

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

June 3, 2026

A Regular Meeting of the Board of Directors of Vista Irrigation District was held on Wednesday, June 3, 2026 at the offices of the District, 1391 Engineer Street, Vista, California.

**1. CALL TO ORDER**

President Miller called the meeting to order at 1:00 p.m.

**2. ROLL CALL**

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

Directors absent: None.

Staff present: Brett Hodgkiss, General Manager; Ramae Ogilvie, Secretary of the Board; Lesley Dobalian, Director of Water Resources; Randy Whitmann, Director of Engineering; Frank Wolinski, Director of Operations and Field Services; Shallako Goodrick, Director of Administration; and Elizabeth Xaverius, Administrative Assistant.

Other attendees: Jerimy Billy, San Luis Rey Indian Water Authority.

**3. PLEDGE OF ALLEGIANCE**

Director Kuchinsky led the Pledge of Allegiance.

**4. APPROVAL OF AGENDA**

|          |   |
|----------|---|
| 26-06-45 | <i>Upon motion by Director Kuchinsky, seconded by Director Nuñez and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the agenda as presented.</i> |
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**5. ORAL COMMUNICATIONS**

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

**6. CONSENT CALENDAR**

|          |  |
|----------|--|
| 26-06-46 | <i>Upon motion by Director MacKenzie, seconded by Director Kuchinsky and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the Consent Calendar, including Resolution No. 2026-15 approving disbursements.</i> |
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**A. Annual Vacuum Excavation Services**

See staff report attached hereto. Director of Operations and Field Services Frank Wolinski provided a brief clarification on the item and the Board authorized the General Manager to renew the agreement with Horizon Underground, Inc. to provide vacuum excavation services on District jobs for Fiscal Year 2027 in an amount not to exceed \$100,000.

B. Paving Services

See staff report attached hereto. Staff recommended and the Board authorized the General Manager to execute an agreement with Joe’s Paving, Inc. for paving services on Cassou Road (D-2397; DIV NO 5) in an amount of \$132,020.

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

The minutes of May 13, 2026 were approved as presented.

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

The minutes of May 14, 2026 were noted and filed.

E. Resolution ratifying check disbursements

**RESOLUTION NO. 2026-15**

**BE IT RESOLVED, that the Board of Directors of Vista Irrigation District does hereby approve checks numbered 79746 through 79874 drawn on US Bank totaling \$1,206,279.24.**

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

**PASSED AND ADOPTED unanimously by a roll call vote of the Board of Directors of Vista Irrigation District this 3rd day of June 2026.**

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**7. DIVISION REPORTS**

See staff report attached hereto.

Director of Engineering Randy Whitmann and Mr. Wolinski provided updates on various mainline replacement projects; it was noted that the District has replaced over 2.8 miles of pipe in Fiscal Year (FY) 2026 to date.

Mr. Whitmann provided an update on the Pechstein and Pechstein II Reservoir Planning and Design project.

Mr. Wolinski provided an update of the emergency roof repair on the Finkbinder Bench section of the Flume.

Director of Water Resources Lesley Dobalian provided an update on recent water quality sampling at Lake Henshaw. She said releases have been suspended following a detection of microcystin above the caution level. Ms. Dobalian said that the lake was treated with a high dose of peroxide-based algaecide on May 18 through May 19, 2026 and again on May 26 through May 28, 2026; however, microcystin is still being detected above the caution level. She said the technical team is discussing different treatment options including potential spot treatments with peroxide-based and/or copper-based algaecides.

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

See staff report attached hereto.

Ms. Goodrick presented the Financial Report for the nine months ended March 31, 2026. She said the District experienced a \$6.4 million operating gain, which is an increase from the \$3.8 million operating gain for the same

nine-month period in the previous year; the difference is primarily attributable to higher water sales revenue and lower contractual services expenses compared to the prior year. She highlighted other notable revenue and expense items related to the budget comparison and reviewed the capital outlay carryover.

Following a brief discussion, the Board noted and filed this informational report.

## **9. FISCAL YEAR 2027 BUDGET**

See staff report attached hereto.

Ms. Goodrick presented an overview of the FY 2027 Budget, which projects water sales of 15,250 acre-feet (AF); 13,600 AF of water purchases from the San Diego County Water Authority (Water Authority) and 2,700 AF of local water from Lake Henshaw. She stated that the Revenue Budget is projected to increase by over nine percent due to increases in District water rates and charges and the pass-through of Water Authority rates and charges and that the Operating Budget is projected to increase by approximately eight percent due to increases in purchased water, liability and workers' compensation insurance and wage and benefit costs as well as inflation. Ms. Goodrick said that the Capital Budget is projected to increase by 57 percent to just over \$10.2 million largely due to the start of the design and environmental phase of the Vista Flume Replacement Project. It is estimated that approximately \$3.4 million will be contributed to cash reserves in FY 2027.

Ms. Goodrick reviewed notable items in the Revenue, Operating and Capital budgets. In reviewing the Operating Budget she noted that the Lake Henshaw Oxygenation Pilot Study and the associated expenses have been budgeted for FY 2027 and appear in contractual services, supplies and consulting services.

In summarizing the Capital Budget, Ms. Goodrick highlighted the design and environmental work being performed for the Vista Flume Replacement project, 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.

Ms. Goodrick reviewed and provided clarification on various budget attachments. In reviewing the Cash Flow Project Graph, she stated 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 reviewed and provided clarification on the Capital Projects list, which covers FY 2026 through FY 2055, noting adjustments to the timing of expenditures for C Reservoir Demolition, Santa Fe Project and Pechstein II reservoir design work. She added that the capital project costs are constantly being adjusted/updated for changes.

Ms. Goodrick reviewed the Draft Budget to Projected Budget in 2025 Water Rate Study attachment and said that the FY 2027 Budget projects \$1.4 million more will be added to cash reserves than what was shown in the Projected Budget in the 2025 Water Rate Study.

Ms. Goodrick presented information on three new attachments, Cash Contributions to Reserves, Discretionary vs. Non-Discretionary Operating Expenses and "Evergreen" Contracts. She stated that the Cash Contributions to Reserves for FYs 2025 through 2027 shows how contributions to cash reserves are deviating from what was projected in the 2025 Water Rate Study, explaining that the difference is tied to actual versus projected water sales and local water production. Ms. Goodrick also provided an overview of the Discretionary vs. Non-Discretionary Operating Expenses, describing the difference between non-discretionary (e.g. contractual obligations, legal requirements, maintaining of level of service, etc.) and discretionary expenses. She reviewed the "Evergreen" contracts list (agreements that automatically renew and have no specified expiration date), explaining how the contract pricing is monitored.

Director Sanchez thanked Ms. Goodrick for a thorough and comprehensive budget and said that it would be very helpful if the Board could receive a refresher on the debt financing process prior to presentation of the FY 2028 Budget.

The Board thanked Ms. Goodrick for her presentation and took the following action:

26-06-47      *Upon motion by Director Sanchez, seconded by Director Kuchinsky and unanimously carried (5 ayes: Nuñez, Kuchinsky, Sanchez, MacKenzie, and Miller), the Board of Directors approved the Fiscal Year 2027 Budget.*

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

See staff report attached hereto.

President Miller referenced the attached Water Authority’s Summary of Formal Board of Directors meeting for May 28, 2026 and stated that the Water Authority will hold a public hearing on June 26, 2026 to receive comments on recommended rates and charges for calendar year 2027. He reported that a memorandum of understanding between the Water Authority, Metropolitan Water District (MWD), the Bureau of Reclamation and agencies in Nevada and Arizona was signed today (June 3, 2026) to explore a framework for interstate water exchanges. President Miller said it’s been suggested that these water exchange agreements could have a positive bearing on the Water Authority’s proposed 2027 rates and charges increases.

**11.      MEETINGS AND EVENTS**

See staff report attached hereto.

Director Sanchez reported on his attendance at a California Special Districts Association (CSDA) Professional Development Committee meeting where they evaluated the applications for awards to be presented at the CSDA 2026 Annual Conference in August 2026.

Director MacKenzie reported on her attendance at meetings of the CSDA Finance Corporation Board of Directors, the Association of California Water Agencies (ACWA) Legislative Committee and the Special Districts Leadership Foundation, providing a brief summary of topics discussed.

