



BUDGET
Fiscal Year 2024
July 1, 2023 to June 30, 2024

Approved: June 7, 2023

VISTA IRRIGATION DISTRICT

Table of Contents

	<i>Page</i>
BUDGET OVERVIEW	1
Budget Summary	2
REVENUE BUDGET.....	3
Revenue Account Descriptions.....	4
Revenue Budget Detail	6
OPERATING BUDGET.....	7
Operating Account Descriptions.....	9
Operating Budget Detail	17
CAPITAL BUDGET	21
Capital Budget Detail.....	22
ORGANIZATIONAL PROFILE	
Organization Charts, Mission Statements and Descriptions.....	32

Budget Overview

Vista Irrigation District BUDGET OVERVIEW Fiscal Year 2024

Vista Irrigation District's (District) 2024 Budget represents a financial plan for the next fiscal year (July 1, 2023 through June 30, 2024). 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 Fiscal Year (FY) 2024 Budget projects revenues of \$64,525,742, which includes \$38,050,000 (approximately 59%) from Water Sales. It is projected that the District will sell 16,200 acre feet of water in FY 2024.

Operating expenses for FY 2024 are projected to be \$52,716,835. Purchased Water costs represent approximately 48% (\$25,190,000) of the Operating Budget. Purchased water is the amount paid directly to the water wholesaler, the San Diego County Water Authority (CWA), to provide water to the District. The FY 2024 Budget estimates that the District will purchase 13,200 acre feet of water from CWA and produce 4,000 acre feet of water from its local water source, Lake Henshaw. Total water production and water sales are estimated at 17,200 acre feet and 16,200 acre feet, respectively; the larger water production figure takes into account estimates for system losses (e.g. main line breaks and leaks, hit fire hydrants, etc.), theft, fire suppression activities, water in storage, etc.

The Capital Budget for FY 2024 is \$10,330,500. Of this total, approximately 90.3% (\$9,330,000) has been designated for necessary water-related and infrastructure improvement projects.

Budget Summary

Vista Irrigation District BUDGET SUMMARY Fiscal Year 2024

	2023	2024	\$	%
	<u>Budget</u>	<u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>Increase/ (Decrease)</u>
Source of Funds				
Revenue Budget	\$ 58,503,310	\$ 64,525,742	\$ 6,022,432	10.29%
Reserves	17,150,490		(17,150,490)	(100.00%)
	<u>\$ 75,653,800</u>	<u>\$ 64,525,742</u>		
Use of Funds				
Operating Budget	\$ 65,799,800	\$ 52,716,835	\$ (13,082,965)	(19.88%)
Capital Budget	9,854,000	10,330,500	476,500	4.84%
Contribution to Reserves	-	1,478,407	1,478,407	100.00%
	<u>\$ 75,653,800</u>	<u>\$ 64,525,742</u>		

Revenue Budget

Vista Irrigation District REVENUE BUDGET Fiscal Year 2024

	2021 Actual	2022 Actual	2023 Budget	Six Months Ended 12/31/2022 Actual	2024 Budget
WATER REVENUES					
Water Sales	\$ 34,266,316	\$ 34,014,610	\$ 35,010,000	\$ 19,542,317	\$ 38,050,000
Service Charges/Fees	18,411,031	19,412,439	20,792,000	9,920,644	22,844,000
	<u>52,677,347</u>	<u>53,427,049</u>	<u>55,802,000</u>	<u>29,462,961</u>	<u>60,894,000</u>
OTHER REVENUES					
Other Services	454,878	352,059	459,000	192,813	404,000
System Fees	754,464	353,720	741,000	533,497	780,000
Property Rentals	836,723	903,963	892,310	454,941	870,910
Property Taxes	539,949	573,205	536,000	224,377	595,000
Investment Income	61,093	(85,371)	73,000	543,060	981,832
Federal & State Assistance	-	4,495	-	-	-
	<u>2,647,107</u>	<u>2,102,071</u>	<u>2,701,310</u>	<u>1,948,688</u>	<u>3,631,742</u>
TOTAL REVENUE BUDGET	<u>\$ 55,324,454</u>	<u>\$ 55,529,120</u>	<u>\$ 58,503,310</u>	<u>\$ 31,411,648</u>	<u>\$ 64,525,742</u>
WATER SALES (ACRE FEET)	<u>17,322</u>	<u>16,444</u>	<u>15,700</u>	<u>8,476</u>	<u>16,200</u>

Revenue Account Descriptions

REVENUE ACCOUNT DESCRIPTIONS

Account Group: **Water Sales**

Account Number: 60xx

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$34,266,316	\$34,014,610	\$35,010,000	\$38,050,000

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 16,200 acre feet of water which is based upon recent history. The Fiscal Year (FY) 2024 budget is calculated based upon the following current water usage rates:

- ◆ Tier 1: \$5.09 per Hundred Cubic Fee (Unit)
- ◆ Tier 2: \$5.56 per Hundred Cubic Fee (Unit)

Account Group: **Service Charges/Fees**

Account Number: 605x

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$18,411,031	\$19,412,439	\$20,792,000	\$22,844,000

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

Meter Size	Number of Meters	Monthly Service Charge			
		FY 7/1/2021	FY 4/1/2022	FY 2023	FY 2024
5/8"	6,829	\$ 31.75	\$ 32.82	\$ 32.82	\$ 36.66
3/4"	17,031	41.88	43.30	43.30	48.37
1"	2,894	61.89	63.98	63.98	71.47
1½"	1,313	112.34	116.14	116.14	129.73
2"	887	172.66	178.50	178.50	199.39
3"	55	333.57	344.85	344.85	385.21
4"	24	514.49	531.89	531.89	594.14
6"	13	1,218.45	1,259.65	1,259.65	1,407.07
8"	2	1,620.90	1,675.71	1,675.71	1,871.82
10"	1	2,425.46	2,507.47	2,507.47	2,800.92

Account Group: **Other Services**

Account Number: 61xx

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$454,878	\$352,059	\$459,000	\$404,000

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

2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
\$754,464	\$353,720	\$741,000	\$780,000

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

REVENUE ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Property Rentals</u>				
Account Number: 6301	\$836,723	\$903,963	\$892,310	\$870,910

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

Hein Hettinga Cattle	\$ 259,700
Department of Defense- Navy	187,500
My Country Club	70,900
T-Mobile/Omnipoint- Lupine Hills	13,900
Crown Castle/T-Mobile- Cabrillo Circle	56,600
Lake Henshaw Resort	46,400
Crown Castle GT Co.	49,900
Cingular Wireless - AT&T	48,600
Landscape Function Management, LLC	42,600
Verizon Wireless	39,100
Crown Castle - Vista Towers	25,600
Sempra Energy	12,500
Puerta La Cruz	14,100
Taylor Grazing	1,650
S&S Seeds	1,000
Department of Agriculture - Forestry Service	500
Vallecitos Water District	360
	\$ 870,910

Note: With the implementation of GASB 87, part of the lease revenue can be found under Investment Income starting with FY 2022 actual and in FY 2024. Amounts are \$72,411 and \$65,832 respectively.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Property Taxes</u>				
Account Number: 8001	\$539,949	\$573,205	\$536,000	\$595,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Investment Income</u>				
Account Number: 81xx	\$61,093	-\$85,371	\$73,000	\$981,832

This account group includes interest income and gains and losses on investments.

