



AGENDA
MEETING OF THE FISCAL POLICY COMMITTEE
THURSDAY, MAY 4, 2023 – 9:00 AM
1391 Engineer Street, Vista, CA 92081
Phone: (760) 597-3100

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

3. CONSIDER APPROVAL OF AGENDA

In the case of an emergency, items may be added to the Agenda by a majority vote of the Committee. 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 unanimous vote of the Committee.

4. ORAL COMMUNICATIONS

Members of the public may address the Committee on items not appearing on the posted agenda, which are within the subject matter jurisdiction of the Committee. 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 Committee 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.

5. DRAFT FISCAL YEAR 2024 BUDGET

Recommendation: Review draft Fiscal Year 2024 Budget.

6. COMMENTS BY COMMITTEE MEMBERS

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

7. COMMENTS BY GENERAL MANAGER

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

8. ADJOURNMENT

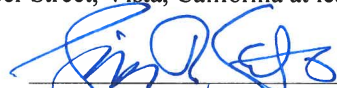
*NOTE: ITEMS ON THE AGENDA MAY BE TAKEN OUT OF SEQUENTIAL ORDER AS
THEIR PRIORITY IS DETERMINED BY THE COMMITTEE*

- *The agenda package and materials related to an agenda item submitted after the packet's distribution to the Committee 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 Committee meetings are held on an as needed basis.*

AFFIDAVIT OF POSTING

I, Lisa R. Soto, 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: April 20, 2023



Lisa R. Soto, Board Secretary



**FISCAL POLICY COMMITTEE
STAFF REPORT**

Agenda Item: 5

Meeting Date:
Prepared By:
Approved:

May 4, 2023
Shallako Goodrick
Brett Hodgkiss

SUBJECT: DRAFT FISCAL YEAR 2024 BUDGET

RECOMMENDATION: Review draft Fiscal Year 2024 Budget.

FISCAL IMPACT: The draft Budget projects revenues of \$64,525,742, operating expenses of \$52,716,835 and capital outlay of \$10,330,500. Revenues are projected at \$6,022,432 more than the previous year's. Operating expenses are approximately \$13.1 million lower than in the previous year's budget primarily due to no additional expenditures for the San Pasqual Undergrounding Project being included in this year's budget. Capital outlay is approximately \$477,000 higher than in the previous year's budget. It is estimated that approximately \$1.5 million will be contributed to District reserves in Fiscal Year 2024 Budget.

SUMMARY: The draft Budget projects water sales of 16,200 acre feet (AF); 13,200 AF of water is projected to be purchased from the San Diego County Water Authority and 4,000 AF of local water is projected to come from Lake Henshaw. Local water production is typically budgeted based on a 10-year rolling average; however, with Lake Henshaw storage being significantly more than the past few years (over 30,000 AF as of the writing of this report), staff anticipates local water production to be higher than the 10-year average (1,900 AF).

The Revenue Budget is projected to increase by over 10% primarily as a result of the San Diego County Water Authority's pass-through increase, the District's annual water adjustment effective July 1, 2023 and higher returns on investment income. The Operating Budget is projected to decrease by approximately 20% primarily due to no additional expenditures for the San Pasqual Undergrounding Project being included in this year's budget.

The Capital Budget is projected to increase by 5% to \$10,330,500. Approximately 90% of the Capital Budget is designated for necessary water-related and infrastructure improvement projects; the majority of other Capital Budget items are vehicles/construction equipment needed to support the on-going Main Replacement Program.

DETAILED REPORT: The summary information presented below describes considerations that were taken into account during the preparation of the Fiscal Year 2023 Budget as well as the reasons for increases/decreases in certain accounts.

Revenue Budget

- Water sales is estimated based on a five-year average at 16,200 acre-feet (AF) for FY 2024. Local water production is typically projected using a 10-year average; however, with Lake Henshaw storage being at over 30,000 AF (as of the writing of this report), staff anticipates local water production to be higher than the 10-year average (1,900 AF). Taking into consideration the lake level, blend requirements at the Escondido-Vista Water Treatment Plant as well as Escondido Canal operations, local water production is being projected at 4,000 AF.
- Service Fee revenue is projected to increase by \$2,052,000 after implementing the annual water rate adjustment effective July 1, 2023.
- Investment Income revenue has been increased by \$908,000 from the FY 2023 budget as a result of higher interest rates and a portion of lease/license revenue being recognized as interest earned (Governmental Accounting Standards Board 87 accounting requirement).

Operating Budget

- Variable CWA Charges have decreased by \$290,000; because of the increase in local water production, the District will decrease its water purchases from the San Diego County Water Authority (CWA). However, the full benefit of local water production (\$1,940,000) will not be realized due to higher variable charges from CWA (\$1,650,000).
- Fixed CWA Charges increased by \$183,000 based on current CWA rates and charges.
- Wages increased by \$250,000, and Benefits and Taxes decreased by \$188,680. Wages have been adjusted consistent with the terms and conditions set forth in labor agreements effective January 1, 2022; lower projected PERS, Health Insurance and Workers Compensation Insurance costs are the primary drivers of the decrease to Benefits and Taxes.
- Approximately \$2,089,000 will be spent on monitoring and treating Harmful Algal Blooms (HABs) in Lake Henshaw in FY 2024. 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 (\$1,044,646) have been included in the budget. \$178,000 has been included in Contractual Services, \$758,500 in Supplies, \$3,146 in Fees & Permits and \$105,000 in Consultants.
- Power decreased by \$98,600; it is not anticipated that the Warner Ranch Well Field will need to be operated during FY 2024 due to the high lake level.

Capital Budget

- The Capital Budget includes an additional \$2.6 million for the construction of the Edgehill Reservoir and Pump Station project; \$3.6 million for the Deodar Reservoir Rehabilitation project; \$2.275 million for the Main Replacement Program, including environmental work for replacing AB Line; \$850,000 for the Independence Way Pipeline project; \$710,500 for new vehicles and equipment; \$90,000 for replacing the District office fire/burglar alarm system; and \$200,000 for new computer servers and a document management system.

Reserves

It is projected that the District contribute approximately \$1.5 million to reserves in FY 2024.

See Draft Fiscal Year 2024 Budget for detailed information regarding projected revenues and proposed operating expenses and Capital Budget expenditures.

ATTACHMENTS:

- Draft Budget – Fiscal Year 2024
- Cash Flow Projection including Draft Fiscal Year 2024 Budget
- Capital Improvement Program Listing
- Vehicle and Equipment List



BUDGET
Fiscal Year 2024
July 1, 2023 to June 30, 2024

Draft
MAY 4, 2023

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2024

Vista Irrigation District's (District) 2024 Budget represents a financial plan for the next fiscal year (July 1, 2023 through June 30, 2024). This financial plan includes the cost of purchasing imported water and other costs that are essential to support the continued investment in infrastructure maintenance and repair.

The Fiscal Year (FY) 2024 Budget projects revenues of \$64,525,742, which includes \$38,050,000 (approximately 59%) from Water Sales. It is projected that the District will sell 16,200 acre feet of water in FY 2024.

Operating expenses for FY 2024 are projected to be \$52,716,835. Purchased Water costs represent approximately 48% (\$25,190,000) 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 2024 Budget estimates that the District will need to purchase 13,200 acre feet of water from the CWA. The Budget also estimates that the District will produce 4,000 acre feet of water from its local water source, Lake Henshaw. The local water production estimate is based upon the amount of local water the District estimates it can process in FY 2024.

The Capital Budget for FY 2024 is \$10,330,500. Of this total, approximately 90.3% (\$9,330,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

Vista Irrigation District BUDGET SUMMARY Fiscal Year 2023

	2023	2024	\$	%
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 58,503,310	\$ 64,525,742	\$ 6,022,432	10.29%
Reserves	17,150,490		(17,150,490)	(100.00%)
	<u>\$ 75,653,800</u>	<u>\$ 64,525,742</u>		
Use of Funds				
Operating Budget	\$ 65,799,800	\$ 52,716,835	\$ (13,082,965)	(19.88%)
Capital Budget	9,854,000	10,330,500	476,500	4.84%
Contribution to Reserves	-	1,478,407	1,478,407	100.00%
	<u>\$ 75,653,800</u>	<u>\$ 64,525,742</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2023

	2021 Actual	2022 Actual	2023 Budget	Six Months Ended 12/31/2022 Actual	2024 Budget
WATER REVENUES					
Water Sales	\$ 34,266,316	\$ 34,014,610	\$ 35,010,000	\$ 19,542,317	\$ 38,050,000
Service Charges/Fees	18,411,031	19,412,439	20,792,000	9,920,644	22,844,000
	<u>52,677,347</u>	<u>53,427,049</u>	<u>55,802,000</u>	<u>29,462,961</u>	<u>60,894,000</u>
OTHER REVENUES					
Other Services	454,878	352,059	459,000	192,813	404,000
System Fees	754,464	353,720	741,000	533,497	780,000
Property Rentals	836,723	903,963	892,310	454,941	870,910
Property Taxes	539,949	573,205	536,000	224,377	595,000
Investment Income	61,093	(85,371)	73,000	543,060	981,832
Federal & State Assistance	-	4,495	-	-	-
	<u>2,647,107</u>	<u>2,102,071</u>	<u>2,701,310</u>	<u>1,948,688</u>	<u>3,631,742</u>
TOTAL REVENUE BUDGET	<u>\$ 55,324,454</u>	<u>\$ 55,529,120</u>	<u>\$ 58,503,310</u>	<u>\$ 31,411,648</u>	<u>\$ 64,525,742</u>
WATER SALES (ACRE FEET)	<u>17,322</u>	<u>16,444</u>	<u>15,700</u>	<u>8,476</u>	<u>16,200</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$34,266,316	\$34,014,610	\$35,010,000	\$38,050,000

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 16,200 acre feet of water which is based upon recent history. The Fiscal Year (FY) 2024 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$5.09 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$5.56 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$18,411,031	\$19,412,439	\$20,792,000	\$22,844,000

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 (CWA).