Directors Kuchinsky and Nuñez reported on their attendance at the Vista High School Senior Awards Night where they presented the Vista Irrigation District (VID) scholarship. Director Nuñez reported that he also attended the Mission Vista High School Senior Awards Night to present the VID scholarships. It was noted that Brent Reyes, Management Analyst, attended the Rancho Buena Vista Awards Night to present the VID scholarships.

Director Nuñez reported on his attendance at the San Diego Chapter CSDA Quarterly Dinner meeting and the Vista Historical Society Hall of Fame Luncheon. He informed the Board that he was elected to the Vista Historical Society’s Board.

Director Sanchez informed the Board that the 2027 CSDA Annual Conference will be held in San Diego.

**12.      ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES**

See staff report attached hereto.

No additional items were presented.

**13.      COMMENTS BY DIRECTORS**

The Directors expressed their appreciation to staff for presenting a thorough and comprehensive FY 2027 Budget.

**14. COMMENTS BY GENERAL MANAGER**

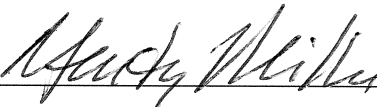
Mr. Hodgkiss presented the plaques to the Board that were awarded to the District for the Deodar Reservoir Rehabilitation project for Outstanding Seismic Retrofit Project from the American Society of Civil Engineers, San Diego Section and for Project of the Year in the \$2 million to \$5 million category from the American Public Works Association San Diego and Imperial Counties Chapter.

Mr. Hodgkiss referenced the 2025 Urban Water Management Plan (UWMP) that was provided to the Board and said that public hearings will be held at the June 17, 2026 Board meeting to receive comments on the UWMP and the Water Supply Response Program.


Mr. Hodgkiss advised the Board that staff is working with Paul Gonzalez and other representatives from Intrepid Fiber Networks on ways to reduce the length of time it takes to get plans reviewed and permits issued for their fiber installation project.

**15. ADJOURNMENT**

There being no further business to come before the Board, at 3:13 p.m. President Miller adjourned the meeting to June 17, 2026 at 9:00 a.m.

  
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Marty Miller, President

ATTEST:

  
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Ramae Ogilvie, Secretary  
Board of Directors  
VISTA IRRIGATION DISTRICT



**STAFF REPORT**

**Agenda Item: 6.A**

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

SUBJECT: ANNUAL VACUUM EXCAVATION SERVICES

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

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

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

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

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

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

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



**STAFF REPORT**

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

SUBJECT: PAVING SERVICES

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

PRIOR BOARD ACTION: None.

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

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

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

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

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

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



# Cash Disbursement Report

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

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

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

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

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

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

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

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



**STAFF REPORT**

**Agenda Item: 7**

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

SUBJECT: DIVISION REPORTS

RECOMMENDATION: Note and file informational report.

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

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

**ENGINEERING DIVISION**

*May*

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

**Miles of Nipponite Remaining**

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

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

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

**June**

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

\*Nipponite pipe

**WATER RESOURCES DIVISION**

**VID Water Production**

**April 2026**

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

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

**Lake Henshaw**

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

## **Warner Ranch Wellfield**

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

### ***May***

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

### ***June***

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

### **ATTACHMENTS:**

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

## **ADMINISTRATION DIVISION**

### ***May***

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

### ***June***

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

## OPERATIONS & FIELD SERVICES DIVISION

### *May*

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

### *June*

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

### Electrical Energy Use at VID Headquarters

April 2026

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

### ACHIEVEMENTS – FISCAL YEAR 2026

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

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

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

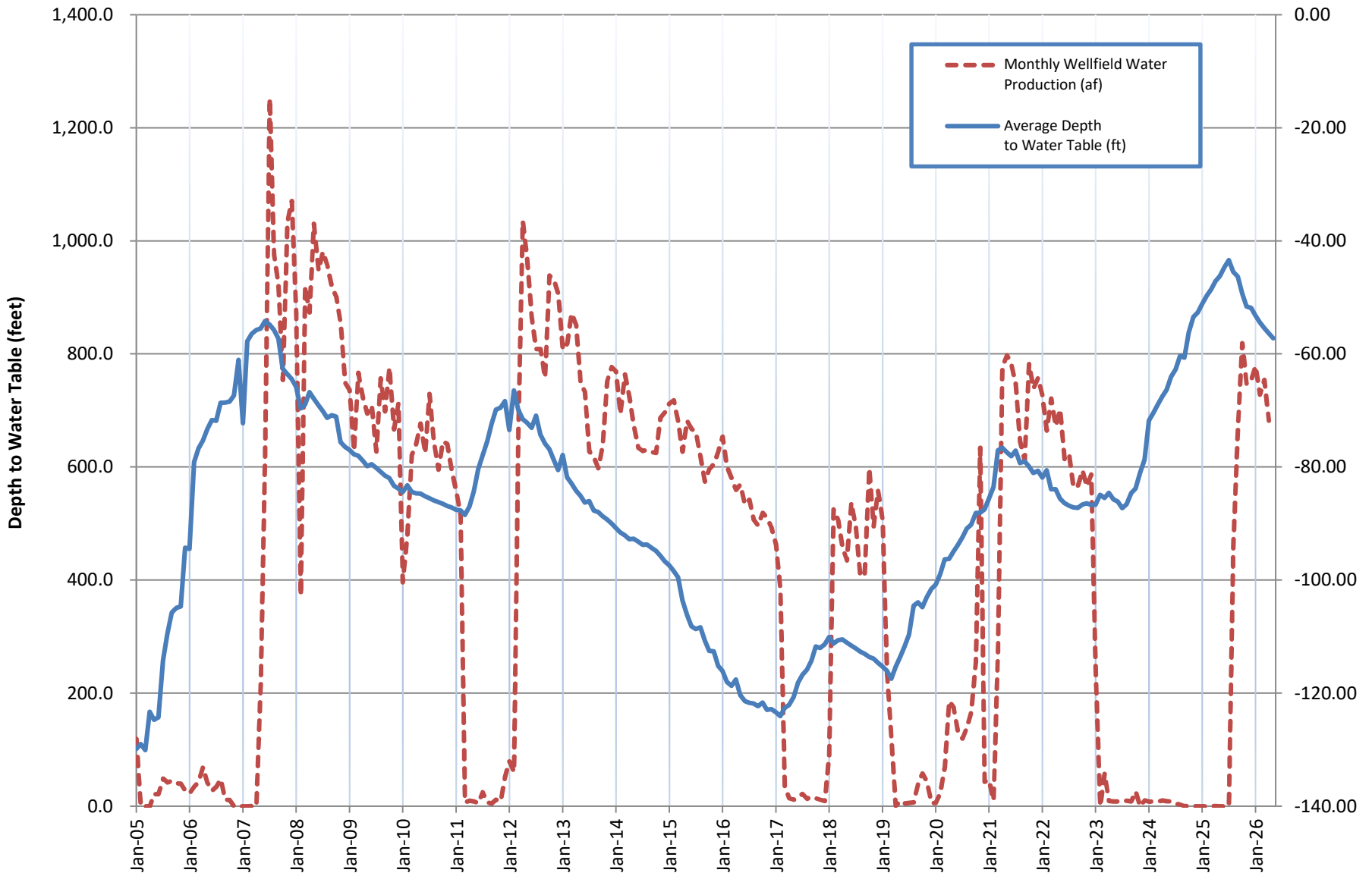


**LAKE HENSHAW RESORT, INC.  
ACTIVITY REPORT  
AS OF March 31, 2026**

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

# VID's Warner Wellfield

## Water Table Depth vs. Monthly Wellfield Production



**FY 2026 Budget and Expenses related to HABs**

as of 5/26/2026

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

## Tentative Schedule of Treatments at Lake Henshaw April - June 2026

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

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

Notes:

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



**STAFF REPORT**

**Agenda Item: 8**

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

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

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

PRIOR BOARD ACTION: None.

FISCAL IMPACT: None.

