continue design of the Pechstein II Reservoir (pg. 23); \$220,000 to replace a failing roof section of the Vista Flume (pg. 25), \$95,000 to replace the security camera system (pg. 26) and \$84,000 for new computers (pg. 27).

Reserves

It is projected the District will contribute approximately \$3,444,000 to reserves in Fiscal Year 2027.

See Draft FY 2027 Budget for detailed information regarding projected revenues and proposed operating expenses and Capital Budget expenditures.

CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA): Below summarizes the status of the environmental review process for the projects in the budget:

Vista Flume Replacement – The project consists of replacing the existing Vista Flume with a 36-inch pipeline in a new alignment. A consultant will be selected to perform the design and environmental work for the project; an Environmental Impact Report (EIR) will be prepared.

Borden Bench Roof Replacement – The project involves replacing approximately 4% of the existing roof structure of the flume bench section and would qualify for a categorical exemption under Class 1 of the State CEQA Guidelines section 15301 (Existing Facilities), 14 CCR § 15301 (d), which consists of the restoration or rehabilitation of deteriorated or damaged structures, facilities, or mechanical equipment to meet current standards of public health and safety that does not involve expansion of use.

Pechstein II Reservoir – The project consists of a new reservoir and piping located next to the existing Pechstein I Reservoir. The design and environmental consultant (Dudek) has completed a master plan that provides the layout for the new reservoir in addition to other future projects on the site (e.g., new Vista Flume connection, replacement of existing Pump Stations 10 and 12, etc.). Dudek will prepare a Programmatic EIR that covers the new reservoir and all future projects on the site.

Main Replacement Program – The majority of mainline replacement projects consist of short segments within existing public right-of-way or easements and qualify for a categorical exemption under Class 2 of the State CEQA Guidelines section 15302 (Replacement or Reconstruction), 14 CCR § 15302 (c), which consist of replacement or reconstruction of an existing utility system and/or facilities involving negligible or no expansion of capacity with no potential to cause either a direct or a reasonably foreseeable indirect physical change in the environment. Staff will perform CEQA analyses and make final determinations during the design of each project.

Lake Henshaw Oxygenation Pilot Study – The study involves the design, construction, implementation, and analysis of a temporary, full-scale oxygenation system to evaluate its effectiveness in controlling harmful algal blooms (HABs) and improving water quality in Lake Henshaw. Staff has filed a CEQA Notice of Exemption with the County of San Diego and the State of California. The study is categorically exempt under the following State CEQA Guidelines:

- Class 1 section 15301 (Existing Facilities), 14 CCR § 15301. The study will consist of maintenance, permitting, and minor alternations to an existing water supply reservoir, Lake Henshaw, with no expansion of existing or former uses.
- Class 3 section 15303 (New Small Facilities or Equipment), 14 CCR § 15303. The study will comprise installation of limited new pieces of equipment and structures that will have negligible or no impacts on the environment and that will require no changes to existing facilities.
- Class 4 section 15304 (Minor Alterations to Land), 14 CCR § 15304. The study involves installation of facilities and equipment that will require only minor and temporary alternations to land, water, and vegetation that will have negligible or no impacts to the environment.
- Class 6 section 15306 (Information Collection), 14 CCR § 15306. The study consists of basic data collection, research, experimental management, and resource evaluation activities that are intended to inform further agency decision-making and will not result in serious or major disturbance to environmental resources.
- Class 7 section 15307 (Actions to Protect Natural Resources), 14 CCR § 15307. The study is intended to maintain, restore, and enhance Lake Henshaw by exploring methods to reduce harmful algal blooms in the lake that can threaten local species, water quality, and drinking and irrigation water supplies. The Study is further intended to avoid the use of more environmentally harmful algaecides.
- Class 11 section 15311 (Accessory Structures), 14 CCR § 15311. The Study involves placement of temporary minor structures that are accessory to the existing Lake Henshaw industrial and institutional facilities, and will have negligible or no impacts on the environment

ATTACHMENTS:

1. Draft Budget – Fiscal Year 2027
2. Projected Lease Revenue
3. Cash Flow Projection including Draft Fiscal Year 2027 Budget
4. Capital Improvement Program – FY 2026 through FY 2055
5. FY 2027 Budget Comparison – Draft Budget to Projected Budget in 2025 Water Rate Study
6. Cash Contribution to Reserves
7. Discretionary/Non-Discretionary Spending Analysis
8. Evergreen (Automatic Renewal/No Expiration) Contract List
9. Vehicle and Equipment List
10. Membership List



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

Draft

VISTA IRRIGATION DISTRICT

Table of Contents

	<i>Page</i>
BUDGET OVERVIEW	1
Budget Summary	2
REVENUE BUDGET.....	3
Revenue Account Descriptions.....	4
Revenue Budget Detail	6
OPERATING BUDGET.....	7
Operating Account Descriptions.....	9
Operating Budget Detail	17
CAPITAL BUDGET	21
Capital Budget Detail.....	22
ORGANIZATIONAL PROFILE	
Organization Charts, Mission Statements and Descriptions.....	28

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	2025	2026	Six Months Ended	2027
	Actual	Actual	Budget	12/31/2025	Budget
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
WATER REVENUES					
Water Sales	\$ 34,558,146	\$ 42,250,673	\$ 43,720,000	\$ 26,947,215	\$ 48,790,000
Service Charges/Fees	22,597,352	23,784,169	25,675,000	12,760,375	27,259,404
	<u>57,155,498</u>	<u>66,034,842</u>	<u>69,395,000</u>	<u>39,707,590</u>	<u>76,049,404</u>
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	405	11,897	-	-	-
	<u>4,214,560</u>	<u>5,123,887</u>	<u>3,966,160</u>	<u>2,703,590</u>	<u>4,075,785</u>
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

	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>Six Months Ended 12/31/2025 Actual</u>	<u>2027 Budget</u>
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

<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>
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
		<u>8,842,629</u>	<u>8,454,695</u>	<u>2,867,751</u>	<u>8,470,779</u>
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)	-
		<u>2,870,973</u>	<u>2,377,650</u>	<u>1,194,953</u>	<u>2,557,700</u>

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-XX	\$ 220,000
CCTV System	26	27-XX	\$ 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:	<p>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.</p>
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:			
FY 2024 Budget:			
FY 2025 Budget:			
FY 2026 Budget:			
FY 2027 Budget:	2,350,000	2,740,000	5,090,000
FY 2028 and thereafter:			
Total Projected Amount:	2,350,000	2,740,000	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-XX

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-XX

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.	

