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

May 14, 2026

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

1. CALL TO ORDER

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

2. ROLL CALL

Directors present: Chair Miller and Director MacKenzie.

Directors absent: None.

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

Other attendees: None.

3. APPROVAL OF AGENDA

The agenda was approved as presented.

4. ORAL COMMUNICATIONS

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

5. DRAFT FISCAL YEAR 2027 BUDGET

See staff report attached hereto.

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

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

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

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

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

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

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

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

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

6. COMMENTS BY COMMITTEE MEMBERS

None were presented.

7. COMMENTS BY GENERAL MANAGER

None were presented.

8. ADJOURNMENT

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

Marty Miller, Chair

ATTEST:

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

VISTA IRRIGATION DISTRICT

FISCAL POLICY COMMITTEE

STAFF REPORT

Agenda Item: 5

Meeting Date: May 14, 2026
Prepared By: Shallako Goodrick
Approved By: Brett Hodgkiss

SUBJECT: DRAFT FISCAL YEAR 2027 BUDGET

RECOMMENDATION: Review draft Fiscal Year 2027 Budget.

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

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

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

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

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

Revenue Budget

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

Operating Budget

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

Capital Budget

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

Reserves

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

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

ATTACHMENTS:

- Draft Budget – Fiscal Year 2027
- Projected Lease Revenue
- Cash Flow Projection including Draft Fiscal Year 2027 Budget
- Capital Improvement Program – FY 2026 through FY 2055
- FY 2027 Budget Comparison – Draft Budget to Projected Budget in 2025 Water Rate Study
- Draft Discretionary/Non-Discretionary Spending Analysis
- Draft Evergreen (Automatic Renewal/No Expiration) Contract List
- Vehicle and Equipment List
- Membership List

VISTA IRRIGATION DISTRICT

BUDGET

Fiscal Year 2027

July 1, 2026 to June 30, 2027

VISTA IRRIGATION DISTRICT

Table of Contents

Page

BUDGET OVERVIEW 1

Budget Summary 2

REVENUE BUDGET 3

Revenue Account Descriptions 4

Revenue Budget Detail 6

OPERATING BUDGET 7

Operating Account Descriptions 9

Operating Budget Detail 17

CAPITAL BUDGET 21

Capital Budget Detail 22

ORGANIZATIONAL PROFILE

Organization Charts, Mission Statements and Descriptions 28

Budget Overview

Vista Irrigation District
BUDGET OVERVIEW
Fiscal Year 2027

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

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

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

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

Budget Summary

Vista Irrigaiton District
BUDGET SUMMARY
Fiscal Year 2027

	2026 Budget	2027 Budget	$ Increase/ (Decrease)	% Increase/ (Decrease)
Source of Funds				
Revenue Budget	$ 73,361,160	$ 80,125,189	$ 6,764,029	9.22%
Reserves	-	-	-	
	$ 73,361,160	$ 80,125,189		
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%)
	$ 73,361,160	$ 80,125,189		

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	22,597,352	23,784,169	25,675,000	12,760,375	27,259,404
	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	405	11,897	-	-	-
	4,214,560	5,123,887	3,966,160	2,703,590	4,075,785
TOTAL REVENUE BUDGET	**$ 61,370,058**	**$ 71,158,729**	**$ 73,361,160**	**$ 42,411,180**	**$ 80,125,189**
WATER SALES (ACRE FEET)	14,048	16,318	15,250	8,174	15,250

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

Account Group: **Property Rentals**
Account Number: 6301

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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 inlcuded in Investment Income.

Account Group: **Property Taxes**
Account Number: 8001

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$713,904	$746,047	$743,000	$761,000

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

Account Group: **Investment Income**
Account Number: 81xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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 prinicipal, sufficient liquidity and return on investment. The District is governed and complies with California Government Code Sections 53600 et seq.