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

FINANCIAL STATEMENTS

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

SPECIAL REPORTS

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

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

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

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

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

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

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

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

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



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**FINANCIAL REPORT**  
**For the Nine Months Ended**  
**March 31, 2026**

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*(UNAUDITED)*

*VISTA IRRIGATION DISTRICT*

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*FINANCIAL STATEMENTS*

# VISTA IRRIGATION DISTRICT

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

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

# VISTA IRRIGATION DISTRICT

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

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



*SPECIAL REPORTS*

# VISTA IRRIGATION DISTRICT

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

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

# VISTA IRRIGATION DISTRICT

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

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

# VISTA IRRIGATION DISTRICT

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

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

# VISTA IRRIGATION DISTRICT

## CAPITAL OUTLAY COMPARISON March 31, 2026

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

# VISTA IRRIGATION DISTRICT

## LEGAL EXPENSES

Six Months Ending March 2026

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### General Legal Fees

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

### Water Rights Legal Fees

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

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

---

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



FISCAL POLICY

## COMMITTEE REPORT

Agenda Item: 9

Board Meeting Date:

June 3, 2026

Prepared By:

Dirs. Miller & MacKenzie

SUBJECT: FISCAL YEAR 2027 BUDGET

RECOMMENDATION: Adopt Fiscal Year 2027 Budget

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

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

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

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

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

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

### Revenue Budget

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

## Operating Budget

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

## Capital Budget

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

## Reserves

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

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

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

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

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

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

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

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

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

**ATTACHMENTS:**

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



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

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**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/<br/>(Decrease)</u> | <u>Increase/<br/>(Decrease)</u> |
| <b>Source of Funds</b>        |                      |                      |                                 |                                 |
| Revenue Budget                | \$ 73,361,160        | \$ 80,125,189        | \$ 6,764,029                    | 9.22%                           |
| Reserves                      | -                    | -                    | -                               |                                 |
|                               | <u>\$ 73,361,160</u> | <u>\$ 80,125,189</u> |                                 |                                 |
| <b>Use of Funds</b>           |                      |                      |                                 |                                 |
| 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

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

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

|   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Property Taxes</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Investment Income</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Federal &amp; State Assistance</u></b> |                |                |                |                |
| 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<br/>Actual</u>      | <u>2026<br/>Budget</u>      | <u>Six Months Ended<br/>12/31/2025<br/>Actual</u> | <u>2027<br/>Budget</u>      |
|---------------------------------------|------------------------------|-----------------------------|-----------------------------|---|-----------------------------|
| <b>Water Sales</b>                    |                              |                             |                             |   |                             |
| 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>           |
| <b>Service Charges/Fees</b>           |                              |                             |                             |   |                             |
| 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>           |
| <b>Other Services</b>                 |                              |                             |                             |   |                             |
| 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>              |
| <b>System Fees</b>                    |                              |                             |                             |   |                             |
| 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>              |
| <b>Property Rentals</b>               |                              |                             |                             |   |                             |
| 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>              |
| <b>Property Taxes</b>                 |                              |                             |                             |   |                             |
| 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>              |
| <b>Investment Income</b>              |                              |                             |                             |   |                             |
| 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>            |
| <b>Federal &amp; State Assistance</b> |                              |                             |                             |   |                             |
| 8301                                  | Federal & State Assistance   | 11,897                      | -                           | -   | -                           |
|                                       |                              | <u>11,897</u>               | <u>-</u>                    | <u>-</u>  | <u>-</u>                    |
| <b>Total Revenue Budget</b>           |                              | <b><u>\$ 71,158,729</u></b> | <b><u>\$ 73,361,160</u></b> | <b><u>\$ 42,411,180</u></b>                       | <b><u>\$ 80,125,189</u></b> |

# **Operating Budget**

# Vista Irrigation District OPERATING BUDGET Fiscal Year 2027

|                               | <b>2024</b>       | <b>2025</b>       | <b>2026</b>       | <b>Six Months Ended</b> | <b>2027</b>       |
|-------------------------------|-------------------|-------------------|-------------------|-------------------------|-------------------|
|                               | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>12/31/2025</b>       | <b>Budget</b>     |
|                               | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u>       | <u>          </u> |
| <b>PURCHASED WATER</b>        |                   |                   |                   |                         |                   |
| 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> |
| <b>WAGES</b>                  | 8,897,557         | 9,543,199         | 10,130,000        | 4,734,935               | 10,820,000        |
| <b>BENEFITS &amp; TAXES</b>   | 9,264,409         | 9,358,520         | 7,622,900         | 4,829,553               | 8,252,500         |
| <b>OFFICE &amp; GENERAL</b>   |                   |                   |                   |                         |                   |
| 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>    |
| <b>DEPRECIATION</b>           | 3,772,580         | 3,948,475         | 4,050,000         | 1,030,230               | 4,179,000         |
| <b>AMORTIZATION</b>           | -                 | -                 | -                 | -                       | 45,280            |
| <b>CONTRACTUAL SERVICES</b>   | 4,391,608         | 8,842,629         | 8,454,695         | 2,867,751               | 8,470,779         |
| <b>SUPPLIES</b>               | 2,866,886         | 2,870,973         | 2,377,650         | 1,194,953               | 2,557,700         |
| <b>POWER</b>                  | 647,091           | 656,125           | 827,700           | 468,353                 | 920,200           |
| <b>PROFESSIONAL FEES</b>      |                   |                   |                   |                         |                   |
| 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>    |
| <b>INSURANCE</b>              | 420,786           | 667,016           | 918,000           | 394,844                 | 1,620,100         |
| <b>COMMUNICATIONS</b>         | 62,636            | 61,339            | 71,880            | 29,290                  | 80,880            |
| <b>UNCOLLECTIBLE ACCOUNTS</b> | 72,539            | 105,017           | 85,000            | 62,500                  | 110,000           |

# Vista Irrigation District OPERATING BUDGET Fiscal Year 2027

|                                       | <u>2024<br/>Actual</u>      | <u>2025<br/>Actual</u>      | <u>2026<br/>Budget</u>      | <u>Six Months Ended<br/>12/31/2025<br/>Actual</u> | <u>2027<br/>Budget</u>      |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|---|-----------------------------|
| <b>BURDEN ALLOCATION</b>              | (1,843,090)                 | (1,513,580)                 | (1,680,000)                 | (688,798)   | (1,740,000)                 |
| <b>INTEREST EXPENSE</b>               | 1,216                       | 3,260                       | -                           | -   | 2,199                       |
| <b>LOSS/(GAIN) ON ASSETS</b>          | (69,959)                    | (18,307)                    | -                           | -   | -                           |
| <b>TOTAL OPERATING BUDGET</b>         | <u><b>\$ 51,261,539</b></u> | <u><b>\$ 63,076,711</b></u> | <u><b>\$ 65,382,185</b></u> | <u><b>\$ 32,870,835</b></u>                       | <u><b>\$ 70,620,728</b></u> |
| <br><b>WATER SOURCES (ACRE FEET):</b> |                             |                             |                             |   |                             |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Variable CWA Charges</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Fixed CWA Charges</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Agricultural Rebates</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|-----------------------------|----------------|----------------|----------------|----------------|
| Account Group: <b>Wages</b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b>Benefits &amp; Taxes</b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Fees &amp; Permits</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--------------------------------------|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Postage</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Computer Hardware</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Computer Software</u></b> |                |                |                |                |
| Account Number: 7304                           | 120            | -              | -              | 5,000          |

This account group consists of various Network and Desktop software.

## OPERATING ACCOUNT DESCRIPTIONS

|                                     | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|-------------------------------------|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Travel</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Training</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Dues &amp; Subscriptions</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Employment Related Expense</u></b> |                |                |                |                |
| Account Number: 7308                                    | \$31,306       | \$31,443       | \$32,845       | \$34,035       |

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

## OPERATING ACCOUNT DESCRIPTIONS

|  | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Office Supplies and Furniture</u></b><br>Account Number: 7309   | \$15,164       | \$11,662       | \$15,700       | \$15,400       |
| This account group includes items such as pens, pencils, clips, folders, binders, labels, tablets, calculators, copier/fax/printer supplies, paper, computer supplies, and non-capitalized office furniture. |                |                |                |                |

|   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Printing</u></b><br>Account Number: 7310   | \$10,594       | \$19,671       | \$15,000       | \$15,500       |
| This account group includes the cost of printing water bills and notices, letterhead, business cards, map books, old drawing restorations, the water quality report and other special printing. |                |                |                |                |

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

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

|   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Depreciation</u></b><br>Account Number: 7401   | \$3,772,580    | \$3,948,475    | \$4,050,000    | \$4,179,000    |
| This account group reflects the current year usage of existing capital assets. These funds are used to replenish construction reserves, which pay for infrastructure replacement. |                |                |                |                |