Revenue Budget Detail

REVENUE BUDGET DETAIL Fiscal Year 2024

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Water Sales					
6001	Single Family	\$ 16,848,934	\$ 17,560,000	\$ 9,609,817	\$ 18,860,000
6002	Multi Family	6,311,417	6,260,000	3,371,397	7,060,000
6003	Irrigation	4,172,273	4,580,000	2,678,327	4,670,000
6004	Commercial	2,479,290	2,340,000	1,299,589	2,770,000
6005	Agricultural	1,447,557	1,740,000	863,664	1,620,000
6006	Government	584,180	570,000	333,773	650,000
6007	Industrial	1,209,651	1,110,000	665,662	1,350,000
6008	Mobile Home	814,851	850,000	437,977	910,000
6010	Unmetered	146,457	-	282,110	160,000
		<u>34,014,610</u>	<u>35,010,000</u>	<u>19,542,317</u>	<u>38,050,000</u>
Service Charges/Fees					
6051	Ready To Serve Fees	17,154,571	18,100,000	8,662,883	20,260,000
6052	Infrastructure Access Charge	1,815,444	1,834,000	896,232	1,840,000
6053	Penalties/Fees	442,424	858,000	361,528	744,000
		<u>19,412,439</u>	<u>20,792,000</u>	<u>9,920,644</u>	<u>22,844,000</u>
Other Services					
6101	Construction Services	146,016	241,000	82,460	204,000
6102	Jobs Gain/(Loss)	-	-	-	-
6103	Non Construction Services	206,099	218,000	110,355	200,000
6104	Overages/Shortages	(56)	-	(2)	-
		<u>352,059</u>	<u>459,000</u>	<u>192,813</u>	<u>404,000</u>
System Fees					
6201	Capacity Fees	336,278	741,000	395,927	780,000
6203	Annexation/Detachment Fees	17,442	-	137,570	-
		<u>353,720</u>	<u>741,000</u>	<u>533,497</u>	<u>780,000</u>
Property Rentals					
6301	Property Rentals	903,963	892,310	454,941	870,910
		<u>903,963</u>	<u>892,310</u>	<u>454,941</u>	<u>870,910</u>
Property Taxes					
8001	Property Taxes	573,205	536,000	224,377	595,000
		<u>573,205</u>	<u>536,000</u>	<u>224,377</u>	<u>595,000</u>
Investment Income					
8101	Interest Income	86,891	73,000	332,905	604,000
8102	Investment Gain/Loss	(244,673)	-	171,892	312,000
8103	Interest Income - Leases	72,411	-	38,263	65,832
		<u>(85,371)</u>	<u>73,000</u>	<u>543,060</u>	<u>981,832</u>
Federal & State Assistance					
8301	Federal & State Assistance	4,495	-	-	-
		<u>4,495</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue Budget		<u><u>\$ 55,529,120</u></u>	<u><u>\$ 58,503,310</u></u>	<u><u>\$ 31,411,648</u></u>	<u><u>\$ 64,525,742</u></u>

Operating Budget

Vista Irrigation District OPERATING BUDGET Fiscal Year 2024

	2021 Actual	2022 Actual	2023 Budget	Six Months Ended 12/31/2022 Actual	2024 Budget
PURCHASED WATER					
Variable CWA Charges	\$ 19,734,896	\$ 20,251,667	\$ 18,310,000	\$ 11,416,377	\$ 18,020,000
Fixed CWA Charges	7,281,055	7,114,747	6,993,000	3,703,875	7,176,000
Agricultural Rebates	(5,733)	(4,378)	(7,400)	(5,481)	(6,000)
	<u>27,010,218</u>	<u>27,362,036</u>	<u>25,295,600</u>	<u>15,114,771</u>	<u>25,190,000</u>
WAGES	8,364,274	8,606,123	8,830,000	4,274,295	9,080,000
BENEFITS & TAXES	7,893,546	(95,674)	6,557,680	3,947,201	6,369,000
OFFICE & GENERAL					
Fees & Permits	156,899	186,539	192,150	183,487	223,950
Postage	65,537	79,261	67,900	34,643	62,050
Computer Hardware	22,201	2,941	13,000	11,092	17,000
Computer Software	150	-	-	-	150
Travel	1,266	18,257	37,350	14,321	34,095
Training	17,099	36,200	52,100	18,077	44,300
Dues & Subscriptions	48,962	49,670	48,400	1,549	54,060
Employment Related Expense	20,998	24,801	29,000	34,979	27,900
Office Supplies	10,171	16,262	15,000	7,930	16,000
Printing	9,920	16,920	14,600	2,385	14,500
Award/Contributions	7,841	10,045	13,500	8,337	12,500
Recruitment	-	-	-	-	25,000
	<u>361,044</u>	<u>440,896</u>	<u>483,000</u>	<u>316,800</u>	<u>531,505</u>
DEPRECIATION	3,400,480	3,582,582	4,072,000	1,815,277	4,070,000
CONTRACTUAL SERVICES	5,492,856	7,034,275	19,226,200	12,463,575	5,085,800
SUPPLIES	1,330,707	1,717,652	1,376,800	896,063	2,258,550
POWER	466,942	707,906	563,300	336,974	464,700
PROFESSIONAL FEES					
Audit	15,890	30,750	24,500	18,500	25,000
Legal	187,041	216,247	277,900	119,009	272,400
Consultants	78,204	173,149	32,100	32,028	231,600
	<u>281,135</u>	<u>420,146</u>	<u>334,500</u>	<u>169,537</u>	<u>529,000</u>
INSURANCE	14,072	255,617	339,000	181,377	397,000
COMMUNICATIONS	49,299	50,340	63,670	29,241	61,280
UNCOLLECTIBLE ACCOUNTS	149,643	42,131	35,050	21,409	48,000