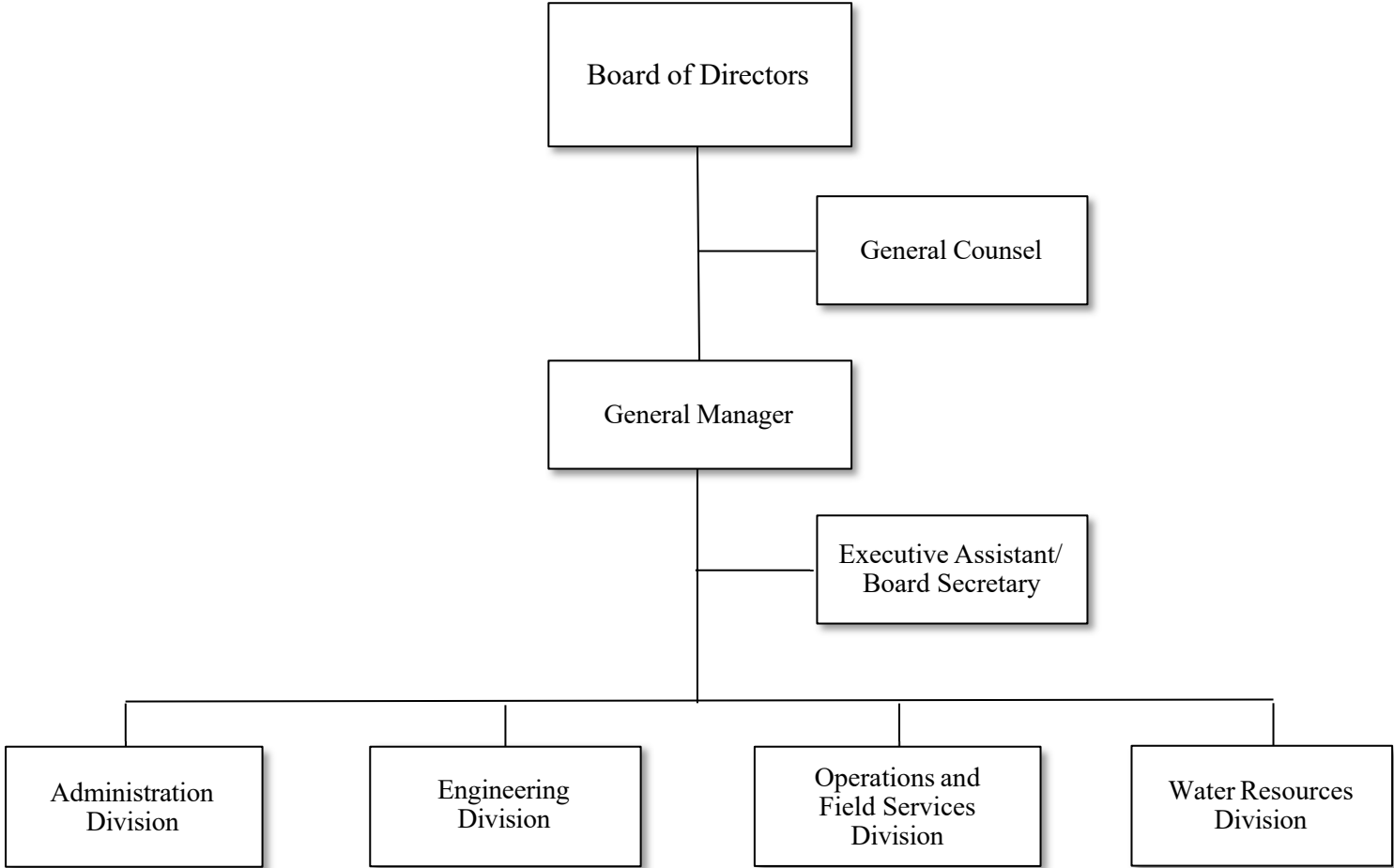
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2025 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2026 Budget:	<input type="text"/>	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

ADMINISTRATION

Administrative Services
 -Public affairs
 -Records management

Customer Service
 -Customer relations
 -Meter reading/billing
 -Water conservation

Finance
 -Accounting
 -Budgeting
 -Cash management
 -Purchasing
 -Warehouse

Human Resources
 -Recruitment
 -Compensation and classification
 -Benefits
 -Safety/Risk Management
 *Safety training
 *Claims management

Information Technology
 -System support
 -Network administration
 -GIS

ENGINEERING

Engineering Services
 -Improvement plan review
 -Mapping
 -Water system design
 -Mapping

Engineering Projects
 -Master plan
 -Capital improvement program
 -Water facility inspection
 -Hydraulic computer simulation

OPERATIONS AND FIELD SERVICES

Water Distribution
 -System operations/maintenance
 -Water quality
 -Cross-connection control
 -Customer service

System Controls
 -Instrumentation/SCADA
 -Pump station/plant maintenance
 -Cathodic protection
 -Control valve maintenance

Construction
 -New construction
 -New service installation
 -Capital improvements
 -Infrastructure maintenance
 -Valve maintenance

Facilities
 -Buildings and grounds
 -Flume maintenance
 -Leak detection
 -Meter maintenance
 -Vehicle maintenance

WATER RESOURCES

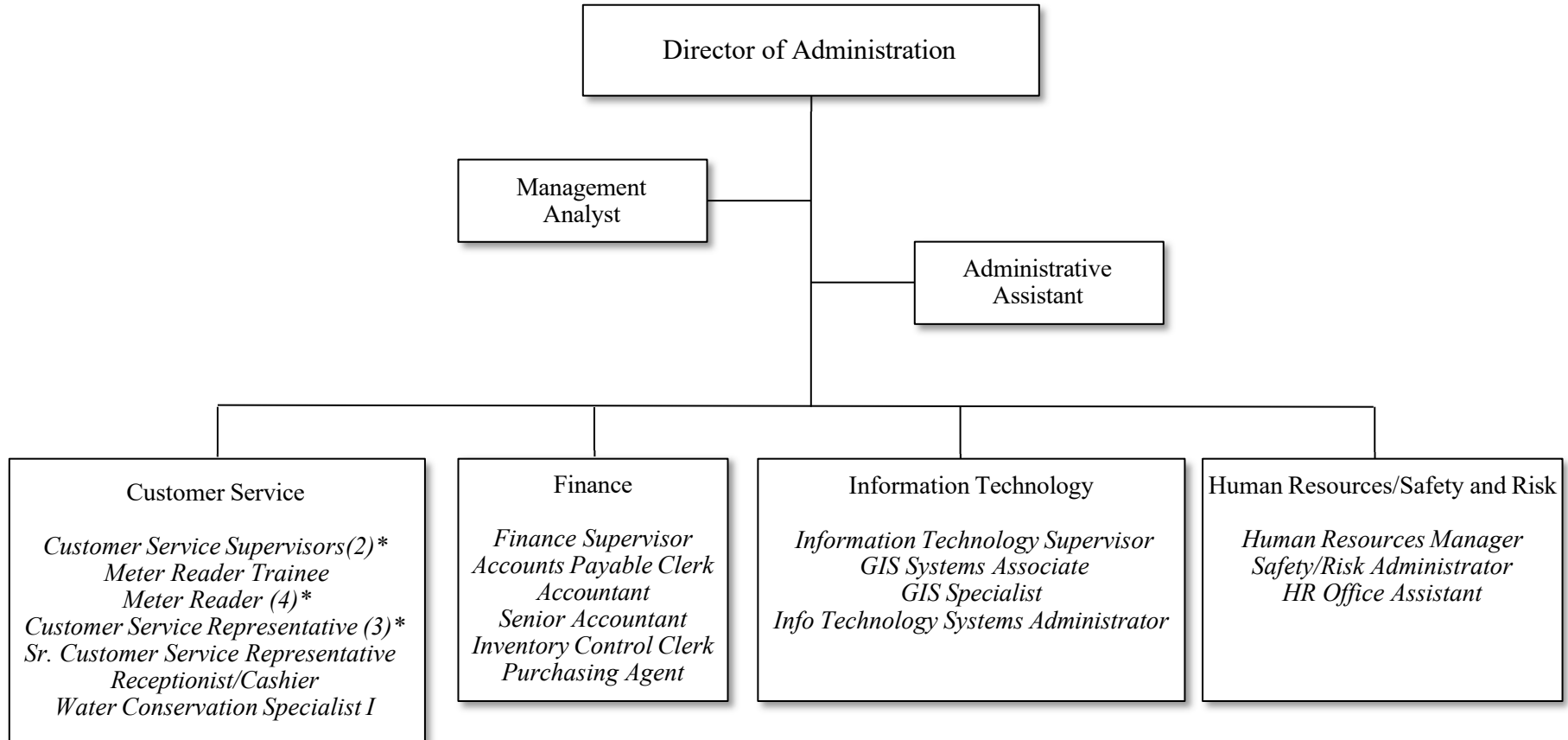
Water Resources
 -Dam safety
 -Henshaw Dam operations and maintenance
 -Henshaw projects
 -Wellfield production

Water Supply and Services Agreements
 -Escondido/Vista Water Treatment Plant
 -Local water system
 -Water agreement administration

Total Budgeted Positions	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
(on July 1)	90	89	89	89	88	88	89	89	89	89