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

## OPERATING ACCOUNT DESCRIPTIONS

|   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Contractual Services</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Supplies</u></b> |                |                |                |                |
| 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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b>Power</b><br>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         |
|                                       | <b>\$</b> | <b>920,200</b> |

|   | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b>Audit</b><br>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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b>Legal</b><br>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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b>Consultants</b><br>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             |
|  | <b>\$ 137,500</b> |

## OPERATING ACCOUNT DESCRIPTIONS

|  | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Insurance</u></b><br>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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Communications</u></b><br>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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Uncollectible Accounts</u></b><br>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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|--|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Burden Allocation</u></b><br>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<br>Actual | 2025<br>Actual | 2026<br>Budget | 2027<br>Budget |
|---|----------------|----------------|----------------|----------------|
| Account Group: <b><u>Interest Expense</u></b><br>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<br/>Actual</u> | <u>2026<br/>Budget</u> | <u>Six Months Ended<br/>12/31/2025<br/>Actual</u> | <u>2027<br/>Budget</u> |
|-----------------------------|------------------------------|------------------------|------------------------|---|------------------------|
| <b>Variable CWA Charges</b> |                              |                        |                        |   |                        |
| 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             |
| <b>Fixed CWA Charges</b>    |                              |                        |                        |   |                        |
| 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             |
| <b>Agricultural Rebates</b> |                              |                        |                        |   |                        |
| 7003                        | Purchased Water-Ag. Rebate   | (2,979)                | (4,300)                | (8,860)   | (4,500)                |
|                             |                              | (2,979)                | (4,300)                | (8,860)   | (4,500)                |
| <b>Wages</b>                |                              |                        |                        |   |                        |
| 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             |
| <b>Benefits &amp; Taxes</b> |                              |                        |                        |   |                        |
| 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<br/>Actual</u> | <u>2026<br/>Budget</u> | <u>Six Months Ended<br/>12/31/2025<br/>Actual</u> | <u>2027<br/>Budget</u> |
|-----------------------------------|-------------------------------|------------------------|------------------------|---|------------------------|
| <b>Fees &amp; Permits</b>         |                               |                        |                        |   |                        |
| 7301                              | Fees & Permits                | 233,993                | 257,000                | 196,311   | 252,450                |
|                                   |                               | <u>233,993</u>         | <u>257,000</u>         | <u>196,311</u>                                    | <u>252,450</u>         |
| <b>Postage</b>                    |                               |                        |                        |   |                        |
| 7302                              | Postage                       | 72,854                 | 68,800                 | 60,401  | 70,450                 |
|                                   |                               | <u>72,854</u>          | <u>68,800</u>          | <u>60,401</u>                                     | <u>70,450</u>          |
| <b>Computer Hardware</b>          |                               |                        |                        |   |                        |
| 7303                              | Computer Hardware             | 32,144                 | 17,200                 | 7,087   | 50,300                 |
|                                   |                               | <u>32,144</u>          | <u>17,200</u>          | <u>7,087</u>                                      | <u>50,300</u>          |
| <b>Computer Software</b>          |                               |                        |                        |   |                        |
| 7304                              | Computer Software             | -                      | -                      | 358   | 5,000                  |
|                                   |                               | <u>-</u>               | <u>-</u>               | <u>358</u>  | <u>5,000</u>           |
| <b>Travel</b>                     |                               |                        |                        |   |                        |
| 7305                              | Travel                        | 20,410                 | 28,300                 | 5,950   | 23,250                 |
|                                   |                               | <u>20,410</u>          | <u>28,300</u>          | <u>5,950</u>                                      | <u>23,250</u>          |
| <b>Training</b>                   |                               |                        |                        |   |                        |
| 7306                              | Training                      | 40,611                 | 54,350                 | 22,540  | 56,450                 |
|                                   |                               | <u>40,611</u>          | <u>54,350</u>          | <u>22,540</u>                                     | <u>56,450</u>          |
| <b>Dues &amp; Subscriptions</b>   |                               |                        |                        |   |                        |
| 7307                              | Dues & Subscriptions          | 65,607                 | 64,165                 | 2,368   | 61,255                 |
|                                   |                               | <u>65,607</u>          | <u>64,165</u>          | <u>2,368</u>                                      | <u>61,255</u>          |
| <b>Employment Related Expense</b> |                               |                        |                        |   |                        |
| 7308                              | Employment Related Expense    | 31,443                 | 32,845                 | 23,037  | 34,035                 |
|                                   |                               | <u>31,443</u>          | <u>32,845</u>          | <u>23,037</u>                                     | <u>34,035</u>          |
| <b>Office Supplies</b>            |                               |                        |                        |   |                        |
| 7309                              | Office Supplies and Furniture | 11,662                 | 15,700                 | 7,356   | 15,400                 |
|                                   |                               | <u>11,662</u>          | <u>15,700</u>          | <u>7,356</u>                                      | <u>15,400</u>          |
| <b>Printing</b>                   |                               |                        |                        |   |                        |
| 7310                              | Printing                      | 19,671                 | 15,000                 | 224   | 15,500                 |
|                                   |                               | <u>19,671</u>          | <u>15,000</u>          | <u>224</u>  | <u>15,500</u>          |
| <b>Awards/Contributions</b>       |                               |                        |                        |   |                        |
| 7311                              | Awards/Contributions          | 10,519                 | 13,100                 | 3,310   | 13,100                 |
|                                   |                               | <u>10,519</u>          | <u>13,100</u>          | <u>3,310</u>                                      | <u>13,100</u>          |
| <b>Recruitment</b>                |                               |                        |                        |   |                        |
| 7313                              | Recruitment                   | 13,217                 | 17,000                 | 5,126   | 17,000                 |
|                                   |                               | <u>13,217</u>          | <u>17,000</u>          | <u>5,126</u>                                      | <u>17,000</u>          |
| <b>Depreciation</b>               |                               |                        |                        |   |                        |
| 7401                              | Depreciation                  | 3,948,475              | 4,050,000              | 1,030,230   | 4,179,000              |
|                                   |                               | <u>3,948,475</u>       | <u>4,050,000</u>       | <u>1,030,230</u>                                  | <u>4,179,000</u>       |
| <b>Amortization</b>               |                               |                        |                        |   |                        |
| 7402                              | Amortization                  | -                      | -                      | -   | 45,280                 |
|                                   |                               | <u>-</u>               | <u>-</u>               | <u>-</u>  | <u>45,280</u>          |

**OPERATING BUDGET DETAIL**  
**Fiscal Year 2027**

| <u>Account</u>              | <u>Description</u>              | <u>2025<br/>Actual</u> | <u>2026<br/>Budget</u> | <u>Six Months Ended<br/>12/31/2025<br/>Actual</u> | <u>2027<br/>Budget</u> |
|-----------------------------|---------------------------------|------------------------|------------------------|---|------------------------|
| <b>Contractual Services</b> |                                 |                        |                        |   |                        |
| 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>       |
| <b>Supplies</b>             |                                 |                        |                        |   |                        |
| 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**

| <b>Account</b>                | <b>Description</b>            | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>Six Months Ended<br/>12/31/2025<br/>Actual</b> | <b>2027<br/>Budget</b> |
|-------------------------------|-------------------------------|------------------------|------------------------|---|------------------------|
| <b>Power</b>                  |                               |                        |                        |   |                        |
| 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>         |
| <b>Audit</b>                  |                               |                        |                        |   |                        |
| 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>          |
| <b>Legal</b>                  |                               |                        |                        |   |                        |
| 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>         |
| <b>Consultants</b>            |                               |                        |                        |   |                        |
| 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>         |
| <b>Insurance</b>              |                               |                        |                        |   |                        |
| 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>       |
| <b>Communications</b>         |                               |                        |                        |   |                        |
| 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>          |
| <b>Uncollectible Accounts</b> |                               |                        |                        |   |                        |
| 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>         |
| <b>Inventory Adjustments</b>  |                               |                        |                        |   |                        |
| 7910.                         | Inventory Adjustments         | -                      | -                      | -   | -                      |
|                               |                               | <u>-</u>               | <u>-</u>               | <u>-</u>  | <u>-</u>               |
| <b>Burden Allocation</b>      |                               |                        |                        |   |                        |
| 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>     |
| <b>Interest Expense</b>       |                               |                        |                        |   |                        |
| 8201                          | Interest Expense              | 3,260                  | -                      | -   | 2,199                  |
|                               |                               | <u>3,260</u>           | <u>-</u>               | <u>-</u>  | <u>2,199</u>           |
| <b>Loss/(Gain) on Assets</b>  |                               |                        |                        |   |                        |
| 8401                          | Asset Disposal Net Book Value | 43,870                 | -                      | -   | -                      |
| 8402                          | Asset Disposal Proceeds       | (62,177)               | -                      | -   | -                      |
|                               |                               | <u>(18,307)</u>        | <u>-</u>               | <u>-</u>  | <u>-</u>               |
| <b>Legal Settlement</b>       |                               |                        |                        |   |                        |
| 8501                          | Legal Settlement              | -                      | -                      | -   | -                      |
|                               |                               | <u>-</u>               | <u>-</u>               | <u>-</u>  | <u>-</u>               |
| <b>Total Operating Budget</b> |                               | <b>\$ 63,076,711</b>   | <b>\$ 65,382,185</b>   | <b>\$ 32,870,835</b>                              | <b>\$ 70,620,728</b>   |