Account Group: **Federal & State Assistance**
Account Number: 8301

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account	Description	2025 Actual	2026 Budget	Six Months Ended 12/31/2025 Actual	2027 Budget
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	-
		42,250,673	43,720,000	26,947,215	48,790,000
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
		23,784,169	25,675,000	12,760,375	27,259,404
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)	-
		1,040,689	357,000	338,441	423,000
System Fees					
6201	Capacity Fees	710,472	590,000	707,454	696,000
6202	Connection Fees	-	-	-	-
6203	Annexation/Detachment Fees	-	-	-	-
		710,472	590,000	707,454	696,000
Property Rentals					
6301	Property Rentals	942,380	941,216	463,296	954,629
		942,380	941,216	463,296	954,629
Property Taxes					
8001	Property Taxes	746,047	743,000	262,827	761,000
		746,047	743,000	262,827	761,000
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
		1,672,402	1,334,944	931,572	1,241,156
Federal & State Assistance					
8301	Federal & State Assistance	11,897	-	-	-
		11,897	-	-	-
Total Revenue Budget		**$ 71,158,729**	**$ 73,361,160**	**$ 42,411,180**	**$ 80,125,189**

Operating Budget

Vista Irrigation District
OPERATING BUDGET
Fiscal Year 2027

	2024 Actual	2025 Actual	2026 Budget	Six Months Ended 12/31/2025 Actual	2027 Budget
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)
	21,891,251	27,567,817	31,551,700	17,470,416	34,344,500
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
	581,529	552,131	583,460	334,068	614,190
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
	304,500	432,097	389,200	142,740	343,400
INSURANCE	420,786	667,016	918,000	394,844	1,620,100
COMMUNICATIONS	62,636	61,339	71,880	29,290	80,880
UNCOLLECTIBLE ACCOUNTS	72,539	105,017	85,000	62,500	110,000

Vista Irrigation District
OPERATING BUDGET
Fiscal Year 2027

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

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

Account Group: **Variable CWA Charges**	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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.

Account Group: **Fixed CWA Charges**	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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

Account Group: **Agricultural Rebates**	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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

Account Group: **Wages**
Account Number: 71xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Benefits & Taxes**
Account Number: 72xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Fees & Permits**
Account Number: 7301

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Postage**
Account Number: 7302

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$63,487	$72,854	$68,800	$70,450

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

Account Group: **Computer Hardware**
Account Number: 7303

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Computer Software**
Account Number: 7304

2024 Actual	2025 Actual	2026 Budget	2027 Budget
120	-	-	5,000

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

Account Group: **Travel**
Account Number: 7305

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Training**
Account Number: 7306

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Dues & Subscriptions**
Account Number: 7307

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Employment Related Expense**
Account Number: 7308

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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: **Office Supplies and Furniture**
Account Number: 7309

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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: **Printing**
Account Number: 7310

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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: **Awards/Contributions**
Account Number: 7311

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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: **Recruitment**
Account Number: 7313

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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: **Depreciation**
Account Number: 7401

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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: **Amortization**
Account Number: 7402

2024 Actual	2025 Actual	2026 Budget	2027 Budget
-	-	-	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

Account Group: **Contractual Services**
Account Number: 75xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Supplies**
Account Number: 76xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Power**
Account Number: 77xx

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Audit**
Account Number: 7721

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$25,000	$25,000	$25,500	$25,000

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

Account Group: **Legal**
Account Numbers: 7722 & 7723

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Consultants**
Account Numbers: 7724 & 7725

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account Group: **Insurance**
Account Number: 7731

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Communications**
Account Number: 7741

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Uncollectible Accounts**
Account Number: 7751

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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.

Account Group: **Burden Allocation**
Account Number: 7799

2024 Actual	2025 Actual	2026 Budget	2027 Budget
($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.

Account Group: **Interest Expense**
Account Number: 8201

2024 Actual	2025 Actual	2026 Budget	2027 Budget
$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

Account	Description	2025 Actual	2026 Budget	Six Months Ended 12/31/2025 Actual	2027 Budget
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

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

OPERATING BUDGET DETAIL
Fiscal Year 2027

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

OPERATING BUDGET DETAIL
Fiscal Year 2027

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

[ ] New Item
[X] 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

[X] New Item
[ ] Replacement

Description: Site planning, design, environmental, and construction for a new Pechstein II Reservoir.

