



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

Draft

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2027

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

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

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

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

Budget Summary

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

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

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2027

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

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

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

This account group includes revenue from water sales to agricultural, commercial, industrial, single and multi-family residential, mobile home park and government entities. The District projects to sell 15,250 acre feet of water.

Account Group: **Service Charges/Fees**

Account Number: 605x

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

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

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

Account Group: **Other Services**

Account Number: 61xx

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

This account group includes revenue from miscellaneous non-construction fees and the installation of water meters, fire hydrants, fire services and service changes.

Account Group: **System Fees**

Account Number: 62xx

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

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

REVENUE ACCOUNT DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2027

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

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2027

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

Vista Irrigation District OPERATING BUDGET Fiscal Year 2027

| | <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

| | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309 | 2024 <u>Actual</u> | 2025 <u>Actual</u> | 2026 <u>Budget</u> | 2027 <u>Budget</u> |
| | \$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. | | | | |
| Account Group: <u>Printing</u> Account Number: 7310 | 2024 <u>Actual</u> | 2025 <u>Actual</u> | 2026 <u>Budget</u> | 2027 <u>Budget</u> |
| | \$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. | | | | |
| Account Group: <u>Awards/Contributions</u> Account Number: 7311 | 2024 <u>Actual</u> | 2025 <u>Actual</u> | 2026 <u>Budget</u> | 2027 <u>Budget</u> |
| | \$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. | | | | |
| Account Group: <u>Recruitment</u> Account Number: 7313 | 2024 <u>Actual</u> | 2025 <u>Actual</u> | 2026 <u>Budget</u> | 2027 <u>Budget</u> |
| | \$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. | | | | |
| Account Group: <u>Depreciation</u> Account Number: 7401 | 2024 <u>Actual</u> | 2025 <u>Actual</u> | 2026 <u>Budget</u> | 2027 <u>Budget</u> |
| | \$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. | | | | |
| Account Group: <u>Amortization</u> Account Number: 7402 | 2024 <u>Actual</u> | 2025 <u>Actual</u> | 2026 <u>Budget</u> | 2027 <u>Budget</u> |
| | - | - | - | 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: | | | |
| FY 2024 Budget: | | | |
| FY 2025 Budget: | | 500,000 | 500,000 |
| FY 2026 Budget: | | 750,000 | 750,000 |
| FY 2027 Budget: | | 400,000 | 400,000 |
| FY 2028 and thereafter: | | 40,196,055 | 40,196,055 |
| Total Projected Amount: | | 41,846,055 | 41,846,055 |

Requesting Department: Engineering

Budget Item Number: 25-02

Capital Budget Request

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

| Cost Estimate (Whole Dollars only) | | | |
|---|--|------------------------------|--------------|
| | District Labor & Fringe | Outside Purchases | Total |
| All Prior Years Budget: | | | |
| 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. | |