Monthly Service Charge

Meter Size	FY 7/1/2021	FY 4/1/2022	FY 2023	FY 2024
5/8"	\$ 31.75	\$ 32.82	\$ 32.82	\$ 36.66
3/4"	41.88	43.30	43.30	48.37
1"	61.89	63.98	63.98	71.47
1½"	112.34	116.14	116.14	129.73
2"	172.66	178.50	178.50	199.39
3"	333.57	344.85	344.85	385.21
4"	514.49	531.89	531.89	594.14
6"	1,218.45	1,259.65	1,259.65	1,407.07
8"	1,620.90	1,675.71	1,675.71	1,871.82
10"	2,425.46	2,507.47	2,507.47	2,800.92

Account Group: **Other Services**

Account Number: 61xx

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$454,878	\$352,059	\$459,000	\$404,000

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

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$754,464	\$353,720	\$741,000	\$780,000

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

REVENUE ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301	\$836,723	\$903,963	\$892,310	\$870,910

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

Hein Hettinga Cattle	\$ 259,700
Department of Defense- Navy	187,500
My Country Club	70,900
T-Mobile/Omnipoint- Lupine Hills	13,900
Crown Castle/T-Mobile- Cabrillo Circle	56,600
Lake Henshaw Resort	46,400
Crown Castle GT Co.	49,900
Cingular Wireless - AT&T	48,600
Landscape Function Management, LLC	42,600
Verizon Wireless	39,100
Crown Castle - Vista Towers	25,600
Sempra Energy	12,500
Puerta La Cruz	14,100
Taylor Grazing	1,650
S&S Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	360
	\$ 870,910

Note: With the implementation of GASB 87, part of the lease revenue can be found under Investment Income starting with FY 2022 actual and in FY 2024. Amounts are \$56,303 and \$72,411 respectively.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001	\$539,949	\$573,205	\$536,000	\$595,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx	\$61,093	-\$85,371	\$73,000	\$981,832

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

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Water Sales					
6001	Single Family	\$ 16,848,934	\$ 17,560,000	\$ 9,609,817	\$ 18,860,000
6002	Multi Family	6,311,417	6,260,000	3,371,397	7,060,000
6003	Irrigation	4,172,273	4,580,000	2,678,327	4,670,000
6004	Commercial	2,479,290	2,340,000	1,299,589	2,770,000
6005	Agricultural	1,447,557	1,740,000	863,664	1,620,000
6006	Government	584,180	570,000	333,773	650,000
6007	Industrial	1,209,651	1,110,000	665,662	1,350,000
6008	Mobile Home	814,851	850,000	437,977	910,000
6010	Unmetered	146,457	-	282,110	160,000
		<u>34,014,610</u>	<u>35,010,000</u>	<u>19,542,317</u>	<u>38,050,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	17,154,571	18,100,000	8,662,883	20,260,000
6052	Infrastructure Access Charge	1,815,444	1,834,000	896,232	1,840,000
6053	Penalties/Fees	442,424	858,000	361,528	744,000
		<u>19,412,439</u>	<u>20,792,000</u>	<u>9,920,644</u>	<u>22,844,000</u>
Other Services					
6101	Construction Services	146,016	241,000	82,460	204,000
6102	Jobs Gain/(Loss)	-	-	-	-
6103	Non Construction Services	206,099	218,000	110,355	200,000
6104	Overages/Shortages	(56)	-	(2)	-
		<u>352,059</u>	<u>459,000</u>	<u>192,813</u>	<u>404,000</u>
System Fees					
6201	Capacity Fees	336,278	741,000	395,927	780,000
6203	Annexation/Detachment Fees	17,442	-	137,570	-
		<u>353,720</u>	<u>741,000</u>	<u>533,497</u>	<u>780,000</u>
Property Rentals					
6301	Property Rentals	903,963	892,310	454,941	870,910
		<u>903,963</u>	<u>892,310</u>	<u>454,941</u>	<u>870,910</u>
Property Taxes					
8001	Property Taxes	573,205	536,000	224,377	595,000
		<u>573,205</u>	<u>536,000</u>	<u>224,377</u>	<u>595,000</u>
Investment Income					
8101	Interest Income	86,891	73,000	332,905	604,000
8102	Investment Gain/Loss	(244,673)	-	171,892	312,000
8103	Interest Income - Leases	72,411	-	38,263	65,832
		<u>(85,371)</u>	<u>73,000</u>	<u>543,060</u>	<u>981,832</u>
Federal & State Assistance					
8301	Federal & State Assistance	4,495	-	-	-
		<u>4,495</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u><u>\$ 55,529,120</u></u>	<u><u>\$ 58,503,310</u></u>	<u><u>\$ 31,411,648</u></u>	<u><u>\$ 64,525,742</u></u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2023

	2021 Actual	2022 Actual	2023 Budget	Six Months Ended 12/31/2022 Actual	2024 Budget
PURCHASED WATER					
Variable CWA Charges	\$ 19,734,896	\$ 20,251,667	\$ 18,310,000	\$ 11,416,377	\$ 18,020,000
Fixed CWA Charges	7,281,055	7,114,747	6,993,000	3,703,875	7,176,000
Agricultural Rebates	(5,733)	(4,378)	(7,400)	(5,481)	(6,000)
	<u>27,010,218</u>	<u>27,362,036</u>	<u>25,295,600</u>	<u>15,114,771</u>	<u>25,190,000</u>
WAGES	8,364,274	8,606,123	8,830,000	4,274,295	9,080,000
BENEFITS & TAXES	7,893,546	(95,674)	6,557,680	3,947,201	6,369,000
OFFICE & GENERAL					
Fees & Permits	156,899	186,539	192,150	183,487	223,950
Postage	65,537	79,261	67,900	34,643	62,050
Computer Hardware	22,201	2,941	13,000	11,092	17,000
Computer Software	150	-	-	-	150
Travel	1,266	18,257	37,350	14,321	34,095
Training	17,099	36,200	52,100	18,077	44,300
Dues & Subscriptions	48,962	49,670	48,400	1,549	54,060
Employment Related Expense	20,998	24,801	29,000	34,979	27,900
Office Supplies	10,171	16,262	15,000	7,930	16,000
Printing	9,920	16,920	14,600	2,385	14,500
Award/Contributions	7,841	10,045	13,500	8,337	12,500
Recruitment	-	-	-	-	25,000
	<u>361,044</u>	<u>440,896</u>	<u>483,000</u>	<u>316,800</u>	<u>531,505</u>
DEPRECIATION	3,400,480	3,582,582	4,072,000	1,815,277	4,070,000
CONTRACTUAL SERVICES	5,492,856	7,034,275	19,226,200	12,463,575	5,085,800
SUPPLIES	1,330,707	1,717,652	1,376,800	896,063	2,258,550
POWER	466,942	707,906	563,300	336,974	464,700
PROFESSIONAL FEES					
Audit	15,890	30,750	24,500	18,500	25,000
Legal	187,041	216,247	277,900	119,009	272,400
Consultants	78,204	173,149	32,100	32,028	231,600
	<u>281,135</u>	<u>420,146</u>	<u>334,500</u>	<u>169,537</u>	<u>529,000</u>
INSURANCE	14,072	255,617	339,000	181,377	397,000
COMMUNICATIONS	49,299	50,340	63,670	29,241	61,280
UNCOLLECTIBLE ACCOUNTS	149,643	42,131	35,050	21,409	48,000

Vista Irrigation District OPERATING BUDGET Fiscal Year 2023

	2021 Actual	2022 Actual	2023 Budget	Six Months Ended 12/31/2022 Actual	2024 Budget
BURDEN ALLOCATION	(1,507,279)	(1,339,074)	(1,377,000)	(1,048,971)	(1,368,000)
INTEREST EXPENSE	-	-	-	-	-
LOSS/(GAIN) ON ASSETS	(50,523)	1,739,448	-	(4,175)	-
TOTAL OPERATING BUDGET	\$ 53,256,414	\$ 50,524,404	\$ 65,799,800	\$ 38,513,374	\$ 52,716,835
 WATER SOURCES (ACRE FEET):					
Water Purchases	16,958	16,832	14,193	8,950	13,200
Local Water	1,023	519	2,507	-	4,000
	17,981	17,351	16,700	8,950	17,200

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$19,734,896	\$20,251,667	\$18,310,000	\$18,020,000

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 4,000 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 13,200 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$7,281,055	\$7,114,747	\$6,993,000	\$7,176,000

This account group includes fixed charges from San Diego County Water Authority (CWA) related to water purchases. The budget does not reflect any future rate changes from CWA. The fixed charges are as follows:

Storage Charge - CWA	\$ 2,230,764
Infrastructure Access Charge - CWA	1,839,720
Supply Reliability Charge - CWA	1,556,808
Customer Service Charge - CWA	903,756
Readiness-to-Serve Charge, net - MWD	376,176
Capacity Reservation Charge - MWD	268,332
	\$ 7,175,556

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$5,733)	(\$4,378)	(\$7,400)	(\$6,000)

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

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Wages				
Account Number: 71xx	\$8,364,274	\$8,606,123	\$8,830,000	\$9,080,000

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

General	\$ 7,589,350
Vacation	775,820
Holiday	448,448
Sick Leave	241,266
Other Leave	25,116
	\$ 9,080,000

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Benefits & Taxes				
Account Number: 72xx	7,893,546	(\$95,674)	\$6,557,680	\$6,369,000

This account group consists of budgeted fringe benefits and taxes.

