



BUDGET
Fiscal Year 2021
July 1, 2020 to June 30, 2021

Approved: June 17, 2020

VISTA IRRIGATION DISTRICT

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Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2021

The Vista Irrigation District's (District) 2021 Budget represents a financial plan for the next fiscal year (July 1, 2020 through June 30, 2021). This financial plan includes the cost of purchasing imported water and other costs that are essential to support the continued investment in infrastructure maintenance and repair.

The 2021 Budget projects revenues of \$53,465,500, which includes \$31,840,000 (approximately 60%) from Water Sales. Based upon the most recent conservation trends, it is projected that the District will sell 15,900 acre feet of water in fiscal year 2021. The District has considered the potential financial impacts of the COVID-19 pandemic and adjusted various revenue sources accordingly (based on its experience during the last recession occurring 2008-2011).

Operating expenses for fiscal year 2021 are projected to be \$48,250,000. Purchased Water costs represent approximately 48% (\$23,383,400) 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 2021 Budget estimates that the District will need to purchase 13,782 acre feet of water from the CWA. The Budget also estimates that the District will produce 3,118 acre feet of water from its local water source, Lake Henshaw. The local water production estimate is based upon a 10-year rolling average of historical production.

The Capital Budget for fiscal year 2021 is \$5,800,000. Of this total, approximately 97% (\$5,614,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

**Vista Irrigation District
BUDGET SUMMARY
Fiscal Year 2021**

	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>
Source of Funds				
Revenue Budget	\$ 53,799,900	\$ 53,465,500	\$ (334,400)	(0.62%)
Reserves	<u>1,417,900</u>	<u>584,500</u>	(833,400)	(58.78%)
	<u>\$ 55,217,800</u>	<u>\$ 54,050,000</u>		
Use of Funds				
Operating Budget	\$ 46,942,100	\$ 48,250,000	1,307,900	2.79%
Capital Budget	8,275,700	5,800,000	(2,475,700)	(29.92%)
Contribution to Reserves	<u>-</u>	<u>-</u>		
	<u>\$ 55,217,800</u>	<u>\$ 54,050,000</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2021

	2018 Actual	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
WATER REVENUES					
Water Sales	\$ 32,760,203	\$ 29,837,557	\$ 32,580,000	\$ 16,409,470	\$ 31,840,000
Service Charges/Fees	<u>17,073,109</u>	<u>17,974,192</u>	<u>18,060,000</u>	<u>8,975,138</u>	<u>19,255,000</u>
	49,833,312	47,811,749	50,640,000	25,384,608	51,095,000
OTHER REVENUES					
Other Services	451,600	569,180	508,000	280,736	507,000
System Fees	731,240	1,225,043	660,000	651,780	230,000
Property Rentals	823,871	807,180	748,900	380,906	760,500
Property Taxes	450,512	487,062	469,000	185,688	506,000
Investment Income	346,063	859,164	774,000	460,179	367,000
Federal & State Assistance	<u>-</u>	<u>49,198</u>	<u>-</u>	<u>(32,341)</u>	<u>-</u>
	2,803,286	3,996,827	3,159,900	1,926,948	2,370,500
TOTAL REVENUE BUDGET	<u>\$ 52,636,598</u>	<u>\$ 51,808,576</u>	<u>\$ 53,799,900</u>	<u>\$ 27,311,556</u>	<u>\$ 53,465,500</u>
WATER SALES (ACRE FEET)	<u>16,948</u>	<u>15,281</u>	<u>16,500</u>	<u>8,540</u>	<u>15,900</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$32,760,203	\$29,837,557	\$32,580,000	\$31,840,000

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 15,900 acre feet of water which is based upon recent history. The budget includes the 3/1/20 rate increase from the San Diego County Water Authority, however, it assumes no future rate increases on water sales. The 2021 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$4.35 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$4.89 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$17,073,109	\$17,974,192	\$18,060,000	\$19,255,000

This account group contains revenue from readiness-to-serve fees, infrastructure access charges (IAC), other fees and penalties. The IAC fee is a pass-through charge that the District collects for the San Diego County Water Authority (CWA). The increase in this account group reflects the 1/1/20 IAC fee increase from the CWA. The annual inflationary adjustment to the service charge adopted by the Board under Minute Order 05-06-49 and reaffirmed after the public hearing conducted on October 18, 2017 has not been included in the table below for the Fiscal Year 2021. Based on the financial impacts that the COVID-19 pandemic is having on its customers, the Board has deferred implementation of the annual inflationary adjustment from the scheduled July 1, 2020 effective date.

Monthly Service Charge

Meter Size	FY 2018	FY 2019	FY 2020	FY 2021
5/8"	\$ 28.08	\$ 29.45	\$ 31.06	\$ 31.06
3/4"	37.05	38.85	40.97	40.97
1"	54.74	57.40	60.54	60.54
1½"	99.37	104.20	109.89	109.89
2"	152.71	160.14	168.89	168.89
3"	295.05	309.40	326.30	326.30
4"	455.06	477.20	503.27	503.27
6"	1,077.71	1,130.14	1,191.88	1,191.88
8"	1,433.67	1,503.42	1,585.55	1,585.55
10"	2,145.31	2,249.68	2,372.57	2,372.57

Account Group: **Other Services**

Account Number: 61xx

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$451,600	\$569,180	\$508,000	\$507,000

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

2018 Actual	2019 Actual	2020 Budget	2021 Budget
\$731,240	\$1,225,043	\$660,000	\$230,000

This account group includes capacity fees, annexation and detachment fees. Due to the COVID-19 pandemic, a four year average of years 2008-2011 (last recession) was used to estimate the fees.

REVENUE ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301	\$823,871	\$807,180	\$748,900	\$760,500

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

Hein Hettinga Cattle	\$ 200,200
Department of Defense- Navy	166,000
My Country Club	80,000
Crown Castle/T-Mobile- Cabrillo Circle	51,300
T-Mobile/Omnipoint- Lupine Hills	51,300
Crown Castle GT Co.	43,700
Cingular Wireless - AT&T	43,200
Lake Henshaw Resort	37,700
Crown Castle - Vista Towers	24,100
Verizon Wireless	21,700
Puerta La Cruz	14,500
Sempra Energy	13,200
Mendenhall Cattle Company	10,000
Taylor Grazing	1,700
Noll Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	400
	\$ 760,500

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001	\$450,512	\$487,062	\$469,000	\$506,000

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx	\$346,063	\$859,164	\$774,000	\$367,000

This account group includes interest income and gains and losses on investments. The decrease is due to an anticipated decrease in interest rates as a result of the economic impacts of the COVID-19 pandemic.

Revenue Budget Detail

REVENUE BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Water Sales					
6001	Single Family	\$ 14,616,690	\$ 16,030,000	\$ 7,956,205	\$ 15,600,000
6002	Multi Family	5,390,724	5,450,000	2,689,727	5,750,000
6003	Irrigation	3,444,317	4,150,000	2,418,546	3,680,000
6004	Commercial	2,298,953	2,320,000	1,168,308	2,450,000
6005	Agricultural	1,542,827	1,850,000	899,548	1,646,000
6006	Government	657,377	820,000	343,906	700,000
6007	Industrial	1,141,050	1,190,000	555,999	1,220,000
6008	Mobile Home	741,940	760,000	376,033	790,000
6010	Unmetered	3,679	10,000	1,198	4,000
		<u>29,837,557</u>	<u>32,580,000</u>	<u>16,409,470</u>	<u>31,840,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	15,957,391	16,100,000	7,987,734	17,000,000
6052	Infrastructure Access Charge	1,300,114	1,290,000	621,998	1,575,000
6053	Penalties/Fees	716,687	670,000	365,406	680,000
		<u>17,974,192</u>	<u>18,060,000</u>	<u>8,975,138</u>	<u>19,255,000</u>
Other Services					
6101	Construction Services	280,434	263,000	148,067	271,000
6102	Jobs Gain/(Loss)	-	-	(6,981)	-
6103	Non Construction Services	288,746	245,000	139,650	236,000
		<u>569,180</u>	<u>508,000</u>	<u>280,736</u>	<u>507,000</u>
System Fees					
6201	Capacity Fees	1,214,543	660,000	630,882	230,000
6203	Annexation/Detachment Fees	10,500	-	20,898	-
		<u>1,225,043</u>	<u>660,000</u>	<u>651,780</u>	<u>230,000</u>
Property Rentals					
6301	Property Rentals	807,180	748,900	380,906	760,500
		<u>807,180</u>	<u>748,900</u>	<u>380,906</u>	<u>760,500</u>
Property Taxes					
8001	Property Taxes	487,062	469,000	185,688	506,000
		<u>487,062</u>	<u>469,000</u>	<u>185,688</u>	<u>506,000</u>
Investment Income					
8101	Interest Income	358,372	385,000	264,206	211,000
8102	Investment Gain/Loss	500,792	389,000	195,973	156,000
		<u>859,164</u>	<u>774,000</u>	<u>460,179</u>	<u>367,000</u>
Federal & State Assistance					
8301	Federal & State Assistance	49,198	-	(32,341)	-
		<u>49,198</u>	<u>-</u>	<u>(32,341)</u>	<u>-</u>
Total Revenue Budget		<u><u>\$ 51,808,576</u></u>	<u><u>\$ 53,799,900</u></u>	<u><u>\$ 27,311,556</u></u>	<u><u>\$ 53,465,500</u></u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2021