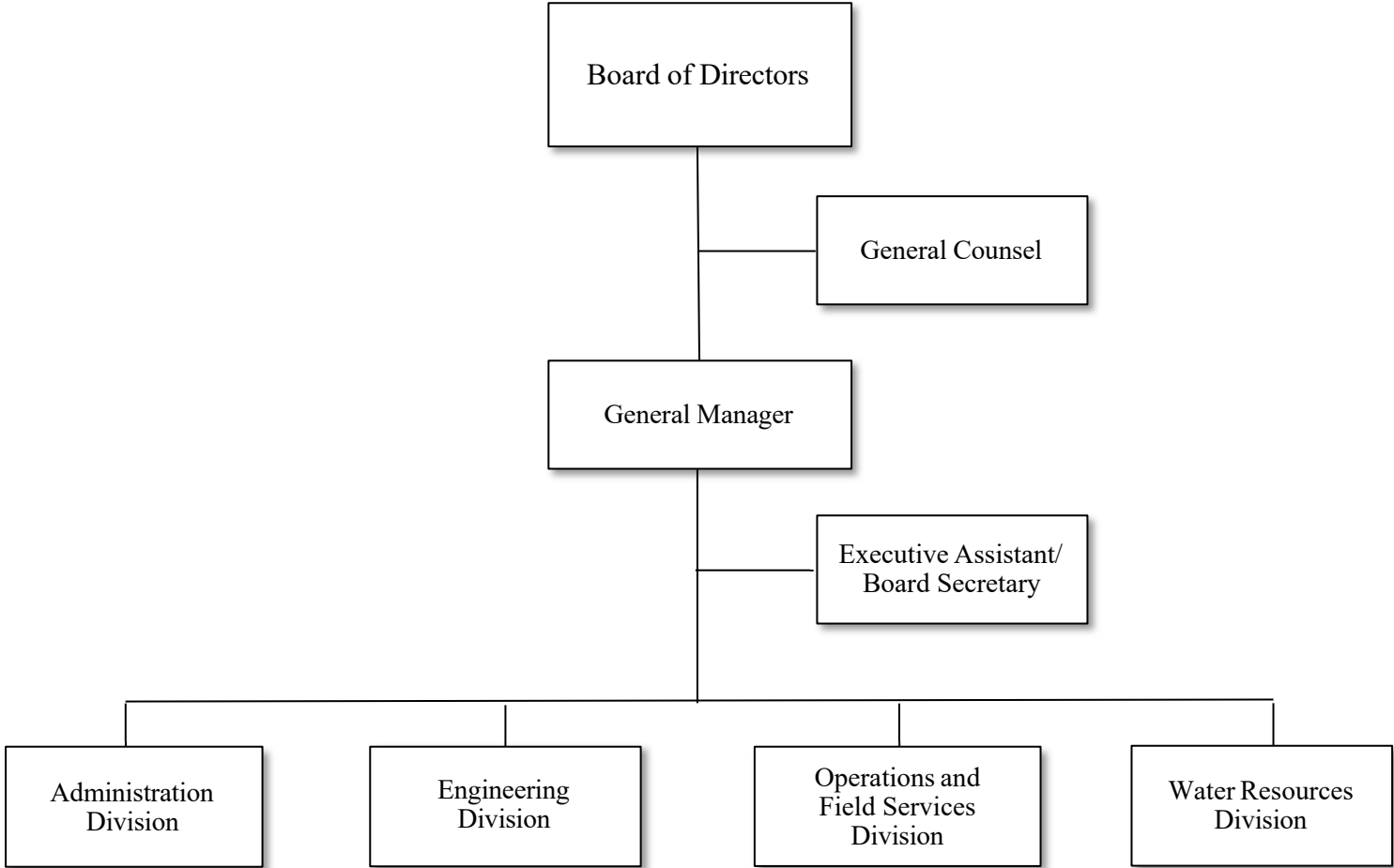
| Cost Estimate (Whole Dollars only) | | | |
|------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| | District Labor & Fringe | Outside Purchases | Total |
| All Prior Years Budget: | <input type="text"/> | <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

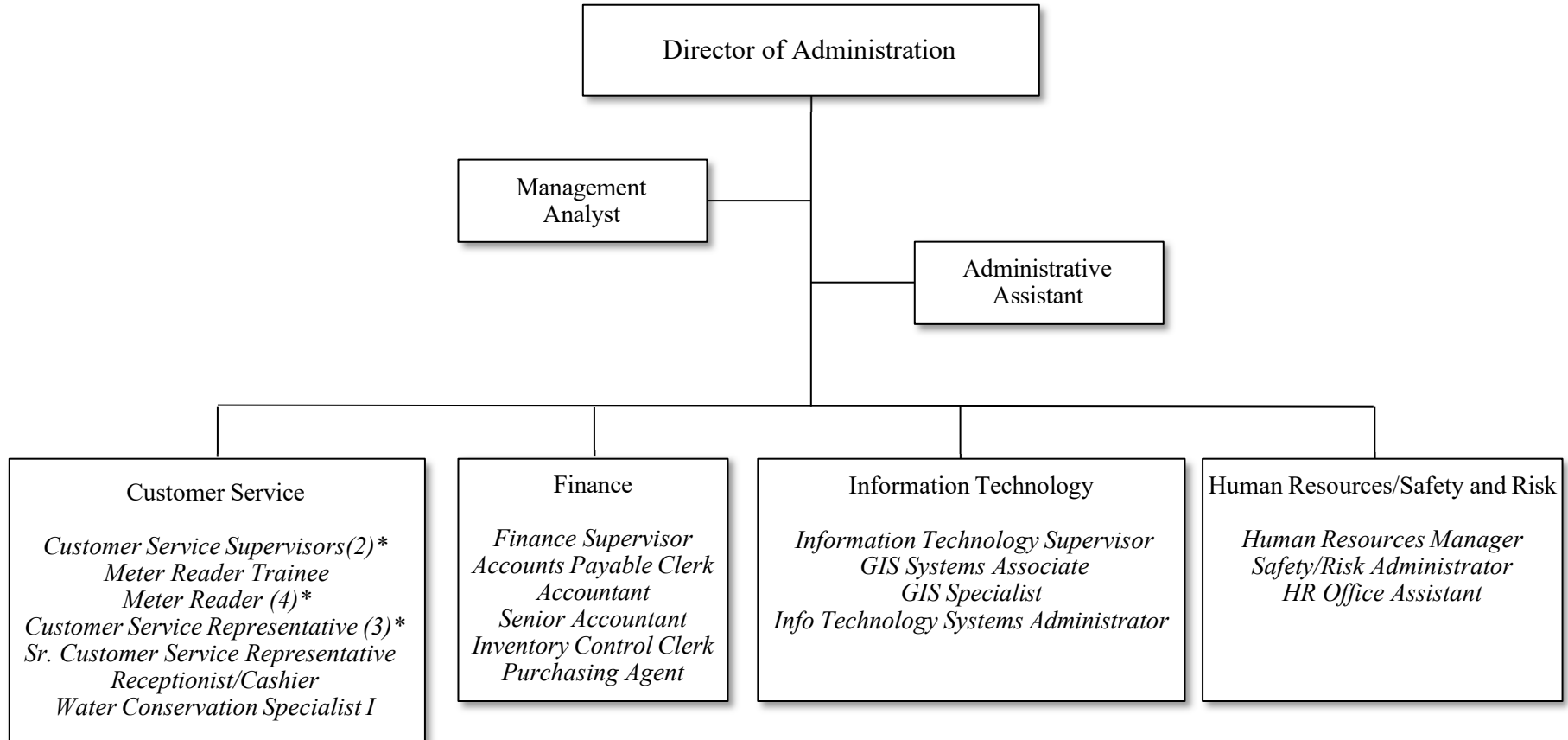
Water Resources
 -Dam safety
 -Henshaw Dam operations and maintenance
 -Henshaw projects
 -Wellfield production