# **Capital Budget**

# Vista Irrigation District

## CAPITAL BUDGET

### Fiscal Year 2027

|                                    | Page<br>No. | Budget<br>Item No. | 2027<br>Budget       |
|------------------------------------|-------------|--------------------|----------------------|
| <b>ENGINEERING:</b>                |             |                    |                      |
| 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            |
| <br><b>FIELD SERVICES:</b>         |             |                    |                      |
| Borden Bench Roof Replacement      | 25          | 27-XX              | \$ 220,000           |
| CCTV System                        | 26          | 27-XX              | \$ 95,000            |
|                                    |             |                    | 315,000              |
| <br><b>INFORMATION TECHNOLOGY:</b> |             |                    |                      |
| Computer Desktops                  | 27          | 26-02              | 84,000               |
|                                    |             |                    | 84,000               |
| <br><b>TOTAL CAPITAL BUDGET</b>    |             |                    | <b>\$ 10,239,000</b> |

## **Capital Budget Detail**

# Capital Budget Request

| Project or Equipment Information             |  |  |
|--|--|--|
| <b>Title:</b>                                | Vista Flume Replacement  | <input type="checkbox"/> New Item<br><input checked="" type="checkbox"/> Replacement |
| <b>Description:</b>                          | Alignment study, design, environmental, and construction to replace the 11 mile Vista Flume.   |  |
| <b>Reason for Request:</b>                   | 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. |  |
| <b>Asset Being Replaced (If Applicable):</b> | 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<br>Labor & Fringe | Outside<br>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   |
| <b>FY 2027 Budget:</b>             |                            | 4,350,000            | 4,350,000   |
| FY 2028 and thereafter:            |                            | 257,496,733          | 257,496,733 |
| <b>Total Projected Amount:</b>     |                            | 265,046,733          | 265,046,733 |

**Requesting Department:** Engineering

**Budget Item Number:** 21-01

# Capital Budget Request

| Project or Equipment Information             |  |  |
|--|--|--|
| <b>Title:</b>                                | Pechstein II Reservoir   | <input checked="" type="checkbox"/> New Item<br><input type="checkbox"/> Replacement |
| <b>Description:</b>                          | Site planning, design, environmental, and construction for a new Pechstein II Reservoir.   |  |
| <b>Reason for Request:</b>                   | <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> |  |
| <b>Asset Being Replaced (If Applicable):</b> |  |  |

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

**Requesting Department:** Engineering

**Budget Item Number:** 25-02

# Capital Budget Request

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

| <b>Cost Estimate (Whole Dollars only)</b> |  |                              |              |
|---|--|------------------------------|--------------|
|   | <b>District<br/>Labor &amp; Fringe</b> | <b>Outside<br/>Purchases</b> | <b>Total</b> |
| All Prior Years Budget:                   |  |                              |              |
| FY 2024 Budget:                           |  |                              |              |
| FY 2025 Budget:                           |  |                              |              |
| FY 2026 Budget:                           |  |                              |              |
| <b>FY 2027 Budget:</b>                    | 2,350,000                              | 2,740,000                    | 5,090,000    |
| FY 2028 and thereafter:                   |  |                              |              |
| <b>Total Projected Amount:</b>            | 2,350,000                              | 2,740,000                    | 5,090,000    |

**Requesting Department:** Engineering

**Budget Item Number:** 99-99

# Capital Budget Request

| Project or Equipment Information             |  |  |
|--|--|--|
| <b>Title:</b>                                | Borden Bench Roof Replacement  | <input type="checkbox"/> New Item<br><input checked="" type="checkbox"/> Replacement |
| <b>Description:</b>                          | Replace approximately 200 feet of roof to Borden Bench with District forces.   |  |
| <b>Reason for Request:</b>                   | 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. |  |
| <b>Asset Being Replaced (If Applicable):</b> | 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<br>Labor & Fringe | Outside<br>Purchases | Total   |
| All Prior Years Budget:            |                            |                      | 0       |
| FY 2024 Budget:                    |                            |                      | 0       |
| FY 2025 Budget:                    |                            |                      | 0       |
| FY 2026 Budget:                    |                            |                      | 0       |
| <b>FY 2027 Budget:</b>             | 170,000                    | 50,000               | 220,000 |
| FY 2028 and thereafter:            |                            |                      | 0       |
| <b>Total Projected Amount:</b>     | 170,000                    | 50,000               | 220,000 |

**Requesting Department:** Field Services

**Budget Item Number:** 27-XX

# Capital Budget Request

| Project or Equipment Information             |   |  |
|--|---|--|
| <b>Title:</b>                                | Closed-Circuit Television (CCTV) Camera System  | <input type="checkbox"/> New Item<br><input checked="" type="checkbox"/> Replacement |
| <b>Description:</b>                          | Replace the CCTV camera system at District headquarters.  |  |
| <b>Reason for Request:</b>                   | 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. |  |
| <b>Asset Being Replaced (If Applicable):</b> | Due to previous accounting rules, the CCTV camera system was expensed.  |  |

| Cost Estimate (Whole Dollars only) |                                |                                     |                                     |
|------------------------------------|--------------------------------|-------------------------------------|-------------------------------------|
|                                    | District<br>Labor & Fringe     | Outside<br>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"/>      |
| <b>FY 2027 Budget:</b>             | <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"/>      |
| <b>Total Projected Amount:</b>     | <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             |  |  |
|--|--|--|
| <b>Title:</b>                                | Computer Desktops  | <input type="checkbox"/> New Item<br><input checked="" type="checkbox"/> Replacement |
| <b>Description:</b>                          | Replace 47 desktop computers which are nearing the end of their lifecycle at 7 years old.  |  |
| <b>Reason for Request:</b>                   | 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. |  |
| <b>Asset Being Replaced (If Applicable):</b> | Desktop computers were originally expensed.  |  |

