



AGENDA
MEETING OF THE FISCAL POLICY COMMITTEE
VISTA IRRIGATION DISTRICT
TUESDAY, DECEMBER 1, 2020 – 2:00 P.M.
1391 Engineer Street, Vista, CA 92081

COVID-19 RESPONSE PROCEDURES FOR MEETING
NOTICE FOR PARTICIPATION

In light of Governor Newsom's Executive Orders N-29-20 and N-33-20, and guidance from the County of San Diego, State of California, and Centers for Disease Control, please be advised that members of the public will not be able to attend this meeting in person. Executive Order N-33-20 requires persons “stay home or in their place of residence except as needed to maintain continuity of operations...” of critical infrastructure. As welcome as public attendance is at Vista Irrigation District Board of Directors meetings, it does not appear to fit this exception, and Vista Irrigation District encourages compliance with the Governor’s Executive Order.

Members of the public may participate through Vista Irrigation District's teleconferencing line. The phone number and applicable pass code for such participation is as follows: Phone (877) 873-8018; Pass Code 474698#.

Vista Irrigation District's teleconferencing line capacity is limited and not all parties who wish to participate through this method may be able to do so. Phone participants are asked to place calls to this line at or before the scheduled start time of the meeting, so the District staff can organize order of speakers and assure the ability of all who wish to participate. Please also note phone or data charges from your carrier may apply to your use of this option.

To maintain orderliness in proceedings, phone participants will be asked to identify themselves, their address, and the item on the agenda they wish to address. Telephone participants are asked to limit background noise during telephonic participation (with muting features, if available) and to maintain proper decorum suitable to the conduct of public meetings at all times. Telephone participants may not speak until the appropriate time on the agenda and only when recognized by the Board President.

Members of the public may also address the Board of Directors by email; however, such email communication must be received at or before the time of the commencement of the meeting. The email address to use for such communications is as follows: BoardSecretary@vidwater.org.

Please also be advised that one or more members of the Vista Irrigation District Board of Directors or staff may participate in this meeting by teleconference or other digital means consistent with Executive Order N-29-20.

Vista Irrigation District appreciates your understanding as we all work through the unprecedented challenges posed by COVID-19. In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting telephonically, please contact the Board Secretary during regular business hours at (760) 597-3128. Notification received 48 hours before the meeting will assist Vista Irrigation District in making reasonable accommodations.



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TUESDAY, DECEMBER 1, 2020 – 2:00 P.M.
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1. CALL TO ORDER

2. ROLL CALL

3. CONSIDER APPROVAL OF AGENDA

In the case of an emergency, items may be added to the Agenda by a majority vote of the Committee. An emergency is defined as a work stoppage, a crippling disaster, or other activity that severely imperils public health, safety, or both. Also, items that arise after the posting of the Agenda may be added by a 2/3 vote of the Committee.

4. ORAL COMMUNICATIONS

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

5. FISCAL YEAR 2021 FINANCIAL OUTLOOK AND BUDGET REVIEW

Recommendation: Receive informational report.

6. COMMENTS BY COMMITTEE MEMBERS

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

7. COMMENTS BY GENERAL MANAGER

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

8. ADJOURNMENT

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

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

AFFIDAVIT OF POSTING

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

Date: November 25, 2020



Lisa R. Soto, Board Secretary



**Fiscal Policy Committee
STAFF REPORT**

Agenda Item: 5

**Board Meeting Date: December 1, 2020
Prepared By: Marlene Kelleher
Approved: Brett Hodgkiss**

SUBJECT: FISCAL YEAR 2021 FINANCIAL OUTLOOK AND BUDGET REVIEW

RECOMMENDATION: Receive informational report.

PRIOR BOARD ACTION: On June 17, 2020, the Board approved the Fiscal Year 2021 Budget.

FISCAL IMPACT: None.

SUMMARY: Given the financial uncertainty created by the COVID-19 pandemic (pandemic), the Board requested that staff present an interim financial outlook for Fiscal Year 2021, including a review of the budget, reserves, funding allocations to capital projects and a long-term cash flow analysis.

The budget report compares the actual results for the three-month period ended September 30, 2020 with the *annual* budgeted amounts approved by the Board.

DETAILED REPORT: As part of its financial review, staff prepared an interim Budget to Actual Report for the Three Months Ended September 30, 2020. During the first quarter of the fiscal year, the District has experienced a revenue shortfall of approximately \$170,000 as a result of not billing customers late penalties and fees for non-payment while the water shut-off moratorium related to the pandemic is in place. If the District continues this practice for the balance of the fiscal year, it is estimated that revenue for late penalties and fees will be nearly \$680,000 less than budgeted. Additionally, interest rates are lower than anticipated; if the current trends hold, annual interest income earnings are projected to be approximately \$204,000 less than budgeted.