Reason for Request: 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 environmetnal 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.

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

[ ] New Item
[X] 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

[ ] New Item
[X] 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

[ ] New Item
[X] Replacement

Description: Replace the CCTV camera system at District headquarters.

Reason for Request: The CCTV camera system at Disrtrict 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:			0
FY 2024 Budget:			0
FY 2025 Budget:			0
FY 2026 Budget:			0
FY 2027 Budget:	0	95,000	95,000
FY 2028 and thereafter:			0
Total Projected Amount:	0	95,000	95,000

Requesting Department: Field Services

Budget Item Number: 27-XX

Capital Budget Request

Project or Equipment Information

Title: Computer Desktops

[ ] New Item
[X] 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)

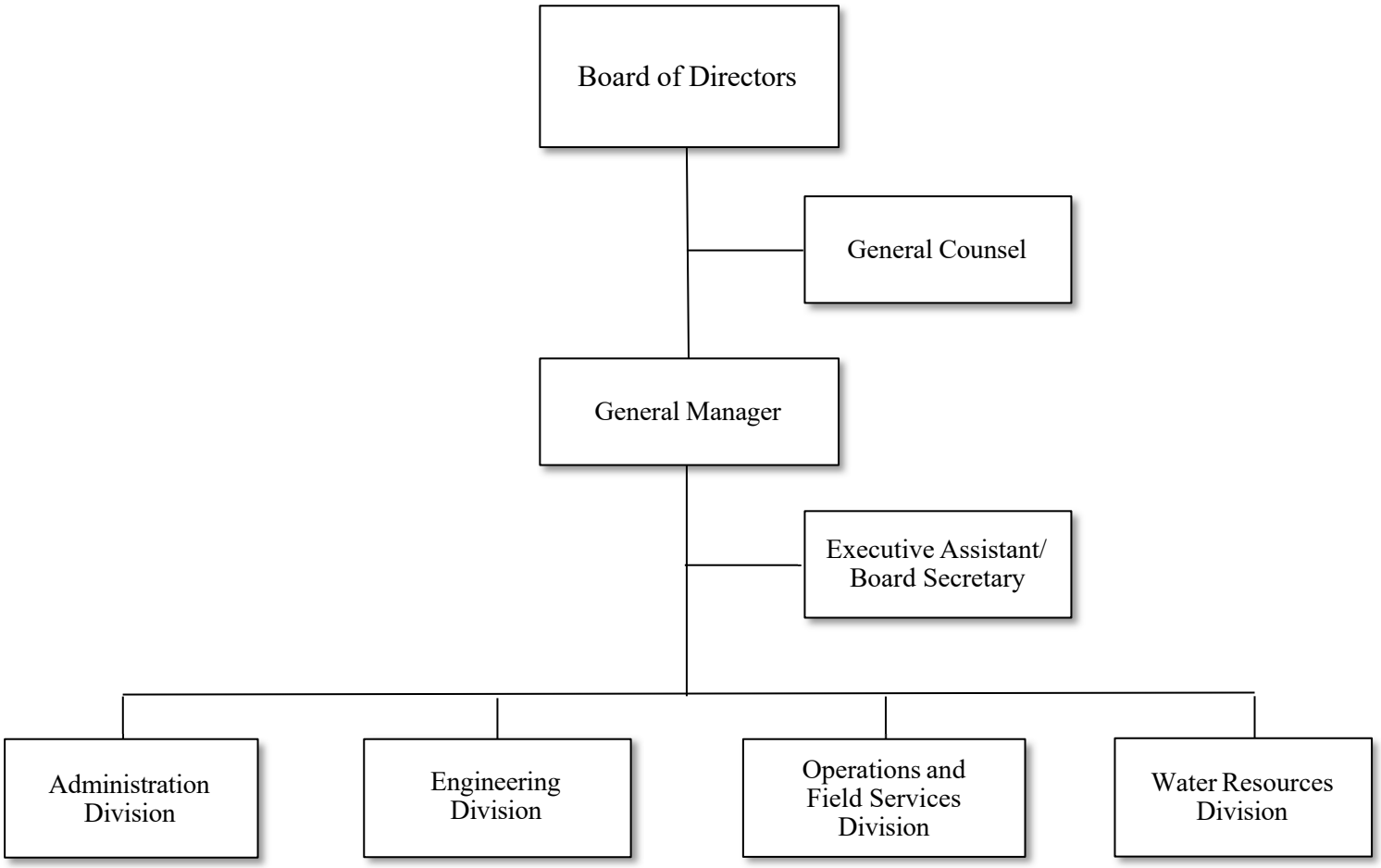
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2024 Budget:			0
FY 2025 Budget:			0
FY 2026 Budget:		30,000	30,000
FY 2027 Budget:		84,000	84,000
FY 2028 and thereafter:			0
Total Projected Amount:	0	114,000	114,000