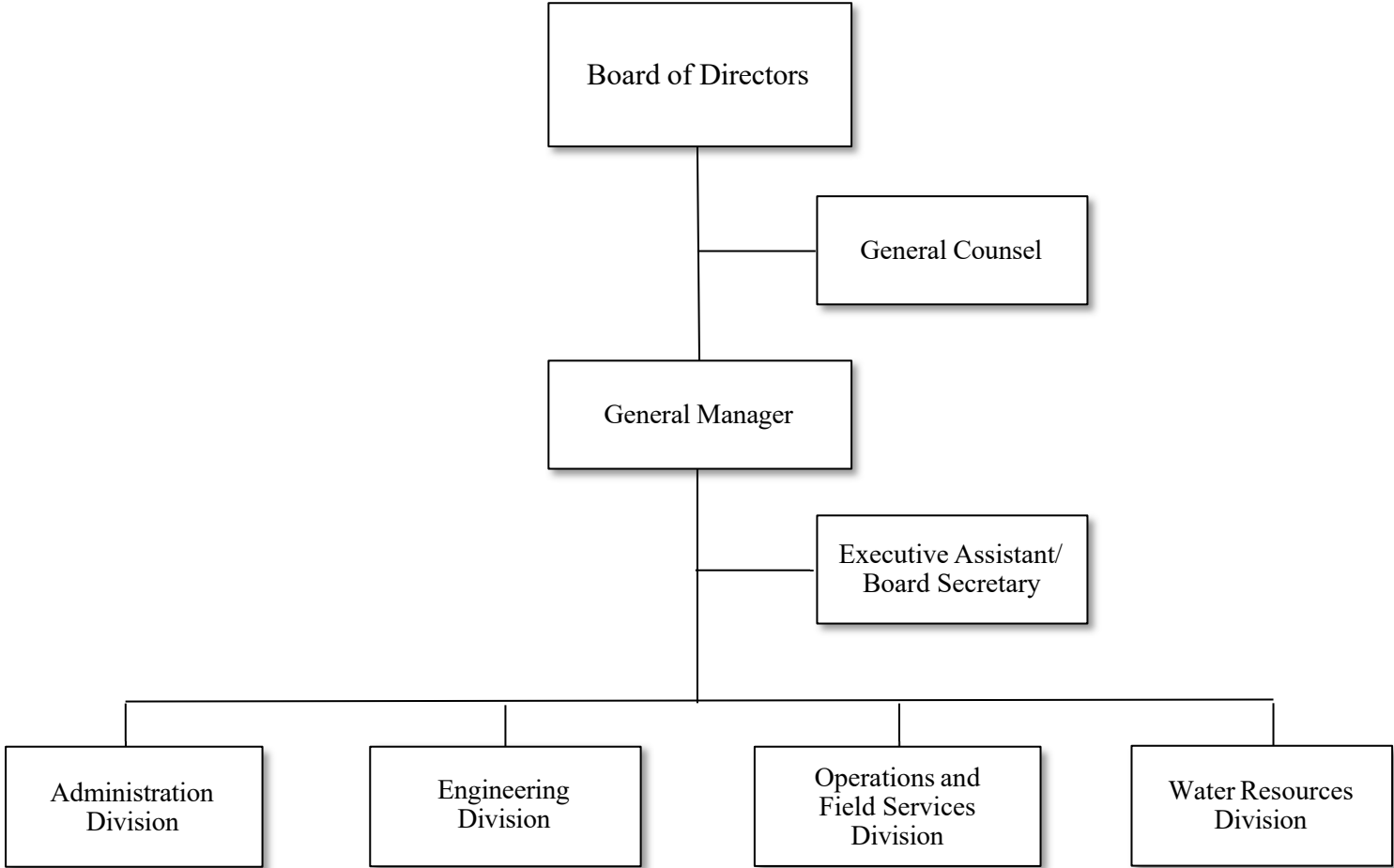
| Cost Estimate (Whole Dollars only) |                                |                                      |                                      |
|------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
|                                    | District<br>Labor & Fringe     | Outside<br>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                               |
| <b>FY 2027 Budget:</b>             | <input type="text"/>           | 84,000                               | 84,000                               |
| FY 2028 and thereafter:            | <input type="text"/>           | <input type="text"/>                 | 0                                    |
| <b>Total Projected Amount:</b>     | <input type="text" value="0"/> | <input type="text" value="114,000"/> | <input type="text" value="114,000"/> |

**Requesting Department:** Information Technology

**Budget Item Number:** 26-02

# **Organization Profile**

# VID Divisions and Organization



# Division Descriptions

**ADMINISTRATION**

**Administrative Services**  
 -Public affairs  
 -Records management

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

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

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

**Information Technology**  
 -System support  
 -Network administration  
 -GIS

**ENGINEERING**

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

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

**OPERATIONS AND FIELD SERVICES**

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

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

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

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

**WATER RESOURCES**

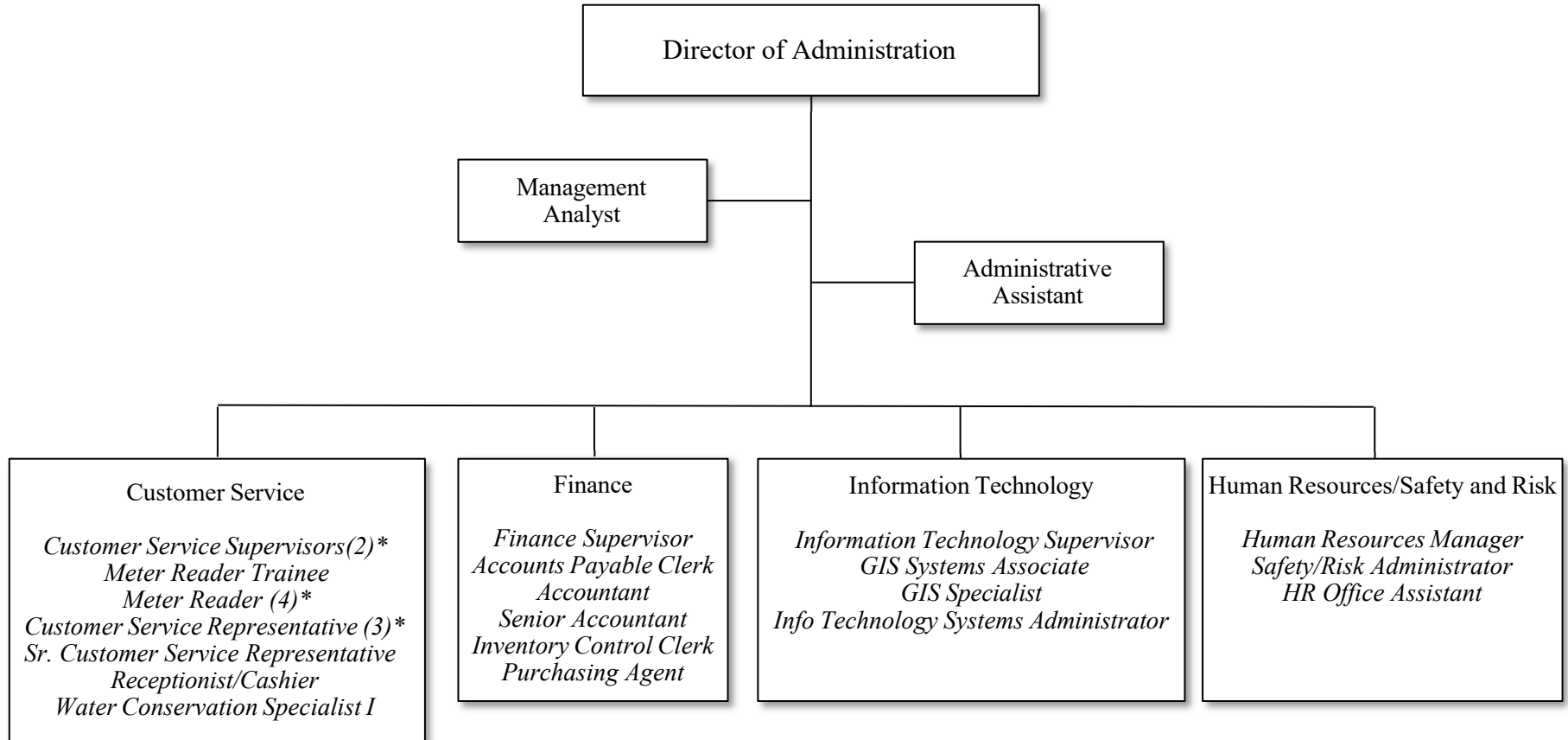
**Water Resources**  
 -Dam safety  
 -Henshaw Dam operations and maintenance  
 -Henshaw projects  
 -Wellfield production

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

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

**Division/Department**  
**Mission Statements and Descriptions**

# Administration Division



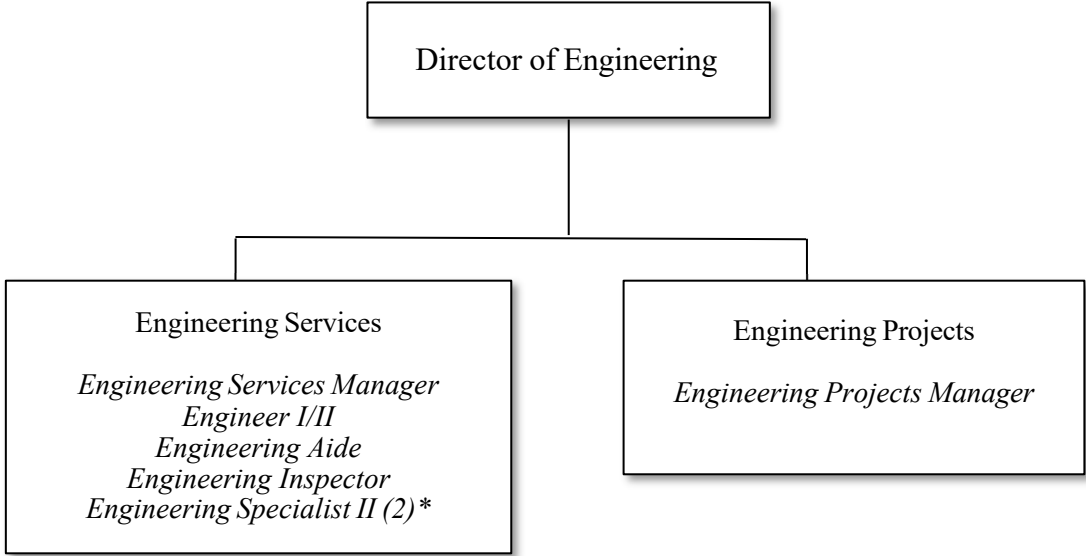
\*Number of positions with the title if more than 1