	2018 Actual	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
PURCHASED WATER					
Variable CWA Charges	\$ 16,163,510	\$ 14,692,058	\$ 16,040,000	\$ 7,501,306	\$ 16,120,000
Fixed CWA Charges	6,412,751	6,606,122	6,698,000	3,311,616	7,273,000
Agricultural Rebates	(7,121)	(10,564)	(9,000)	(1,531)	(9,600)
	<u>22,569,140</u>	<u>21,287,616</u>	<u>22,729,000</u>	<u>10,811,391</u>	<u>23,383,400</u>
WAGES	8,077,498	8,040,182	8,150,000	3,996,273	8,410,000
BENEFITS & TAXES	6,384,299	5,551,370	5,340,200	3,044,331	5,777,000
OFFICE & GENERAL					
Fees & Permits	151,415	172,038	174,600	117,755	182,800
Postage	70,423	63,494	72,700	27,053	65,300
Computer Hardware	72,676	84,937	10,500	7,156	14,000
Computer Software	8,178	21,370	4,000	-	1,000
Travel	38,888	36,959	43,200	13,536	20,300
Training	56,599	36,531	69,600	24,781	44,800
Dues & Subscriptions	47,159	45,315	46,400	1,383	48,300
Employment Related Expense	79,905	39,066	51,500	20,366	36,300
Office Supplies	12,263	17,494	22,700	10,463	18,700
Printing	13,283	17,921	13,000	7,530	16,800
Award/Contributions	6,924	1,295	9,500	5,500	9,500
	<u>557,713</u>	<u>536,420</u>	<u>517,700</u>	<u>235,523</u>	<u>457,800</u>
DEPRECIATION	2,968,997	3,157,173	3,340,000	1,619,412	3,944,000
CONTRACTUAL SERVICES	4,292,413	5,240,188	5,450,500	2,176,672	5,152,000
SUPPLIES	1,531,232	1,359,577	1,406,200	619,966	1,377,500
POWER	405,854	466,694	461,300	225,782	441,500
PROFESSIONAL FEES					
Audit	22,740	23,750	25,000	16,750	25,500
Legal	274,590	269,116	246,900	108,552	273,900
Consultants	305,927	303,454	256,900	157,435	52,100
	<u>603,257</u>	<u>596,320</u>	<u>528,800</u>	<u>282,737</u>	<u>351,500</u>
INSURANCE	543,145	385,026	311,000	171,790	207,000
COMMUNICATIONS	53,326	51,755	51,100	25,556	54,300
UNCOLLECTIBLE ACCOUNTS	31,211	11,955	26,300	16,107	100,000
BURDEN ALLOCATION	(1,433,392)	(1,363,958)	(1,370,000)	(630,737)	(1,406,000)

Vista Irrigation District OPERATING BUDGET Fiscal Year 2021

	2018 Actual	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
LOSS/(GAIN) ON ASSETS	(19,210)	3,722,423	-	(36,853)	-
TOTAL OPERATING BUDGET	<u>\$ 46,565,483</u>	<u>\$ 49,042,741</u>	<u>\$ 46,942,100</u>	<u>\$ 22,557,950</u>	<u>\$ 48,250,000</u>

WATER SOURCES (ACRE FEET):

Water Purchases	14,857	13,422	14,114	6,953	13,782
Local Water	3,174	2,622	3,486	2,164	3,118
	<u>18,031</u>	<u>16,044</u>	<u>17,600</u>	<u>9,117</u>	<u>16,900</u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$16,163,510	\$14,692,058	\$16,040,000	\$16,120,000

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 3,118 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 13,782 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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$6,412,751	\$6,606,122	\$6,698,000	\$7,273,000

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

Storage Charge - CWA	\$ 2,589,000
Infrastructure Access Charge - CWA	1,575,000
Supply Reliability Charge - CWA	1,445,000
Customer Service Charge - CWA	941,000
Readiness-to-Serve Charge, net - MWD	449,000
Capacity Reservation Charge - MWD	274,000
	\$ 7,273,000

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$7,121)	(\$10,564)	(\$9,000)	(\$9,600)

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

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Wages				
Account Number: 71xx	\$8,077,498	\$8,040,182	\$8,150,000	\$8,410,000

This account group consists of compensation for labor reflecting the most recent labor contract effective January 1, 2018. The increase in the budget reflects anticipated inflationary adjustments per labor agreements. This account group includes the following labor costs:

General	\$ 7,011,000
Vacation	727,000
Holiday	421,000
Sick Leave	226,000
Other Leave	25,000
	\$ 8,410,000

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Benefits & Taxes				
Account Number: 72xx	6,384,299	\$5,551,370	\$5,340,200	\$5,777,000

This account group consists of budgeted fringe benefits and taxes. Benefits costs have increased primarily due to higher rates for PERS and health insurance.

Public Employees Retirement System (PERS)	\$ 2,500,000
Health Insurances (Medical, Dental & Vision)	2,185,000
FICA & Medicare	639,000
Worker's Compensation	217,000
Deferred Compensation Plan Matching (457 Plan)	109,000
Life and Disability Insurance	85,000
Uniforms (Clothing and Boots)	31,800
Tuition Reimbursement	4,000
EAP Counseling	3,000
Unemployment Insurance	3,200
Retiree Medical Insurance (GASB 45)	-
	\$ 5,777,000

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Fees & Permits</u> Account Number: 7301	\$151,415	\$172,038	\$174,600	\$182,800

This account group includes \$88,200 of water-related costs and \$94,600 of non water-related costs. The water-related costs primarily include \$63,000 to the State Water Resources Control Board and to County Health Services for various permits, \$19,000 to the Department of Water Resources for dam fees, \$6,000 to Regional Water Quality Control Board and Environmental Lab Accreditation Program for other various fees, etc. The non water-related costs primarily include \$40,000 for excavation permits, \$30,000 for LAFCO fees, \$12,500 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, etc.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Postage</u> Account Number: 7302	\$70,423	\$63,494	\$72,700	\$65,300

This account group includes postage for water bills and all other District mailings. Decrease in the budget reflects the large number of customers who have enrolled in paperless bill option.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Computer Hardware</u> Account Number: 7303	\$72,676	\$84,937	\$10,500	\$14,000

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Computer Software</u> Account Number: 7304	\$8,178	\$21,370	\$4,000	\$1,000

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$38,888	\$36,959	\$43,200	\$20,300

This account group includes travel expenses related to attending conferences, meetings, training and other District business. Restrictions on gatherings as well as social distancing requirements as a means to slow the spread of COVID-19 has caused meetings, conferences, trainings, etc. to be cancelled or changed to a virtual format, reducing or eliminating required travel. As a result, the travel budget has decreased. The travel budget is organized by the following divisions:

Board of Directors	\$ 12,500
General Manager Division	2,850
Administration Division	1,750
Engineering Division	1,400
Water Resources Division	1,150
Operations and Field Services Division	650
	\$ 20,300

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$56,599	\$36,531	\$69,600	\$44,800

This account group includes the cost of training and seminars. The largest components of the 2021 training budget include: \$19,600 for various Safety Cal/OSHA required trainings, \$8,700 for training for the Board, \$4,200 for electrical, construction, and other water related training, \$4,200 for Engineering classes and other conferences, \$1,300 for various management development and employee training workshops, and etc. Restrictions on gatherings as well as social distancing requirements as a means to slow the spread of COVID-19 has caused meetings, conferences, trainings, etc. to be cancelled or changed to a virtual format, reducing or postponing training. As a result, the training budget has decreased.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$47,159	\$45,315	\$46,400	\$48,300

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$79,905	\$39,066	\$51,500	\$36,300

This account group contains costs for first aid/physicals, advertising job openings, water treatment operator certificate fees, professional license fees, background checks, employment testing, benefits fair, employee appreciation event, etc.

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$12,263	\$17,494	\$22,700	\$18,700

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$13,283	\$17,921	\$13,000	\$16,800

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$6,924	\$1,295	\$9,500	\$9,500

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$2,968,997	\$3,157,173	\$3,340,000	\$3,944,000

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

OPERATING ACCOUNT DESCRIPTIONS

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Account Group: <u>Contractual Services</u>				
Account Number: 75xx				
	\$4,292,413	\$5,240,188	\$5,450,500	\$5,152,000
This account group includes contractual services for the following:				
Escondido Treatment Plant				\$ 2,400,000
San Pasqual Undergrounding Project				750,000
Transmission and Distribution Systems				557,700
Escondido Canal				375,000
General				372,300
Buildings and Grounds				249,600
Weese Treatment Plant				154,000
Fire Hydrants/Fire Services				73,000
Well Field				71,300
Garage				61,600
Reservoirs				22,500
Flume				18,000
Pump Stations				14,000
Dam				12,500
SCADA				10,300
Water Quality				10,200
Ditches				-
				\$ 5,152,000

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Account Group: <u>Supplies</u>				
Account Number: 76xx				
	\$1,531,232	\$1,359,577	\$1,406,200	\$1,377,500
This account group includes supplies for the following:				
Transmission and Distribution Systems				\$ 561,300
General				169,300
Fuel				152,600
Fire Hydrants/Fire Services				150,000
Garage				135,500
SCADA				35,900
Buildings and Grounds				35,700
Pump Stations				31,400
Well Field				22,700
Treatment Plant				18,400
Reservoirs				15,500
Inventory Adjustments				15,000
Water Quality				11,700
Flume				10,000
Ditches				9,700
Conservation Programs				1,800
Dam				1,000
				\$ 1,377,500

OPERATING ACCOUNT DESCRIPTIONS

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Power				
Account Number: 77xx	\$405,854	\$466,694	\$461,300	\$441,500

This account group includes:

Pump Stations				\$ 200,000
Main Office and Henshaw Office				135,700
Well Field				97,200
Transmission and Distribution Systems				4,500
Reservoirs				2,300
Water Treatment				1,800
				\$ 441,500

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Audit				
Account Number: 7721	\$22,740	\$23,750	\$25,000	\$25,500

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Legal				
Account Numbers: 7722 & 7723	\$274,590	\$269,116	\$246,900	\$273,900

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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Account Group: Consultants				
Account Numbers: 7724 & 7725	\$305,927	\$303,454	\$256,900	\$52,100

This account group includes:

Surveying Services & Title Report Services				\$ 50,000
Actuarial Services				2,100
				\$ 52,100

OPERATING ACCOUNT DESCRIPTIONS

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>
Account Group: <u>Insurance</u> Account Number: 7731	\$543,145	\$385,026	\$311,000	\$207,000

This account group includes liability, property and dam insurance from the Joint Powers Insurance Authority (JPIA). The decrease in the budget is due to having lower premiums as a result of having fewer losses by the District.

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>
Account Group: <u>Communications</u> Account Number: 7741	\$53,326	\$51,755	\$51,100	\$54,300

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

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$31,211	\$11,955	\$26,300	\$100,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget is based upon the most recent trend analysis. The budget includes \$87,000 for uncollectible water bills and \$13,000 for uncollectible damage to District property. Uncollectible water bills estimate was increased using the average actual expense 2008-2011 from the last recession.