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

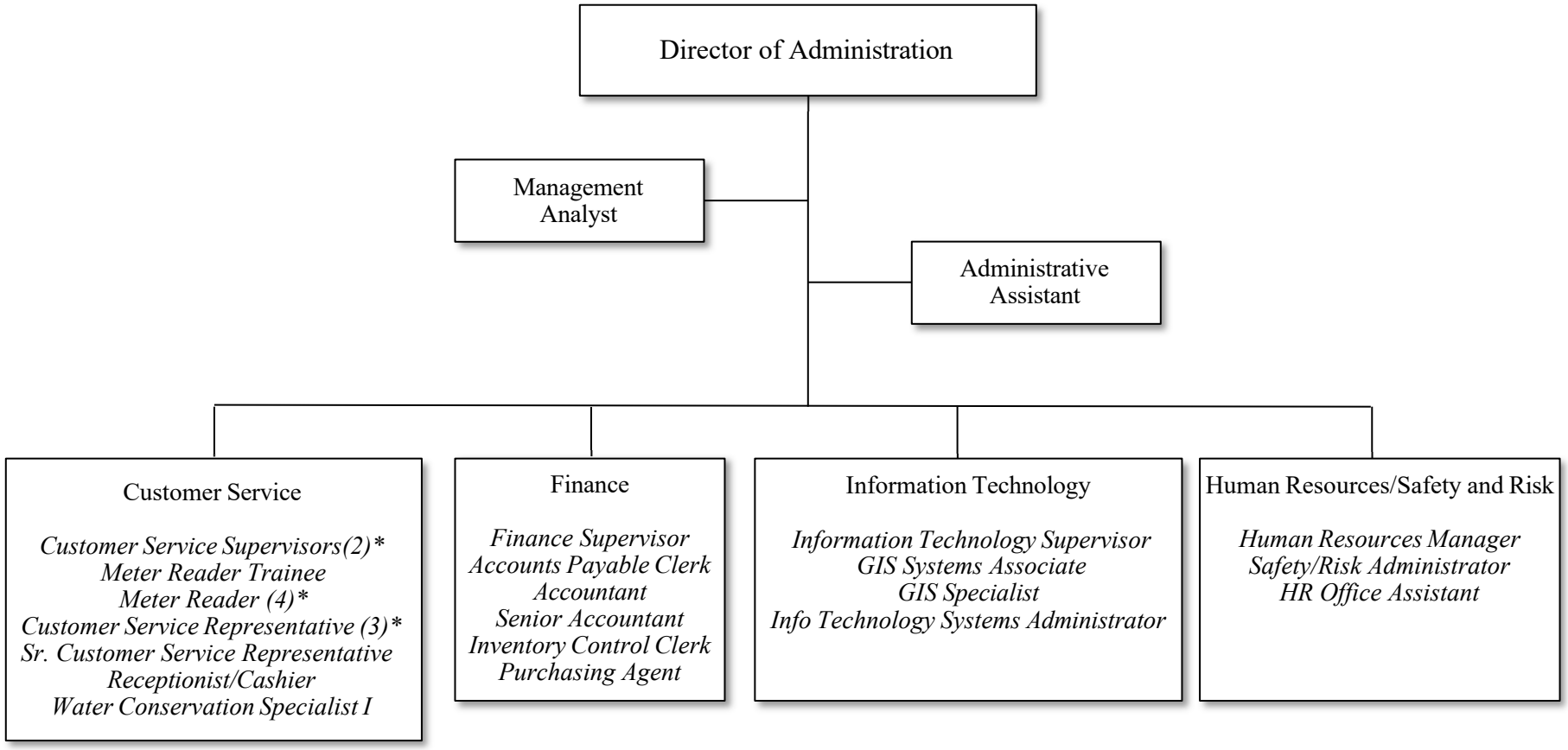
Water Resources
-Dam safety
-Henshaw Dam operations and maintenance
-Henshaw projects
-Wellfield production