For the period ended September 30, 2020, the District purchased more water than expected as a result of local water not being available due to Harmful Algal Blooms (HABs) at Lake Henshaw. Travel and Training expenses are currently at 5% and 1% of budget respectively; this is a direct result training sessions and conferences being cancelled or held virtually (free of charge or at a reduced rate) due to the pandemic. It is anticipated that the District will expend approximately \$250,000 (50% of which will be reimbursed by the City of Escondido) related to HABs mitigation and management at Lake Henshaw; this is an unbudgeted expense. However, some of the aforementioned HABs related costs will be offset by the Warner Ranch Ditch Repair project coming in under budget by about \$400,000.

The District has established certain reserves to meet its internal requirements, external legal requirements and to provide funds to pay for replacement and/or repair of District facilities and properties due to natural disasters and emergencies. The Reserve Policy summary describes each of the District’s reserves and explains how each reserve amount is determined. It is important to note that Surplus Supplemental Water shown in the table below is not a formal reserve; however, the funds are earmarked to pay the San Luis Rey Indian Water Authority in January of each year for the Surplus Supplemental Water the District received in the prior calendar year.

The District’s reserves on September 30, 2020 were as follows:

| | |
|--------------------------------------|---------------------|
| Emergency and Contingency | \$ 10,000,000 |
| Working Capital | 10,000,000 |
| Water Purchase Stabilization Reserve | 0 |
| Surplus Supplemental Water | 6,668,613 |
| Capital Improvement | <u>21,753,077</u> |
| Total Reserves | <u>\$48,421,690</u> |

The District’s Capital Improvement Program listing shows all anticipated infrastructure projects at the District by the

year they are anticipated to begin; the highest priority projects are listed first. Staff has recently reviewed and updated the listing, taking into consideration the recommendations made in the Four Reservoir Seismic/Structural Analysis report prepared by Murray Smith as well as the projected availability of financial resources.

The Cash Flow Projection graph shows the District's projected cash balance based on the timing and receipt of operating revenues and expenses along with the timing of capital improvement program expenditures. Based on the timing and cost of the items in the Capital Improvement Program listing, the District's cash balances are sufficient to meet the financial needs of the District. Projects that come in over or under budget or that are scheduled outside of the timelines in the listing will affect the availability of cash to fund projects and may result in the District needing to seek outside funding.

Taking into consideration the continued economic uncertainty created by the pandemic, as illustrated by projected shortfalls in several revenue categories, as well as the unknown financial impacts related mitigation and management of HABs at Lake Henshaw, staff recommends continuing to take a fiscally conservative approach and not add any new capital projects to the Fiscal Year 2021 Budget.

ATTACHMENTS:

- Revenue and Expense Budget Comparison for the Three Months Ended September 30, 2020
- Capital Outlay Comparison – September 30, 2020
- Reserve Policy Summary
- Capital Improvement Program listing
- Reservoir Summary Table
- Cash Flow Projection – September 30, 2020
- Items Deferred from the Fiscal Year 2021 Budget

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Three Months Ended September 30, 2020