Public Employees Retirement System (PERS)	\$ 3,000,000
Health Insurances (Medical, Dental & Vision)	2,307,000
FICA & Medicare	686,000
Worker's Compensation	145,000
Deferred Compensation Plan Matching (457 Plan)	116,000
Life and Disability Insurance	76,000
Uniforms (Clothing and Boots)	29,000
Tuition Reimbursement	7,000
EAP Counseling	3,000
Unemployment Insurance	-
Retiree Medical Insurance (GASB 45)	-
	\$ 6,369,000

Note: In FY 2022 the investment earnings in the pension plan portfolio were approximately \$6 million and combined with other factors resulted in income rather than expense.

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301	\$156,899	\$186,539	\$192,150	\$223,950

This account group includes \$123,300 of water-related costs and \$100,650 of non water-related costs. The water-related costs include \$100,000 to the State Water Resources Control Board and to County Health Services for various permits, \$13,200 to the Department of Water Resources for dam fees, \$3,600 to Environmental Lab Accreditation Program, \$3,400 Regional Water Quality Control Board and \$3,100 for Aquatic Pesticide and the Lanthanum permits. The non water-related costs include \$42,500 for excavation permits, \$32,000 for LAFCO fees, \$11,200 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, \$2,000 for Dig Safe Board Fees and \$3,950 for miscellaneous fees and permits.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Postage</u>				
Account Number: 7302	\$65,537	\$79,261	\$67,900	\$62,050

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303	\$22,201	\$2,941	\$13,000	\$17,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304	\$150	-	-	\$150

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$1,266	\$18,257	\$37,350	\$34,095

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

Board of Directors	\$ 26,000
General Manager Division	4,000
Administration Division	1,600
Engineering Division	1,500
Operations and Field Services Division	550
Water Resources Division	445
	\$ 34,095

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$17,099	\$36,200	\$52,100	\$44,300

This account group includes the cost of training and seminars. The largest components of the 2024 training budget include: \$15,000 for various Safety Cal/OSHA required trainings, \$12,000 for training for the Board, \$5,000 for electrical, construction, and other water related training, \$3,500 for Engineering classes and other conferences, \$8,800 for various management development and employee training workshops, and etc.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$48,962	\$49,670	\$48,400	\$54,060

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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$20,998	\$24,801	\$29,000	\$27,900

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$10,171	\$16,262	\$15,000	\$16,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$9,920	\$16,920	\$14,600	\$14,500

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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$7,841	\$10,045	\$13,500	\$12,500

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Recruitment</u> Account Number: 7313	-	-	-	25,000

This account group contains costs for pre-employment physicals, advertising job openings, background checks, employment testing, etc.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,400,480	\$3,582,582	4,072,000	\$4,070,000

This account group reflects the current year usage of existing capital assets. These funds are used to replenish construction reserves, which pay for infrastructure replacement.

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Contractual Services</u>				
Account Number: 75xx	\$5,492,856	\$7,034,275	\$19,226,200	\$5,085,800

This account group includes contractual services for the following:

Escondido Treatment Plant	\$ 2,840,000
Transmission and Distribution Systems	518,200
Escondido Canal	440,000
General	401,500
Buildings and Grounds	264,800
Weese Treatment Plant	251,000
Water Treatment (HABS)	118,000
Water Quality Testing (Mainly HABS)	78,100
Fire Hydrants/Fire Services	69,000
Garage	51,700
Dam	16,000
SCADA	14,550
Flume	10,000
Well Field	6,200
Reservoirs	5,750
Pump Stations	1,000
San Pasqual Undergrounding Project	-
	\$ 5,085,800

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Supplies</u>				
Account Number: 76xx	\$1,330,707	\$1,717,652	\$1,376,800	\$2,258,550

This account group includes supplies for the following:

Water Treatment (Mainly HABS)	\$ 777,650
Transmission and Distribution Systems	513,300
Fuel	251,300
General	200,350
Fire Hydrants/Fire Services	195,000
Garage	152,100
Buildings and Grounds	36,600
SCADA	31,100
Water Quality Testing	26,000
Pump Stations	24,250
Flume	20,000
Inventory Adjustments	10,000
Reservoirs	8,000
Well Field	7,800
Dam	2,000
Conservation Programs	1,800
Ditches	1,300
	\$ 2,258,550

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Power Account Number: 77xx	\$466,942	\$707,906	\$563,300	\$464,700

This account group includes:

Pump Stations	\$	205,000
Main Office and Henshaw Office		170,700
Well Field		77,800
Transmission and Distribution Systems		4,800
Reservoirs		4,600
Water Treatment		1,800
	\$	464,700

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Audit Account Number: 7721	\$15,890	\$30,750	\$24,500	\$25,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Legal Account Numbers: 7722 & 7723	\$187,041	\$216,247	\$277,900	\$272,400

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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Consultants Account Numbers: 7724 & 7725	\$78,204	\$173,149	\$32,100	\$231,600

This account group includes:

HABs Management Plan II/Consultation	\$	110,000
Grant Researcher/Writer		50,000
Municipal Financial Advisor		45,000
Engineering related environmental, surveying, encroachments, etc		20,000
Actuarial Services		6,600
	\$	231,600

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$14,072	\$255,617	\$339,000	\$397,000

This account group includes liability, property and dam insurance from the Association of California Water Agencies Joint Powers Insurance Authority. The District may be issued a refund of premiums in a given year if it experiences lower claims; when this occurs, the refund is credited to this account, which lowers the actual expense recorded to this account. The District received premium refunds of approximately \$316,000 and \$61,000 in Fiscal Years 2021 and 2022, respectively.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$49,299	\$50,340	\$63,670	\$61,280

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$149,643	\$42,131	\$35,050	\$48,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$10,000 for uncollectible water bills and \$38,000 for uncollectible claims for damage to District property.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,507,279)	(\$1,339,074)	(\$1,377,000)	(\$1,368,000)

The District allocates overhead burden costs to pipeline installation jobs, inspection jobs, fixed fee jobs, damage claims and other small jobs. The overhead burden costs include use of equipment, warehousing, management salaries, benefits, and other overhead expenses. This account group is a reduction (by allocation) of expenses.

Operating Budget Detail

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 20,251,667	\$ 18,310,000	\$ 11,416,377	\$ 18,020,000
		20,251,667	18,310,000	11,416,377	18,020,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	7,114,747	6,993,000	3,703,875	7,176,000
		7,114,747	6,993,000	3,703,875	7,176,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(4,378)	(7,400)	(5,481)	(6,000)
		(4,378)	(7,400)	(5,481)	(6,000)
Wages					
7101	Wages-General	7,026,383	7,370,930	3,464,508	7,589,350
7102	Vacation	799,670	759,384	383,054	775,820
7103	Sick Leave	317,286	236,155	183,417	241,266
7104	Holiday	413,105	438,951	189,517	448,448
7105	Other Leave	49,679	24,580	53,799	25,116
		8,606,123	8,830,000	4,274,295	9,080,000
Benefits & Taxes					
7201	Health Insurance	2,198,301	2,356,000	1,069,024	2,307,000
7202	PERS	(2,846,072)	3,080,000	2,378,048	3,000,000
7203	FICA & Medicare	669,339	671,080	306,753	686,000
7204	Retiree Health Insurance	(547,595)	-	-	-
7205	Workers Compensation	196,552	218,000	96,592	145,000
7206	457 Plan Matching	114,868	116,000	41,445	116,000
7207	Life & Disability Insurance	78,720	76,000	37,211	76,000
7208	Uniforms/Boots	30,350	30,100	11,845	29,000
7209	Unemployment Insurance	-	1,500	-	-
7210	EAP Counseling	2,841	3,000	2,841	3,000
7211	Tuition Reimbursement	7,022	6,000	3,442	7,000
		(95,674)	6,557,680	3,947,201	6,369,000

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Fees & Permits					
7301	Fees & Permits	186,539	192,150	183,487	223,950
		186,539	192,150	183,487	223,950
Postage					
7302	Postage	79,261	67,900	34,643	62,050
		79,261	67,900	34,643	62,050
Computer Hardware					
7303	Computer Hardware	2,941	13,000	11,092	17,000
		2,941	13,000	11,092	17,000
Computer Software					
7304	Computer Software	-	-	-	150
		-	-	-	150
Travel					
7305	Travel	18,257	37,350	14,321	34,095
		18,257	37,350	14,321	34,095
Training					
7306	Training	36,200	52,100	18,077	44,300
		36,200	52,100	18,077	44,300
Dues & Subscriptions					
7307	Dues & Subscriptions	49,670	48,400	1,549	54,060
		49,670	48,400	1,549	54,060
Employment Related Expense					
7308	Employment Related Expense	24,801	29,000	34,979	27,900
		24,801	29,000	34,979	27,900
Office Supplies					
7309	Office Supplies and Furniture	16,262	15,000	7,930	16,000
		16,262	15,000	7,930	16,000
Printing					
7310	Printing	16,920	14,600	2,385	14,500
		16,920	14,600	2,385	14,500
Awards/Contributions					
7311	Awards/Contributions	10,045	13,500	8,337	12,500
		10,045	13,500	8,337	12,500
Recruitment					
7313	Recruitment	-	-	-	25,000
		-	-	-	25,000
Depreciation					
7401	Depreciation	3,582,582	4,072,000	1,815,277	4,070,000
		3,582,582	4,072,000	1,815,277	4,070,000