## Mission Statement

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

Number of Positions: 29

# Engineering Division



\*Number of positions with the title if more than 1

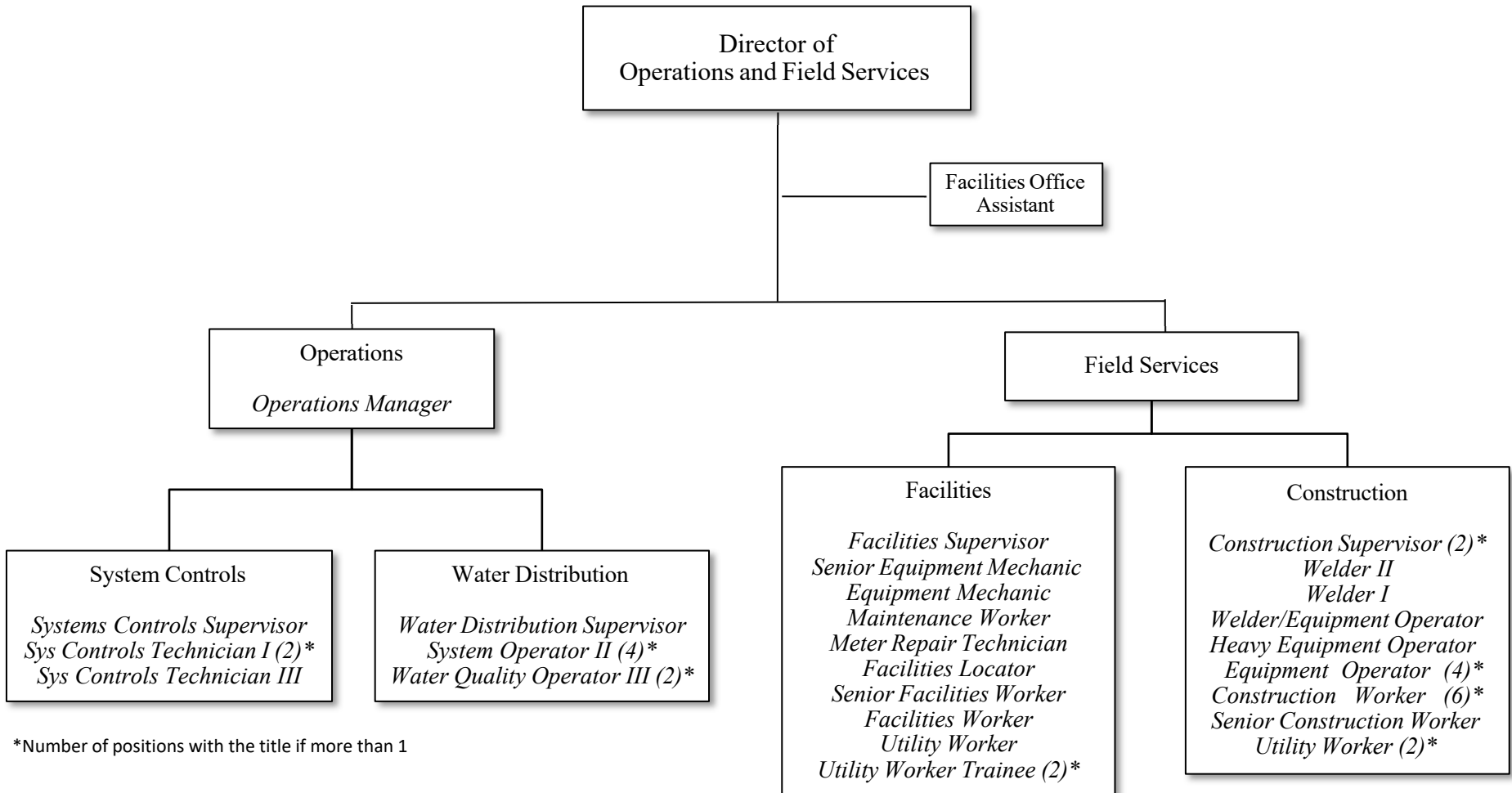
## Mission Statement

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

Number of Positions: 8

# Operations and Field Services Division

32



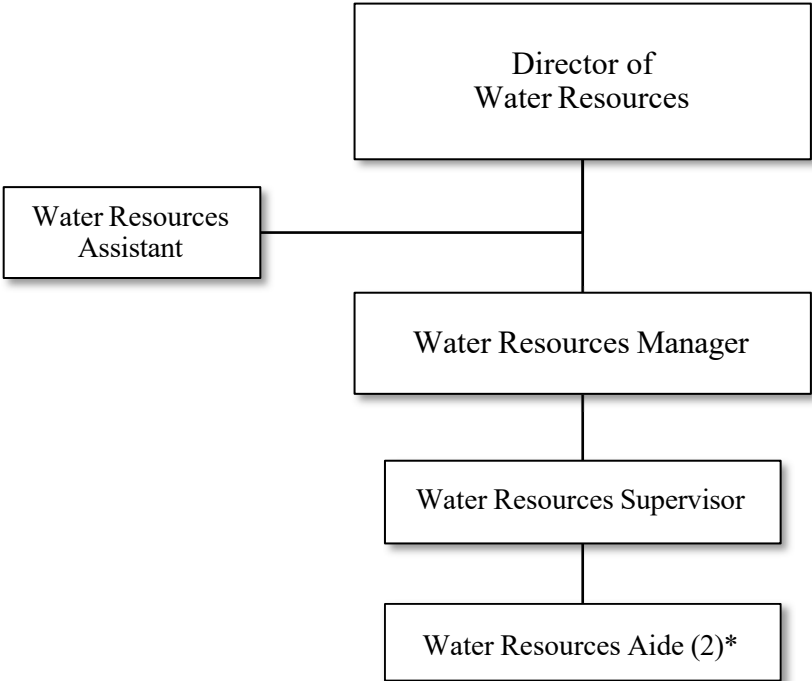
\*Number of positions with the title if more than 1