| | Actual through 09/30/2020 | Budget | Budget to Actual % through 9/30/20 |
|-------------------------------|---------------------------------|-------------------|---|
| OPERATING REVENUES | | | |
| Water sales: | | | |
| Single family | \$ 4,863,895 | \$ 15,600,000 | 31% |
| Multiple family | 1,684,092 | 5,750,000 | 29% |
| Irrigation | 1,442,037 | 3,680,000 | 39% |
| Commercial | 585,577 | 2,450,000 | 24% |
| Agricultural | 548,643 | 1,646,000 | 33% |
| Industrial | 255,963 | 1,220,000 | 21% |
| Mobile homes | 216,004 | 790,000 | 27% |
| Government | 161,002 | 700,000 | 23% |
| Unmetered | 1,327 | 4,000 | 33% |
| Service charges | 4,562,649 | 19,255,000 | 24% |
| Subtotal water sales | <u>14,321,189</u> | <u>51,095,000</u> | |
| Property rentals | 204,862 | 760,500 | 27% |
| Other services: | | | |
| New installations | 33,080 | 271,000 | 12% |
| Non construction services | 63,607 | 236,000 | 27% |
| Subtotal other services | <u>96,687</u> | <u>507,000</u> | |
| System fees: | | | |
| Capacity | 189,550 | 230,000 | 82% |
| Annexation and detachments | 2,262 | - | - |
| Subtotal system fees | <u>191,812</u> | <u>230,000</u> | |
| Total Operating Revenues | <u>14,814,550</u> | <u>52,592,500</u> | 28% |
| OPERATING EXPENSES | | | |
| Purchased water | 7,620,135 | 23,383,400 | 33% |
| Wages and benefits: | | | |
| Salaries | 1,941,127 | 8,410,000 | 23% |
| PERS retirement | 1,494,839 | 2,500,000 | 60% |
| Employee health insurance | 543,076 | 2,185,000 | 25% |
| FICA & medicare | 146,445 | 639,000 | 23% |
| Workers compensation | 43,554 | 217,000 | 20% |
| Deferred compensation plan | 18,579 | 109,000 | 17% |
| Life and disability insurance | 20,273 | 85,000 | 24% |
| Uniforms | 5,804 | 31,800 | 18% |
| Tuition reimbursement | - | 4,000 | 0% |
| Unemployment insurance | - | 3,200 | 0% |
| EAP counseling | 3,002 | 3,000 | 100% |
| Subtotal wages and benefits | <u>4,216,699</u> | <u>14,187,000</u> | |
| Contractual services | 1,030,349 | 5,152,000 | 20% |
| Depreciation | 822,411 | 3,944,000 | 21% |
| Supplies | 291,025 | 1,377,500 | 21% |

VISTA IRRIGATION DISTRICT

REVENUE AND EXPENSE BUDGET COMPARISON Three Months Ended September 30, 2020

| | Actual through 09/30/2020 | Budget | Budget to Actual % through 9/30/20 |
|---|---------------------------------|---------------------|---|
| Office and general: | | | |
| Fees and permits | 48,548 | 182,800 | 27% |
| Postage | 12,540 | 65,300 | 19% |
| Dues, subscriptions, and publications | 924 | 48,300 | 2% |
| Training | 2,218 | 44,800 | 5% |
| Employment related expense | 3,344 | 36,300 | 9% |
| Travel | 104 | 20,300 | 1% |
| Office supplies | 3,910 | 18,700 | 21% |
| Printing | 3,255 | 16,800 | 19% |
| Computer hardware | 1,536 | 14,000 | 11% |
| Awards and contributions | 5,120 | 9,500 | 54% |
| Computer software | - | 1,000 | 0% |
| Subtotal office and general | <u>81,499</u> | <u>457,800</u> | |
| Power | 112,439 | 441,500 | 25% |
| Professional fees: | | | |
| Legal | 77,041 | 273,900 | 28% |
| Consulting | 4,000 | 52,100 | 8% |
| Audit | 5,000 | 25,500 | 20% |
| Subtotal professional fees | <u>86,041</u> | <u>351,500</u> | |
| Insurance | 67,949 | 207,000 | 33% |
| Uncollectible accounts | 11,208 | 100,000 | 11% |
| Communications | 12,138 | 54,300 | 22% |
| Burden allocation | (417,571) | (1,406,000) | 30% |
| Total Operating Expenses | <u>13,934,322</u> | <u>48,250,000</u> | 29% |
| Operating Income | 880,228 | 4,342,500 | 20% |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Property taxes | 20,644 | 506,000 | 4% |
| Investment income | 52,140 | 367,000 | 14% |
| Gain (Loss) on disposal of capital assets | (11,167) | - | - |
| Total Nonoperating Revenues | <u>61,617</u> | <u>873,000</u> | 7% |
| Income Before Contributed Capital | <u>\$ 941,845</u> | <u>\$ 5,215,500</u> | 18% |