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Contractual Services					
7501	Services-General	395,322	398,900	195,448	401,500
7502	Services-Buildings & Grounds	284,481	284,400	122,241	264,800
7503	Services-Garage	67,709	61,700	19,740	51,700
7504	Services-T & D Systems	446,421	438,200	256,256	518,200
7505	Services-FireHyd/Fire Services	74,087	85,000	17,147	69,000
7506	Services-Reservoirs	13,751	55,900	1,761	5,750
7507	Services-SCADA	9,901	10,300	26,849	14,550
7508	Services-Pump Stations	15,836	20,500	-	1,000
7509	Services-Water Quality Testing	140,372	393,100	54,142	78,100
7510	Services-Water Treatment	22,468	-	12,000	118,000
7511	Services-Flume	7,785	5,000	-	10,000
7512	Services-Dam	14,260	19,800	-	16,000
7513	Services-Ditches	-	-	-	-
7514	Services-Well Field	-	22,400	-	6,200
7515	Services-Escondido Canal	422,241	440,000	204,497	440,000
7516	Services-Escondido Plant	2,548,794	2,810,000	1,255,009	2,840,000
7517	Services-Weese Plant	180,058	181,000	179,332	251,000
7518	Services-Water Rights	2,390,789	14,000,000	10,119,153	-
		<u>7,034,275</u>	<u>19,226,200</u>	<u>12,463,575</u>	<u>5,085,800</u>
Supplies					
7601	Supplies-General	184,050	176,300	116,700	200,350
7602	Supplies-Buildings & Grounds	92,184	41,100	54,659	36,600
7603	Supplies-Garage	162,743	137,100	77,510	152,100
7604	Supplies-T & D Systems	516,574	509,800	245,909	513,300
7605	Supplies-FireHyd/Fire Services	264,739	195,000	86,494	195,000
7606	Supplies-Reservoirs	54,681	7,400	6,100	8,000
7607	Supplies-SCADA	24,494	47,100	22,135	31,100
7608	Supplies-Pump Stations	24,178	21,000	18,691	24,250
7609	Supplies-Water Quality Testing	29,408	26,000	10,959	26,000
7610	Supplies-Water Treatment	117,627	21,400	122,204	777,650
7611	Supplies-Flume	12,322	5,000	910	20,000
7612	Supplies-Dam	3,812	2,000	-	2,000
7613	Supplies-Ditches	141	1,300	-	1,300
7614	Supplies-Well Field	5,149	9,700	2,139	7,800
7615	Fuel	213,579	165,800	132,533	251,300
7616	Conservation Programs	(1,451)	1,800	258	1,800
7697	Inventory Adjustments	14,155	9,000	-	10,000
7698	Trade Discounts	(733)	-	(1,138)	-
		<u>1,717,652</u>	<u>1,376,800</u>	<u>896,063</u>	<u>2,258,550</u>

OPERATING BUDGET DETAIL
Fiscal Year 2023

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Power					
7701	Power-Buildings/Grounds	167,914	145,700	85,603	170,700
7702	Power-T & D Systems	5,146	4,800	678	4,800
7703	Power-Reservoirs	3,996	3,600	2,408	4,600
7704	Power-Pump Station	216,804	200,000	102,436	205,000
7705	Power-Water Treatment	1,800	1,800	466	1,800
7706	Power-Well Field	312,246	207,400	145,383	77,800
		<u>707,906</u>	<u>563,300</u>	<u>336,974</u>	<u>464,700</u>
Audit					
7721	Audit	30,750	24,500	18,500	25,000
		<u>30,750</u>	<u>24,500</u>	<u>18,500</u>	<u>25,000</u>
Legal					
7722	Legal-General	73,205	87,900	37,256	82,400
7723	Legal-Water Rights	143,042	190,000	81,753	190,000
		<u>216,247</u>	<u>277,900</u>	<u>119,009</u>	<u>272,400</u>
Consultants					
7724	Consultants-General	173,149	32,100	32,028	231,600
		<u>173,149</u>	<u>32,100</u>	<u>32,028</u>	<u>231,600</u>
Insurance					
7731	Insurance	255,617	339,000	181,377	397,000
		<u>255,617</u>	<u>339,000</u>	<u>181,377</u>	<u>397,000</u>
Communications					
7741	Communications	50,340	63,670	29,241	61,280
		<u>50,340</u>	<u>63,670</u>	<u>29,241</u>	<u>61,280</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	42,131	35,050	21,409	48,000
		<u>42,131</u>	<u>35,050</u>	<u>21,409</u>	<u>48,000</u>
Burden Allocation					
7799	Burden Allocation	(1,339,074)	(1,377,000)	(1,048,971)	(1,368,000)
		<u>(1,339,074)</u>	<u>(1,377,000)</u>	<u>(1,048,971)</u>	<u>(1,368,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	1,774,841	-	-	-
8402	Asset Disposal Proceeds	(35,393)	-	(4,175)	-
		<u>1,739,448</u>	<u>-</u>	<u>(4,175)</u>	<u>-</u>
Total Operating Budget		<u>\$ 50,524,404</u>	<u>\$ 65,799,800</u>	<u>\$ 38,513,374</u>	<u>\$ 52,716,835</u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2024

	Page No.	Budget Item No.	2024 Budget
ENGINEERING:			
Edgehill (E) Reservoir and Pump Station	22	16-04	\$ 2,600,000
Deodar Reservoir Rehabilitation	23	22-01	3,605,000
Independence Way Pipeline	24		850,000
Main Replacement Program	25	99-99	2,275,000
			9,330,000
 FIELD SERVICES:			
Vehicles (6)	26		445,000
Access, Fire & Burglar Alarm Control System	27		90,000
Skid Steer	28		83,000
Backhoe	29		182,500
			800,500
 INFORMATION TECHNOLOGY:			
Hyper-Converged Compute & Storage System	30		150,000
Document Management System	31		50,000
			200,000
 TOTAL CAPITAL BUDGET			\$ 10,330,500

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Edgehill (E) Reservoir and Pump Station	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction for the replacement of the Edgehill (E) Reservoir and new pump station.	
Reason for Request:	Edgehill (E) Reservoir is a 1.5 million gallon reinforced concrete reservoir constructed in 1929 and is in need of replacement. The new reservoir will be 2.92 million gallons and include a new 3,000 gallon per minute pump station to serve as a redundant feed from the Edgehill (E) Reservoir to the 837 and 984 Zones. Construction began in January 2022; the budget request is to cover remaining construction, construction management, and inspection expenditures estimated during FY 2024 and through project completion.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2160, Reservoirs Various, Date Built: 1929, Original Cost: \$11,966, Net Book Value: \$0 • Asset No. 2169, Edgehill "E" Reservoir Modification Part I, Date Built: 6/30/1984, Original Cost: \$17,366, Net Book Value: \$0 • Asset No. 2171, Edgehill "E" Reservoir Modification Part II, Date Built: 6/30/1985. Original Cost: \$97,167, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:		1,400,000	1,400,000
FY 2021 Budget:		0	0
FY 2022 Budget:		3,000,000	3,000,000
FY 2023 Budget:		5,600,000	5,600,000
FY 2024 Budget:	50,000	2,550,000	2,600,000
FY 2025 and thereafter:			
Total Projected Amount:	50,000	12,550,000	12,600,000

Requesting Department: Engineering

Budget Item Number: 16-04

Capital Budget Request

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

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
Transfer in 20-03 Four Reservoirs Rehab Project Portion		55,000	55,000
All Prior Years Budget:			
FY 2021 Budget:			
FY 2022 Budget:		135,000	135,000
FY 2023 Budget:		145,000	145,000
FY 2024 Budget:		3,605,000	3,605,000
FY 2025 and thereafter:			
Total Projected Amount:		3,940,000	3,940,000

Requesting Department: Engineering

Budget Item Number: 22-01

Capital Budget Request

Project or Equipment Information		
Title:	Independence Way Pipeline	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Design and construction of approximately 5,250 feet of 8-inch pipeline in Independence Way, Elm Drive, and Warmlands Avenue from Queens Way to Suemark Terrace.	
Reason for Request:	The new pipeline will be constructed parallel (adjacent) to the existing 18-inch steel HN transmission pipeline that was constructed in the mid-1930s. Approximately 80 water services on the HN pipeline will be reconnected to the new 8-inch pipeline. Once the new pipeline is in service, the District will explore potential replacement/rehabilitation options for the 18-inch HN pipeline that has recently experienced several leaks. The budget request is to cover design and construction expenditures estimated during FY 2024; remaining expenditures to complete the project will be budgeted in FY 2025.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			
FY 2021 Budget:			
FY 2022 Budget:			
FY 2023 Budget:			
FY 2024 Budget:	425,000	425,000	850,000
FY 2025 and thereafter:	425,000	425,000	850,000
Total Projected Amount:	850,000	850,000	1,700,000

Requesting Department: Engineering

Budget Item Number: 24-01

Capital Budget Request

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

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>
FY 2024 Budget:	<input type="text" value="1,075,000"/>	<input type="text" value="1,200,000"/>	<input type="text" value="2,275,000"/>
FY 2025 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Projected Amount:	<input type="text" value="1,075,000"/>	<input type="text" value="1,200,000"/>	<input type="text" value="2,275,000"/>

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Vehicles (6)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(3) Ligth Duty Trucks w/service body, Class 2 (\$190,000) (2) Ligth Duty 4x4 Trucks w/service body, Class 2 (\$150,000) (1) Heavy Duty Flatbed, Class 6 (\$105,000)	
Reason for Request:	All five F150/F250 trucks have between 90,000 and 113,000 miles. The 2013 F150 and 2015 F250 each have over 110,000 miles and serve as after hour response vehicles. Both F250 4x4's have worn suspension/chasis components and a history of electrical issues due to operating in the harsh/dusty environment at Lake Henshaw. The 2006 F150 consumes oil and has a history of coolant leaks. The Ford flatbed is 25 years old, leaks oil and the longevity of the disel particulate filter is uncertain.	
Asset Being Replaced (If Applicable):	Asset No. 3304, 2013 Ford F150, Original Cost: \$20,828.63, Net Book Value: \$0 Asset No. 3367, 2015 Ford F250 4x4, Original Cost: \$33,984.39, Net Book Value: \$4,241.70 Asset No. 3379, 2016 Ford F250 4x4, Original Cost: \$36,978.86, Net Book Value: \$5,771.62 Asset No. 3341, 2015 Ford F250, Original Cost: \$27,859.25, Net Book Value: \$1,123.37 Asset No. 2994, 2006 Ford F150, Original Cost: \$21,946.64, Net Book Value: \$0 Asset No. 2385, 1998 Ford Flatbed, Original Cost: \$36,309.88, Net Book Value: \$0 Asset No. 2546, Crane for 1998 Ford Flatbed, Original Cost: \$27,680.97, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:			0
FY 2024 Budget:	0	445,000	445,000
FY 2025 and thereafter:			0
Total Projected Amount:	0	445,000	445,000