Division/Department
Mission Statements and Descriptions

Administration Division



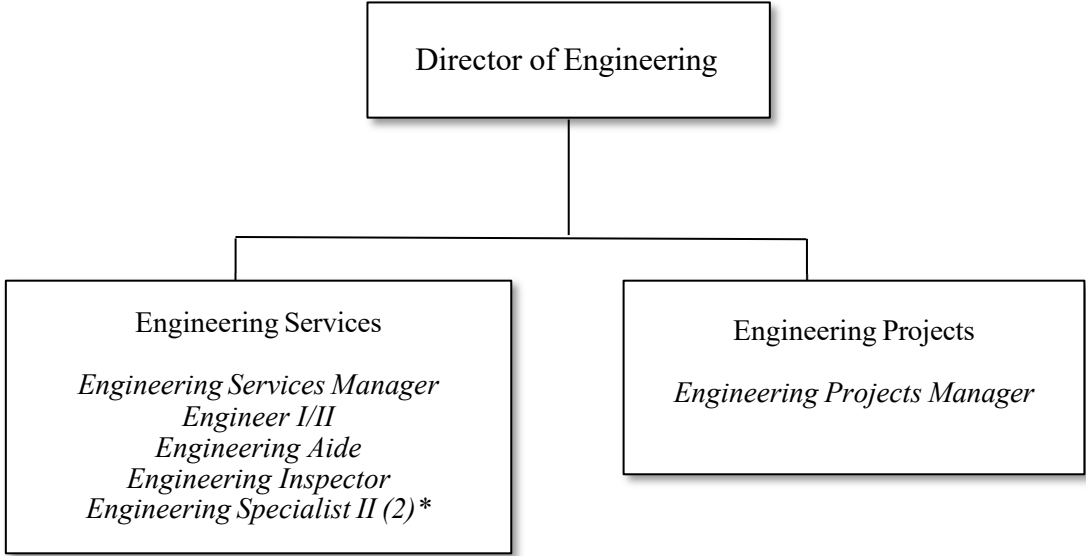
*Number of positions with the title if more than 1

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

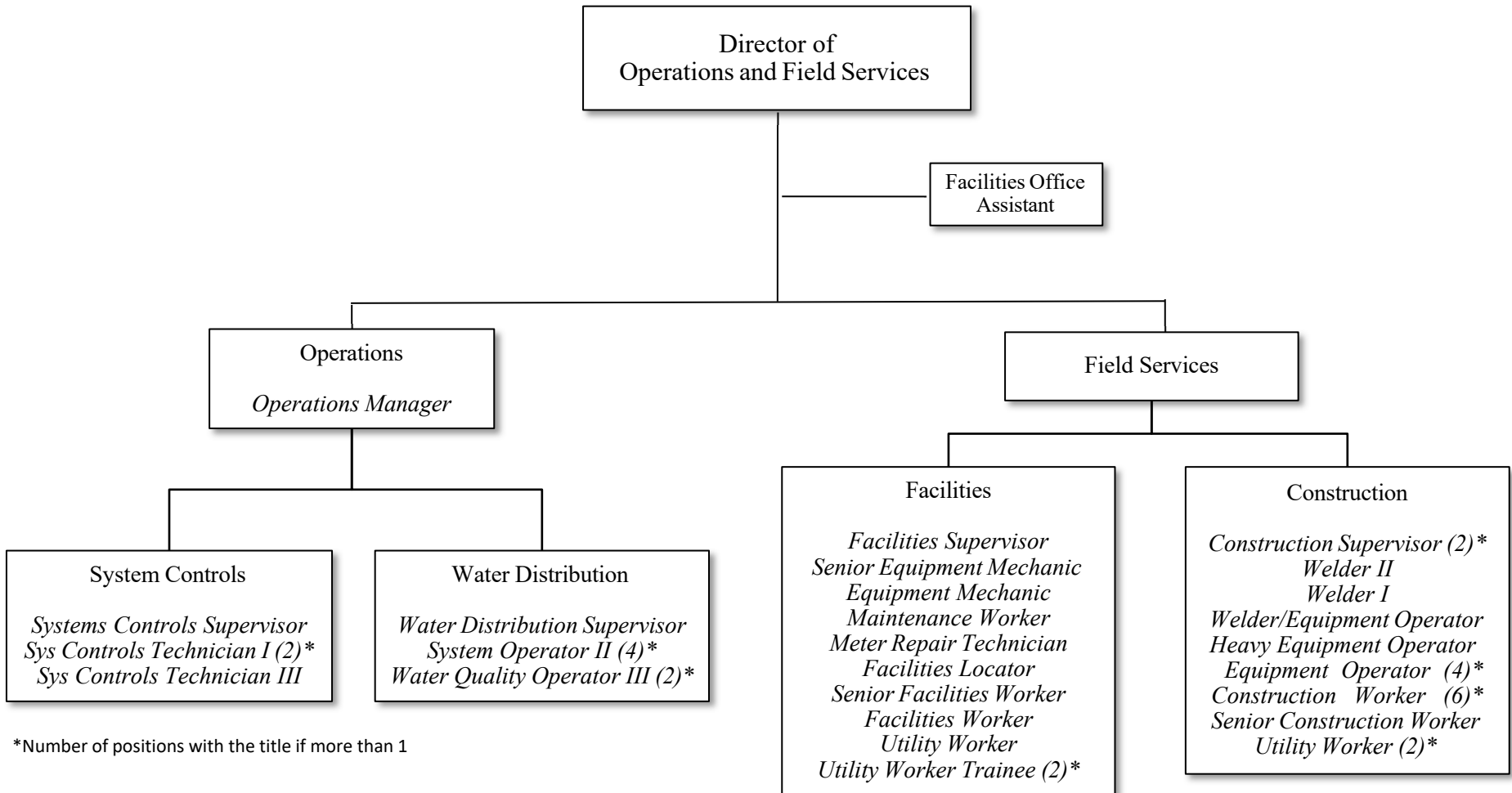
Mission Statement

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

32



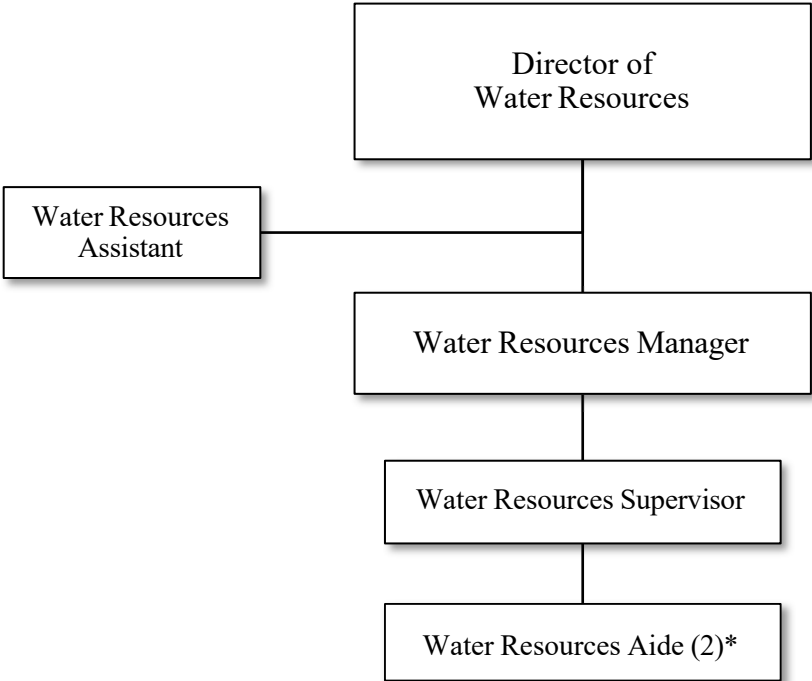
*Number of positions with the title if more than 1