VISTA IRRIGATION DISTRICT

CAPITAL OUTLAY COMPARISON

September 30, 2020

| | Budget Item # | Board Approved (Inception To Date) | Outlay To Date | Capital Outlay Remaining |
|---|------------------|---|----------------------|--------------------------------|
| ENGINEERING: | | | | |
| E43 Regulator Relocation & Upgrade | 10-02 | 350,000 | 294,910 | 55,090 |
| E Reservoir and Pump Station | 16-04 | 1,400,000 | 837,211 | 562,789 |
| Paseo Santa Fe Project | 16-05 | 1,850,000 | 1,426,605 | 423,395 |
| Calle Maria Pipeline Extension | 18-02 | 200,000 | - | 200,000 |
| Lita Lane Pipeline Extension | 18-04 | 81,000 | - | 81,000 |
| HB Reservoir Rehabilitation | 18-05 | 7,250,000 | 4,915,427 | 2,334,573 |
| Four (4) Reservoirs Rehabilitation (On-going) | 20-03 | 190,000 | 178,697 | 11,303 |
| Vista Flume Replacement | 21-01 | 750,000 | - | 750,000 |
| Main Replacement Program | 99-99 | 2,262,096 | 445,006 | 1,817,090 |
| | | <u>14,333,096</u> | <u>8,097,855</u> | <u>6,235,240</u> |
| FIELD SERVICES: | | | | |
| Lobby Security Upgrade | 18-12 | 48,000 | | 48,000 |
| Vehicles (3) | 20-04 | 280,000 | 101,595 | 178,405 |
| Boiler System | 20-05 | 200,000 | | 200,000 |
| Medium Duty Truck | 21-02 | 120,000 | | 120,000 |
| Vacumm Excavator | 21-03 | 66,000 | | 66,000 |
| | | <u>714,000</u> | <u>101,595</u> | <u>612,405</u> |
| INFORMATION TECHNOLOGY: | | | | |
| Uninterruptible Power Supply (UPS) System | 20-10 | 25,000 | | 25,000 |
| Document Management System | 20-11 | 10,000 | | 10,000 |
| | | <u>35,000</u> | <u>-</u> | <u>35,000</u> |
| OPERATIONS: | | | | |
| Roof | 20-13 | 9,000 | | 9,000 |
| Seismic Actuator | 20-14 | 8,000 | 9,818 | - |
| Water Quality Monitoring Panel | 21-04 | 34,000 | 14,534 | 19,466 |
| Concrete Vault Cover CX27 Regulator | | | 10,284 | |
| 3 Motors Station 10 | | | 22,729 | |
| | | <u>51,000</u> | <u>57,365</u> | <u>28,466</u> |
| WATER RESOURCES: | | | | |
| Warner Wellfield Assessment and Enhancement | 20-15 | 500,000 | | 500,000 |
| Ditch Repair - Warner Ranch | 21-05 | 2,190,000 | 1,277,332 | 912,668 |
| | | <u>2,690,000</u> | <u>1,277,332</u> | <u>1,412,668</u> |
| | | <u>\$ 17,823,096</u> | <u>\$ 9,534,147</u> | <u>\$ 8,323,779</u> |

Vista Irrigation District RESERVE POLICY

The District has established certain reserves to meet its internal requirements, its external legal requirements, and to provide savings to pay for replacement and/or repair of District facilities and properties due to natural disasters and emergencies. The dollar amount of each reserve account is based upon a particular formula which is reviewed and adjusted annually. The efficient and discrete use and management of these reserves, when combined with appropriate security measures, assure the District and its customers that the current levels of service, reliability and quality will continue into the future.

Working Capital Reserve

The purpose of the Working Capital Reserve is to protect the District's ability to have enough funds to meet its most basic and common financial obligation against operating revenue and expense variances, such as reduced water sales, tax and investment revenues, and/or increased operating expenses, such as extraordinary measures necessary as the result of unforeseen climatic, operational and economic conditions. This reserve represents 20% of the District's annual water sales.

Emergency and Contingency Reserve

The purpose of the Emergency and Contingency Reserve is to have savings to pay for unanticipated expenses resulting from emergencies including, but not limited to, earthquakes, floods, winds, fires, and damages to or destruction of District facilities and properties. This reserve represents 10% of the District's capital assets, net of accumulated depreciation.

Water Purchase Stabilization Reserve

The purpose of the Water Purchase Stabilization Reserve is to accumulate the necessary funds during wet years to help offset the financial burden sustained during dry years. In years that local water production is in excess of the historical average production, the Water Purchase Stabilization Reserve is funded by transferring the value of the excessive local water. In years that local water production is less than the historical average, a transfer of funds equal to the current cost of imported raw water multiplied by the shortfall of local water production is made to avoid an increase in water rates.

Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050

| Infrastructure | Current Cost | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 |
|--|---------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| HB Reservoir Rehabilitation | 3,391,441 | 3,391,441 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Main Replacement Program | 50,000,000 | 2,262,096 | 2,584,435 | 2,671,721 | 2,761,956 | 2,855,238 | 2,951,670 | 3,051,360 | 3,154,416 | 3,260,953 | 3,371,088 | 3,484,943 | 3,602,643 | 3,724,318 | 3,850,103 | 3,980,136 |
| Ditch Repair | 2,186,277 | 2,186,277 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vista Flume Rehabilitation | 120,000,000 | 750,000 | 516,887 | 801,516 | - | - | - | - | - | 3,913,144 | 4,045,306 | 4,181,932 | 4,323,172 | 10,527,407 | 10,882,959 | 11,250,519 |
| San Pasqual Undergrounding (50%) | 20,000,000 | 750,000 | 10,337,739 | 9,885,369 | - | - | - | - | - | - | - | - | - | - | - | - |
| Well Field Repair/Replacement (65%), Sip | 6,956,076 | 500,000 | - | - | - | - | - | - | 246,812 | 907,338 | 937,982 | 969,661 | 1,002,410 | 1,036,266 | 1,071,265 | 1,107,445 |
| Paseo Santa Fe Project | 428,611 | 428,611 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| E 43 S. Santa Fe Pipeline - E 43 Regulator | 116,494 | 116,494 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lita Lane Pipeline Extension | 81,000 | 81,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Four Res Rehab | 20,000 | 20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| E. Reservoir Replacement/Upsize/Pump S | 11,500,000 | - | 2,067,548 | 4,007,582 | 4,142,934 | 2,284,190 | - | - | - | - | - | - | - | - | - | - |
| Calle Maria Pipeline Extension | 200,000 | - | 103,377 | 106,869 | - | - | - | - | - | - | - | - | - | - | - | - |
| Deodar Reservoir | 1,350,000 | - | 51,689 | 53,434 | 441,913 | 970,781 | - | - | - | - | - | - | - | - | - | - |
| Pechstein II Reservoir | 9,000,000 | - | - | 480,910 | 497,152 | 1,850,194 | 3,825,365 | 3,954,562 | - | - | - | - | - | - | - | - |
| A Reservoir | 5,000,000 | - | - | 267,172 | 276,196 | 1,027,886 | 2,125,203 | 2,196,979 | - | - | - | - | - | - | - | - |
| Pechstein Rehabilitation | 14,100,000 | - | - | - | - | - | 826,468 | 854,381 | 4,006,108 | 8,282,821 | 4,281,282 | - | - | - | - | - |
| Pechstein Reservoir Secondary Feed | 5,100,000 | - | - | - | - | - | - | - | 429,001 | 443,490 | 458,468 | 473,952 | 489,959 | 506,507 | 523,614 | 541,299 |
| CO SD, S. Santa Fe Ave - Widening Project | 4,110,549 | - | - | - | - | - | - | - | 345,770 | 357,448 | 369,521 | 382,001 | 394,902 | 408,240 | 422,028 | 436,281 |
| San Marcos, S. Santa Fe Wide - Smilac to | 256,909 | - | - | - | - | - | - | - | 324,159 | - | - | - | - | - | - | - |
| Robelini/Buena Creek Pipeline | 3,773,638 | - | - | - | - | - | - | - | 317,430 | 328,151 | 339,234 | 350,691 | 362,535 | 374,779 | 387,437 | 400,522 |
| Valve Rehab on Dam Outlet | 220,942 | - | - | - | - | - | - | - | 139,389 | 144,096 | - | - | - | - | - | - |
| Santa Fe - Civic to Postal | 940,000 | - | - | - | - | - | - | - | 79,071 | 81,741 | 84,502 | 87,356 | 90,306 | 93,356 | 96,509 | 99,769 |
| HB Pipeline | 872,314 | - | - | - | - | - | - | - | 73,377 | 75,855 | 78,417 | 81,066 | 83,804 | 86,634 | 89,560 | 92,585 |
| H Line Aband. - Pechstein to E Reservoir | 719,346 | - | - | - | - | - | - | - | 60,510 | 62,553 | 64,666 | 66,850 | 69,108 | 71,442 | 73,855 | 76,349 |
| 900 Zone Feed Regulator and Pipe | 600,000 | - | - | - | - | - | - | - | 50,471 | 52,175 | 53,937 | 55,759 | 57,642 | 59,589 | 61,602 | 63,682 |
| Habitat Conservation Plan | 544,648 | - | - | - | - | - | - | - | 45,815 | 47,362 | 48,961 | 50,615 | 52,325 | 54,092 | 55,919 | 57,807 |
| 637 Zone Feed Vault and Regulator | 300,000 | - | - | - | - | - | - | - | 25,235 | 26,088 | 26,969 | 27,880 | 28,821 | 29,795 | 30,801 | 31,841 |
| C Reservoir Demo and PRV Feed Upgrade | 800,000 | - | - | - | - | - | - | - | - | 652,191 | 404,531 | - | - | - | - | - |
| E-1 Reservoir Demo-565 Zone PRV | 1,800,000 | - | - | - | - | - | - | - | - | - | - | 1,254,579 | 1,296,952 | - | - | - |
| Total Infrastructure | 264,368,245 | 10,485,919 | 15,661,675 | 18,274,573 | 8,120,150 | 8,988,288 | 9,728,705 | 10,057,282 | 9,297,563 | 18,635,405 | 14,564,864 | 11,467,285 | 11,854,580 | 16,972,425 | 17,545,650 | 18,138,236 |
| Non Infrastructure | 16,168,445 | 759,005 | 549,306 | 567,858 | 587,037 | 606,864 | 627,360 | 648,548 | 670,452 | 693,096 | 716,505 | 740,704 | 765,720 | 791,582 | 818,316 | 845,954 |
| Total | 280,536,690 | 11,244,924 | 16,210,981 | 18,842,432 | 8,707,187 | 9,595,152 | 10,356,065 | 10,705,830 | 9,968,015 | 19,328,501 | 15,281,368 | 12,207,988 | 12,620,300 | 17,764,007 | 18,363,967 | 18,984,190 |