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



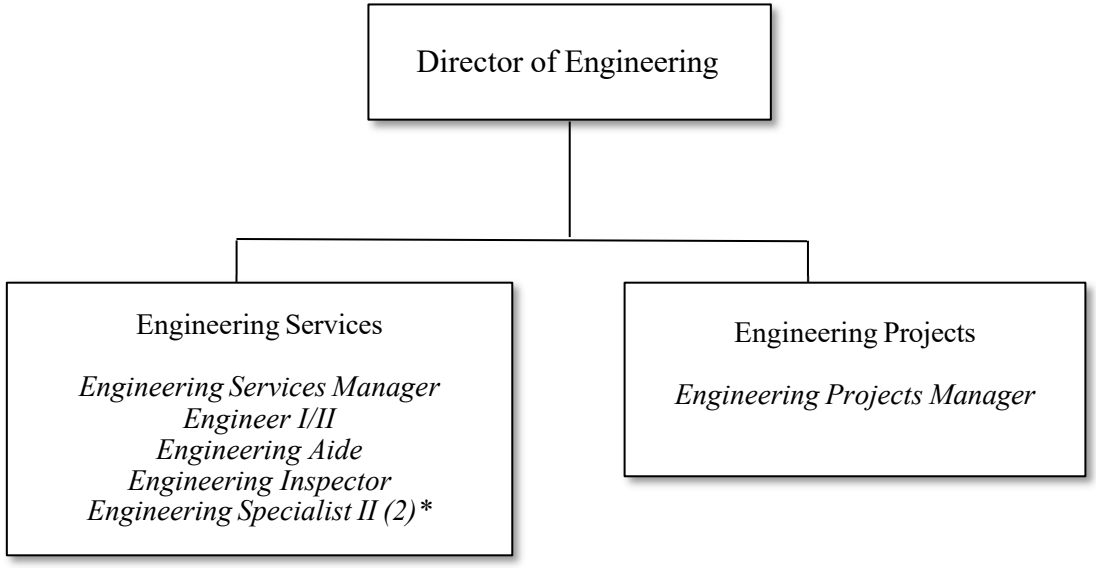
*Number of positions with the title if more than 1