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,433,392)	(\$1,363,958)	(\$1,370,000)	(\$1,406,000)

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

Operating Budget Detail

OPERATING BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 14,692,058	\$ 16,040,000	\$ 7,501,306	\$ 16,120,000
		14,692,058	16,040,000	7,501,306	16,120,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	6,606,122	6,698,000	3,311,616	7,273,000
		6,606,122	6,698,000	3,311,616	7,273,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(10,564)	(9,000)	(1,531)	(9,600)
		(10,564)	(9,000)	(1,531)	(9,600)
Wages					
7101	Wages-General	6,620,362	6,740,000	3,349,214	7,011,000
7102	Vacation	794,588	859,882	363,354	727,000
7103	Sick Leave	206,708	153,710	89,900	226,000
7104	Holiday	396,311	372,139	181,525	421,000
7105	Other Leave	22,213	24,269	12,280	25,000
		8,040,182	8,150,000	3,996,273	8,410,000
Benefits & Taxes					
7201	Health Insurance	2,039,101	2,093,000	988,390	2,185,000
7202	PERS	2,421,809	2,220,000	1,574,654	2,500,000
7203	FICA & Medicare	623,012	612,000	294,795	639,000
7204	Retiree Health Insurance	48,936	-	-	-
7205	Workers Compensation	184,355	175,000	84,006	217,000
7206	457 Plan Matching	102,862	108,000	39,976	109,000
7207	Life & Disability Insurance	85,567	90,000	41,712	85,000
7208	Uniforms/Boots	31,074	31,800	14,661	31,800
7209	Unemployment Insurance	9,836	3,200	1,863	3,200
7210	EAP Counseling	2,937	3,200	2,873	3,000
7211	Tuition Reimbursement	1,881	4,000	1,401	4,000
		5,551,370	5,340,200	3,044,331	5,777,000

OPERATING BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Fees & Permits					
7301	Fees & Permits	172,038	174,600	117,755	182,800
		172,038	174,600	117,755	182,800
Postage					
7302	Postage	63,494	72,700	27,053	65,300
		63,494	72,700	27,053	65,300
Computer Hardware					
7303	Computer Hardware	84,937	10,500	7,156	14,000
		84,937	10,500	7,156	14,000
Computer Software					
7304	Computer Software	21,370	4,000	-	1,000
		21,370	4,000	-	1,000
Travel					
7305	Travel	36,959	43,200	13,536	20,300
		36,959	43,200	13,536	20,300
Training					
7306	Training	36,531	69,600	24,781	44,800
		36,531	69,600	24,781	44,800
Dues & Subscriptions					
7307	Dues & Subscriptions	45,315	46,400	1,383	48,300
		45,315	46,400	1,383	48,300
Employment Related Expense					
7308	Employment Related Expense	39,066	51,500	20,366	36,300
		39,066	51,500	20,366	36,300
Office Supplies					
7309	Office Supplies and Furniture	17,494	22,700	10,463	18,700
		17,494	22,700	10,463	18,700
Printing					
7310	Printing	17,921	13,000	7,530	16,800
		17,921	13,000	7,530	16,800
Awards/Contributions					
7311	Awards/Contributions	1,295	9,500	5,500	9,500
		1,295	9,500	5,500	9,500
Depreciation					
7401	Depreciation	3,157,173	3,340,000	1,619,412	3,944,000
		3,157,173	3,340,000	1,619,412	3,944,000

OPERATING BUDGET DETAIL
Fiscal Year 2021

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>Six Months Ended 12/31/2019 Actual</u>	<u>2021 Budget</u>
Contractual Services					
7501	Services-General	460,795	361,200	162,505	372,300
7502	Services-Buildings & Grounds	338,763	225,500	102,653	249,600
7503	Services-Garage	53,667	61,600	27,564	61,600
7504	Services-T & D Systems	505,814	531,100	242,312	557,700
7505	Services-FireHyd/Fire Services	43,822	48,000	40,803	73,000
7506	Services-Reservoirs	82,190	532,500	4,238	22,500
7507	Services-SCADA	8,833	13,300	8,644	10,300
7508	Services-Pump Stations	1,428	18,000	-	14,000
7509	Services-Water Quality Testing	13,873	18,300	7,051	10,200
7510	Services-Treatment Plant	377	-	-	-
7511	Services-Flume	8,453	15,000	10,727	18,000
7512	Services-Dam	23,147	12,500	681	12,500
7513	Services-Ditches	345	50,000	-	-
7514	Services-Well Field	22,847	74,500	-	71,300
7515	Services-Escondido Canal	343,201	375,000	169,332	375,000
7516	Services-Escondido Plant	2,919,086	2,100,000	1,344,513	2,400,000
7517	Services-Weese Plant	211,520	264,000	55,649	154,000
7518	Services-Water Rights	202,027	750,000	-	750,000
		<u>5,240,188</u>	<u>5,450,500</u>	<u>2,176,672</u>	<u>5,152,000</u>
Supplies					
7601	Supplies-General	176,817	193,400	63,315	169,300
7602	Supplies-Buildings & Grounds	40,995	32,200	17,734	35,700
7603	Supplies-Garage	132,183	133,900	58,760	135,500
7604	Supplies-T & D Systems	621,910	570,000	270,528	561,300
7605	Supplies-FireHyd/Fire Services	115,254	80,000	86,163	150,000
7606	Supplies-Reservoirs	4,663	10,500	7,096	15,500
7607	Supplies-SCADA	23,993	49,000	18,780	35,900
7608	Supplies-Pump Stations	14,593	27,200	6,756	31,400
7609	Supplies-Water Quality Testing	17,225	10,500	10,533	11,700
7610	Supplies-Water Treatment	16,584	31,900	10,003	18,400
7611	Supplies-Flume	2,441	15,000	2,279	10,000
7612	Supplies-Dam	834	1,000	277	1,000
7613	Supplies-Ditches	(122)	68,000	-	9,700
7614	Supplies-Well Field	7,008	16,200	1,107	22,700
7615	Fuel	171,736	152,600	65,347	152,600
7616	Conservation Programs	1,198	1,800	1,509	1,800
7697	Inventory Adjustments	12,444	13,000	(64)	15,000
7698	Trade Discounts	(179)	-	(157)	-
		<u>1,359,577</u>	<u>1,406,200</u>	<u>619,966</u>	<u>1,377,500</u>

OPERATING BUDGET DETAIL
Fiscal Year 2021

Account	Description	2019 Actual	2020 Budget	Six Months Ended 12/31/2019 Actual	2021 Budget
Power					
7701	Power-Buildings/Grounds	134,204	135,700	68,904	135,700
7702	Power-T & D Systems	4,242	4,000	2,242	4,500
7703	Power-Reservoirs	2,203	1,800	1,154	2,300
7704	Power-Pump Station	165,251	150,000	109,100	200,000
7705	Power-Water Treatment	1,572	1,300	902	1,800
7706	Power-Well Field	159,222	168,500	43,480	97,200
		<u>466,694</u>	<u>461,300</u>	<u>225,782</u>	<u>441,500</u>
Audit					
7721	Audit	23,750	25,000	16,750	25,500
		<u>23,750</u>	<u>25,000</u>	<u>16,750</u>	<u>25,500</u>
Legal					
7722	Legal-General	122,599	92,900	36,181	124,900
7723	Legal-Water Rights	146,517	154,000	72,371	149,000
		<u>269,116</u>	<u>246,900</u>	<u>108,552</u>	<u>273,900</u>
Consultants					
7724	Consultants-General	303,454	256,900	157,435	52,100
		<u>303,454</u>	<u>256,900</u>	<u>157,435</u>	<u>52,100</u>
Insurance					
7731	Insurance	385,026	311,000	171,790	207,000
		<u>385,026</u>	<u>311,000</u>	<u>171,790</u>	<u>207,000</u>
Communications					
7741	Communications	51,755	51,100	25,556	54,300
		<u>51,755</u>	<u>51,100</u>	<u>25,556</u>	<u>54,300</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	11,955	26,300	16,107	100,000
		<u>11,955</u>	<u>26,300</u>	<u>16,107</u>	<u>100,000</u>
Burden Allocation					
7799	Burden Allocation	(1,363,958)	(1,370,000)	(630,737)	(1,406,000)
		<u>(1,363,958)</u>	<u>(1,370,000)</u>	<u>(630,737)</u>	<u>(1,406,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	(574,362)	-	1,605	-
8402	Asset Disposal Proceeds	4,296,785	-	(38,458)	-
		<u>3,722,423</u>	<u>-</u>	<u>(36,853)</u>	<u>-</u>
Total Operating Budget		<u><u>\$ 49,042,741</u></u>	<u><u>\$ 46,942,100</u></u>	<u><u>\$ 22,557,950</u></u>	<u><u>\$ 48,250,000</u></u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2021

	Page No.	Budget Item No.	2021 Budget
ENGINEERING:			
Buena Creek (HB) Reservoir Rehabilitation	22	18-05	\$ 2,500,000
Vista Flume Replacement	23	21-01	750,000
Four Reservoirs Rehabilitation	24	20-03	140,000
			3,390,000
FIELD SERVICES:			
Medium Duty Truck	25	21-02	120,000
Vacuum Excavator	26	21-03	66,000
			186,000
OPERATIONS:			
Water Quality Monitoring Panel	27	21-04	34,000
WATER RESOURCES:			
Ditch Repair- Warner Ranch	28	21-05	2,190,000
TOTAL CAPITAL BUDGET			\$ 5,800,000

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Buena Creek (HB) Reservoir Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Buena Creek (HB) Reservoir.	
Reason for Request:	The Buena Creek (HB) Reservoir is a 4.5 million gallon pre-stressed concrete reservoir constructed in 1963. Rehabilitation efforts will include a seismic retrofit, new roof, new interior lining, and inlet/outlet piping upgrades.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2191, HB Reservoir Construction, Date Built: 1963, Original Cost: \$56,312, Net Book Value: \$1,331 • Asset No. 2193, HB Reservoir Hypalon Liner, Date Acquired: 4/30/1987, Original Cost: \$158,439, Net Book Value: \$0 • Asset No. 2203, HB Reservoir Inside Ladders, Date Acquired: 5/31/1983, Original Cost: \$5,537, Net Book Value: \$0 • Asset No. 2205, HB Reservoir Altitude Valve and Piping, Date Acquired: 1/31/1993, Original Cost: \$36,954, Net Book Value: \$0 • Asset No. 3353, HB Reservoir Altitude Valve Actuator, Date Acquired: 5/6/2015, Original Cost: \$5,645, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:		75,000	75,000
FY 2019 Budget:		1,400,000	1,400,000
FY 2020 Budget:		3,275,000	3,275,000
FY 2021 Budget:		2,500,000	2,500,000
FY 2022 and thereafter:			0
Total Projected Amount:		7,250,000	7,250,000