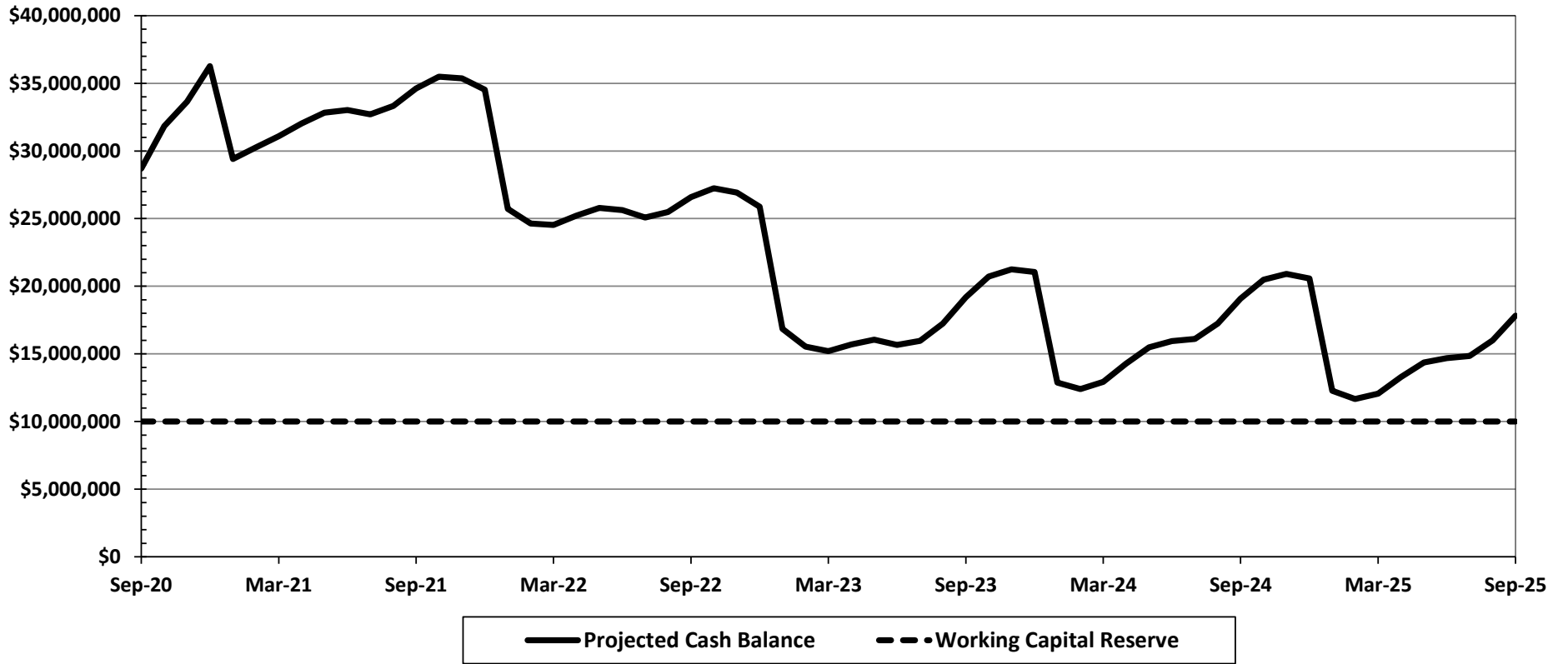
Vista Irrigation District
CAPITAL PROJECTS
Fiscal Years 2021 to 2050