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



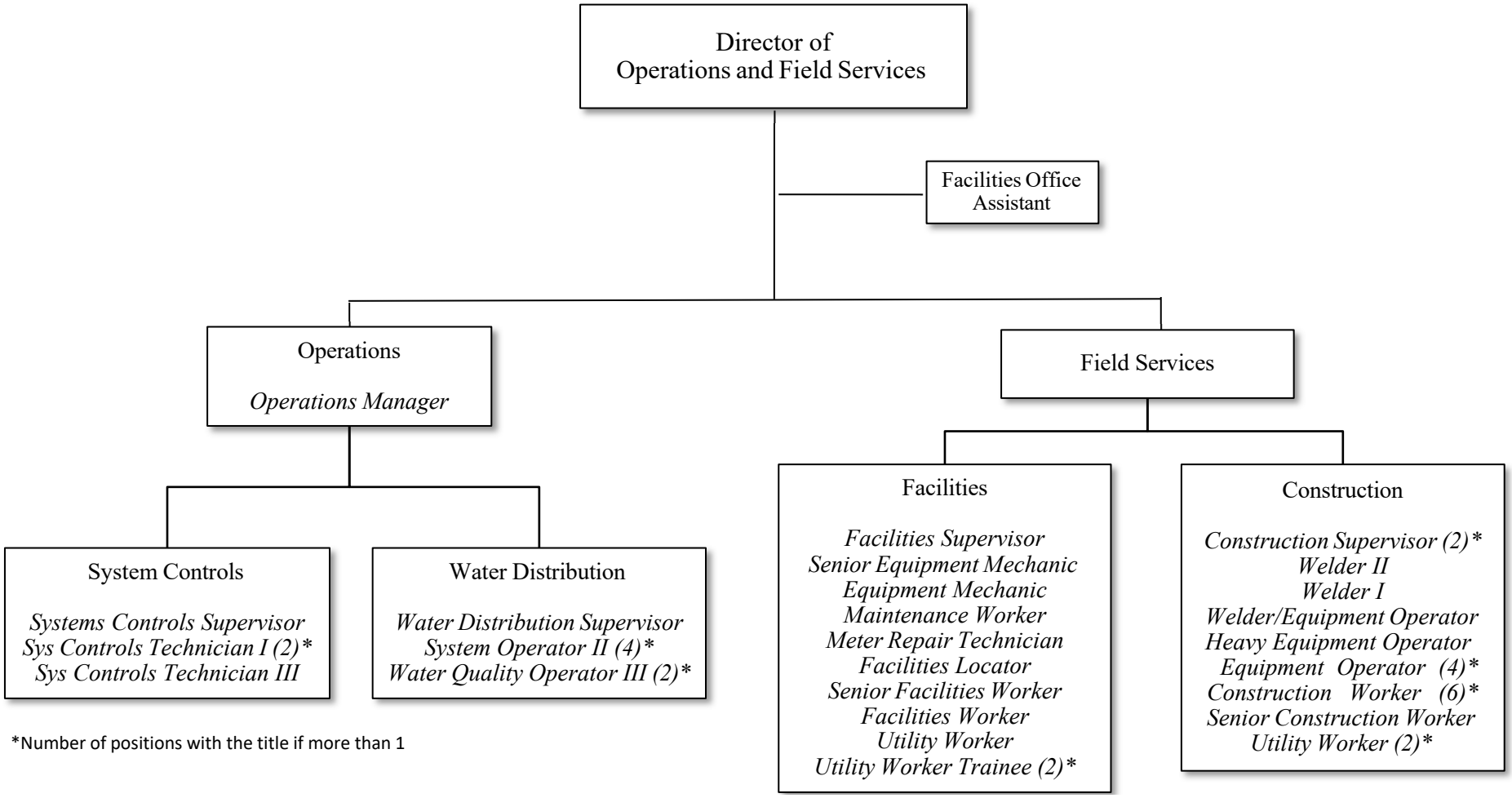
*Number of positions with the title if more than 1