Vista Irrigation District OPERATING BUDGET Fiscal Year 2024

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
BURDEN ALLOCATION	(1,507,279)	(1,339,074)	(1,377,000)	(1,048,971)	(1,368,000)
INTEREST EXPENSE	-	-	-	-	-
LOSS/(GAIN) ON ASSETS	(50,523)	1,739,448	-	(4,175)	-
TOTAL OPERATING BUDGET	<u>\$ 53,256,414</u>	<u>\$ 50,524,404</u>	<u>\$ 65,799,800</u>	<u>\$ 38,513,374</u>	<u>\$ 52,716,835</u>
 WATER SOURCES (ACRE FEET):					
Water Purchases	16,958	16,832	14,193	8,950	13,200
Local Water	<u>1,023</u>	<u>519</u>	<u>2,507</u>	<u>-</u>	<u>4,000</u>
Total Water Production	<u><u>17,981</u></u>	<u><u>17,351</u></u>	<u><u>16,700</u></u>	<u><u>8,950</u></u>	<u><u>17,200</u></u>

Operating Account Descriptions

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Variable CWA Charges</u>				
Account Number: 7001				
	\$19,734,896	\$20,251,667	\$18,310,000	\$18,020,000

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 4,000 acre feet, which is based upon a 10-year rolling average production of local water. The remaining 13,200 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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Fixed CWA Charges</u>				
Account Number: 7002				
	\$7,281,055	\$7,114,747	\$6,993,000	\$7,176,000

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	\$ 2,230,764
Infrastructure Access Charge - CWA	1,839,720
Supply Reliability Charge - CWA	1,556,808
Customer Service Charge - CWA	903,756
Readiness-to-Serve Charge, net - MWD	376,176
Capacity Reservation Charge - MWD	268,332
	\$ 7,175,556

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Agricultural Rebates</u>				
Account Number: 7003				
	(\$5,733)	(\$4,378)	(\$7,400)	(\$6,000)

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

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Wages				
Account Number: 71xx	\$8,364,274	\$8,606,123	\$8,830,000	\$9,080,000

This account group consists of compensation for labor reflecting the most recent labor agreements effective January 1, 2022. This account group includes the following labor costs:

General	\$ 7,589,350
Vacation	775,820
Holiday	448,448
Sick Leave	241,266
Other Leave	25,116
	\$ 9,080,000

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Benefits & Taxes				
Account Number: 72xx	7,893,546	(\$95,674)	\$6,557,680	\$6,369,000

This account group consists of budgeted fringe benefits and taxes.

Public Employees Retirement System (PERS)	\$ 3,000,000
Health Insurances (Medical, Dental & Vision)	2,307,000
FICA & Medicare	686,000
Worker's Compensation	145,000
Deferred Compensation Plan Matching (457 Plan)	116,000
Life and Disability Insurance	76,000
Uniforms (Clothing and Boots)	29,000
Tuition Reimbursement	7,000
EAP Counseling	3,000
Unemployment Insurance	-
Retiree Medical Insurance (GASB 45)	-
	\$ 6,369,000

Note: In FY 2022 the investment earnings in the pension plan portfolio were approximately \$6 million and combined with other factors resulted in income rather than expense.

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Fees & Permits</u>				
Account Number: 7301	\$156,899	\$186,539	\$192,150	\$223,950

This account group includes \$123,300 of water-related costs and \$100,650 of non water-related costs. The water-related costs include \$100,000 to the State Water Resources Control Board and to County Health Services for various permits, \$13,200 to the Department of Water Resources for dam fees, \$3,600 to Environmental Lab Accreditation Program, \$3,400 Regional Water Quality Control Board and \$3,100 for Aquatic Pesticide and the Lanthanum permits. The non water-related costs include \$42,500 for excavation permits, \$32,000 for LAFCO fees, \$11,200 for District headquarters and Edgehill Gate association dues, \$5,000 for sewer fees, \$4,000 for San Diego County Air Pollution District permits, \$2,000 for Dig Safe Board Fees and \$3,950 for miscellaneous fees and permits.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Postage</u>				
Account Number: 7302	\$65,537	\$79,261	\$67,900	\$62,050

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Computer Hardware</u>				
Account Number: 7303	\$22,201	\$2,941	\$13,000	\$17,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Computer Software</u>				
Account Number: 7304	\$150	-	-	\$150

This account group consists of various Network and Desktop software.

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Travel</u>				
Account Number: 7305	\$1,266	\$18,257	\$37,350	\$34,095

This account group includes travel expenses related to attending conferences, meetings, training and other District business. The travel budget is organized by the following divisions:

Board of Directors	\$ 26,000
General Manager Division	4,000
Administration Division	1,600
Engineering Division	1,500
Operations and Field Services Division	550
Water Resources Division	445
	\$ 34,095

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Training</u>				
Account Number: 7306	\$17,099	\$36,200	\$52,100	\$44,300

This account group includes the cost of training and seminars. The largest components of the 2024 training budget include: \$15,000 for various Safety Cal/OSHA required trainings, \$12,000 for training for the Board, \$5,000 for electrical, construction, and other water related training, \$3,500 for Engineering classes and other conferences, \$8,800 for various management development and employee training workshops, and etc.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Dues & Subscriptions</u>				
Account Number: 7307	\$48,962	\$49,670	\$48,400	\$54,060

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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Employment Related Expense</u>				
Account Number: 7308	\$20,998	\$24,801	\$29,000	\$27,900

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

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Office Supplies and Furniture</u> Account Number: 7309	\$10,171	\$16,262	\$15,000	\$16,000

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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Printing</u> Account Number: 7310	\$9,920	\$16,920	\$14,600	\$14,500

This account group includes the cost of printing water bills and notices, letterhead, business cards, map books, old drawing restorations, the water quality report and other special printing.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Awards/Contributions</u> Account Number: 7311	\$7,841	\$10,045	\$13,500	\$12,500

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Recruitment</u> Account Number: 7313	-	-	-	25,000

This account group contains costs for pre-employment physicals, advertising job openings, background checks, employment testing, etc.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Depreciation</u> Account Number: 7401	\$3,400,480	\$3,582,582	4,072,000	\$4,070,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Contractual Services</u>				
Account Number: 75xx	\$5,492,856	\$7,034,275	\$19,226,200	\$5,085,800

This account group includes contractual services for the following:

Escondido Treatment Plant	\$ 2,840,000
Transmission and Distribution Systems	518,200
Escondido Canal	440,000
General	401,500
Buildings and Grounds	264,800
Weese Treatment Plant	251,000
Water Treatment (HABS)	118,000
Water Quality Testing (Mainly HABS)	78,100
Fire Hydrants/Fire Services	69,000
Garage	51,700
Dam	16,000
SCADA	14,550
Flume	10,000
Well Field	6,200
Reservoirs	5,750
Pump Stations	1,000
San Pasqual Undergrounding Project	-
	\$ 5,085,800

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Supplies</u>				
Account Number: 76xx	\$1,330,707	\$1,717,652	\$1,376,800	\$2,258,550

This account group includes supplies for the following:

Water Treatment (Mainly HABS)	\$ 777,650
Transmission and Distribution Systems	513,300
Fuel	251,300
General	200,350
Fire Hydrants/Fire Services	195,000
Garage	152,100
Buildings and Grounds	36,600
SCADA	31,100
Water Quality Testing	26,000
Pump Stations	24,250
Flume	20,000
Inventory Adjustments	10,000
Reservoirs	8,000
Well Field	7,800
Dam	2,000
Conservation Programs	1,800
Ditches	1,300
	\$ 2,258,550

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Power Account Number: 77xx	\$466,942	\$707,906	\$563,300	\$464,700

This account group includes:

Pump Stations	\$	205,000		
Main Office and Henshaw Office				170,700
Well Field				77,800
Transmission and Distribution Systems				4,800
Reservoirs				4,600
Water Treatment				1,800
				\$ 464,700

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Audit Account Number: 7721	\$15,890	\$30,750	\$24,500	\$25,000

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Legal Account Numbers: 7722 & 7723	\$187,041	\$216,247	\$277,900	\$272,400

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.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: Consultants Account Numbers: 7724 & 7725	\$78,204	\$173,149	\$32,100	\$231,600

This account group includes:

HABs Management Plan II/Consultation	\$	110,000		
Grant Researcher/Writer				50,000
Municipal Financial Advisor				45,000
Engineering related environmental, surveying, encroachments, etc				20,000
Actuarial Services				6,600
				\$ 231,600

OPERATING ACCOUNT DESCRIPTIONS

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Insurance</u> Account Number: 7731	\$14,072	\$255,617	\$339,000	\$397,000

This account group includes liability, property and dam insurance from the Association of California Water Agencies Joint Powers Insurance Authority. The District may be issued a refund of premiums in a given year if it experiences lower claims; when this occurs, the refund is credited to this account, which lowers the actual expense recorded to this account. The District received premium refunds of approximately \$316,000 and \$61,000 in Fiscal Years 2021 and 2022, respectively.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Communications</u> Account Number: 7741	\$49,299	\$50,340	\$63,670	\$61,280

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

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Uncollectible Accounts</u> Account Number: 7751	\$149,643	\$42,131	\$35,050	\$48,000

This account group represents bills that cannot be collected by the District or its collection agencies and are therefore written off. The budget includes \$10,000 for uncollectible water bills and \$38,000 for uncollectible claims for damage to District property.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Account Group: <u>Burden Allocation</u> Account Number: 7799	(\$1,507,279)	(\$1,339,074)	(\$1,377,000)	(\$1,368,000)

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 2024

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Variable CWA Charges					
7001	Purchased Water-CWA Variable	\$ 20,251,667	\$ 18,310,000	\$ 11,416,377	\$ 18,020,000
		20,251,667	18,310,000	11,416,377	18,020,000
Fixed CWA Charges					
7002	Purchased Water-CWA Fixed	7,114,747	6,993,000	3,703,875	7,176,000
		7,114,747	6,993,000	3,703,875	7,176,000
Agricultural Rebates					
7003	Purchased Water-Ag. Rebate	(4,378)	(7,400)	(5,481)	(6,000)
		(4,378)	(7,400)	(5,481)	(6,000)
Wages					
7101	Wages-General	7,026,383	7,370,930	3,464,508	7,589,350
7102	Vacation	799,670	759,384	383,054	775,820
7103	Sick Leave	317,286	236,155	183,417	241,266
7104	Holiday	413,105	438,951	189,517	448,448
7105	Other Leave	49,679	24,580	53,799	25,116
		8,606,123	8,830,000	4,274,295	9,080,000
Benefits & Taxes					
7201	Health Insurance	2,198,301	2,356,000	1,069,024	2,307,000
7202	PERS	(2,846,072)	3,080,000	2,378,048	3,000,000
7203	FICA & Medicare	669,339	671,080	306,753	686,000
7204	Retiree Health Insurance	(547,595)	-	-	-
7205	Workers Compensation	196,552	218,000	96,592	145,000
7206	457 Plan Matching	114,868	116,000	41,445	116,000
7207	Life & Disability Insurance	78,720	76,000	37,211	76,000
7208	Uniforms/Boots	30,350	30,100	11,845	29,000
7209	Unemployment Insurance	-	1,500	-	-
7210	EAP Counseling	2,841	3,000	2,841	3,000
7211	Tuition Reimbursement	7,022	6,000	3,442	7,000
		(95,674)	6,557,680	3,947,201	6,369,000

OPERATING BUDGET DETAIL
Fiscal Year 2024

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Fees & Permits					
7301	Fees & Permits	186,539	192,150	183,487	223,950
		186,539	192,150	183,487	223,950
Postage					
7302	Postage	79,261	67,900	34,643	62,050
		79,261	67,900	34,643	62,050
Computer Hardware					
7303	Computer Hardware	2,941	13,000	11,092	17,000
		2,941	13,000	11,092	17,000
Computer Software					
7304	Computer Software	-	-	-	150
		-	-	-	150
Travel					
7305	Travel	18,257	37,350	14,321	34,095
		18,257	37,350	14,321	34,095
Training					
7306	Training	36,200	52,100	18,077	44,300
		36,200	52,100	18,077	44,300
Dues & Subscriptions					
7307	Dues & Subscriptions	49,670	48,400	1,549	54,060
		49,670	48,400	1,549	54,060
Employment Related Expense					
7308	Employment Related Expense	24,801	29,000	34,979	27,900
		24,801	29,000	34,979	27,900
Office Supplies					
7309	Office Supplies and Furniture	16,262	15,000	7,930	16,000
		16,262	15,000	7,930	16,000
Printing					
7310	Printing	16,920	14,600	2,385	14,500
		16,920	14,600	2,385	14,500
Awards/Contributions					
7311	Awards/Contributions	10,045	13,500	8,337	12,500
		10,045	13,500	8,337	12,500
Recruitment					
7313	Recruitment	-	-	-	25,000
		-	-	-	25,000
Depreciation					
7401	Depreciation	3,582,582	4,072,000	1,815,277	4,070,000
		3,582,582	4,072,000	1,815,277	4,070,000