| Infrastructure | FY 2036 | FY 2037 | FY 2038 | FY 2039 | FY 2040 | FY 2041 | FY 2042 | FY 2043 | FY 2044 | FY 2045 | FY 2046 | FY 2047 | FY 2048 | FY 2049 | FY 2050 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| HB Reservoir Rehabilitation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Main Replacement Program | 4,114,561 | 4,253,526 | 4,397,184 | 4,754,796 | 4,930,241 | - | - | - | - | - | - | - | - | - | - |
| Ditch Repair | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vista Flume Rehabilitation | 11,630,493 | 12,023,300 | 12,429,374 | 12,849,162 | 13,283,129 | 13,731,752 | 14,195,527 | 14,674,965 | 15,170,596 | 15,682,966 | 16,212,641 | 16,760,206 | - | - | - |
| San Pasqual Undergrounding (50%) | - | - | - | - | - | 13,731,752 | 14,195,527 | 14,674,965 | 15,170,596 | 15,682,966 | 16,212,641 | 16,760,206 | - | - | - |
| Well Field Repair/Replacement (65%), Sip | 1,144,848 | 1,183,514 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Paseo Santa Fe Project | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| E 43 S. Santa Fe Pipeline - E 43 Regulator | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lita Lane Pipeline Extension | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Four Res Rehab | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| E. Reservoir Replacement/Upsize/Pump S | - | - | - | - | - | 93,188 | 96,335 | - | - | - | - | - | - | - | - |
| Calle Maria Pipeline Extension | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deodar Reservoir | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pechstein II Reservoir | - | - | - | - | - | 532,500 | 550,485 | - | - | - | - | - | - | - | - |
| A Reservoir | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pechstein Rehabilitation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pechstein Reservoir Secondary Feed | 559,580 | 578,480 | 598,017 | 618,214 | 639,094 | 70,556 | 72,939 | - | - | - | - | - | - | - | - |
| CO SD, S. Santa Fe Ave - Widening Project | 451,016 | 466,249 | 481,996 | 498,275 | 515,103 | 515,103 | 515,103 | - | - | - | - | - | - | - | - |
| San Marcos, S. Santa Fe Wide - Smilac to | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Robelini/Buena Creek Pipeline | 414,050 | 428,034 | 442,490 | 457,435 | 472,884 | 488,855 | 505,366 | - | - | - | - | - | - | - | - |
| Valve Rehab on Dam Outlet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Santa Fe - Civic to Postal | 103,138 | 106,622 | 110,223 | 113,945 | 117,794 | 121,772 | 125,885 | - | - | - | - | - | - | - | - |
| HB Pipeline | 95,712 | 98,944 | 102,286 | 105,741 | 109,312 | - | - | - | - | - | - | - | - | - | - |
| H Line Aband. - Pechstein to E Reservoir | 78,928 | 81,594 | 84,349 | 87,198 | 90,143 | - | - | - | - | - | - | - | - | - | - |
| 900 Zone Feed Regulator and Pipe | 65,833 | 68,056 | 70,355 | 72,731 | 75,188 | 77,727 | 80,352 | - | - | - | - | - | - | - | - |
| Habitat Conservation Plan | 59,760 | 61,778 | 63,864 | 66,021 | 68,251 | - | - | - | - | - | - | - | - | - | - |
| 637 Zone Feed Vault and Regulator | 32,916 | 34,028 | 35,177 | 36,366 | 37,594 | 38,863 | 40,176 | - | - | - | - | - | - | - | - |
| C Reservoir Demo and PRV Feed Upgrade | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| E-1 Reservoir Demo-565 Zone PRV | - | - | - | - | - | 660,679 | 682,992 | - | - | - | - | - | - | - | - |
| Total Infrastructure | 18,750,835 | 19,384,124 | 18,815,315 | 19,659,884 | 20,338,732 | 30,062,747 | 31,060,687 | 29,349,930 | 30,341,192 | 31,365,933 | 32,425,283 | 33,520,411 | - | - | - |
| Non Infrastructure | 874,525 | 904,061 | 934,595 | 966,160 | 998,791 | 1,032,524 | 1,067,396 | 1,103,447 | 1,140,714 | 1,179,241 | 1,219,068 | 1,260,241 | 1,302,804 | 1,346,805 | 1,392,292 |
| Total | 19,625,360 | 20,288,185 | 19,749,911 | 20,626,044 | 21,337,523 | 31,095,271 | 32,128,083 | 30,453,377 | 31,481,906 | 32,545,173 | 33,644,351 | 34,780,652 | 1,302,804 | 1,346,805 | 1,392,292 |