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



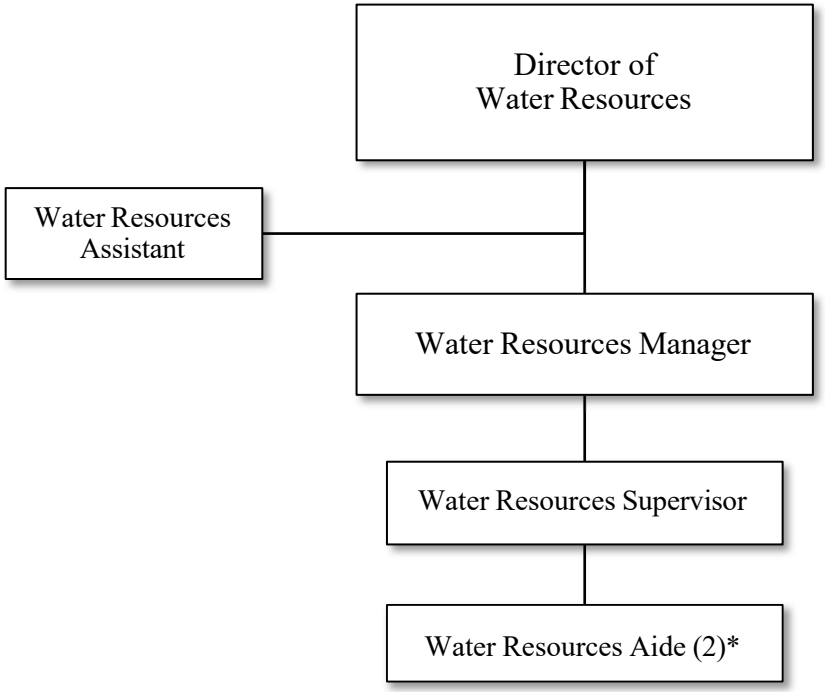
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 44

Water Resources Division



*Number of positions with the title if more than 1

Mission Statement

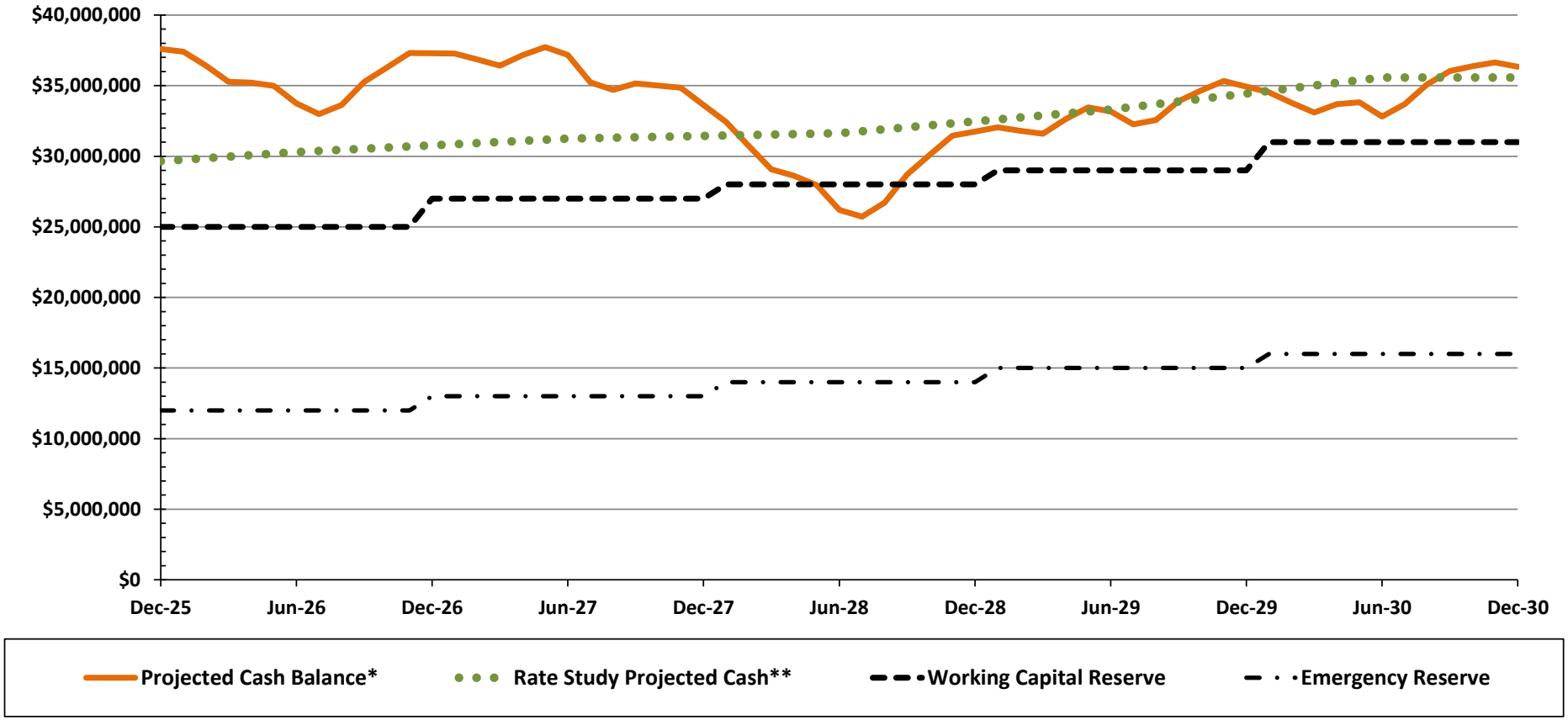
The mission of the Water Resources Division is to procure a safe and reliable local water supply for the District; to treat the water to standards that meet or exceed state and federal law; to cooperatively administer agreements pertaining to Local and Supplemental Water; to provide for the safety and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