Requesting Department: Engineering

Budget Item Number: 18-05

Capital Budget Request

Project or Equipment Information		
Title:	Vista Flume Replacement	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Alignment study, design, environmental impact report, and construction to replace the 11 mile Vista Flume.	
Reason for Request:	The Vista Flume is approaching its useful life and needs to be replaced.	
Asset Being Replaced (If Applicable):	All assets related to the Vista Flume may be replaced. All disposal amounts to be determined after the alignment study has been completed.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	750,000	750,000
FY 2022 and thereafter:	<input type="text"/>	119,250,000	119,250,000
Total Projected Amount:	<input type="text"/>	120,000,000	120,000,000

Requesting Department: Engineering

Budget Item Number: 21-01

Capital Budget Request

Project or Equipment Information		
Title:	Four Reservoirs Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Virginia Place (A), Summit Trail (C), Cabrillo Circle (E-1), and Deodar Reservoirs.	
Reason for Request:	The Virginia Place (A), Summit Trail (C), and Cabrillo Circle (E-1) Reservoirs are conventionally reinforced concrete reservoirs constructed in the 1920s and have capacities of 0.8, 0.8, and 0.6 million gallons, respectively. Deodar is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. The first phase will be to perform a detailed inspection and structural analysis of each tank and define the rehabilitation improvements necessary, which may include seismic retrofit, new roof, and inlet/outlet piping upgrades, and replacement of pre-stressing wires for Deodar. Complete replacement may be needed under a worst-case scenario.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2160, Reservoirs Various (A, C, E-1), Original Cost & Net Book Value: TBD* Partial Disposal of Asset No. 2188, Deodar Reservoir 1.3 mg, Original Cost & Net Book Value: TBD* * All partial disposal amounts to be determined after the design has been completed.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:		50,000	50,000
FY 2021 Budget:		140,000	140,000
FY 2022 and thereafter:		9,010,000	9,010,000
Total Projected Amount:		9,200,000	9,200,000

Requesting Department: Engineering

Budget Item Number: 20-03

Capital Budget Request

Project or Equipment Information		
Title:	Medium Duty Truck	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(1) Medium Duty Truck, Class 6 (\$120,000)	
Reason for Request:	Ford F550 truck has engine and chassis issues and the longevity of the diesel particulate filters are uncertain.	
Asset Being Replaced (If Applicable):	•Asset No. 2989/3258, 2005 Ford - F550, Date Acquired: 11/15/2005, Original Cost: \$122,937 (Partial \$67,394), (Original cost includes diesel particulate filter, acquired on 11/7/2012 for \$13,975) Net Book Value: \$1,124	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text" value="0"/>	<input type="text" value="120,000"/>	<input type="text" value="120,000"/>
FY 2022 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="120,000"/>	<input type="text" value="120,000"/>

Requesting Department: Field Services

Budget Item Number: 21-02

Capital Budget Request

Project or Equipment Information		
Title:	Vacuum Excavator	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Trailer mounted vacuum excavation system.	
Reason for Request:	The District's existing vacuum excavation system is 13 years in age and major components of the vacuum system (spoil tank and vacuum separator) are corroded and need to be replaced. Replacement of the spoil tank and vacuum separator are not cost-effective versus purchasing a new unit. Staff uses the vacuum excavator for potholing, leak excavation and roadway clean-up.	
Asset Being Replaced (If Applicable):	Asset No. 3072, 2007 McLaughlin, Date Acquired: 12/17/2007, Original Cost: \$52,420, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:	0	66,000	66,000
FY 2022 and thereafter:			0
Total Projected Amount:	0	66,000	66,000

Requesting Department: Field Services

Budget Item Number: 21-03

Capital Budget Request

Project or Equipment Information		
Title:	Water Quality Monitoring Panel	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Continuous water quality monitoring for chlorine and turbidity at MD reservoir. Water quality equipment will be integrated into the existing SCADA system at the reservoir.	
Reason for Request:	Equipment will monitor key water quality parameters to the influent of the Bennett service area in San Marcos, which is also representative of flume water quality at MD bench.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:			0
FY 2018 Budget:			0
FY 2019 Budget:			0
FY 2020 Budget:			0
FY 2021 Budget:	17,000	17,000	34,000
FY 2022 and thereafter:			0
Total Projected Amount:	17,000	17,000	34,000

Requesting Department: Operations

Budget Item Number: 21-04

Capital Budget Request

Project or Equipment Information		
Title:	Ditch Repair- Warner Ranch	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Place approximately 3,900 feet of 36-inch and 700 feet of 24-inch diameter reinforced concrete pipe at bottom of existing damaged section of slipform concrete lined ditch on Warner Ranch. Employ special construction methods to avoid impacts to Stephens' Kangaroo Rat.	
Reason for Request:	Heavy rains in February 2019 caused widespread cracking, buckling and lifting of a section of the concrete lined ditch that carries pumped groundwater to Lake Henshaw. With this portion of the ditch out of service, most of the wellfield cannot be used to augment surface water runoff into Lake Henshaw.	
Asset Being Replaced (If Applicable):		

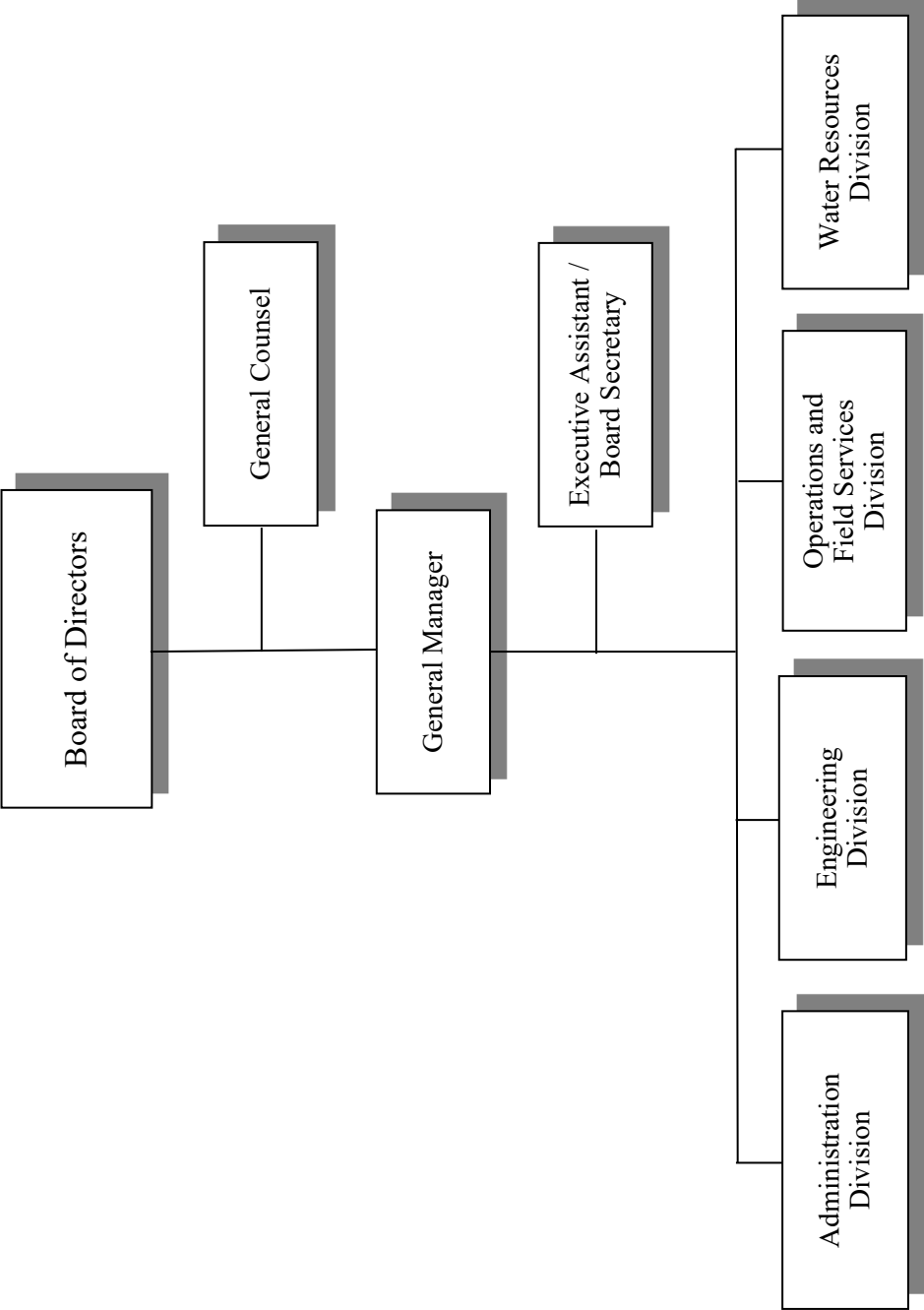
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
FY 2017 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2018 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2019 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2020 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text" value="0"/>	<input type="text" value="2,190,000"/>	<input type="text" value="2,190,000"/>
FY 2022 and thereafter:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="2,190,000"/>	<input type="text" value="2,190,000"/>