OPERATING BUDGET DETAIL
Fiscal Year 2024

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Contractual Services					
7501	Services-General	395,322	398,900	195,448	401,500
7502	Services-Buildings & Grounds	284,481	284,400	122,241	264,800
7503	Services-Garage	67,709	61,700	19,740	51,700
7504	Services-T & D Systems	446,421	438,200	256,256	518,200
7505	Services-FireHyd/Fire Services	74,087	85,000	17,147	69,000
7506	Services-Reservoirs	13,751	55,900	1,761	5,750
7507	Services-SCADA	9,901	10,300	26,849	14,550
7508	Services-Pump Stations	15,836	20,500	-	1,000
7509	Services-Water Quality Testing	140,372	393,100	54,142	78,100
7510	Services-Water Treatment	22,468	-	12,000	118,000
7511	Services-Flume	7,785	5,000	-	10,000
7512	Services-Dam	14,260	19,800	-	16,000
7513	Services-Ditches	-	-	-	-
7514	Services-Well Field	-	22,400	-	6,200
7515	Services-Escondido Canal	422,241	440,000	204,497	440,000
7516	Services-Escondido Plant	2,548,794	2,810,000	1,255,009	2,840,000
7517	Services-Weese Plant	180,058	181,000	179,332	251,000
7518	Services-Water Rights	2,390,789	14,000,000	10,119,153	-
		<u>7,034,275</u>	<u>19,226,200</u>	<u>12,463,575</u>	<u>5,085,800</u>
Supplies					
7601	Supplies-General	184,050	176,300	116,700	200,350
7602	Supplies-Buildings & Grounds	92,184	41,100	54,659	36,600
7603	Supplies-Garage	162,743	137,100	77,510	152,100
7604	Supplies-T & D Systems	516,574	509,800	245,909	513,300
7605	Supplies-FireHyd/Fire Services	264,739	195,000	86,494	195,000
7606	Supplies-Reservoirs	54,681	7,400	6,100	8,000
7607	Supplies-SCADA	24,494	47,100	22,135	31,100
7608	Supplies-Pump Stations	24,178	21,000	18,691	24,250
7609	Supplies-Water Quality Testing	29,408	26,000	10,959	26,000
7610	Supplies-Water Treatment	117,627	21,400	122,204	777,650
7611	Supplies-Flume	12,322	5,000	910	20,000
7612	Supplies-Dam	3,812	2,000	-	2,000
7613	Supplies-Ditches	141	1,300	-	1,300
7614	Supplies-Well Field	5,149	9,700	2,139	7,800
7615	Fuel	213,579	165,800	132,533	251,300
7616	Conservation Programs	(1,451)	1,800	258	1,800
7697	Inventory Adjustments	14,155	9,000	-	10,000
7698	Trade Discounts	(733)	-	(1,138)	-
		<u>1,717,652</u>	<u>1,376,800</u>	<u>896,063</u>	<u>2,258,550</u>

OPERATING BUDGET DETAIL
Fiscal Year 2024

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>Six Months Ended 12/31/2022 Actual</u>	<u>2024 Budget</u>
Power					
7701	Power-Buildings/Grounds	167,914	145,700	85,603	170,700
7702	Power-T & D Systems	5,146	4,800	678	4,800
7703	Power-Reservoirs	3,996	3,600	2,408	4,600
7704	Power-Pump Station	216,804	200,000	102,436	205,000
7705	Power-Water Treatment	1,800	1,800	466	1,800
7706	Power-Well Field	312,246	207,400	145,383	77,800
		<u>707,906</u>	<u>563,300</u>	<u>336,974</u>	<u>464,700</u>
Audit					
7721	Audit	30,750	24,500	18,500	25,000
		<u>30,750</u>	<u>24,500</u>	<u>18,500</u>	<u>25,000</u>
Legal					
7722	Legal-General	73,205	87,900	37,256	82,400
7723	Legal-Water Rights	143,042	190,000	81,753	190,000
		<u>216,247</u>	<u>277,900</u>	<u>119,009</u>	<u>272,400</u>
Consultants					
7724	Consultants-General	173,149	32,100	32,028	231,600
		<u>173,149</u>	<u>32,100</u>	<u>32,028</u>	<u>231,600</u>
Insurance					
7731	Insurance	255,617	339,000	181,377	397,000
		<u>255,617</u>	<u>339,000</u>	<u>181,377</u>	<u>397,000</u>
Communications					
7741	Communications	50,340	63,670	29,241	61,280
		<u>50,340</u>	<u>63,670</u>	<u>29,241</u>	<u>61,280</u>
Uncollectible Accounts					
7751	Uncollectible Accounts	42,131	35,050	21,409	48,000
		<u>42,131</u>	<u>35,050</u>	<u>21,409</u>	<u>48,000</u>
Burden Allocation					
7799	Burden Allocation	(1,339,074)	(1,377,000)	(1,048,971)	(1,368,000)
		<u>(1,339,074)</u>	<u>(1,377,000)</u>	<u>(1,048,971)</u>	<u>(1,368,000)</u>
Loss/(Gain) on Assets					
8401	Asset Disposal Net Book Value	1,774,841	-	-	-
8402	Asset Disposal Proceeds	(35,393)	-	(4,175)	-
		<u>1,739,448</u>	<u>-</u>	<u>(4,175)</u>	<u>-</u>
Total Operating Budget		<u>\$ 50,524,404</u>	<u>\$ 65,799,800</u>	<u>\$ 38,513,374</u>	<u>\$ 52,716,835</u>

Capital Budget

Vista Irrigation District

CAPITAL BUDGET

Fiscal Year 2024

	Page No.	Budget Item No.	2024 Budget
ENGINEERING:			
Edgehill (E) Reservoir and Pump Station	22	16-04	\$ 2,600,000
Deodar Reservoir Rehabilitation	23	22-01	3,605,000
Independence Way Pipeline	24	24-01	850,000
Main Replacement Program	25	99-99	2,275,000
			9,330,000
 FIELD SERVICES:			
Vehicles (6)	26	24-02	445,000
Access, Fire & Burglar Alarm Control System	27	24-03	90,000
Skid Steer	28	24-04	83,000
Backhoe	29	24-05	182,500
			800,500
 INFORMATION TECHNOLOGY:			
Hyper-Converged Compute & Storage System	30	24-06	150,000
Document Management System	31	24-07	50,000
			200,000
 TOTAL CAPITAL BUDGET			\$ 10,330,500

Capital Budget Detail

Capital Budget Request

Project or Equipment Information		
Title:	Edgehill (E) Reservoir and Pump Station	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction for the replacement of the Edgehill (E) Reservoir and new pump station.	
Reason for Request:	Edgehill (E) Reservoir is a 1.5 million gallon reinforced concrete reservoir constructed in 1929 and is in need of replacement. The new reservoir will be 2.92 million gallons and include a new 3,000 gallon per minute pump station to serve as a redundant feed from the Edgehill (E) Reservoir to the 837 and 984 Zones. Construction began in January 2022; the budget request is to cover remaining construction, construction management, and inspection expenditures estimated during FY 2024 and through project completion.	
Asset Being Replaced (If Applicable):	<ul style="list-style-type: none"> • Partial Disposal of Asset No. 2160, Reservoirs Various, Date Built: 1929, Original Cost: \$11,966, Net Book Value: \$0 • Asset No. 2169, Edgehill "E" Reservoir Modification Part I, Date Built: 6/30/1984, Original Cost: \$17,366, Net Book Value: \$0 • Asset No. 2171, Edgehill "E" Reservoir Modification Part II, Date Built: 6/30/1985. Original Cost: \$97,167, Net Book Value: \$0 	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:		1,400,000	1,400,000
FY 2021 Budget:		0	0
FY 2022 Budget:		3,000,000	3,000,000
FY 2023 Budget:		5,600,000	5,600,000
FY 2024 Budget:	50,000	2,550,000	2,600,000
FY 2025 and thereafter:			
Total Projected Amount:	50,000	12,550,000	12,600,000