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Access, Fire and Burglar Alarm Control System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	New monitoring, control and software for building access, fire and burglar alarm systems at District headquarters.	
Reason for Request:	The access control, fire and burglar alarm systems are original to building construction in 2001. Some hardware components (relay boards, controllers, etc.) are in limited supply or are no longer available. Software for the access control system (updated in 2008) is no longer compatible with any supported Windows based operating system.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	0	90,000	90,000
FY 2025 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	0	90,000	90,000

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Skid Steer	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Skid steer loader with a two-speed powertrain, 74-inch bucket and a Tier 4 Final/Stage V compliant diesel engine.	
Reason for Request:	Skid steer is 23 years old with over 1,850 hours of operation. Skid steer has hydraulic and electrical issues and some components are no longer available from the manufacturer.	
Asset Being Replaced (If Applicable):	Asset No. 2627, 2000 Caterpillar Skid Steer Loader, Original Cost: \$34,210.63, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2024 Budget:	<input type="text" value="0"/>	<input type="text" value="83,000"/>	<input type="text" value="83,000"/>
FY 2025 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="83,000"/>	<input type="text" value="83,000"/>

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Backhoe	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Four wheel drive backhoe with extendable stick and a Tier 4 Final/Stage V compliant diesel engine.	
Reason for Request:	The backhoe was purchased in 2006 and has logged over 6,400 hours of operation. The backhoe has a recent history of mechanical and hydraulic issues and is becoming less reliable in the field. Over the last five years, it has been to the dealer for extensive hydraulic repairs costing over \$20,000.	
Asset Being Replaced (If Applicable):	Asset No. 3003, 2006 Backhoe, Original Cost: \$80,043.56, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2024 Budget:	<input type="text" value="0"/>	<input type="text" value="182,500"/>	<input type="text" value="182,500"/>
FY 2025 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="182,500"/>	<input type="text" value="182,500"/>

Requesting Department: Field Services

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Hyper-Converged Compute and Storage system	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	This is a system that integrates computing, storage, networking, and virtualization resources in a single system. This system will host a majority of the District's data and computing power including critical processes.	
Reason for Request:	Existing infrastructure is at the end of life and will no longer be supported. The infrastructure hosts all critical District data and support is required to ensure the systems function properly.	
Asset Being Replaced (If Applicable):	Asset No. 3528, Original Cost: \$34,504.69; Net Book Value: \$0 at disposal Asset No. 3529, Original Cost: \$19,367.57; Net Book Value: \$0 at disposal Asset No. 3530, Original Cost: \$19,367.56; Net Book Value: \$0 at disposal	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:			0
FY 2024 Budget:	0	150,000	150,000
FY 2025 and thereafter:			0
Total Projected Amount:	0	150,000	150,000

Requesting Department: IT

Budget Item Number: _____

Capital Budget Request

Project or Equipment Information		
Title:	Document Management System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	<p>A document management system provides a repository for all district documents in an electronic format that is easily index and searchable. The system will allow for the tracking of end dates for contracts as well as insurance certificates and provide notifications to users regarding expirations. The system will also provide workflows for new document creation from inception to completion.</p>	
Reason for Request:	<p>The District's current document management system is 20 years old and has not been supported for many years. The risk of failure is high.</p>	
Asset Being Replaced (If Applicable):	 	

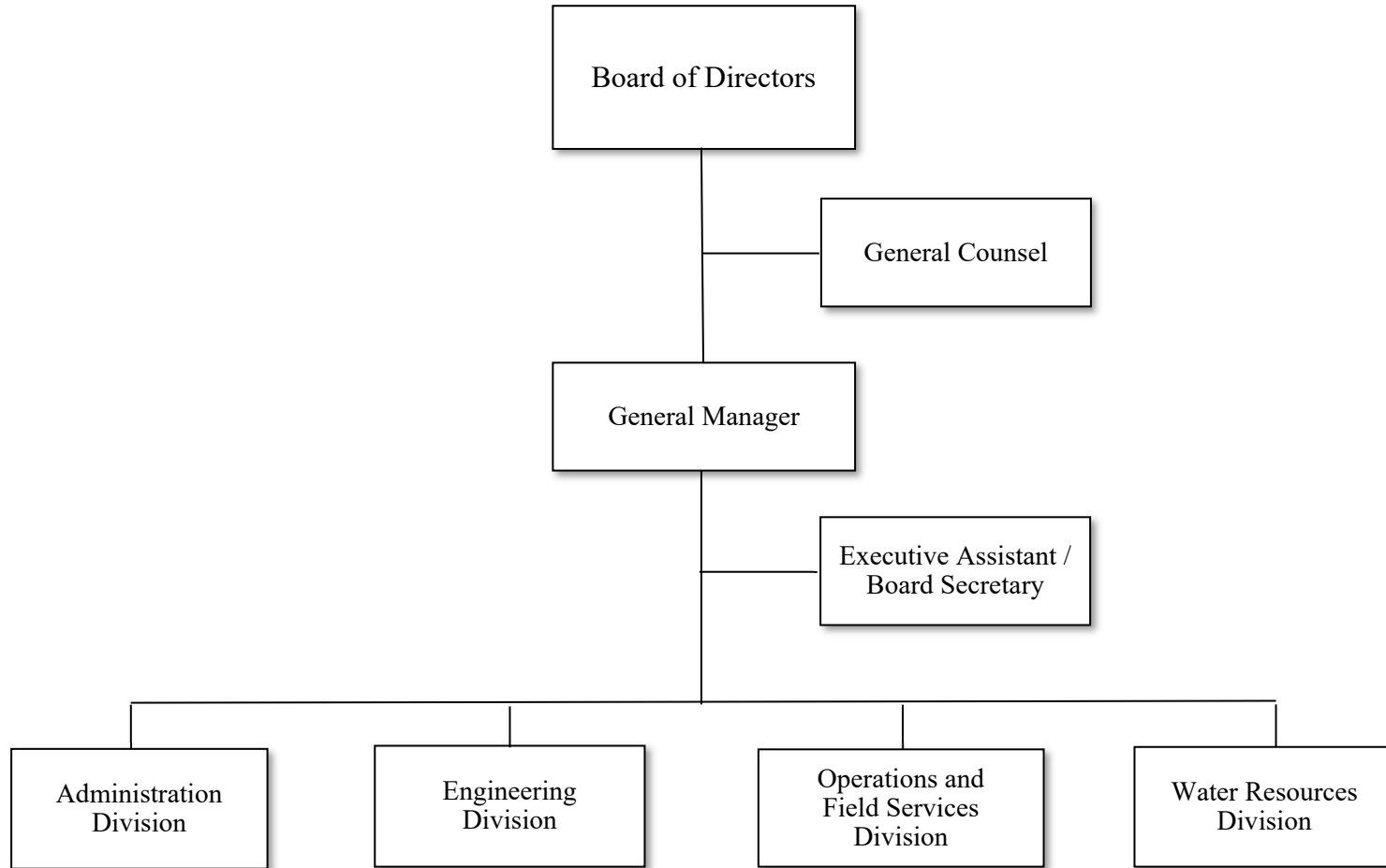
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2024 Budget:	<input type="text" value="0"/>	<input type="text" value="50,000"/>	<input type="text" value="50,000"/>
FY 2025 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="50,000"/>	<input type="text" value="50,000"/>