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

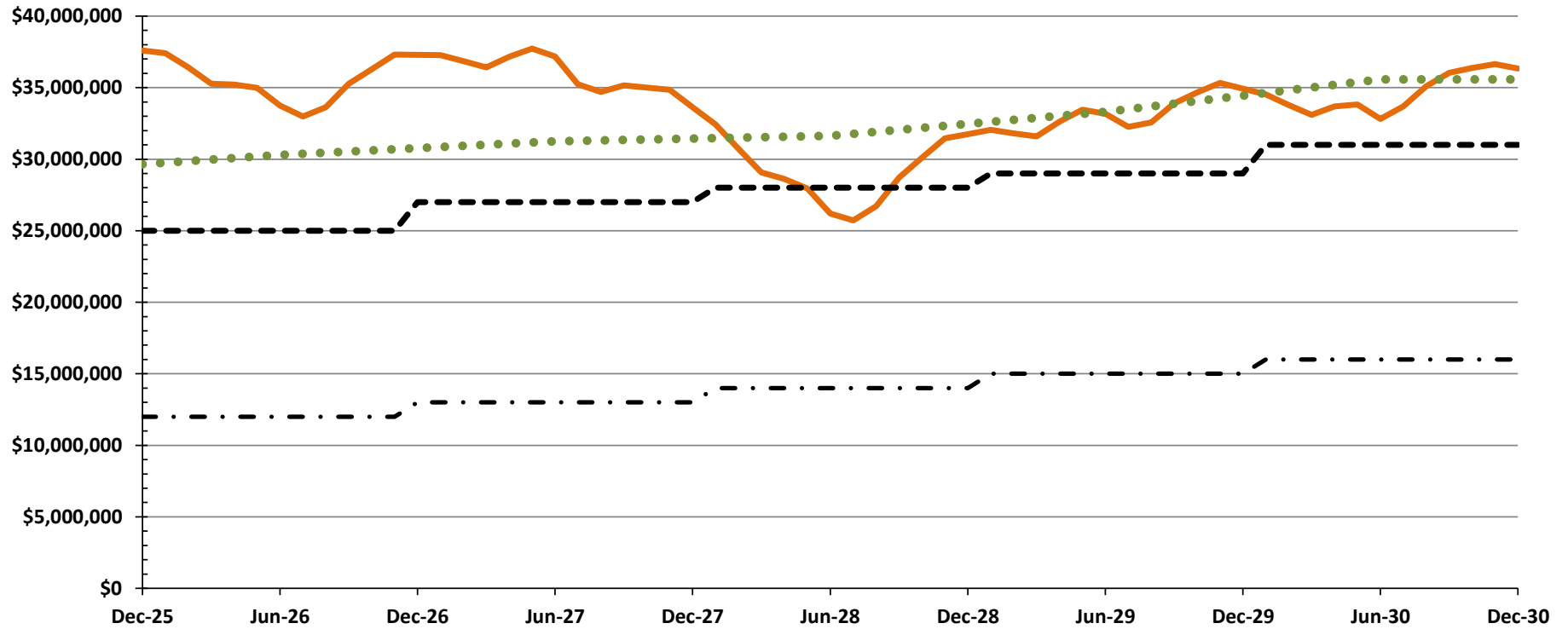
The mission of the Water Resources Division is to procure a safe and reliable local water supply for the District; to treat the water to standards that meet or exceed state and federal law; to cooperatively administer agreements pertaining to Local and Supplemental Water; to provide for the safety and 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

**Projected Annual Lease Revenue
FY 2026-2027**

Lessee	Lease Revenue	Interest Income	Total
T-Mobile/Omnipoint - Lupine Hills	66,513.99	2,990.55	69,504.54
Crown Castle GT Co., LLC	52,386.60	15,651.08	68,037.68
Crown Castle/T-Mobile - Cabrillo Circle	61,146.42	2,828.25	63,974.67
Vallecitos Water District	360.00	-	360.00
Subtotal Dept 410	<u>180,407.01</u>	<u>21,469.88</u>	<u>201,876.89</u>
Hein Hettinga	303,300.00	-	303,300.00
Department of Defense2- Navy	138,400.00	-	138,400.00
My Country Club	70,896.00	10,542.82	81,438.82
Department of Defense- Navy	69,672.24	5,881.98	75,554.22
Lake Henshaw Resort	73,400.00	-	73,400.00
Cingular Wireless - AT&T	53,445.86	10,366.50	63,812.36
Crown Castle - Vista Towers	33,084.48	2,076.59	35,161.07
Sempra Energy	14,041.17	5,400.94	19,442.11
Puerta La Cruz	14,135.88	4,417.02	18,552.90
Taylor Grazing	1,700.00	-	1,700.00
Dept of Agriculture- Forestry Service	1,146.39	-	1,146.39
S&S Seeds	1,000.00	-	1,000.00
Subtotal Dept 210	<u>774,222.02</u>	<u>38,685.85</u>	<u>812,907.87</u>
Projected Lease Revenue FY 26-27	<u><u>\$ 954,629.03</u></u>	<u><u>\$ 60,155.73</u></u>	<u><u>\$ 1,014,784.76</u></u>

**Vista Irrigation District
CASH FLOW PROJECTION
through December 2030**



*Projected Cash Balance includes revenue from new water rates beginning in March 2026 and the use of proceeds from debt beginning in July 2028. The first debt financing is estimated to be \$65 million, and the proceeds will be used from July 2028 to February 2031 (projected). The use of debt financing proceeds are restricted and can only be used to fund capital projects identified in the financing instruments. Debt financing proceeds are only shown in this cashflow when needed/used to fund specific capital projects.

**Rate Study Projected Cash represents the estimated cashflow and balances from the Water Rate Study (Study) prepared in 2025. The Study did not breakdown the five year period by month; therefore, the Rate Study Projected Cash line is based on project balances for each fiscal year end (June 30).

Emergency Reserve	\$12 million
Working Capital Reserve	<u>\$13 million</u>
Total Reserves	\$25 million