Requesting Department: Water Resources

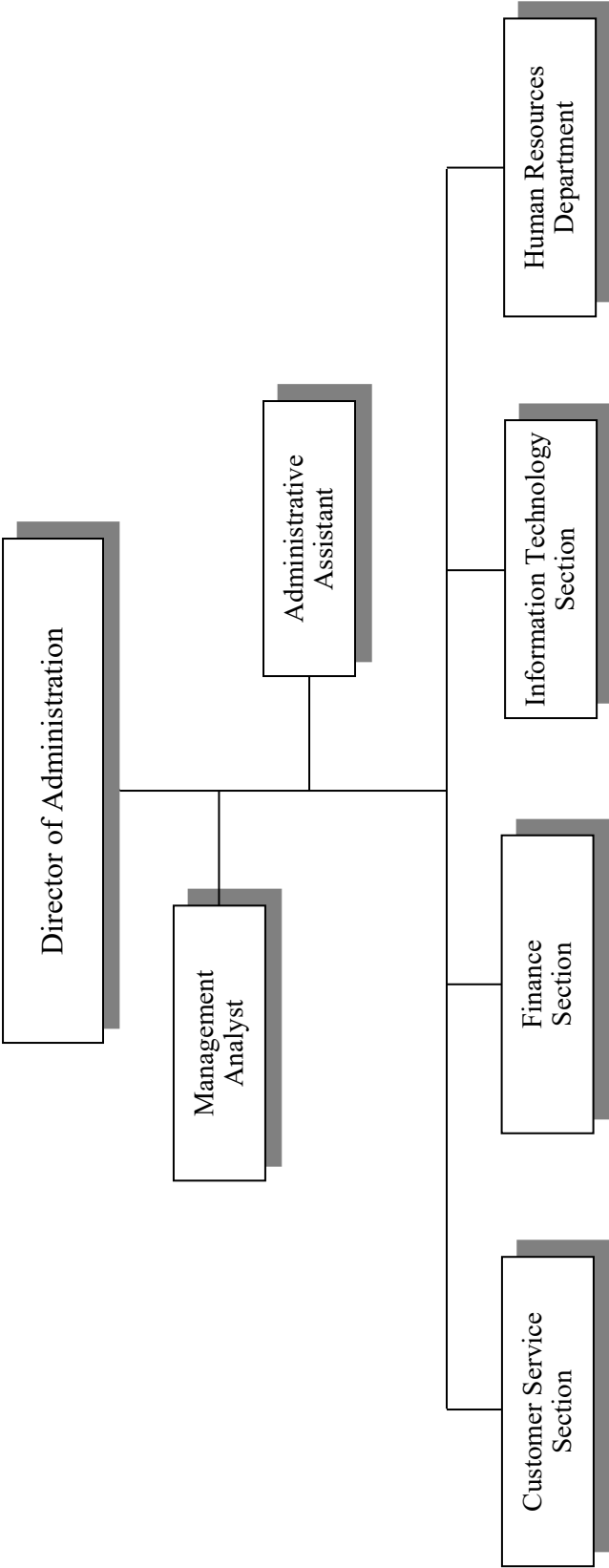
Budget Item Number: 21-05

Organization Charts

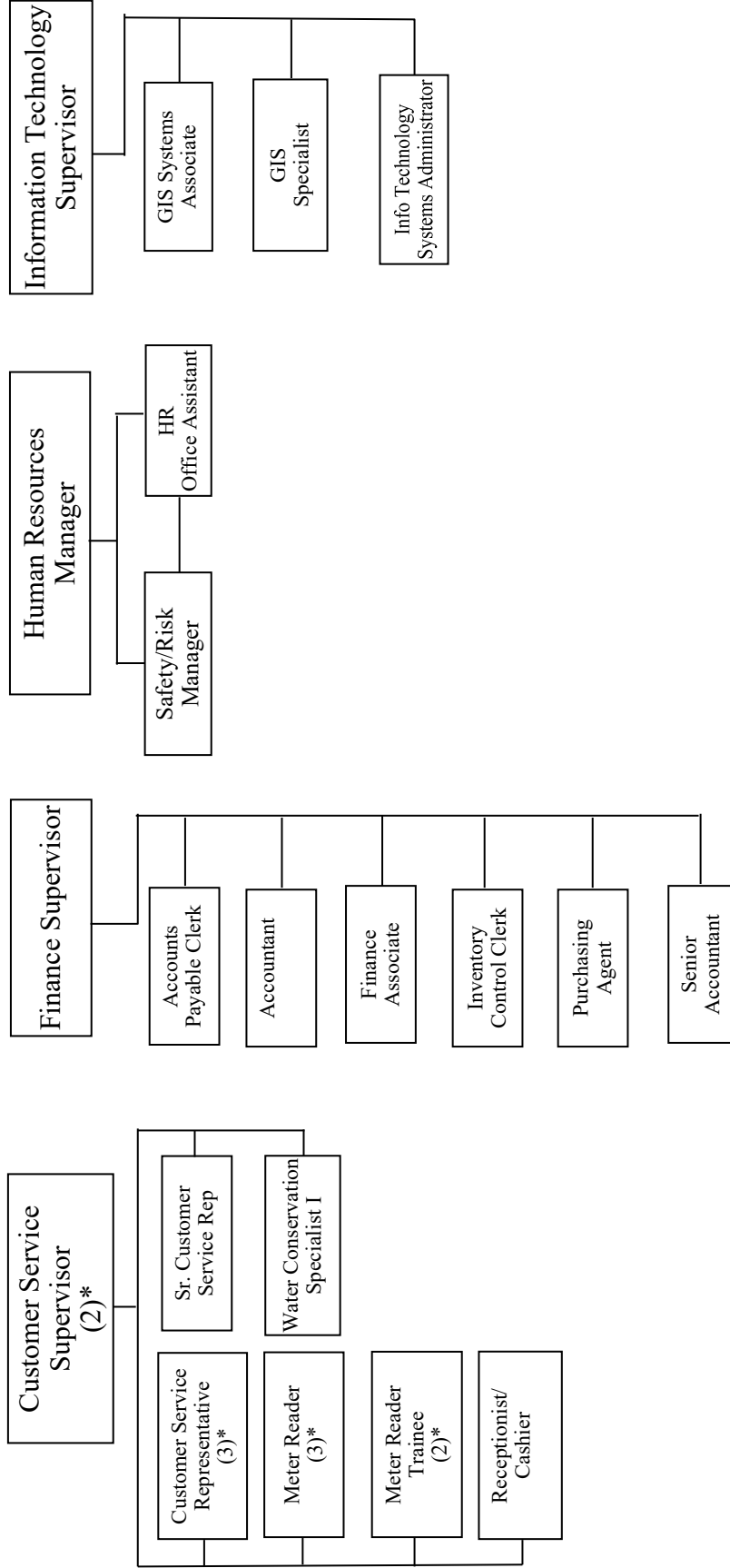
VID Divisions and Organization



Administration Division

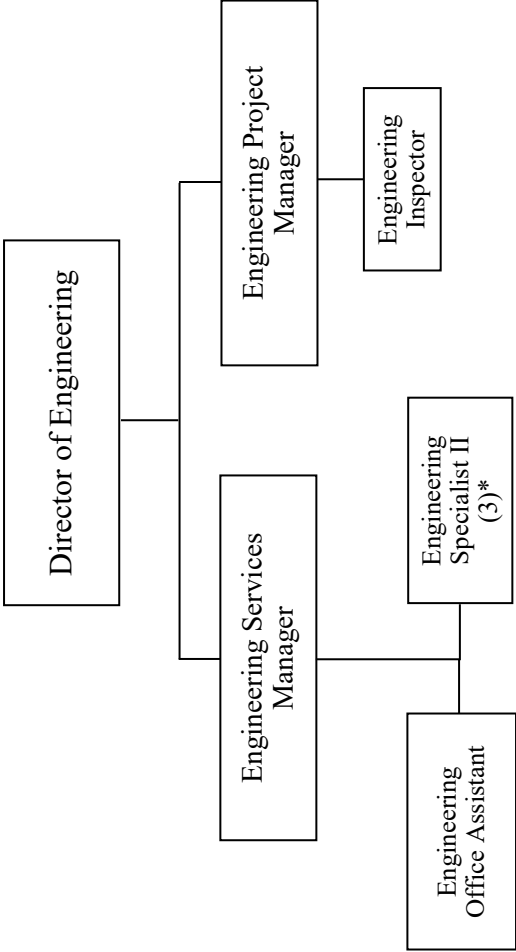


Customer Service, Finance, Information Technology Sections and Human Resources Department



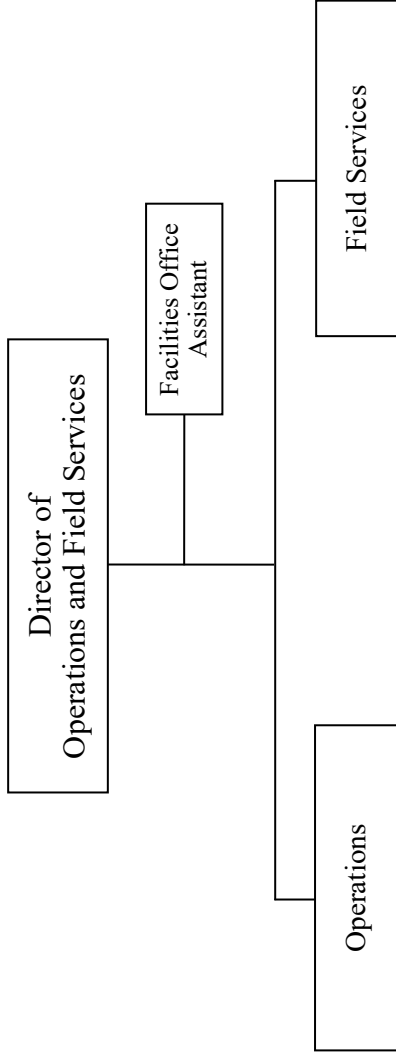
*Number of positions with the title if more than 1