Requesting Department: Engineering

Budget Item Number: 16-04

Capital Budget Request

Project or Equipment Information		
Title:	Deodar Reservoir Rehabilitation	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Design and construction of repairs needed to the Deodar Reservoir.	
Reason for Request:	Deodar Reservoir is a 1.3 million gallon pre-stressed concrete reservoir constructed in 1978. Rehabilitation work will replace the existing wood roof with an aluminum dome roof and include additional appurtenance and site upgrades. Project design was completed in January 2023; the budget request is to cover construction, construction management, and inspection expenditures estimated during FY 2024 and through project completion.	
Asset Being Replaced (If Applicable):	Partial Disposal of Asset No. 2188, Deodar Reservoir 1.3 mg, Date Built: 7/1/1978, Original Cost: \$538,355.52, Net Book Value: \$156,688.73 Disposal of Roof - Original Cost: \$46,000, Net Book Value: \$13,000	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
Transfer in 20-03 Four Reservoirs Rehab Project Portion		55,000	55,000
All Prior Years Budget:			
FY 2021 Budget:			
FY 2022 Budget:		135,000	135,000
FY 2023 Budget:		145,000	145,000
FY 2024 Budget:		3,605,000	3,605,000
FY 2025 and thereafter:			
Total Projected Amount:		3,940,000	3,940,000

Requesting Department: Engineering

Budget Item Number: 22-01

Capital Budget Request

Project or Equipment Information		
Title:	Independence Way Pipeline	<input checked="" type="checkbox"/> New Item <input type="checkbox"/> Replacement
Description:	Design and construction of approximately 5,250 feet of 8-inch pipeline in Independence Way, Elm Drive, and Warmlands Avenue from Queens Way to Suemark Terrace.	
Reason for Request:	The new pipeline will be constructed parallel (adjacent) to the existing 18-inch steel HN transmission pipeline that was constructed in the mid-1930s. Approximately 80 water services on the HN pipeline will be reconnected to the new 8-inch pipeline. Once the new pipeline is in service, the District will explore potential replacement/rehabilitation options for the 18-inch HN pipeline that has recently experienced several leaks. The budget request is to cover design and construction expenditures estimated during FY 2024; remaining expenditures to complete the project will be budgeted in FY 2025.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			
FY 2021 Budget:			
FY 2022 Budget:			
FY 2023 Budget:			
FY 2024 Budget:	425,000	425,000	850,000
FY 2025 and thereafter:	425,000	425,000	850,000
Total Projected Amount:	850,000	850,000	1,700,000

Requesting Department: Engineering

Budget Item Number: 24-01

Capital Budget Request

Project or Equipment Information		
Title:	Main Replacement Program	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	On going program to replace various pipelines throughout the District.	
Reason for Request:	The goal of the main replacement program is to replace pipelines before they reach the end of their useful lives and become a maintenance liability or pipelines that need to be replaced due to street realignments and/or improvements. Therefore, replacement of mains is an ongoing project based on analysis of leak history, age and type of pipe material, input from District Field Crews, liability reduction, operational benefit, water quality problem reduction, future street improvement projects and other pertinent factors.	
Asset Being Replaced (If Applicable):	Various pipelines throughout the distribution system.	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			
FY 2021 Budget:			
FY 2022 Budget:			
FY 2023 Budget:			
FY 2024 Budget:	1,075,000	1,200,000	2,275,000
FY 2025 and thereafter:			
Total Projected Amount:	1,075,000	1,200,000	2,275,000

Requesting Department: Engineering

Budget Item Number: 99-99

Capital Budget Request

Project or Equipment Information		
Title:	Vehicles (6)	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	(3) Lighth Duty Trucks w/service body, Class 2 (\$190,000) (2) Lighth Duty 4x4 Trucks w/service body, Class 2 (\$150,000) (1) Heavy Duty Flatbed, Class 6 (\$105,000)	
Reason for Request:	All five F150/F250 trucks have between 90,000 and 113,000 miles. The 2013 F150 and 2015 F250 each have over 110,000 miles and serve as after hour response vehicles. Both F250 4x4's have worn suspension/chassis components and a history of electrical issues due to operating in the harsh/dusty environment at Lake Henshaw. The 2006 F150 consumes oil and has a history of coolant leaks. The Ford flatbed is 25 years old, leaks oil and the longevity of the diesel particulate filter is uncertain.	
Asset Being Replaced (If Applicable):	Asset No. 3304, 2013 Ford F150, Original Cost: \$20,828.63, Net Book Value: \$0 Asset No. 3367, 2015 Ford F250 4x4, Original Cost: \$33,984.39, Net Book Value: \$4,241.70 Asset No. 3379, 2016 Ford F250 4x4, Original Cost: \$36,978.86, Net Book Value: \$5,771.62 Asset No. 3341, 2015 Ford F250, Original Cost: \$27,859.25, Net Book Value: \$1,123.37 Asset No. 2994, 2006 Ford F150, Original Cost: \$21,946.64, Net Book Value: \$0 Asset No. 2385, 1998 Ford Flatbed, Original Cost: \$36,309.88, Net Book Value: \$0 Asset No. 2546, Crane for 1998 Ford Flatbed, Original Cost: \$27,680.97, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:			0
FY 2024 Budget:	0	445,000	445,000
FY 2025 and thereafter:			0
Total Projected Amount:	0	445,000	445,000

Requesting Department: Field Services

Budget Item Number: 24-02

Capital Budget Request

Project or Equipment Information		
Title:	Access, Fire and Burglar Alarm Control System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	New monitoring, control and software for building access, fire and burglar alarm systems at District headquarters.	
Reason for Request:	The access control, fire and burglar alarm systems are original to building construction in 2001. Some hardware components (relay boards, controllers, etc.) are in limited supply or are no longer available. Software for the access control system (updated in 2008) is no longer compatible with any supported Windows based operating system.	
Asset Being Replaced (If Applicable):		

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text" value="0"/>	<input type="text" value="90,000"/>	90,000
FY 2025 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="90,000"/>	90,000