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



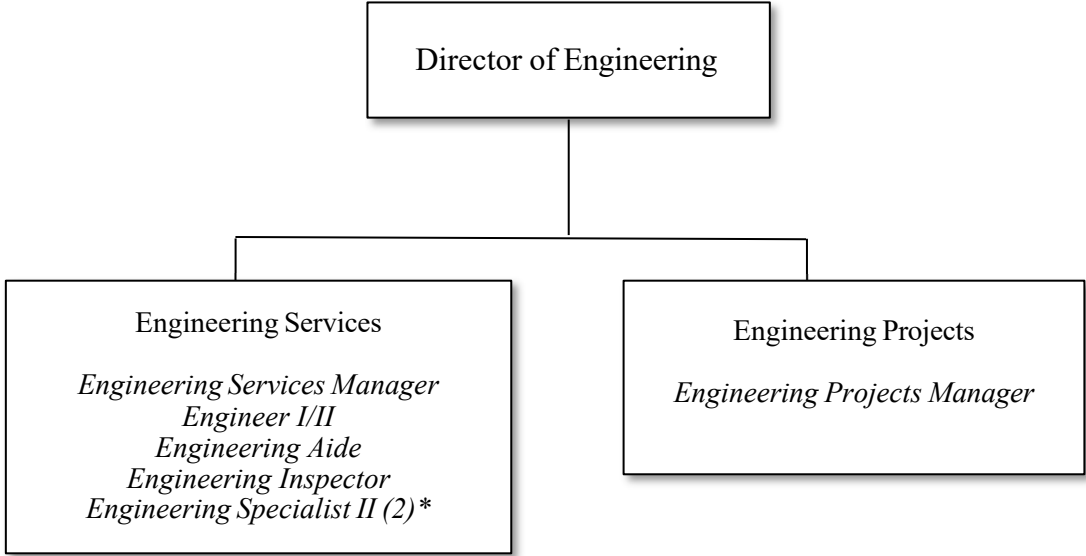
*Number of positions with the title if more than 1