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2026 to 2055

Infrastructure	Current Cost	Future Cost	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039
Pechstein II Reservoir	37,688,784	41,899,338	1,240,784	400,000	15,373,862	16,450,011	8,434,680	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	195,704,827	262,698,907	1,034,827	4,350,000	4,579,494	4,996,646	5,355,028	31,496,102	32,755,946	34,066,184	35,428,831	36,845,985	38,319,824	33,470,040	-	-
Pechstein Rehabilitation	21,227,750	25,294,725	-	-	-	582,398	12,113,885	12,598,441	-	-	-	-	-	-	-	-
Main Replacement Program	97,929,030	149,170,411	5,550,000	4,740,000	4,170,168	4,413,376	5,498,335	5,718,269	5,946,999	6,184,879	6,432,275	6,689,566	6,957,148	7,235,434	7,524,851	7,825,845
Santa Fe 18-inch Pipeline - Part of Mainline Budget	1,500,000	1,593,840	-	350,000	1,243,840	-	-	-	-	-	-	-	-	-	-	-
C Reservoir Demo & PRV Feed Upgrade- Offset Mainline	1,553,250	1,713,595	-	-	839,998	873,598	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	1,212,798	1,212,798	1,212,798	-	-	-	-	-	-	-	-	-	-	-	-	-
Wellfield Assessment and Optimization (our portion)	15,515,234	22,714,731	486,369	-	-	-	-	-	-	-	-	7,369,197	7,663,965	7,195,200	-	-
Groundwater Well	200,000	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-
486 Zone Pressure Relief	85,000	85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borden Bench Roof Replacement Flume Section	220,000	220,000	-	220,000	-	-	-	-	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilax to Bostick	559,170	617,790	-	-	279,999	337,791	-	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	3,106,500	3,706,849	-	-	-	-	1,817,083	1,889,766	-	-	-	-	-	-	-	-
A Reservoir	8,284,000	10,610,880	-	-	-	-	484,555	503,938	4,716,856	4,905,530	-	-	-	-	-	-
Pump Stations 10 & 12 near Pechstein Reservoir	6,213,000	7,972,696	-	-	-	-	-	755,906	3,537,642	3,679,148	-	-	-	-	-	-
Valve Rehab on Dam Outlet	228,785	283,920	-	-	-	-	-	139,176	144,743	-	-	-	-	-	-	-
HB Pipeline	2,485,200	3,469,191	-	-	-	-	-	-	-	-	1,700,584	1,768,607	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	4,970,400	7,146,987	-	-	-	-	-	-	-	-	1,133,723	2,947,679	3,065,586	-	-	-
2nd Pechstein Feed - Buena Creek to Monte Vista Drive	7,600,000	11,882,211	-	-	-	-	-	-	-	-	-	-	5,824,613	6,057,598	-	-
Santa Fe 18-inch Pipeline - Civic to Monte Vita	2,588,750	3,908,622	-	-	3,908,622	-	-	-	-	-	-	-	1,915,991	1,992,631	-	-
900 Zone Feed Regulator and Pipe	1,242,600	1,876,139	-	-	-	-	-	-	-	-	-	-	919,676	956,463	-	-
Robelini/Buena Creek Pipeline	5,384,600	8,793,336	-	-	-	-	-	-	-	-	-	-	-	-	4,310,459	4,482,877
Habitat Conservation Plan	545,000	1,002,256	-	-	-	-	-	-	-	-	-	-	-	-	112,072	116,555
Total Infrastructure	416,044,678	568,074,222	9,809,778	10,060,000	26,487,362	27,653,820	33,703,567	53,101,598	47,102,187	48,835,742	44,695,412	55,621,033	64,666,803	56,907,366	11,947,383	12,425,278
Non Infrastructure	14,111,007	26,542,256	567,607	179,000	516,248	536,898	558,373	580,708	603,937	628,094	653,218	679,347	706,521	734,781	764,173	794,740
Total	\$ 430,155,685	\$ 594,616,478	\$ 10,377,385	\$ 10,239,000	\$ 27,003,609	\$ 28,190,717	\$ 34,261,940	\$ 53,682,306	\$ 47,706,124	\$ 49,463,836	\$ 45,348,630	\$ 56,300,380	\$ 65,373,324	\$ 57,642,148	\$ 12,711,555	\$ 13,220,018

NOTES:

1. The Capital Project List shows the anticipated timing of expenditures for various projects; it is used to project cash flow over a given period of time. It is important to note that capital project expenditures may not occur entirely in the fiscal year that the project was budgeted.
2. Inflation is estimated at 4%; inflation is applied to projected costs beginning in Fiscal Year 2028.
3. Amounts in red are expected to be funded through debt financing.
4. Beginning in Fiscal Year 2031, a number of capital projects have their costs spread evenly over future years because it is unknown when the project will begin. Once a capital project's timing is known, its total cost and the timing of expenditures is updated.

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2026 to 2055

Infrastructure	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050	FY 2051	FY 2052	FY 2053	FY 2054	FY 2055
Pechstein II Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	8,138,879	8,464,434	8,803,012	9,155,132	9,521,338	9,902,191	10,298,279	-	-	-	-	-	-	-	-	-
Santa Fe 18-inch Pipeline - Part of Mainline Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C Reservoir Demo & PRV Feed Upgrade- Offset Mainline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wellfield Assessment and Optimization (our portion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Groundwater Well	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
486 Zone Pressure Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borden Bench Roof Replacement Flume Section	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilax to Bostick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Stations 10 & 12 near Pechstein Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valve Rehab on Dam Outlet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HB Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2nd Pechstein Feed - Buena Creek to Monte Vista Drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Santa Fe 18-inch Pipeline - Civic to Monte Vita	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Habitat Conservation Plan	121,217	126,066	131,109	126,614	131,678	136,945	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	8,260,097	8,590,501	8,934,121	9,281,746	9,653,016	10,039,136	10,298,279	-	-	-	-	-	-	-	-	-
Non Infrastructure	826,529	859,590	893,974	929,733	966,922	1,005,599	1,045,823	1,087,656	1,131,162	1,176,409	1,223,465	1,272,404	1,323,300	1,376,232	1,431,281	1,488,532
Total	\$ 9,086,626	\$ 9,450,091	\$ 9,828,094	\$ 10,211,479	\$ 10,619,938	\$ 11,044,735	\$ 11,344,102	\$ 1,087,656	\$ 1,131,162	\$ 1,176,409	\$ 1,223,465	\$ 1,272,404	\$ 1,323,300	\$ 1,376,232	\$ 1,431,281	\$ 1,488,532

Draft Budget to Projected Budget in 2025 Water Rate Study
(Modified Cash Basis)

	FY 2027 Budget	Water Rate Study	Difference	Variance Percentage	Comments
Revenue	80,125,189	79,114,603			
Pass-through included in Rate Study		(2,684,469)			
IAC Not included in Rate Study		1,954,404			
Total Revenue*	80,125,189	78,384,538	1,740,651	2%	
Water Authority	34,344,500	33,982,037			
Pass-through included in Rate Study		(2,684,469)			
IAC Not included in Rate Study		1,954,404			
Total Water Authority Expense	34,344,500	33,251,972	1,092,528	3%	
Revenue Net of Water Authority	45,780,689	45,132,566	648,123	1%	
Expense	36,276,228	30,443,720			
Depreciation	(4,179,000)				
Expenses less Water Authority/Depreciation**	32,097,228	30,443,720	1,653,508	5%	Liability insurance premium increase and inclusion of Oxygenation Pilot Study costs
Net Cash	13,683,461	14,688,846	(1,005,385)	-7%	
Capital	10,239,000	12,681,781	(2,442,781)	-24%	Delayed C Reservoir Demolition to FY 2028 and adjusted anticipated expenditures in FY 2027 for Santa Fe Pipeline and Pechstein II Reservoir projects.
To Cash Reserves	3,444,461	2,007,065	1,437,396	42%	

Breakdown of Total Revenue and Expenses excluding Water Authority/Depreciation shown above

				Total Revenue*	
Water Revenue	75,234,404	73,502,003	1,732,401	2%	
Other Operating Revenue (Penalties/Fees, Construction, Non-Construction Services)	1,238,000	968,000	270,000	22%	
Capacity Fees	696,000	851,391	(155,391)	-22%	
Property Rentals/Interest	1,014,785	1,047,056	(32,271)	-3%	
Property Taxes	761,000	689,000	72,000	9%	
Interest Income/Investment Gain/Loss	1,181,000	1,327,088	(146,088)	-12%	
	80,125,189	78,384,538	1,740,651	2%	

****Expenses excluding Water Authority/Depreciation**

Personnel Services	19,072,500	18,825,417	247,083	1%	Wages inflation rate higher than projected and unanticipated workers compensation premium increase.
Administrative	614,190	595,057	19,133	3%	
Contractual Services	8,516,059	7,568,277	947,782	11%	Oxygenation Pilot Study delayed from FY 2026 to FY 2027.
Supplies	2,557,700	2,841,460	(283,760)	-11%	Algaecide budget reduced due to implementation of Oxygenation Pilot Study.
Power	920,200	860,429	59,771	6%	
Misc.	2,154,380	1,415,633	738,747	34%	Liability insurance premium increase higher than anticipated.
Other Expenditures	(1,737,801)	(1,662,553)	(75,248)	4%	
	32,097,228	30,443,720	1,653,508	5%	

CASH CONTRIBUTIONS TO RESERVES
Fiscal Years 2025 through 2027

Description	Fiscal Year 2025		Fiscal Year 2026		Fiscal Year 2027	
	Actual	Water Rate Study	Projected	Water Rate Study	Projected	Water Rate Study
Contribution to Cash Reserves	1,977,226	(2,422,982)	5,493,975	5,124,979	3,444,461	2,007,065
Amount Greater/(Less) than Water Rate Study	4,400,208		368,996		1,437,396	
Percentage Greater/(Less) than Water Rate Study	182%		7%		72%	

NOTES:

- 1) Actual based on audited financials; projected based on budget.
- 2) As of March 31, 2026, cash contributions to reserves was \$5,573,593.