## Mission Statement

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

Number of Positions: 44

# Water Resources Division



\*Number of positions with the title if more than 1

## Mission Statement

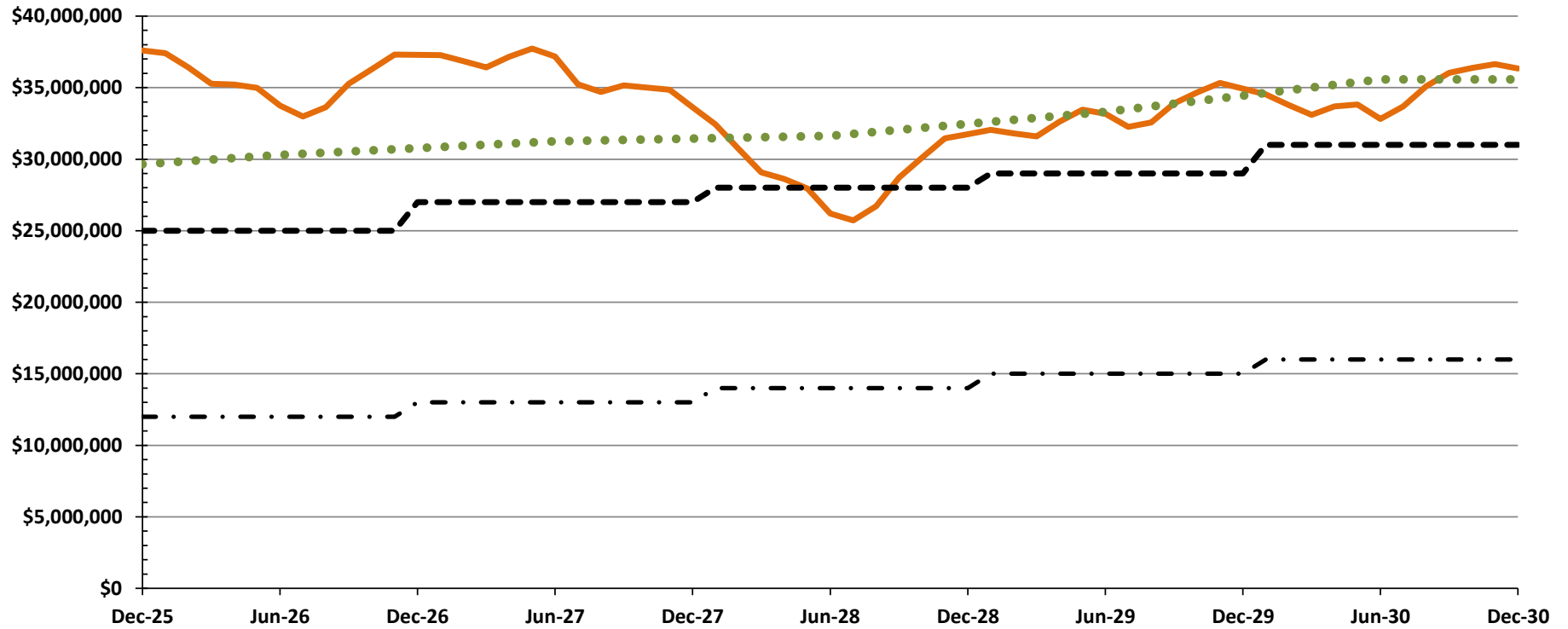
The mission of the Water Resources Division is to procure a safe and reliable local water supply for the District; to treat the water to standards that meet or exceed state and federal law; to cooperatively administer agreements pertaining to Local and Supplemental Water; to provide for the safety and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

Number of Positions: 6

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

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

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



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

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

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

**Vista Irrigation District**  
**CAPITAL PROJECTS**  
**Fiscal Years 2026 to 2055**

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

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**

| <b>Infrastructure</b>                                 | <b>FY 2040</b>      | <b>FY 2041</b>      | <b>FY 2042</b>      | <b>FY 2043</b>       | <b>FY 2044</b>       | <b>FY 2045</b>       | <b>FY 2046</b>       | <b>FY 2047</b>      | <b>FY 2048</b>      | <b>FY 2049</b>      | <b>FY 2050</b>      | <b>FY 2051</b>      | <b>FY 2052</b>      | <b>FY 2053</b>      | <b>FY 2054</b>      | <b>FY 2055</b>      |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 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              | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Total Infrastructure</b>                           | <b>8,260,097</b>    | <b>8,590,501</b>    | <b>8,934,121</b>    | <b>9,281,746</b>     | <b>9,653,016</b>     | <b>10,039,136</b>    | <b>10,298,279</b>    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Non Infrastructure</b>                             | <b>826,529</b>      | <b>859,590</b>      | <b>893,974</b>      | <b>929,733</b>       | <b>966,922</b>       | <b>1,005,599</b>     | <b>1,045,823</b>     | <b>1,087,656</b>    | <b>1,131,162</b>    | <b>1,176,409</b>    | <b>1,223,465</b>    | <b>1,272,404</b>    | <b>1,323,300</b>    | <b>1,376,232</b>    | <b>1,431,281</b>    | <b>1,488,532</b>    |
| <b>Total</b>  | <b>\$ 9,086,626</b> | <b>\$ 9,450,091</b> | <b>\$ 9,828,094</b> | <b>\$ 10,211,479</b> | <b>\$ 10,619,938</b> | <b>\$ 11,044,735</b> | <b>\$ 11,344,102</b> | <b>\$ 1,087,656</b> | <b>\$ 1,131,162</b> | <b>\$ 1,176,409</b> | <b>\$ 1,223,465</b> | <b>\$ 1,272,404</b> | <b>\$ 1,323,300</b> | <b>\$ 1,376,232</b> | <b>\$ 1,431,281</b> | <b>\$ 1,488,532</b> |

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

|   | <b>FY 2027<br/>Budget</b> | <b>Water Rate<br/>Study</b> | <b>Difference</b> | <b>Variance<br/>Percentage</b> | <b>Comments</b>   |
|---|---------------------------|-----------------------------|-------------------|--------------------------------|---|
| 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                   |                   |                                |   |
| <b>Total Revenue*</b>                               | <b>80,125,189</b>         | <b>78,384,538</b>           | <b>1,740,651</b>  | <b>2%</b>                      |   |
| 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                   |                   |                                |   |
| <b>Total Water Authority Expense</b>                | <b>34,344,500</b>         | <b>33,251,972</b>           | <b>1,092,528</b>  | <b>3%</b>                      |   |
| Revenue Net of Water Authority                      | 45,780,689                | 45,132,566                  | 648,123           | 1%                             |   |
| Expense   | 36,276,228                | 30,443,720                  |                   |                                |   |
| Depreciation  | (4,179,000)               |                             |                   |                                |   |
| <b>Expenses less Water Authority/Depreciation**</b> | <b>32,097,228</b>         | <b>30,443,720</b>           | <b>1,653,508</b>  | <b>5%</b>                      | Liability insurance premium increase and inclusion of Oxygenation Pilot Study costs   |
| Net Cash  | 13,683,461                | 14,688,846                  | (1,005,385)       | -7%                            |   |
| Capital   | 10,239,000                | 12,681,781                  | (2,442,781)       | -24%                           | Delayed C Reservoir Demolition to FY 2028 and adjusted anticipated expenditures in FY 2027 for Santa Fe Pipeline and Pechstein II Reservoir projects. |
| To Cash Reserves                                    | 3,444,461                 | 2,007,065                   | 1,437,396         | 42%                            |   |

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

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

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

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

**CASH CONTRIBUTIONS TO RESERVES**  
**Fiscal Years 2025 through 2027**

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

**NOTES:**

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

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

***Non-Discretionary Expenses***

| <b>Category</b>                         | <b>Amount</b>     | <b>Comment and/or Budget Page Reference</b>                      |
|---|-------------------|--|
| 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   |
| <b>Total Non-Discretionary Expenses</b> | <b>70,436,173</b> |  |

***Discretionary Expenses***

| <b>Category</b>                     | <b>Amount</b>  | <b>Comment and/or Budget Page Reference</b>       |
|-------------------------------------|----------------|---|
| 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 |
| <b>Total Discretionary Expenses</b> | <b>184,555</b> |   |

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

## EVERGREEN\* CONTRACTS

Over \$8,000

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

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

# Vista Irrigation District

## Vehicle and Equipment List

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

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

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

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

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

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

**ON-ROAD VEHICLES**

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

\*Low use

**ON-ROAD VEHICLES**

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

\*\* Low-use phase out

**OFF-ROAD VEHICLES**

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

**OFF-ROAD VEHICLES**

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

\*\* Tier phase-out schedule

**PORTABLE EQUIPMENT**

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

\* Low-use

**PORTABLE EQUIPMENT**

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

\* Low-use

**Vista Irrigation District  
CURRENT DISTRICT MEMBERSHIPS**

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



**Agenda Item: 10**

**STAFF REPORT**

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

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

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



**Agenda Item: 11.A**

**STAFF REPORT**

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

SUBJECT: REPORTS ON MEETINGS AND EVENTS ATTENDED BY DIRECTORS

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



**STAFF REPORT**

**Agenda Item: 11.B**

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

**SUBJECT:** SCHEDULE OF UPCOMING MEETINGS AND EVENTS

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

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

\* Non-per diem meeting except when serving as an officer of the organization.  
 The following abbreviations indicate arrangements that have been made by staff:  
**R**=Registration; **H**=Hotel; **A**=Airline; **S**=Shuttle; **C**=Car; **T**=Tentative; **◊**=Attendee to Self-Register



**STAFF REPORT**

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

SUBJECT: ITEMS FOR FUTURE AGENDAS AND/OR PRESS RELEASES

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

*Staff-generated list of tentative items for future agendas:*

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



**Agenda Item: 13**

**STAFF REPORT**

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

SUBJECT: COMMENTS BY DIRECTORS

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



## **STAFF REPORT**

**Agenda Item: 14**

**Board Meeting Date:**

**June 3, 2026**

**Prepared By:**

**Brett Hodgkiss**

SUBJECT: COMMENTS BY GENERAL MANAGER

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