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

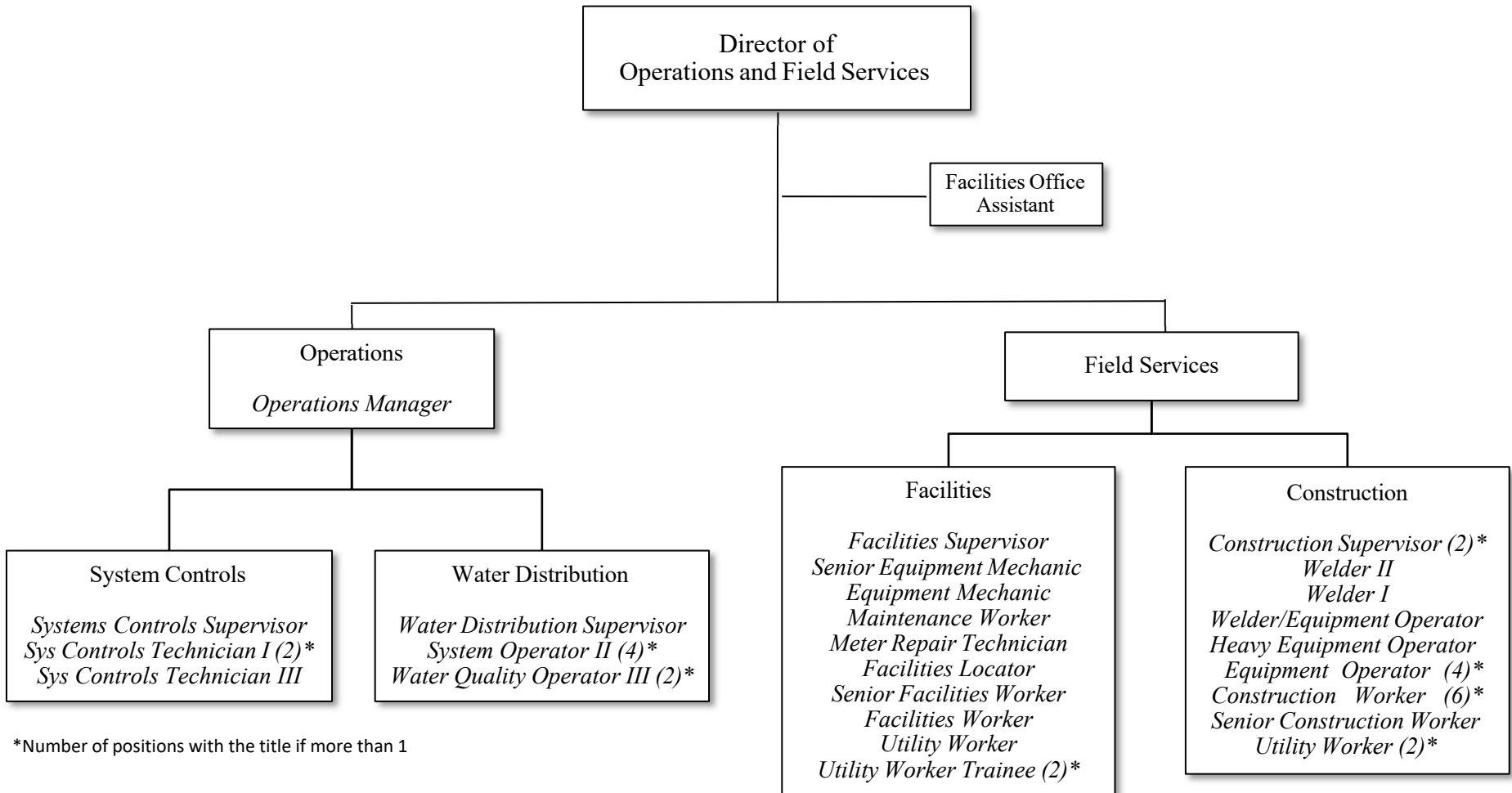
Mission Statement

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



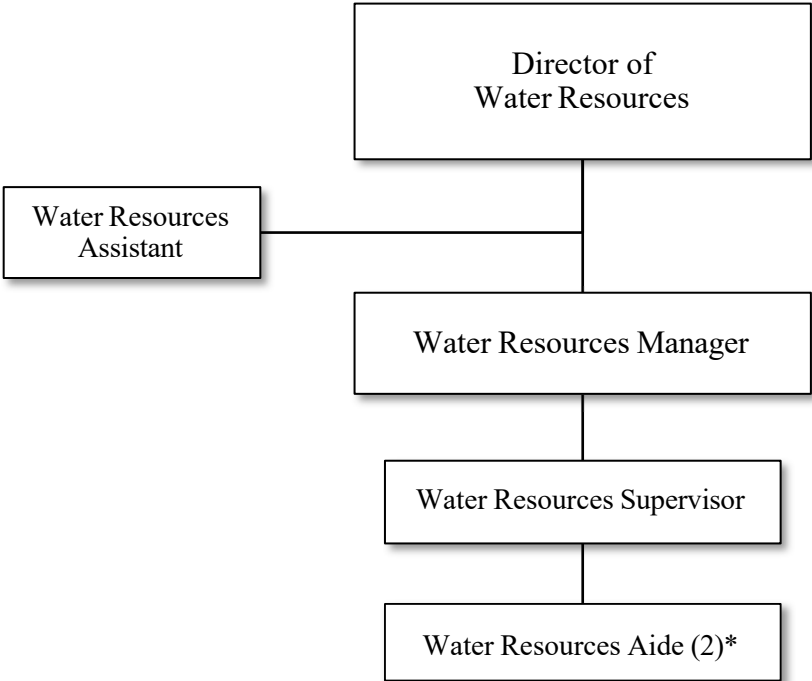
*Number of positions with the title if more than 1

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