**Fiscal Year 2027 Budget
Discretionary vs Non-Discretionary Operating Expenses**

Non-Discretionary Expenses

Category	Amount	Comment and/or Budget Page Reference
Purchased Water	34,344,500	Pg. 9
Wages	10,820,000	Pg. 10
Contractual Services	8,464,779	All except for Temporary Agencies (SDCWA Intern); Pg. 14
Benefits & Taxes	8,252,500	Pg. 10
Depreciation	4,179,000	Pg. 13
Supplies	2,551,700	All except for Poster Contest calendars; Pg. 14
Insurance	1,620,100	Pg. 16
Power	920,200	Pg. 15
Fees & Permits	252,450	Pg. 11
Legal	180,900	Pg. 15
Uncollectible Accounts	110,000	Pg. 16
Consultants	87,500	All except for Grant Research/Writing and Strategic Plan; Pg. 15
Communications	80,880	Pg. 16
Postage	70,450	Pg. 11
Computer Hardware	50,300	Pg. 11
Amortization	45,280	Pg. 13
Dues and Subscriptions	34,000	Only ACWA membership (required by ACWA JPIA); Pg. 12
Training	31,000	Safety related and required training; Pg. 12
Audit	25,000	Pg. 15
Office Supplies and Furniture	15,400	Pg. 13
Employment Related Expenses	14,035	Certification/Professional License fees, first aid, etc.; Pg. 12
Recruitment	11,500	Some advertising, physicals, background checks, etc.; Pg 13
Printing	7,500	Letterhead, business cards, forms, etc.; Pg. 13
Computer Software	5,000	Pg. 11
Interest Expense	2,199	Pg. 16
Burden Allocation	(1,740,000)	Pg. 16
Total Non-Discretionary Expenses	70,436,173	

Discretionary Expenses

Category	Amount	Comment and/or Budget Page Reference
Consultants	50,000	Grant Research/Writing and Strategic Plan; Pg. 15
Dues and Subscriptions	27,255	AWWA, CSDA and misc. memberships; Pg. 12
Training	25,450	Non-safety related and required training; Pg. 12
Travel	23,250	Pg. 12
Employee Related Expenses	20,000	Employee related events and activities; Pg. 12
Awards/Contributions	13,100	Pg. 13
Printing	8,000	Newsletters; Pg. 13
Supplies	6,000	Poster Contest Calendars; Pg. 14
Contractual Services	6,000	SDCWA Internship Program; Pg. 14
Recruitment	5,500	Some advertising, panel refreshments, etc.; Pg 13
Total Discretionary Expenses	184,555	

Total Operating Expenses **70,620,728**

EVERGREEN* CONTRACTS

Over \$8,000

Vendor	Account	Description	FY 2027 Budget
ACWA JPIA	Liability Insurance	Liability, property, dam and cyber insurance	\$ 1,545,100
ACWA JPIA	Workers Comp Insurance	Workers Compensation Insurance	245,000
ACWA JPIA	Health Insurance	Medical and Dental Insurance (net cost)	2,632,400
Infosend	Services General	Mail/email water bills, two-day Fedex notices and electronic bill pay and presentment (EBPP)	159,000
Infosend	Postage	Postage to mail water bills; rate set by the United States Postal Service	62,400
Mutual of Omaha	Life and Disability	Life, AD&D, Short-term Disability and Long-Term Disability	90,000
Kronick Moskowitz Tiedemann & Girard	Legal - Water Rights	As needed special legal counsel	85,000
Tyler Technologies	Software Subscriptions	Financial and Utility Billing system	55,000
Paychex	Contractual Services	Payroll processing and HR recruitment software	29,300
Laserfiche	Software Subscriptions	Document Management System	26,000
Fidelity Security Life Insurance	Health Insurance	Vision Insurance	18,600
Cityworks	Software Subscriptions	Work Order System	18,250
EcosConnect	Software Subscriptions	Cross-Connection Control Management	14,250
Save Our Heritage Organization	Services Buildings	Warner-Carrillo Ranch House operations	12,000
Streamline	Software Subscriptions	Website hosting, maintenance and support	9,560

*Contracts that automatically renew and have no specified expiration date.

Vista Irrigation District

Vehicle and Equipment List

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

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

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

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

Additionally, CARB adopted the Advanced Clean Fleets Regulation (ACF) in April 2023, which became effective January 1, 2024. The AFC requires 50% of all new vehicle purchases that have a gross vehicle weight rating of 8,500 pounds or greater be a zero-emissions vehicle (ZEV). In January 2030, the requirement changes to 100% of all new vehicle purchases. With administrative changes in the Federal government rolling back ZEV mandates and major manufacturers (Ford and Stellantis) discontinuing ZEV truck production in late 2025, the District did not budget for replacement vehicles in FY2027 due to the volatility and uncertainty of ZEV's in the specified weight classes.

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

ON-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3304	Truck #13 '13 Ford F150	04/24/2014	Trucks	Gas	2026
1806	Truck #05 '95 Ford F700	07/22/1994	Trucks	Gas	2026
3127	Truck #73 '09 Chevy Colorado	04/10/2009	Trucks	Gas	2026
1804	Truck #67 '90 Chevy Dump - Henshaw	05/31/1990	Trucks	Gas	2027-2028
2997	Truck #15 '06 Ford F250	01/26/2006	Trucks	Gas	2027-2028
3339	Truck #45 '15 Ford F250	04/14/2015	Trucks	Gas	2027-2028
3023	Truck #52 '07 International Dump w/particulate filter	12/19/2006	Trucks	Diesel	2027-2028
2570	Truck #66 '99 Ford F550	03/11/1999	Trucks	Gas	2027-2028
2996	Truck #14 '06 Chevy Colorado	01/26/2006	Trucks	Gas	2027-2028
3367	Truck #61 '15 Ford F250 (spare)	12/03/2015	Trucks	Gas	2027-2029
3379	Truck #62 '16 Ford F250 (spare)	03/28/2016	Trucks	Gas	2027-2029
3045	Truck #63 '07 Ford Ranger	05/02/2007	Trucks	Gas	2027-2029
3065	Auto #09 '07 Chevy Malibu	10/19/2007	Vehicles	Gas	2027-2029
3091	Truck #49 '08 Ford F250	07/28/2008	Trucks	Diesel	2027-2029
2855	Truck #06 '02 Chevy 2500	07/16/2002	Trucks	Gas	2027-2029
2704	Truck #37 '02 Chevy 1500	11/14/2001	Trucks	Gas	2027-2029
3006	* Truck #26 '00 Water, Cummins 8.3 - Henshaw	08/07/2006	Trucks	Diesel	2027-2029
3276	Truck #24 '13 Ford F150	04/23/2013	Trucks	Gas	2027-2029
3303	Truck #18 '13 Ford F150	04/24/2014	Trucks	Gas	2028-2030
3341	Truck #43 '15 Ford F250 (spare)	04/14/2015	Trucks	Gas	2028-2030
2631	Truck #79 '00 Ford F250	04/03/2000	Trucks	Gas	2028-2030
3340	Truck #39 '15 Ford F250	04/14/2015	Trucks	Gas	2028-2030
3460	Truck #40 '17 Ford F250 - Henshaw	07/06/2017	Trucks	Gas	2028-2030
3314	Truck #20 '15 Ford F350	09/05/2014	Trucks	Gas	2028-2030
3385	Truck #47 '16 Ford F250	06/06/2016	Trucks	Gas	2028-2030
3249	Auto #12 '12 Chevy Malibu	10/23/2012	Vehicles	Gas	2028-2030
3422	Truck #41 '17 Ford F250	02/24/2017	Trucks	Gas	2029-2031
3488	Truck #16 '18 Ford F150	04/24/2018	Trucks	Gas	2029-2031
3411	Truck #21 '17 Ford F550	10/27/2016	Trucks	Gas	2029-2031
3412	Truck #28 '12 Ford F750 Water, Diesel	11/21/2016	Trucks	Diesel	2029-2031
3417	Van #71 '15 Chev Express	12/22/2016	Vehicles	Gas	2029-2031
3489	Truck #55 '18 Ford F250	04/25/2018	Trucks	Gas	2029-2031
3423	Truck #33 '17 Ford F250	02/21/2017	Trucks	Gas	2029-2031
3533	Truck #2 '19 Ford F250	02/26/2019	Trucks	Gas	2029-2031
3275	Truck #35 '13 Toyota Tacoma	05/02/2013	Trucks	Gas	2029-2031