Requesting Department: IT

Budget Item Number: _____

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

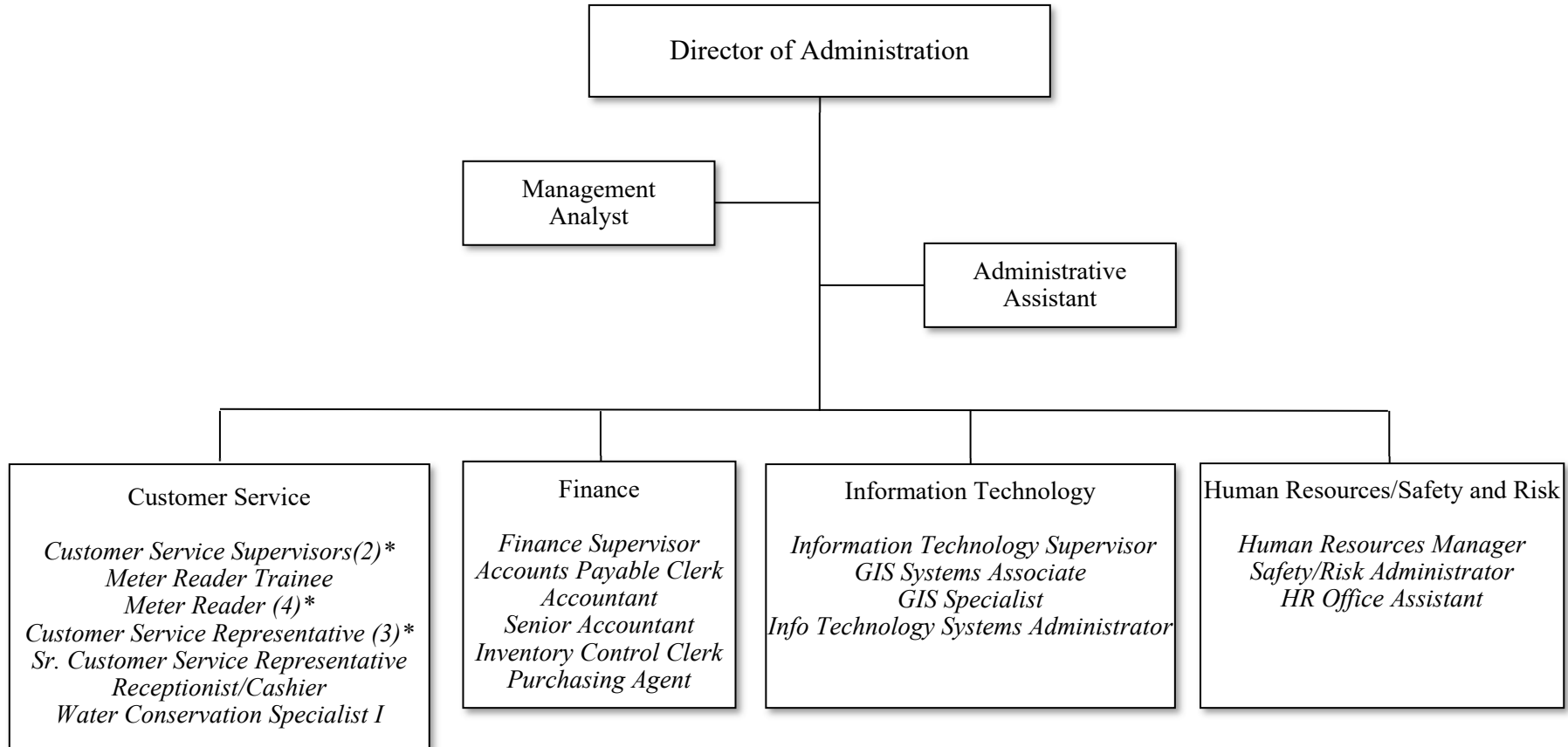
WATER RESOURCES

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
(on July 1)	92	91	90	90	89	89	89	88	88	89

Administration Division



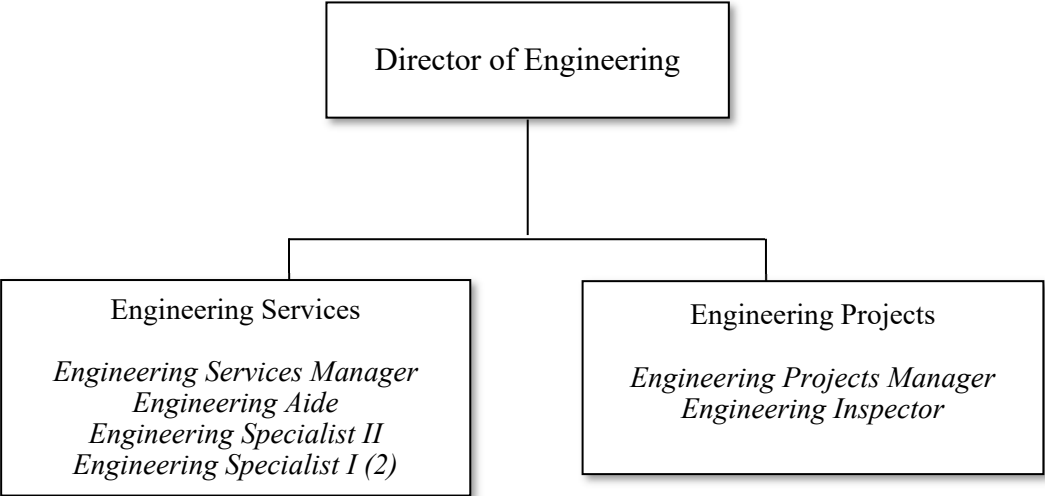
*Number of positions with the title if more than 1

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



35

*Number of positions with the title if more than 1

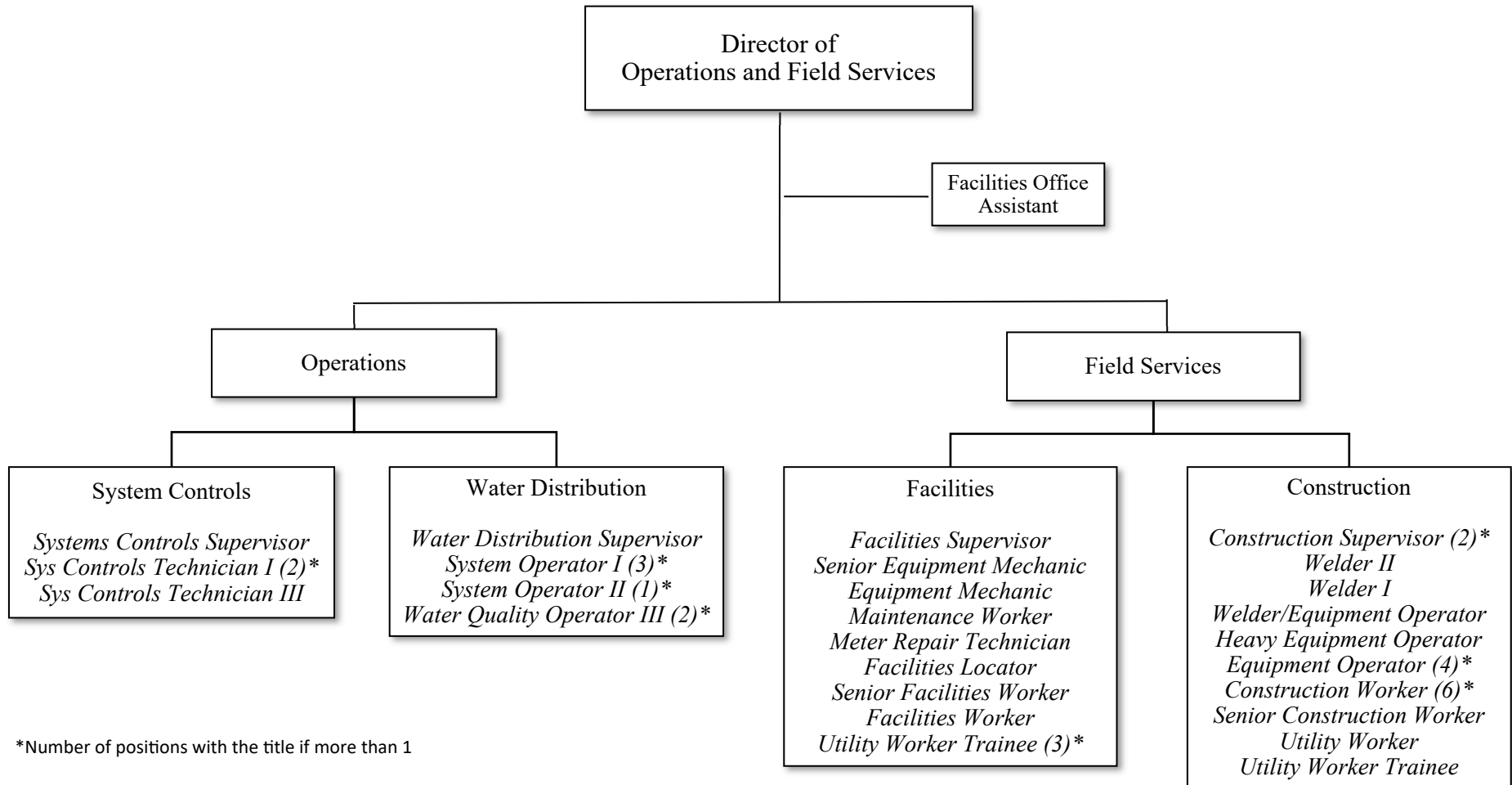
Mission Statement

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

36



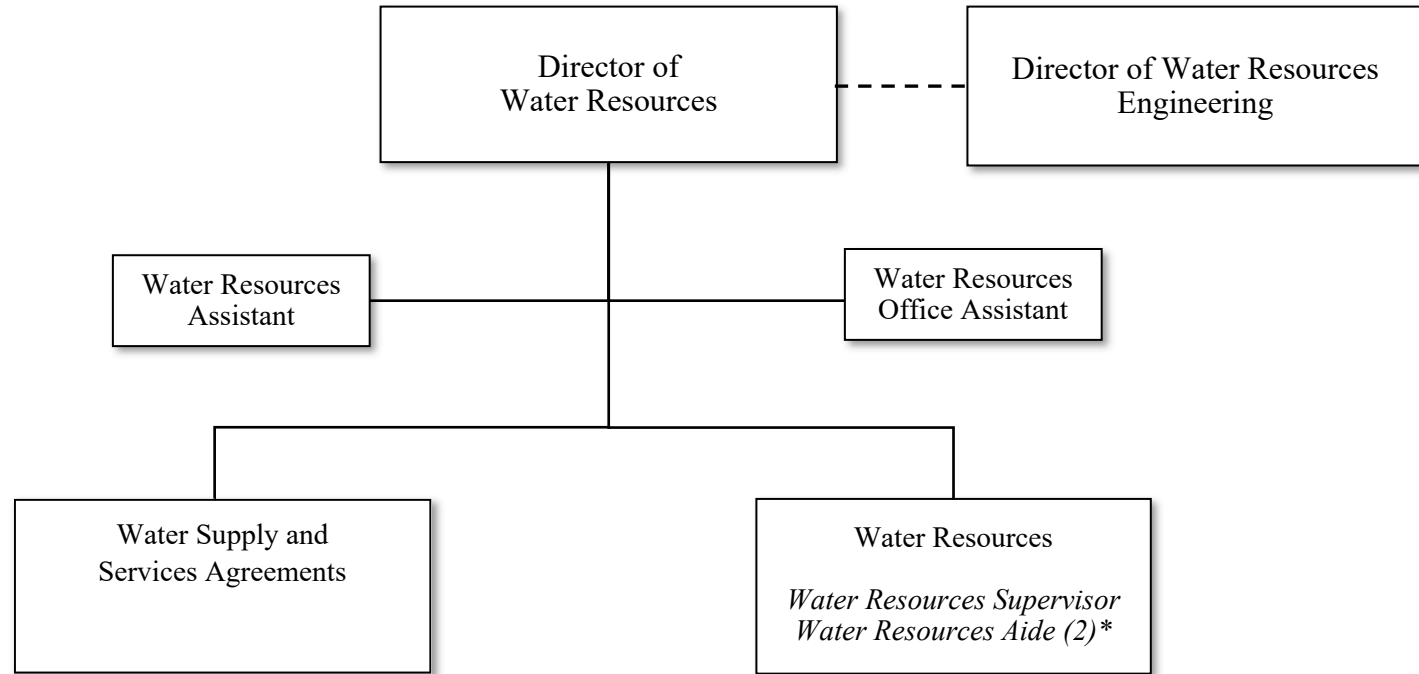
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 43