Engineering Division

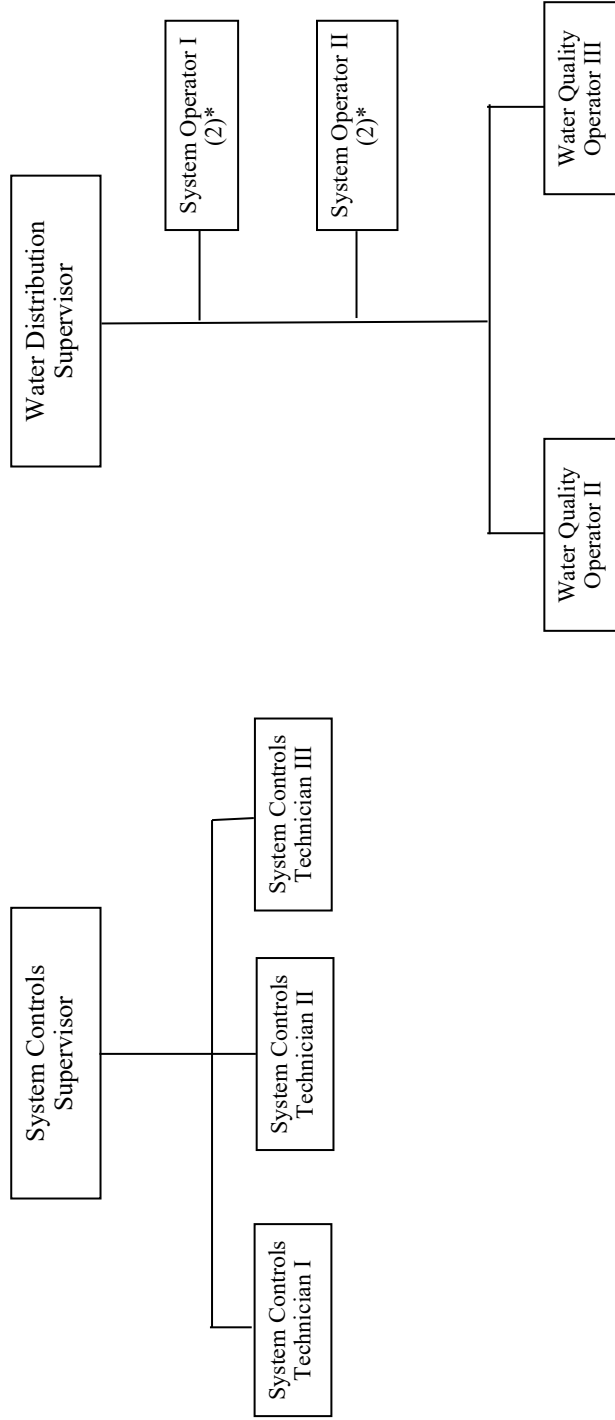


*Number of positions with the title if more than 1

Operations and Field Services Division

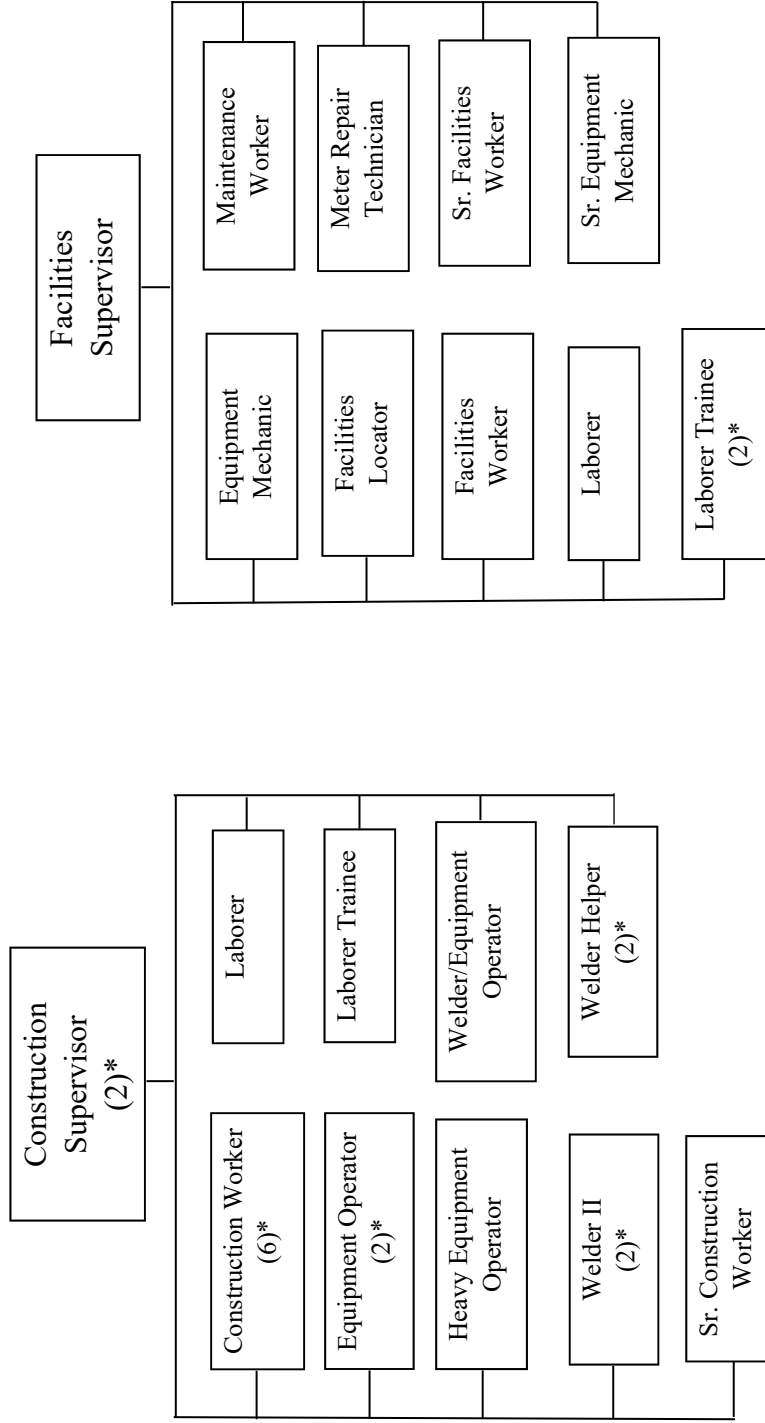


Operations



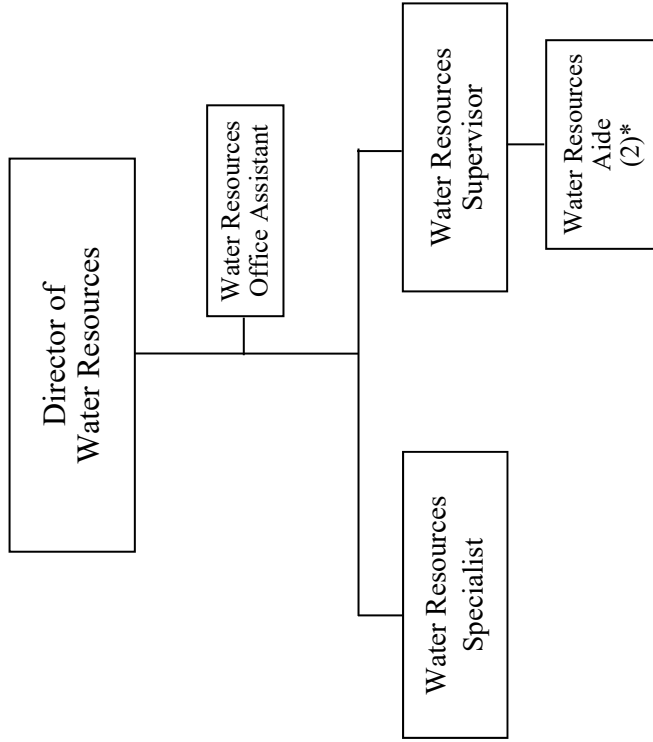
*Number of positions with the title if more than 1

Field Services



*Number of positions with the title if more than 1

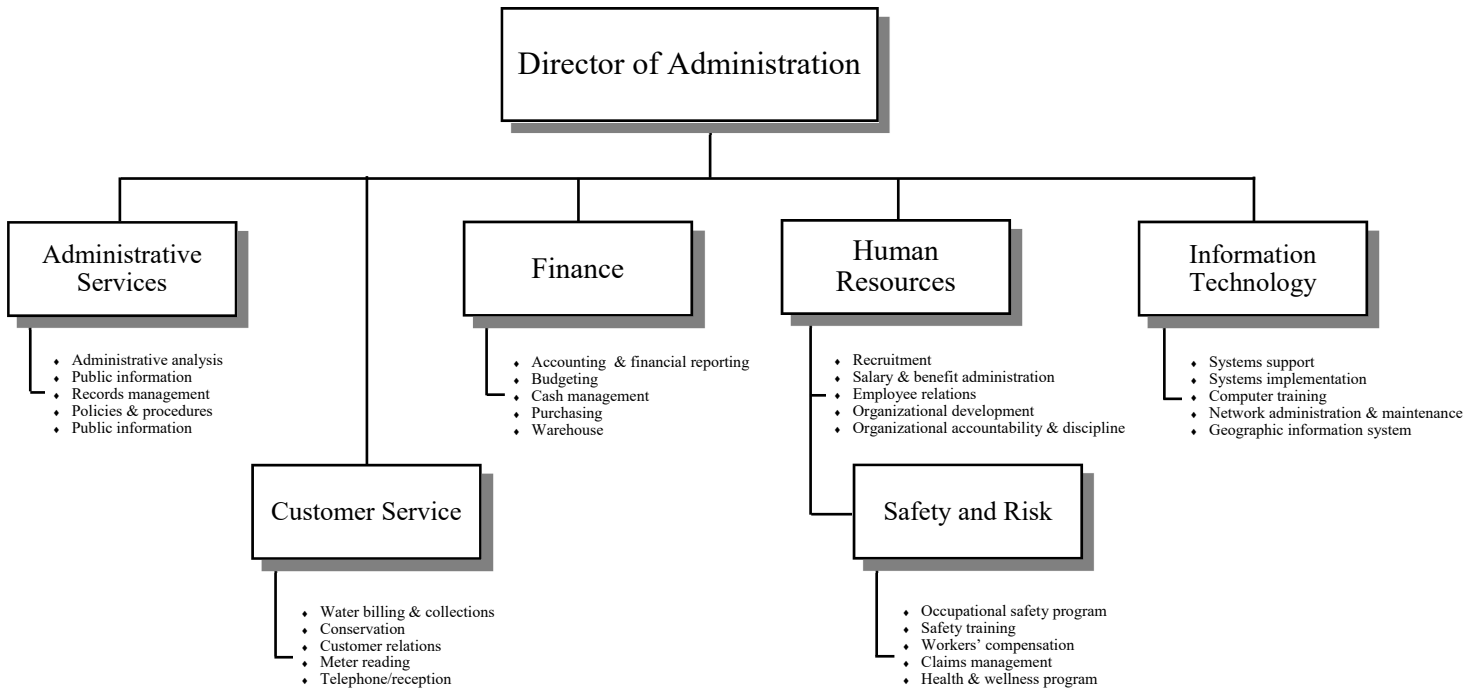
Water Resources Division



*Number of positions with the title if more than 1

Division/Department
Mission Statements and Descriptions

ADMINISTRATION DIVISION



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: 32

ADMINISTRATIVE SERVICES DIVISION

Mission Statement

The mission of the Administrative Services Division is to provide professional and clerical support for all departments so that orderly operation of these departments can be maintained, and to keep the public and the Board informed of important District affairs.