Requesting Department: Field Services

Budget Item Number: 24-03

Capital Budget Request

Project or Equipment Information		
Title:	Skid Steer	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Skid steer loader with a two-speed powertrain, 74-inch bucket and a Tier 4 Final/Stage V compliant diesel engine.	
Reason for Request:	Skid steer is 23 years old with over 1,850 hours of operation. Skid steer has hydraulic and electrical issues and some components are no longer available from the manufacturer.	
Asset Being Replaced (If Applicable):	Asset No. 2627, 2000 Caterpillar Skid Steer Loader, Original Cost: \$34,210.63, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:			0
FY 2024 Budget:	0	83,000	83,000
FY 2025 and thereafter:			0
Total Projected Amount:	0	83,000	83,000

Requesting Department: Field Services

Budget Item Number: 24-04

Capital Budget Request

Project or Equipment Information		
Title:	Backhoe	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	Four wheel drive backhoe with extendable stick and a Tier 4 Final/Stage V compliant diesel engine.	
Reason for Request:	The backhoe was purchased in 2006 and has logged over 6,400 hours of operation. The backhoe has a recent history of mechanical and hydraulic issues and is becoming less reliable in the field. Over the last five years, it has been to the dealer for extensive hydraulic repairs costing over \$20,000.	
Asset Being Replaced (If Applicable):	Asset No. 3003, 2006 Backhoe, Original Cost: \$80,043.56, Net Book Value: \$0	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	0
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	0
FY 2024 Budget:	<input type="text" value="0"/>	<input type="text" value="182,500"/>	182,500
FY 2025 and thereafter:	<input type="text"/>	<input type="text"/>	0
Total Projected Amount:	<input type="text" value="0"/>	<input type="text" value="182,500"/>	182,500

Requesting Department: Field Services

Budget Item Number: 24-05

Capital Budget Request

Project or Equipment Information		
Title:	Hyper-Converged Compute and Storage system	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	This is a system that integrates computing, storage, networking, and virtualization resources in a single system. This system will host a majority of the District's data and computing power including critical processes.	
Reason for Request:	Existing infrastructure is at the end of life and will no longer be supported. The infrastructure hosts all critical District data and support is required to ensure the systems function properly.	
Asset Being Replaced (If Applicable):	Asset No. 3528, Original Cost: \$34,504.69; Net Book Value: \$0 at disposal Asset No. 3529, Original Cost: \$19,367.57; Net Book Value: \$0 at disposal Asset No. 3530, Original Cost: \$19,367.56; Net Book Value: \$0 at disposal	

Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:			0
FY 2021 Budget:			0
FY 2022 Budget:			0
FY 2023 Budget:			0
FY 2024 Budget:	0	150,000	150,000
FY 2025 and thereafter:			0
Total Projected Amount:	0	150,000	150,000

Requesting Department: IT

Budget Item Number: 24-06

Capital Budget Request

Project or Equipment Information		
Title:	Document Management System	<input type="checkbox"/> New Item <input checked="" type="checkbox"/> Replacement
Description:	<p>A document management system provides a repository for all district documents in an electronic format that is easily index and searchable. The system will allow for the tracking of end dates for contracts as well as insurance certificates and provide notifications to users regarding expirations. The system will also provide workflows for new document creation from inception to completion.</p>	
Reason for Request:	<p>The District's current document management system is 20 years old and has not been supported for many years. The risk of failure is high.</p>	
Asset Being Replaced (If Applicable):	 	

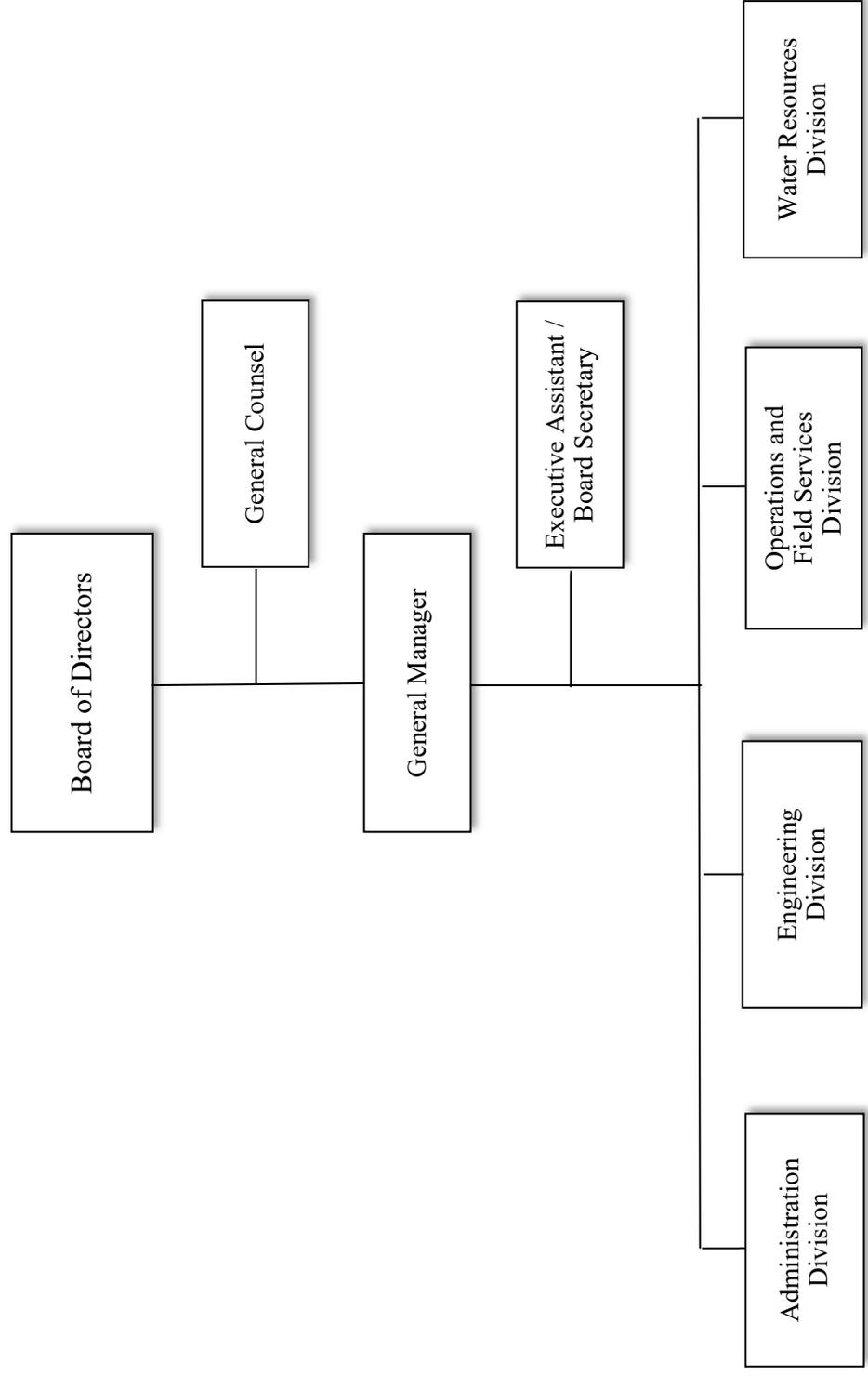
Cost Estimate (Whole Dollars only)			
	District Labor & Fringe	Outside Purchases	Total
All Prior Years Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2021 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2022 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2023 Budget:	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
FY 2024 Budget:	<input type="text" value="0"/>	<input type="text" value="50,000"/>	<input type="text" value="50,000"/>
FY 2025 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="50,000"/>	<input type="text" value="50,000"/>