Water Resources Division



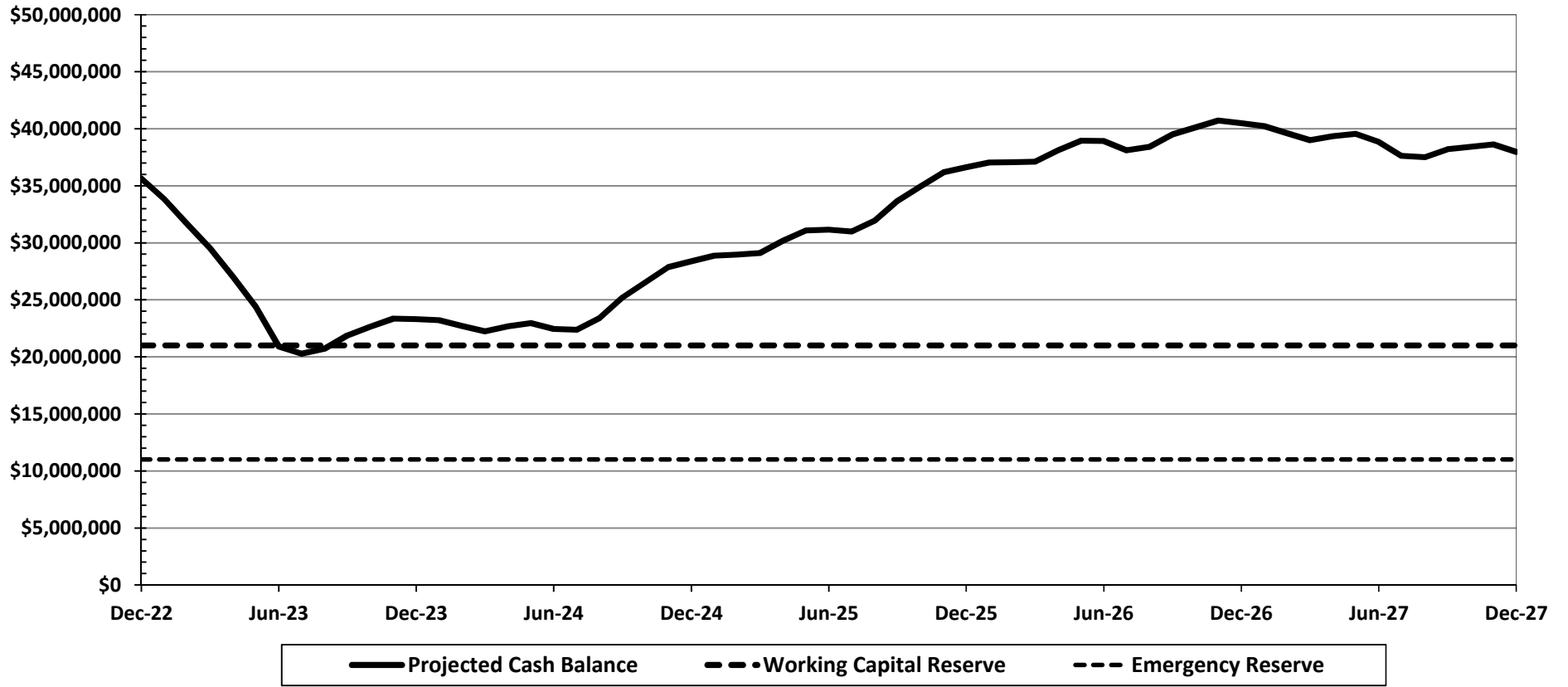
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 7

Vista Irrigation District
CASH FLOW PROJECTION
Includes Draft FY2024 Budget and Capital Budget Update



Emergency Reserve	\$11 million
Working Capital Reserve	\$10 million
Total Reserves	<u>\$21 million</u>

**Vista Irrigation District
CAPITAL PROJECTS LIST
Fiscal Years 2023 to 2052**

Infrastructure	Current Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037
San Pasqual Undergrounding (50%)	21,311,521	17,311,521	4,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump Stati	9,832,364	7,232,364	2,600,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	50,000,000	2,500,000	2,275,000	3,106,710	3,217,216	3,331,653	3,450,160	3,572,882	3,699,970	3,831,578	3,967,868	4,109,005	4,255,163	4,406,519	4,563,259	4,725,575
Vista Flume Rehabilitation	149,332,180	1,232,180	-	207,114	107,241	-	-	-	3,699,970	9,025,496	9,346,533	9,678,990	10,023,272	10,379,801	10,749,011	11,131,354
Well Field Repair/Replacement (65%), Siphon	6,942,062	485,986	-	-	-	-	-	-	857,909	888,425	920,026	952,752	986,641	1,021,736	1,058,079	1,095,716
Beehive Bench	215,000	215,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	3,738,316	133,316	3,605,000	-	-	-	-	-	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	102,000	102,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Independence Way Pipeline	850,000	-	850,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	11,700,000	-	-	517,785	750,684	6,108,030	5,750,266	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	18,300,000	-	-	310,671	536,203	-	4,772,721	10,540,003	5,549,955	-	-	-	-	-	-	-
A Reservoir	6,600,000	-	-	227,825	428,962	3,376,075	3,381,157	-	-	-	-	-	-	-	-	-
Pump Station 10 & 12	4,900,000	-	-	103,557	-	-	-	297,740	678,328	2,554,385	2,645,245	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilax to Bost	540,000	-	-	-	-	-	287,513	345,379	-	-	-	-	-	-	-	-
C Reservoir Demo and PRV Feed Upgrade	1,150,000	-	-	-	-	-	-	595,480	801,660	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	4,500,000	-	-	-	-	-	-	-	369,997	383,158	396,787	410,901	425,516	440,652	456,326	472,557
CO SD, S. Santa Fe Ave - Widening Project	4,110,549	-	-	-	-	-	-	-	337,976	349,998	362,447	375,339	388,690	402,516	416,833	431,660
Santa Fe 18-inch Pipeline - Civic to Monte Vit:	1,920,000	-	-	-	-	-	-	-	157,865	163,481	169,296	175,318	181,554	188,011	194,699	201,625
HB Pipeline	1,800,000	-	-	-	-	-	-	-	147,999	153,263	158,715	164,360	170,207	176,261	182,530	189,023
Valve Rehab on Dam Outlet	220,942	-	-	-	-	-	-	-	136,246	141,093	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	720,000	-	-	-	-	-	-	-	59,200	61,305	63,486	65,744	68,083	70,504	73,012	75,609
Habitat Conservation Plan	544,648	-	-	-	-	-	-	-	44,782	46,375	48,024	49,732	51,501	53,333	55,230	57,195
E-1 Reservoir Demo-565 Zone PRV	2,500,000	-	-	-	-	-	-	-	-	1,277,193	1,983,934	-	-	-	-	-
Total Infrastructure	301,829,582	29,212,367	13,330,000	4,473,663	5,040,305	12,815,758	17,641,817	15,351,484	16,541,857	18,875,749	20,062,361	15,982,140	16,550,626	17,139,333	17,748,981	18,380,314
Non Infrastructure	17,592,591	936,171	1,000,500	579,029	599,625	620,953	643,041	665,914	689,600	714,130	739,531	765,836	793,077	821,287	850,500	880,753
Total	\$ 319,422,173	\$ 30,148,538	\$ 14,330,500	\$ 5,052,691	\$ 5,639,930	\$ 13,436,711	\$ 18,284,858	\$ 16,017,398	\$ 17,231,457	\$ 19,589,878	\$ 20,801,892	\$ 16,747,977	\$ 17,343,704	\$ 17,960,620	\$ 18,599,481	\$ 19,261,066

- 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 based on a 20 year average and is currently estimated at 3.56%; inflation is applied projected costs beginning in Fiscal Year 2025.
 3. Beginning in Fiscal Year 2030, 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 LIST
Fiscal Years 2023 to 2052**