Number of Positions: 6

Projected Annual Lease Revenue
FY 2026-2027

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

Vista Irrigation District
CASH FLOW PROJECTION
through December 2030



Emergency Reserve	$12 million
Working Capital Reserve	$13 million
Total Reserves	$25 million

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

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

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2026 to 2055

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

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

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2026 to 2055

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

Fiscal Year 2027 Budget Comparison
Draft Budget to Projected Budget in 2025 Water Rate Study
(Modified Cash Basis)

	FY2027 Budget	Water Rate Study	Difference
Revenue	80,125,189	79,114,603	
Pass-through included in Rate Study		(2,684,469)	
IAC Not included in Rate Study		1,954,404	
Total Revenue	80,125,189	78,384,538	1,740,651
Water Authority	34,344,500	33,982,037	
Pass-through included in Rate Study		(2,684,469)	
IAC Not included in Rate Study		1,954,404	
Total Water Authority Expense	34,344,500	33,251,972	1,092,528
Revenue Net of Water Authority	45,780,689	45,132,566	648,123
Expense	36,276,228	30,443,720	
Depreciation	(4,179,000)		
Expenses less Water Authority/Depreciation	32,097,228	30,443,720	1,653,508
Net Cash	13,683,461	14,688,846	(1,005,385)
Capital	10,239,000	12,681,781	(2,442,781)
To Cash Reserves	3,444,461	2,007,065	1,437,396

Fiscal Year 2027 Budget
Discretionary vs Non-Discretionary Operating Expenses

Non-Discretionary Expenses

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

Discretionary Expenses

Category	Amount	Comment and/or Budget Page Reference
Consultants	50,000	Grant Research/Writing and Strategic Plan; Pg. 15
Dues and Subscriptions	27,255	AWWA, CSDA and misc. memberships; Pg. 12
Training	25,450	Non-safety related and required training; Pg. 12
Travel	23,250	Pg. 12
Employee Related Expenses	20,000	Employee related events and activities; Pg. 12
Awards/Contributions	13,100	Pg. 13
Printing	8,000	Newsletters; Pg. 13
Supplies	6,000	Poster Contest Calendars; Pg. 14
Contractual Services	6,000	SDCWA Internship Program; Pg. 14
Recruitment	5,500	Some advertising, panel refreshments, etc.; Pg 13
Total Discretionary Expenses	**184,555**	
Total Operating Expenses	**70,620,728**	

EVERGREEN* CONTRACTS

Over $8,000

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

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

Vista Irrigation District

Vehicle and Equipment List

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

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

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

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

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

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

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

*Low use

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

** Low-use phase out

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

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

** Tier phase-out schedule

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

* Low-use

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

* Low-use

Vista Irrigation District
CURRENT DISTRICT MEMBERSHIPS

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