*Low use

ON-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3292	Truck #03 '14 Kenworth Diesel Dump	03/11/2014	Trucks	Diesel	2029-2034
3410	Truck #10 '17 Ford F-550 (FA3409 Valve Operator)	10/25/2016	Trucks	Gas	2029-2034
3313	Truck #29 '14 Toyota Tacoma	07/29/2014	Trucks	Gas	2029-2031
3211	Truck #44 '12 International Dump	09/01/2011	Trucks	Diesel	2030-2034
3358	Truck #08 '14 Toyota Tacoma	10/01/2015	Trucks	Gas	2030-2032
3328	Truck #32 '15 Toyota Tacoma	01/27/2015	Trucks	Gas	2030-2032
3329	SUV #36 '15 Ford Expedition	01/28/2015	Vehicles	Gas	2030-2035
3451	SUV #38 '17 Ford Expedition	04/24/2017	Vehicles	Gas	2031-2036
3419	Truck #74 '17 Toyota Tacoma	01/04/2017	Trucks	Gas	2032-2034
3474	Truck #46 '17 Toyota Tacoma	11/02/2017	Trucks	Gas	2032-2034
3564	Truck #69 '20 Ford F250	06/04/2020	Vehicles	Gas	2032-2035
3604	Truck #23 '21 Ford Escape	12/03/2021	Vehicles	Gas	2033-2035
3510	Truck #56 '18 Toyota Tacoma	09/17/2018	Trucks	Gas	2033-2035
3342	Truck #54 '15 International Workstar	05/19/2015	Trucks	Diesel	2035-2040
3577	Truck # 4 '21 Kenworth Dump	11/03/2020	Trucks	Diesel	2035-2040
1085	** Truck #64 '89 Ford w/ well rig - Henshaw (T0)	05/04/1989	Trucks	Diesel	2036
3644	Truck #17 '23 Ford F150	02/27/2024	Trucks	Gas	2036-2039
3668	Truck #73 '25 Toyota Tacoma	05/05/2025	Trucks	Gas	2037-2039
3571	Truck #75 '21 Ford F650	07/03/2020	Trucks	Diesel	2038-2040
3588	Truck #85 '21 Ford F650	01/04/2021	Trucks	Diesel	2038-2040
3618	Truck #11 '22 Ford F550 (FA3618 Valve Operator)	08/10/2022	Trucks	Diesel	2040-2042
3669	Truck #60 '24 Ford F250 4x4 - Henshaw	06/16/2025	Trucks	Gas	2040-2042
3670	Truck #76 '25 Ford F250 4x4 - Henshaw	06/10/2025	Trucks	Gas	2040-2042
3671	Truck #42 '24 Ford F250	06/10/2025	Trucks	Gas	2041-2043
3677	Truck #13 '24 Ford F250	07/09/2025	Trucks	Diesel	2041-2043
3648	Truck #07 '25 Ford Flatbed	04/17/2024	Trucks	Gas	2042-2044
3655	Truck #01 '25 Kenworth T280 Dump Truck	09/10/2024	Trucks	Diesel	2044-2048
3659	Truck #72 '25 Kenworth T880 Dump Truck	10/30/2024	Trucks	Diesel	2044-2048

** Low-use phase out

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
1073	Forklift #C-3 '76 Allis-Chalmers - Henshaw	01/09/1992	Misc	Gas	2026
2921	Boom Lift Genie	12/10/2003	Misc	Electric	2026

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
1920	Pump #P-16 2.5RB, Diesel Emergency portable	05/10/1993	Misc	Diesel	2026
2073	**Trencher #B-13 '95 - Henshaw (T0)	03/23/1995	Const	Diesel	2028
2058	**Forklift #F-1 '86 Case 586E - Henshaw (T0)	07/31/1986	Misc	Diesel	2028
2783	Forklift #F-3 Raymond Reach - Warehouse	11/14/2001	Misc	Electric	2028-2029
2756	**Tractor #M-3 New Holland loader - Henshaw (T1)	06/29/2001	Const	Diesel	2030
2924	**Loader #L-4 Caterpillar 924G (T1)	01/15/2004	Const	Diesel	2030
3240	Backhoe #B-21 CAT 420F	09/26/2012	Const	Diesel	2027-2032
3264	Backhoe #B-22 CAT 420F- Henshaw	12/20/2012	Const	Diesel	2027-2032
3372	Backhoe #B-23 CAT 420F2	12/29/2015	Const	Diesel	2028-2033
3509	Tractor #M-4 John Deere mower - Henshaw	07/30/2018	Const	Diesel	2028-2033
3473	Excavator #E-1, Volvo	10/30/2017	Const	Diesel	2029-2034
3511	Excavator #E-2, Compact Volvo	09/27/2018	Const	Diesel	2030-2035
3553	Backhoe #B-24 CAT 420F2	08/20/2019	Const	Diesel	2032-2037
3515	Loader #L-6 Caterpillar 926M	11/21/2018	Const	Diesel	2033-2038
3599	Asphalt Roller, Multiquip	8/31/2021	Const	Gas	2035-2040
3620	Loader #L-7 Skip, Caterpillar 415 - Henshaw	07/21/2022	Const	Diesel	2040-2045
3625	Excavator #E-3, Compact Volvo	01/09/2023	Const	Diesel	2037-2042
3638	Loader #B-16 Skid Steer '17 CAT 246D	09/18/2023	Const	Diesel	2037-2042
3653	Loader #B-9 Skid Steer '16 CAT 246D	08/06/2024	Const	Diesel	2037-2042
3640	Backhoe #B-25 CAT 420	11/16/2023	Const	Diesel	2038-2043

** Tier phase-out schedule

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2095	Generator #G-9 Whisperwatt 11kW	06/28/1991	Const	Diesel	2028-2033
2622	* Compressor #A-10 Sullair	11/18/1999	Const	Diesel	2028-2033
2567	* Compressor #A-6 Sullair	02/18/1999	Const	Diesel	2028-2033
2577	Trailer #T-11 Zieman, GVWR 9,999	05/18/1999	Const	NA	2028-2033
2866	Trailer #T-19 Zieman, GVWR 27,570	08/30/2002	Const	NA	2028-2033
2891	* Compressor #A-8 Sullair - Henshaw	01/16/2003	Const	Diesel	2028-2033
3010	Trailer #T-22 Zieman, GVWR 33,200	09/13/2006	Const	NA	2029-2034
3058	Trailer #T-23 Zieman, GVWR 15,000	08/14/2007	Const	NA	2029-2034
2747	Trailer #T-18 Traffic Signal	06/30/2001	Const	NA	2029-2034