Infrastructure	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050	FY 2051	FY 2052
San Pasqual Undergrounding (50%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. Reservoir Replacement/Upsize/Pump Stati	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Main Replacement Program	4,893,664	4,223,110	-	-	-	-	-	-	-	-	-	-	-	-	-
Vista Flume Rehabilitation	11,527,297	11,937,324	12,361,935	12,801,650	13,257,006	13,728,558	14,216,884	14,722,580	15,246,263	15,788,574	16,350,174	16,931,751	17,534,015	8,907,550	-
Well Field Repair/Replacement (65%), Siphon	1,134,691	330,428	-	-	-	-	-	-	-	-	-	-	-	-	-
Beehive Bench	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deodar Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
637 Zone Feed Vault and Regulator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Independence Way Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein II Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pechstein Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A Reservoir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Station 10 & 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
San Marcos, S. Santa Fe Wide - Smilax to Bost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C Reservoir Demo and PRV Feed Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robelini/Buena Creek Pipeline	489,366	506,773	524,799	543,466	562,797	582,816	603,547	-	-	-	-	-	-	-	-
CO SD, S. Santa Fe Ave - Widening Project	447,014	462,915	479,381	496,432	514,090	532,377	551,313	-	-	-	-	-	-	-	-
Santa Fe 18-inch Pipeline - Civic to Monte Vit:	208,796	216,223	223,914	231,879	240,127	248,668	257,513	-	-	-	-	-	-	-	-
HB Pipeline	195,747	202,709	209,920	217,387	225,119	233,126	241,419	-	-	-	-	-	-	-	-
Valve Rehab on Dam Outlet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
900 Zone Feed Regulator and Pipe	78,299	81,084	83,968	86,955	90,048	93,251	96,568	-	-	-	-	-	-	-	-
Habitat Conservation Plan	59,229	61,336	63,518	65,777	68,117	70,540	73,049	-	-	-	-	-	-	-	-
E-1 Reservoir Demo-565 Zone PRV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	19,034,103	18,021,902	13,947,435	14,443,546	14,957,304	15,489,337	16,040,293	14,722,580	15,246,263	15,788,574	16,350,174	16,931,751	17,534,015	8,907,550	-
Non Infrastructure	912,081	944,524	978,121	1,012,912	1,048,942	1,086,253	1,124,891	1,164,903	1,206,339	1,249,249	1,293,684	1,339,701	1,387,354	1,436,702	1,487,806
Total	\$ 19,946,184	\$ 18,966,426	\$ 14,925,555	\$ 15,456,458	\$ 16,006,246	\$ 16,575,590	\$ 17,165,184	\$ 15,887,483	\$ 16,452,602	\$ 17,037,822	\$ 17,643,859	\$ 18,271,452	\$ 18,921,369	\$ 10,344,252	\$ 1,487,806

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.

In FY2024, the District has budgeted \$710,500 for fleet and equipment replacement. Over the next three budget periods, estimated costs for fleet and equipment replacement are \$465,000 (FY2025), \$555,000 (FY2026) and \$310,000 (FY2027).

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
1804	Truck #67 '90 Chevy Dump - Henshaw	05/31/1990	Trucks	Gas	2023
2630	Truck #22 '99 Sterling dump truck w/particulate filter	04/10/2000	Trucks	Diesel	2023
3304	Truck #13 '13 Ford F150	04/24/2014	Trucks	Gas	2024
3367	Truck #61 '15 Ford F250 - Henshaw	12/03/2015	Trucks	Gas	2024
3379	Truck #62 '16 Ford F250 - Henshaw	03/28/2016	Trucks	Gas	2024
3341	Truck #43 '15 Ford F250	04/14/2015	Trucks	Gas	2024
2994	Truck #17 '06 Ford F150	12/16/2005	Trucks	Gas	2024
2385	Truck #07 '98 Ford Flatbed w/particulate filter	02/12/1998	Trucks	Diesel	2024
2631	Truck #79 '00 Ford F250	04/03/2000	Trucks	Gas	2024-2025
2997	Truck #15 '06 Ford F250	01/26/2006	Trucks	Gas	2024-2025
3045	Truck #63 '07 Ford Ranger	05/02/2007	Trucks	Gas	2024-2025
3339	Truck #45 '15 Ford F250	04/14/2015	Trucks	Gas	2024-2025
3023	Truck #52 '07 International Dump w/particulate filter	12/19/2006	Trucks	Diesel	2024-2025
3091	Truck #49 '08 Ford F250	07/28/2008	Trucks	Diesel	2025-2026
2570	Truck #66 '99 Ford F550	03/11/1999	Trucks	Gas	2025-2026
1806	Truck #05 '95 Ford F700	07/22/1994	Trucks	Gas	2025-2026
2996	Truck #14 '06 Chevy Colorado	01/26/2006	Trucks	Gas	2025-2026
2935	Auto #50 '04 Chevy Malibu	04/23/2004	Vehicles	Gas	2026-2027
3065	Auto #09 '07 Chevy Malibu	10/19/2007	Vehicles	Gas	2026-2027
2855	Truck #06 '02 Chevy 2500	07/16/2002	Trucks	Gas	2026-2027
3303	Truck #18 '13 Ford F150	04/24/2014	Trucks	Gas	2026-2027
2704	Truck #37 '02 Chevy 1500	11/14/2001	Trucks	Gas	2026-2027
3127	Truck #73 '09 Chevy Colorado	04/10/2009	Trucks	Gas	2026-2028
1085	* Truck #64 '89 Ford w/ well rig - Henshaw	05/04/1989	Trucks	Diesel	2026-2028
3006	* Truck #26 '00 Water, Cummins 8.3 - Henshaw	08/07/2006	Trucks	Diesel	2026-2028
3276	Truck #24 '13 Ford F150	04/23/2013	Trucks	Gas	2026-2028
3340	Truck #39 '15 Ford F250	04/14/2015	Trucks	Gas	2026-2028
3460	Truck #40 '17 Ford F250 - Henshaw	07/06/2017	Trucks	Gas	2026-2028
3314	Truck #20 '15 Ford F350	09/05/2014	Trucks	Gas	2026-2028
3385	Truck #47 '16 Ford F250	06/06/2016	Trucks	Gas	2027-2029
3249	Auto #12 '12 Chevy Malibu	10/23/2012	Vehicles	Gas	2027-2029
3422	Truck #41 '17 Ford F250	02/24/2017	Trucks	Gas	2027-2029
3211	Truck #44 '12 International Dump	09/01/2011	Trucks	Diesel	2027-2029
3419	Truck #74 '17 Toyota	01/04/2017	Trucks	Gas	2027-2029

* Low Use

ON-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
3275	Truck #35 '13 Toyota Tacoma	05/02/2013	Trucks	Gas	2028-2030
3488	Truck #16 '18 Ford F150	04/24/2018	Trucks	Gas	2028-2030
3411	Truck #21 '17 Ford F550	10/27/2016	Trucks	Gas	2028-2030
3412	Truck #28 '12 Ford F750 Water, Diesel	11/21/2016	Trucks	Diesel	2028-2030
3313	Truck #29 '14 Toyota Tacoma	07/29/2014	Trucks	Gas	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
3329	SUV #36 '15 Ford Expedition	01/28/2015	Vehicles	Gas	2029-2034
3462	Truck #65 '17 Ford F650	09/11/2017	Trucks	Diesel	2029-2034
3292	Truck #03 '14 Kenworth Diesel Dump	03/11/2014	Trucks	Diesel	2029-2034
3410	Truck #10 '17 Ford F-550 (FA#3409 Valve Operator)	10/25/2016	Trucks	Gas	2029-2034
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
3451	SUV #38 '17 Ford Expedition	04/24/2017	Vehicles	Gas	2031-2036
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
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 (FA#3618 Valve Operator)	08/10/2022	Trucks	Diesel	2040-2042

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2627	Loader #B-16 Skid Steer	06/23/2000	Const	Diesel	2024
3003	Backhoe #B-06 Loader	06/29/2006	Const	Diesel	2024
2058	Forklift #F-1 '86 Case 586E	07/31/1986	Misc	Diesel	2024-2025

OFF-ROAD VEHICLES

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2982	Loader #B-20 Skid Steer	09/01/2005	Const	Diesel	2025-2026
1073	Forklift #C-3 '92 - Henshaw	01/09/1992	Misc	Gas	2026-2027
2921	Boom Lift Genie	12/10/2003	Misc	Electric	2027-2029
2783	Forklift #F-3 Raymond Reach - Warehouse	11/14/2001	Misc	Electric	2027-2029
1920	Pump #P-16 2.5RB, Diesel Emergency portable	05/10/1993	Misc	Diesel	2027-2029
2924	Loader #L-4 Caterpillar 924G	01/15/2004	Const	Diesel	2028-2030
2073	Trencher #B-13 '95 - Henshaw	03/23/1995	Const	Diesel	2028-2030
3240	Backhoe #B-21 Loader	09/26/2012	Const	Diesel	2027-2032
3264	Backhoe #B-22 Loader - Henshaw	12/20/2012	Const	Diesel	2027-2032
3372	Backhoe #B-23 Loader	12/29/2015	Const	Diesel	2028-2033
3509	Tractor #M-4 John Deere mower - Henshaw	07/30/2018	Const	Diesel	2028-2033
3473	Excavator #E-1, Volvo	10/30/2017	Const	Diesel	2029-2034
3511	Excavator #E-2, Compact Volvo	09/27/2018	Const	Diesel	2030-2035
3553	Backhoe #B-24 Loader	8/20/2019	Const	Diesel	2032-2037
3515	Loader #L-6 Caterpillar 926M	11/21/2018	Const	Diesel	2033-2038
3599	Asphalt Roller, Multiquip	8/31/2021	Const	Gas	2035-2040
3620	Loader #L-7 Skip, Caterpillar 415 - Henshaw	7/21/2022	Const	Diesel	2040-2045
3625	Excavator #E-3, Compact Volvo	1/9/2023	Const	Diesel	2037-2042

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
2582	Light Tower #L-3 Amida 4-1000W, w/diesel generator	04/12/1999	Const	Diesel	2024
2095	Generator #G-9 Whisperwatt 11kW	06/28/1991	Const	Diesel	2025-2027
2622	* Compressor #A-10 Sullair	11/18/1999	Const	Diesel	2025-2027
2567	* Compressor #A-6 Sullair	02/18/1999	Const	Diesel	2025-2027
2577	Trailer #T-11 Zieman, GVWR 9,999	05/18/1999	Const	NA	2027-2029
2866	Trailer #T-19 Zieman, GVWR 27,570	08/30/2002	Const	NA	2027-2029
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	2026-2028
3058	Trailer #T-23 Zieman, GVWR 15,000	08/14/2007	Const	NA	2026-2028
2747	Trailer #T-18 Traffic Signal	06/30/2001	Const	NA	2029-2034
2948	* Generator #G-24 Multiquip 320kW	06/30/2004	Const	Diesel	2029-2034

* Low Use

PORTABLE EQUIPMENT

Asset ID	Description	Acquisition Date	Category	Fuel Type	Estimated Retirement Year
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