Description

The Administrative Services Division is the clearinghouse for all of the District's policies, procedures, rules and regulations. The Division manages the District's central files and records and retrieves essential documents when needed by other departments. The Section conducts a variety of special studies and projects related to the functions and goals of the District. Additionally, the Division provides the media and the public with information concerning District operations and coordinates the development and maintenance of the District's website and other outreach platforms.

CUSTOMER SERVICE SECTION

Mission Statement

The mission of the Customer Service Section is to provide the highest quality customer service to the District's customers, to promptly account for water used and administer District policies on ownership, tenancy, billing and collection of water revenues, and to provide courteous assistance to customers in understanding their billing and the services provided by the District.

Description

The Customer Service Section is the "Front Line" to the customer and the general public about District policies on water billing, payments and customer service. The Section is responsible for reading water meters and preparing water bills and responding to customer inquiries regarding water accounts. In the cash handling function, the Customer Service Section balances and prepares receipts and bank deposits. A Section staff member serves as receptionist and telephone operator for the District.

The Section also implements proven water conservation programs that improve the efficient use of water. Staff educates the public on water conservation methods and techniques through workshops, seminars, home visits, school programs and other group and community activities.

FINANCE SECTION

Mission Statement

The mission of the Finance Section is to safeguard the financial integrity and assets of the District.

Description

The Finance Section is responsible for day-to-day accounting and financial operations of the District. Following the principles of governmental accounting, the District is accounted for on an accrual basis, as an Enterprise Fund. Internal accounting controls, as required under generally accepted accounting principles, are strictly enforced in safeguarding the District's property and in preparing financial statements. Additionally, the Section produces the District's annual audited financial statements and other financial management reports, prepares and monitors the District's annual operating and capital budgets, assists other departments with procuring supplies, equipment and services and operates the District's warehouse.

HUMAN RESOURCES DEPARTMENT

Mission Statement

The mission of the Human Resources Department is to recruit, develop, and retain a highly qualified staff and to develop and maintain organizational systems that value safety, quality performance, professional ethics, and personal integrity.

Description

The Human Resources Department is responsible for position classification, recruitment, compensation, organizational development, employee and dependent benefits, employee/employer relations, organizational accountability and workforce retention and succession planning efforts.

Following generally accepted and legally mandated human resources practices in public sector agencies, the Human Resources Department also administers the District's programs and policies for equal employment, employee benefits, performance evaluations, labor negotiations, and discipline proceedings.

In addition, Human Resources conducts job classification and salary surveys; recommends salaries based on internal equity and job market indicators; serves as an internal consultant to District employees, and as a business partner with supervisors and managers on human resources and organization development issues. Human Resources also develops and monitors memorandums of agreement and develops and administers all District personnel policies and procedures.

INFORMATION TECHNOLOGY SECTION

Mission Statement

The mission of the Information Technology Section is to install, maintain and support the District's computers, software and automated systems and to train District employees in their use.

Description

Information Technology Section is responsible for managing the District's Information Technology systems. In addition, staff provides facility information by use of a computerized geographic information system. Staff provides overall project management for the implementation, integration and maintenance of the District's automated information systems and provides technical support and coordination for the district's hardware, software, network, and telephone systems. Staff also provides appropriate staff training in computer skills.

SAFETY AND RISK MANAGEMENT SECTION

Mission Statement

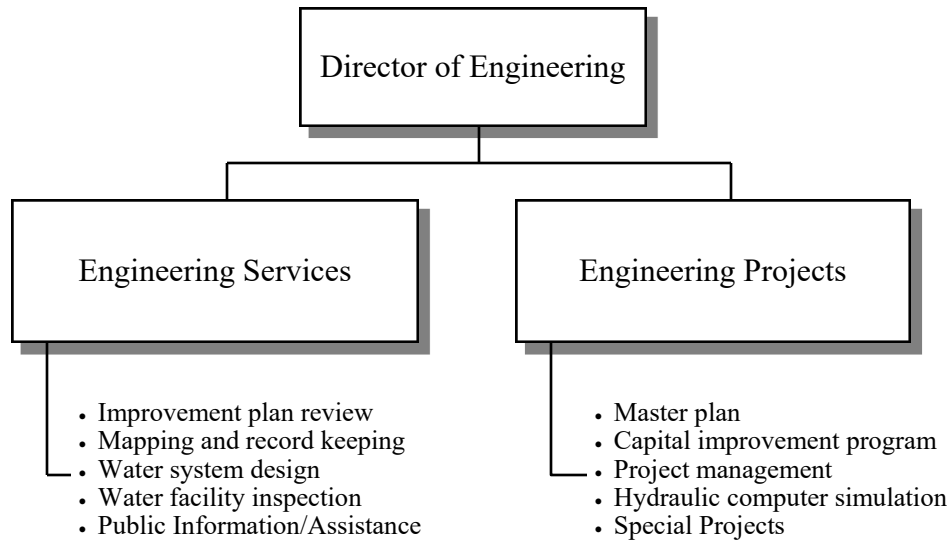
The mission of the Safety and Risk Management Section is to assist in the identification and prevention of events that cause harm to people, property or the environment.

Description

In the area of occupational safety, the Section is responsible for developing, maintaining, and implementing comprehensive safety and health programs, educational materials, and procedures designed to increase knowledge of employees and reduce injuries. The Section identifies safety training needs, schedules competent trainers, and tracks and maintains records of completed training. The Section conducts post incident injuries, vehicle or equipment incident investigations. Section staff participates on the District Safety Committee that discusses, solves and implements safety issues. The Section is also responsible for serving as a liaison for workers' compensation matters and return to work opportunities.

In the area of Risk Management, the Section is responsible for case management of claims pertaining to damage or liability against the District, conducting field investigations on claims, obtaining estimates for repairs, informing claimant of legal requirements for filing a claim, and keeps claimant informed. The Section is also responsible for informing the insurance carrier of the incident details and operates within the guidelines of the contract. The Section recommends the denial or acceptance of claims to the General Manager and negotiates with claimants and settles claims within limits of authority, as necessary.

ENGINEERING DIVISION



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

ENGINEERING SERVICES DEPARTMENT

Mission Statement

The mission of the Engineering Services Department is to insure the efficient and orderly extension of the District's distribution system and clearly relate and administer District policies to customers so that the appropriate level of water service can be provided.

Description

The Engineering Services Department is responsible for day-to-day engineering activities of the District. The Department interacts with customers, developers and other public agencies regarding water system improvements and extensions. The Department also designs, checks, inspects and ensures proper mapping of improvements to the system as well as processes contracts, legal documents and service applications.

ENGINEERING PROJECTS DEPARTMENT

Mission Statement

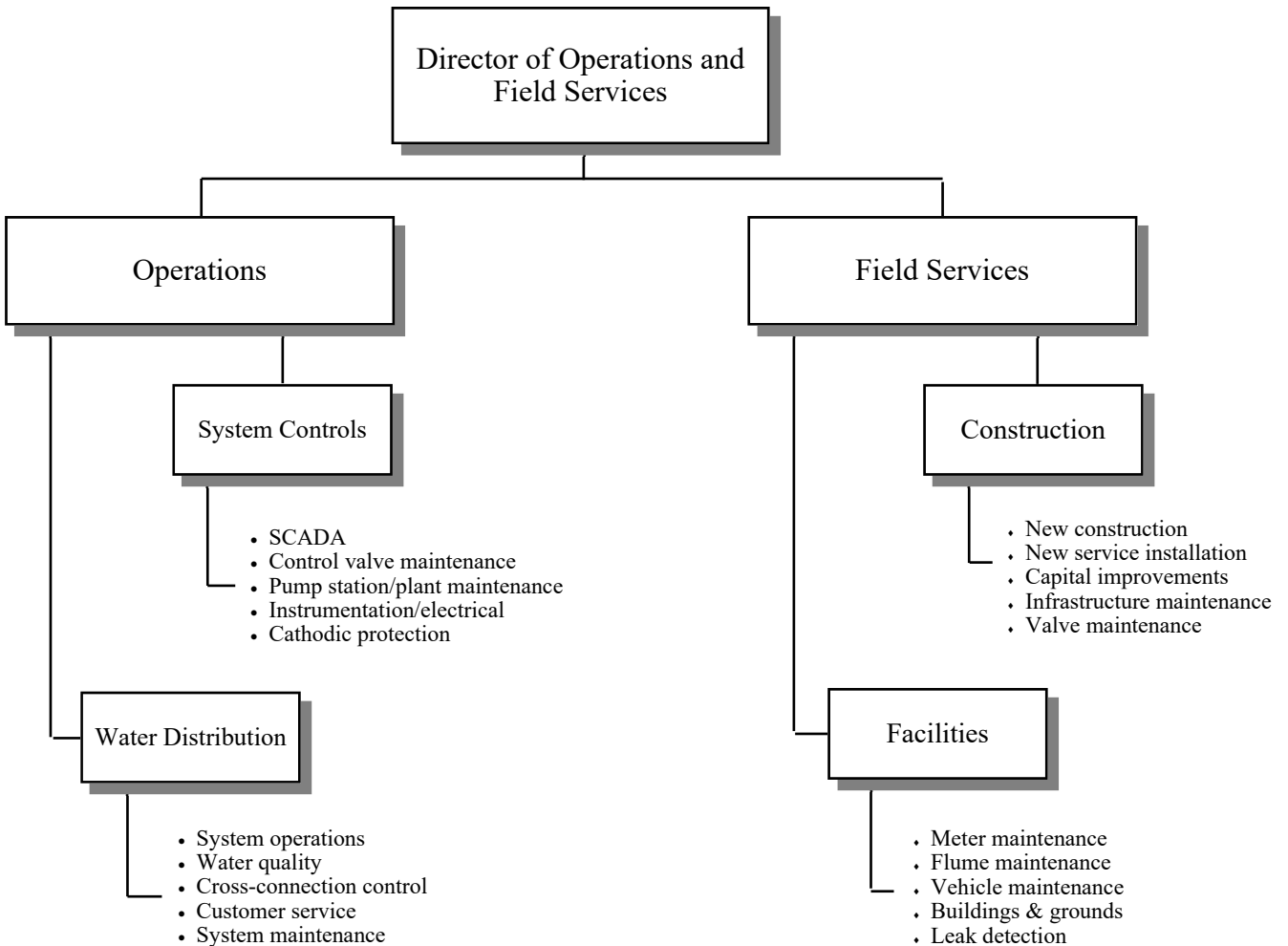
The mission of the Engineering Projects Department is to plan and coordinate the long and short-range water supply and facility needs of the District by developing a master plan of facilities and planning and implementing of a capital improvements program.