* Low-use

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2948	* Generator #G-24 Multiquip 320kW	06/30/2004	Const	Diesel	2029-2034
2985	* Generator #G-25 Multiquip 120kW	09/20/2005	Const	Diesel	2030-2035
3408	Brush Chipper #C-5	10/26/2016	Const	Gas	2031-2036
3576	Excavator #VM-2 Vacuum, Ditch Witch	11/07/2020	Const	Gas	2031-2036
3463	Light Tower #L-2 Allmand NL5000	10/06/2017	Const	Diesel	2032-2037
3517	Asphalt Zipper #AZ-2, AZ-360E	12/27/2018	Const	Diesel	2033-2038
3614	Brush Chipper #C-6 - Henshaw	5/10/2022	Const	Gas	2037-2042
3484	Trailer #T-2 Zieman, GVWR 44,320	03/23/2018	Const	NA	2038-2043
3519	Trailer #T-4 Zieman, GVWR 44,320	12/21/2018	Const	NA	2038-2043
3518	Trailer #T-7 Zieman, GVWR 44,320	12/21/2018	Const	NA	2038-2043
3565	Trailer #T-8 Kaufman GVWR 86,000	4/13/2020	Const	NA	2040-2045
3554	Trailer #T-12 Playcraft 5x10 Dump, GVWR 7,000	11/1/2019	Const	NA	2040-2045
3555	Trailer #T-13 Playcraft 4x8 Dump, GVWR 5,200	1/9/2020	Const	NA	2040-2045

* Low-use

**Vista Irrigation District
CURRENT DISTRICT MEMBERSHIPS**

Organization	Exp Date	Member Name	Amount	Fee Calculation Basis
Association of California Water Agencies	12/31/26	District	\$ 33,715	Fee based on operating expenses
American Water Works Association (AWWA)	12/31/26	District - Hodgkiss, Dobalian, Whitmann, Farris, Kepler, Perez, Saltz, Olson, Wolinski	8,410	\$7,370 - 25K to 50K service connections; CA-NV section \$1,040
CA Society of Municipal Finance Officers (CSMFO)	12/31/26	S Goodrick	155	
CA Society of Municipal Finance Officers (CSMFO)	12/31/26	B True	60	
CA Society of Municipal Finance Officers (CSMFO)	12/31/26	B O'Donnel	155	
California Association of Public Procurement Officials (CAPPO)	06/30/26	C Moyer	145	
California Chamber of Commerce	01/03/27	District	899	
California Special District Association - State (CSDA)	12/31/26	District	10,323	Fee based on annual operating budget
California Special District Association - SD Local (CSDA)	06/30/26	District	150	Fee based on operating budgets greater than \$2 million
California Water Efficiency Partnership	01/01/27	District	2,275	
Engineering News Record	07/31/26	District	149	
Government Finance Officers Association	01/31/27	Goodrick, True, O'Donnel	200	
North American Lake Management Society	12/31/26	L Dobalian	75	
Pacific Safety Center	10/31/26	District	320	Fee based on 11 to 100 employees
San Diego IPMA-HR/SD-PSHRA	06/30/26	Perez, Bernal, Haraway	420	
Vista Chamber Of Commerce	12/31/26	District	990	
			<u>\$ 58,441</u>	



Agenda Item: 10

STAFF REPORT

Board Meeting Date: June 3, 2026
Prepared By: Brett Hodgkiss

SUBJECT: MATTERS PERTAINING TO THE ACTIVITIES OF THE SAN DIEGO COUNTY WATER AUTHORITY

SUMMARY: Informational report by staff and directors concerning the San Diego County Water Authority. No action will be required.



Agenda Item: 11.A

STAFF REPORT

Board Meeting Date: June 3, 2026
Prepared By: Ranae Ogilvie

SUBJECT: REPORTS ON MEETINGS AND EVENTS ATTENDED BY DIRECTORS

SUMMARY: Directors will present brief reports on meetings and events attended since the last Board meeting.



STAFF REPORT

Agenda Item: 11.B

Board Meeting Date: June 3, 2026
Prepared By: Ramae Ogilvie
Approved By: Brett Hodgkiss

SUBJECT: SCHEDULE OF UPCOMING MEETINGS AND EVENTS

SUMMARY: The following is a listing of upcoming meetings and events. Requests to attend any of the following events should be made during this agenda item.

	SCHEDULE OF UPCOMING MEETINGS AND EVENTS	ATTENDEES
1 *	Vista Chamber Government Affairs <i>June 4, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
2 *	Vista Chamber Government Affairs <i>July 2, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
3	Special District Leadership Academy – Registration Open <i>July 19-22, 2026; San Rafael, CA</i> <i>Early registration deadline: 6/19/26; Cancellation deadline: 6/19/26</i>	
4 *	CSDA Quarterly Water Utilities Committee Lunch Meeting <i>July 21, 2026; 11:30 a.m. – 1:00 p.m.; The Butcher Shop Steakhouse</i> <i>Registration deadline: TBD</i>	
5 *	Vista Chamber Government Affairs <i>August 6, 2026; 12:00 p.m. – 1:30 p.m.; The Film Hub, Vista</i> <i>Registration deadline: none</i>	
6	Urban Water Institute 2026 Annual Conference <i>August 19-21, 2026; Loews Coronado Bay Resort, San Diego, CA</i> <i>Early Registration deadline: 6/30/26; Cancellation deadline: 8/7/26</i>	
7 *	CSDA Quarterly Dinner Meeting <i>August 20, 2026; 5:45 p.m. – 9:00 p.m.; The Butcher Shop Steakhouse</i> <i>Registration deadline: TBD</i>	
8	CSDA 2026 Annual Conference – Registration Open <i>August 24-27, 2026; J.W. Marriott Desert Springs, Palm Desert, CA</i> <i>Early registration deadline: 7/22/26; Cancellation deadline: 7/22/26</i>	MacKenzie (R)(H) Sanchez (R)(H)
9	Special District Leadership Academy – Registration Open <i>September 13-16, 2026; San Luis Obispo, CA</i> <i>Early registration deadline: 8/14/26; Cancellation deadline: 8/14/26</i>	
10 *	CSDA Quarterly Water Utilities Committee Lunch Meeting <i>October 20, 2026; 11:30 a.m. – 1:00 p.m.; The Butcher Shop Steakhouse</i> <i>Registration deadline: TBD</i>	
11 *	CSDA Quarterly Dinner Meeting <i>November 19, 2026; 5:45 p.m. – 9:00 p.m.; The Butcher Shop Steakhouse</i> <i>Registration deadline: TBD</i>	
12	ACWA 2026 Fall Conference <i>December 1-3, 2026; Anaheim, CA</i> <i>Registration deadline: TBD</i>	
13	Colorado River Water Users Association Conference <i>December 9-11, 2026; Caesars Palace, Las Vegas, NV</i> <i>Registration deadline: TBD</i>	MacKenzie

* Non-per diem meeting except when serving as an officer of the organization.

The following abbreviations indicate arrangements that have been made by staff:

R=Registration; H=Hotel; A=Airline; S=Shuttle; C=Car; T=Tentative; ◊=Attendee to Self-Register



STAFF REPORT

Board Meeting Date: June 3, 2026
Prepared By: Brett Hodgkiss

SUBJECT: ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

SUMMARY: This item is placed on the agenda to enable the Board to identify and schedule future items for discussion at upcoming Board meetings and/or identify press release opportunities.

Staff-generated list of tentative items for future agendas:

- Water Supply Response Program (June)
- 2025 Urban Water Management Plan (June)
- Fiscal Year 2026 Capital Outlay Carryover (July)
- Artificial Intelligence Policy
- Automated Meter Reading/Advanced Meter Infrastructure
- Concession Management Agreement - Lake Henshaw Recreation Area operations
- Governance/Strategic Planning



Agenda Item: 13

STAFF REPORT

Board Meeting Date: June 3, 2026
Prepared By: Ranae Ogilvie

SUBJECT: COMMENTS BY DIRECTORS

SUMMARY: This item is placed on the agenda to enable individual Board members to convey information to the Board and the public not requiring discussion or action.



Agenda Item: 14

STAFF REPORT

Board Meeting Date:

June 3, 2026

Prepared By:

Brett Hodgkiss

SUBJECT: COMMENTS BY GENERAL MANAGER

SUMMARY: Informational report by the General Manager on items not requiring discussion or action.