RESERVOIR SUMMARY TABLE

| Reservoir Name | Operating Capacity (MG) | Actual Capacity (MG) | Bottom Elevation (Feet) | HWL Elevation (Feet) | Interior Dimensions (Feet) | Construction Year | Reservoir Type | | | Reservoir Roof Type | Rehabilitation / Replacement Status |
|-----------------------------|-------------------------|----------------------|-------------------------|----------------------|----------------------------|-------------------|----------------------|-------------|-----------------------------------|--|--|
| | | | | | | | Buried/ Above Ground | Shape | Material | | |
| Lupine Hills | 3.00 | 3.40 | 537 | 568 | 137 | 1987 | Partially Buried | Circular | Prestressed Concrete | Reinforced Concrete | Nothing currently planned |
| A | 0.60 | 0.80 | 695 | 708 | 100 | 1926 | Partially Buried | Circular | Cast-in-place Reinforced Concrete | Wood Rafter and Girder System | Replacement planned, design to begin FY 23 |
| Pechstein | 18.50 | 20.00 | 810 | 837 | 355 | 1978 | Partially Buried | Circular | Prestressed Concrete | Wood Rafter and Girder System | Roof replacement planned, design to begin FY 26 |
| HB | 4.05 | 4.50 | 951 | 981 | 160 | 1964 | Above Ground | Circular | Prestressed Concrete | Tapered Reinforced Concrete Dome | Rehabilitation under construction, completion by spring 2021 |
| HP (Upon Rehabilitation) | 4.05 (4.30) | 4.50 (4.70) | 943 | 973 (975) | 160 | 1962 | Above Ground | Circular | Prestressed Concrete | Tapered Reinforced Concrete Dome (Aluminum) | Rehabilitation completed in 2018 |
| C | 0.60 | 0.80 | 625 | 638 | 100 | 1926 | Above Ground | Circular | Cast-in-place Reinforced Concrete | Wood Rafter and Girder System | Decommissioning planned by FY 30 |
| E | 1.20 | 1.50 | 741 | 753 | 96 x 244 | 1929 | Buried | Oval | - | - | Replacement final design nearly complete, construction to begin spring 2021 |
| E1 | 0.50 | 0.60 | 546 | 559 | 90 | 1925 | Above Ground | Circular | Cast-in-place Reinforced Concrete | Wood Rafter and Girder System | Decommissioning planned by FY 32 |
| San Luis Rey | 2.70 | 3.10 | 540 | 565 | 156 x 136 | 1978 | Buried | Rectangular | Cast-in-place Reinforced Concrete | Reinforced Concrete | Nothing currently planned |
| H | 5.00 | 5.40 | 774 | 810 | 160 | 1997 | Partially Buried | Circular | Prestressed Concrete | Reinforced Concrete | Nothing currently planned |
| MD | 0.19 | 0.20 | 886 | 896 | 55 | 1926 | Partially Buried | Circular | Cast-in-place Reinforced Concrete | Wood Rafter and Girder System | Nothing currently planned, decommissioning possible when the Flume is replaced |
| Deodar | 1.10 | 1.30 | 869 | 899 | 86 | 1978 | Partially Buried | Circular | Prestressed Concrete | Wood Rafter and Girder System | Roof replacement planned, design to begin FY 22 |

**Vista Irrigation District
CASH FLOW PROJECTION
September 30, 2020**



Vista Irrigation District
ITEMS DEFERRED FROM BUDGET TO LATER DATE
Budget FY 2021

| | |
|--|---------------|
| Edgehill (E) Reservoir and Pump Station | \$ 4,800,000 |
| Four (4) Reservoirs Rehabilitation (reduction) | 66,000 |
| Skip Loader <i>(FY 2021)</i> | 100,000 |
| Audio Visual System <i>(FY 2021)</i> | 80,000 |
| Valve Operator <i>(FY 2021)</i> | 74,000 |
| Medium Duty Truck, Class 5 <i>(FY 2021)</i> | 48,000 |
| Wood Chipper <i>(FY 2021)</i> | 40,000 |
| Caterpillar Coupling System <i>(FY 2021)</i> | 38,000 |
| Small SUV, Class 1 <i>(FY 2021)</i> | 27,000 |
| Motors (2) <i>(FY 2021)</i> | <u>15,000</u> |

TOTAL ITEMS DEFERRED FROM FY 2021 BUDGET

\$ 5,288,000