Description

The Engineering Projects Department utilizes available data and a computerized hydraulic analysis model to develop and update a master plan of facilities needed for the District's distribution system. This information is used to plan, develop, budget and implement a capital improvements program. Staff provides fire flow and water facility sizing analysis for proposed developments and extensions to the District's facilities.

The Engineering Projects Department also assists in special project needs of the Engineering Services Department and other District departments, as well as providing design, project management, coordination, and inspection of District capital improvement projects.

OPERATIONS AND FIELD SERVICES DIVISION



Mission Statement

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

Number of Positions: 43

OPERATIONS

Mission Statement

The mission of Operations is to manage, oversee, and support the System Controls Section and the Water Distribution Section to ensure an efficient distribution of a safe, reliable potable water supply throughout the District's service area. The mission includes the monitoring, operating and proactive maintenance of all the District's water storage, pumping and conveyance facilities.

SYSTEM CONTROLS SECTION

Mission Statement

The mission of the System Controls Section is to leverage the capabilities of the District's operators to monitor and operate the water production and distribution systems through remote sensing and control systems; to construct and maintain the electrical control systems of the District's water storage, pumping and conveyance facilities; and to provide for the proactive maintenance of the District's pumps, hydraulic control valves and cathodic protection systems; all to ensure the safe, reliable and efficient operation the District's water distribution system.

Description

The System Controls Section performs predictive, preventive, and corrective maintenance on pumps, motors, regulators, chlorination plants, seismic control valves, water quality monitoring equipment, motor control and cathodic protection systems. Controls staff also maintains and supports the development of the District's Supervisory Control and Data Acquisition (SCADA) system and 900 MHz wireless radio communication network. Additionally, the section upgrades various control systems, in accordance with District standards and safety requirements, to meet modern criteria and to enhance distribution system monitoring and performance.

WATER DISTRIBUTION SECTION

Mission Statement

The mission of the Water Distribution Section is to efficiently operate the District's water distribution system to ensure a safe, reliable water supply throughout the District's service area while maintaining the highest standards of customer service.

Description

The Water Distribution Section is responsible for anticipating water supply needs and ordering sufficient water volumes to meet system demands and storage needs for normal and emergency operations. The Section is also responsible for maintaining water quality, system, facility and infrastructure monitoring, cross-connection control, documentation, reporting, safe work practices and maintenance and operation of its state-certified laboratory. The Section responds to customer inquiries regarding water supply, water pressure and water quality issues, and coordinates system operation during planned and unplanned outage events. The Section has the responsibility to ensure that the District remains in compliance with federal, state and local regulations, including those promulgated by: State Water Resources Control Board; The Regional Water Quality Control Board; Environmental Laboratory Accreditation Program; County Health Department; Office of Environmental Health Hazard Assessments; Occupational Safety and Health Administration; and California Code of Regulations - Title 17 and 22.

FIELD SERVICES

Mission Statement

The mission of the Field Services is to manage, oversee, and support the Construction and Facilities Sections which includes new construction and maintenance of the existing underground system as well as maintenance on the District's equipment and above ground facilities.

CONSTRUCTION SECTION

Mission Statement

The mission of the Construction Section is to support the District's distribution system through new construction, system expansion and maintenance using available resources in a safe and efficient manner.

Description

The Construction Section performs a wide variety of maintenance functions to the District's underground infrastructure as well as system expansions through new construction projects. The Section's responsibilities include the maintenance of the District's ever-growing 429 miles of pipelines and services. The staff handles an assortment of repairs and new installations within the District. In cooperation with the District's Engineering Division, the Construction Section work schedules include coordination with developers, contractors, other utilities and public agencies to meet the water demands of a growing community. Maintaining the gate valves throughout the distribution system is also another task the Construction Section performs in order to assure maximum operational efficiency.

FACILITIES SECTION

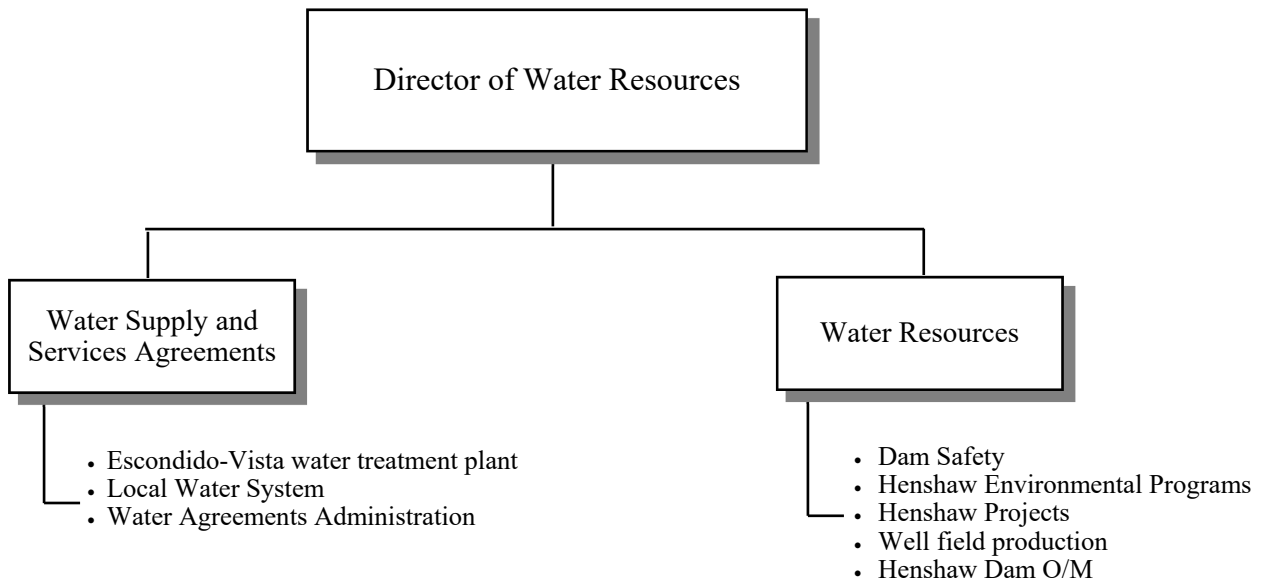
Mission Statement

The mission of the Facilities Section is to utilize predictive and preventive maintenance procedures to keep the District's equipment and above ground facilities and grounds in a safe, workman like and professional working order, and to detect and repair problems before they lead to expensive and disruptive breakdowns.

Description

Facilities staff provides a variety of maintenance functions. Employees provide twenty four hour on-call emergency response coverage for facility repairs and maintenance. Staff maintains and repairs the District's buildings, reservoirs, pumping stations, water treatment plants, and 13 miles of Vista Flume which includes roadways and culverts. The Section has a leak detection program and provides pipeline locating for District staff and contractors. Weeding and brush control programs have been put in place at District facilities to minimize fire hazards and potential liabilities. The Garage provides maintenance to over 63 trucks and sedans and a wide variety of light and heavy construction equipment. The Meter Shop provides special meter reading, meter accuracy and maintenance programs. The Maintenance Shop is kept equipped to perform special building projects as required in a timely manner.

WATER RESOURCES DIVISION



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 responsible manner.

Number of Positions: 6

WATER SUPPLY SERVICES AND AGREEMENTS

Mission Statement

The District's mission in procuring the services of the City of Escondido is to convey water produced by the Local Water System to the headworks of the Escondido-Vista Water Treatment Plant and to treat local and/or imported water supplies in an environmentally and economically responsible manner. The District's mission in administering agreements pertaining to local and supplemental water is to maintain the District's long-term rights to the waters of the San Luis Rey River watershed.

Description

The City of Escondido (City) owns and operates the Escondido Canal and other facilities, which divert water out of the San Luis Rey River and convey it to the headworks of the Escondido/Vista Water Treatment Plant. Under the terms of the Local Entities' Agreement, the Vista Irrigation District has rights to 50 percent of the capacity of these conveyance facilities and pays for 50 percent of the operation and maintenance. Under the terms of a joint powers agreement, the City and District jointly own the Escondido/Vista Water Treatment Plant (80% - 20% respectively), which is operated by the City on behalf of both parties. The City and District jointly contribute to the cost of operation and maintenance, and cooperate to plan for and implement improvement projects to meet water production and water quality objectives, including water quality standards as mandated by the State of California.

In 2017, the District executed agreements with the City, five local Indian Bands (the Pala, Pauma, Rincon, La Jolla and San Pasqual Bands of Mission Indians) and the Federal Government to settle long-standing disputes over rights to the water of the San Luis Rey River watershed. The agreements included the San Luis Rey Indian Water Rights Settlement Agreement and its associated Implementing Agreement. Administering these agreements involves accounting for the production and delivery of water produced by the local water system (local water) and for the supplemental water provided by the Federal Government and delivered to the non-federal Settlement Parties through facilities owned by the Metropolitan Water District of Southern California and the San Diego County Water Authority.

WATER RESOURCES SECTION

Mission Statement

The mission of the Water Resources Section is to provide for the safety and security of Henshaw Dam; to meet the local water production goals of the District; and to conserve the resources of the Warner Ranch, including its watershed and aquifers, in a cost effective and environmentally responsible manner.

Description

The Section's goal is to meet the local water supply needs for the District. The focus in dry or low runoff years is pumping water from the well field into the lake to sustain a given monthly average of produced water. Section personnel maintain pipelines and open ditches that deliver water to the lake. Our operations entail efficiently pumping and keeping the water supply routes open and clear to the lake, and supplying water to the lessee (cattle company).

In a wet year, our concentration shifts to maintenance pertaining to facilities at the dam, buildings and grounds on the ranch, servicing the wells and upgrading our roads and culverts.

In wet or dry cycles, the collection of operational, meteorological, and hydrologic data is an important aspect of the Section's mission.