Requesting Department: IT

Budget Item Number: 24-07

Organization Profile

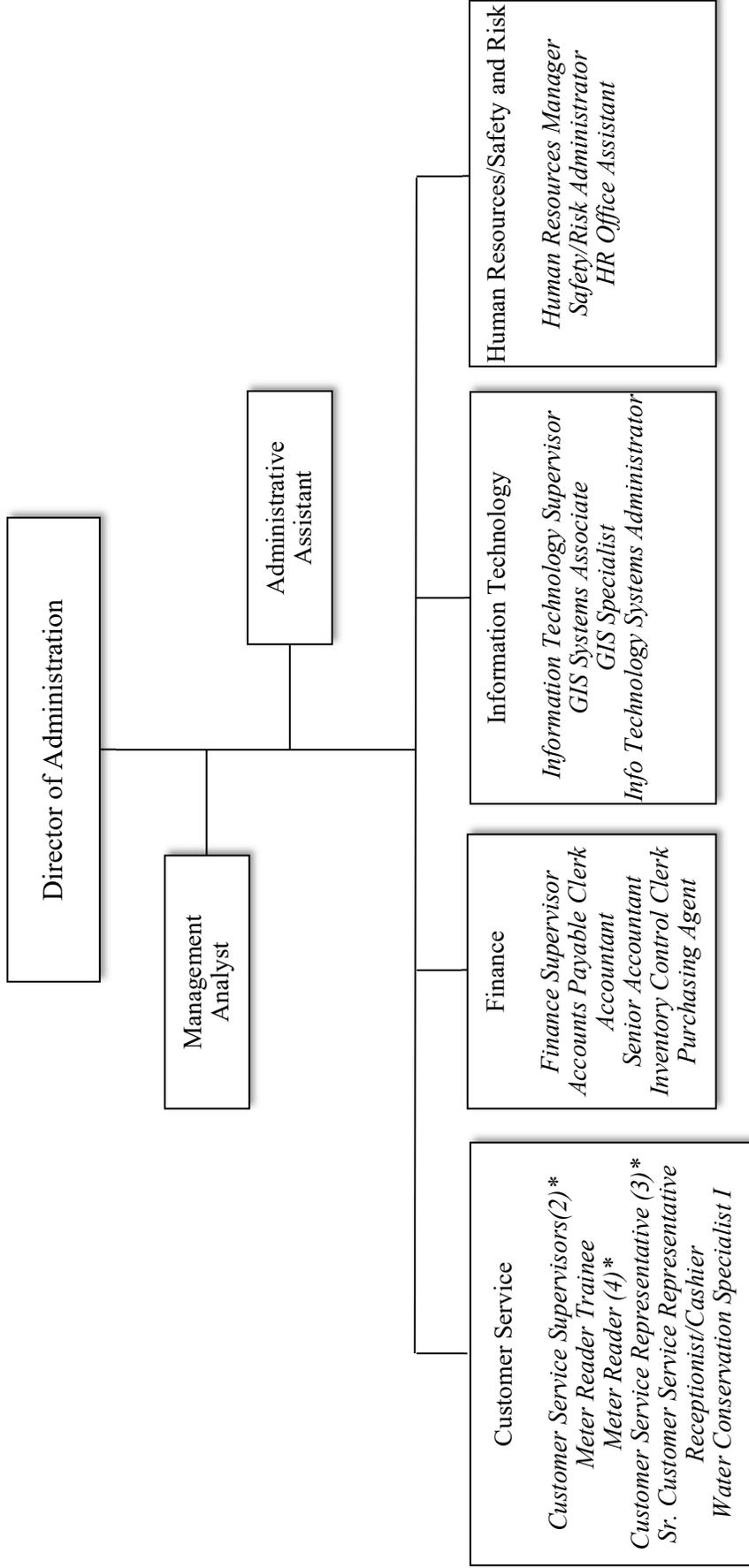
VID Divisions and Organization



Division Descriptions

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<p>ADMINISTRATION</p> <p>Administrative Services</p> <ul style="list-style-type: none"> -Public affairs -Records management <p>Customer Service</p> <ul style="list-style-type: none"> -Customer relations -Meter reading/billing -Water conservation <p>Finance</p> <ul style="list-style-type: none"> -Accounting -Budgeting -Cash management -Purchasing -Warehouse <p>Human Resources</p> <ul style="list-style-type: none"> -Recruitment -Compensation and classification -Benefits -Safety/Risk Management *Safety training *Claims management <p>Information Technology</p> <ul style="list-style-type: none"> -System support -Network administration -GIS 	92	91	90	90	89	89	89	88	88	89
<p>ENGINEERING</p> <p>Engineering Services</p> <ul style="list-style-type: none"> -Improvement plan review -Mapping -Water system design -Mapping <p>Engineering Projects</p> <ul style="list-style-type: none"> -Master plan -Capital improvement program -Water facility inspection -Hydraulic computer simulation 										
<p>OPERATIONS AND FIELD SERVICES</p> <p>Water Distribution</p> <ul style="list-style-type: none"> -System operations/maintenance -Water quality -Cross-connection control -Customer service <p>System Controls</p> <ul style="list-style-type: none"> -Instrumentation/SCADA -Pump station/plant maintenance -Cathodic protection -Control valve maintenance <p>Construction</p> <ul style="list-style-type: none"> -New construction -New service installation -Capital improvements -Infrastructure maintenance -Valve maintenance <p>Facilities</p> <ul style="list-style-type: none"> -Buildings and grounds -Flume maintenance -Leak detection -Meter maintenance -Vehicle maintenance 										
<p>WATER RESOURCES</p> <p>Water Resources</p> <ul style="list-style-type: none"> -Dam safety -Henshaw Dam operations and maintenance -Henshaw projects -Wellfield production <p>Water Supply and Services Agreements</p> <ul style="list-style-type: none"> -Escondido/Vista Water Treatment Plant -Local water system -Water agreement administration 										
<p>Total Budgeted Positions (on July 1)</p>	92	91	90	90	89	89	89	88	88	89

Administration Division



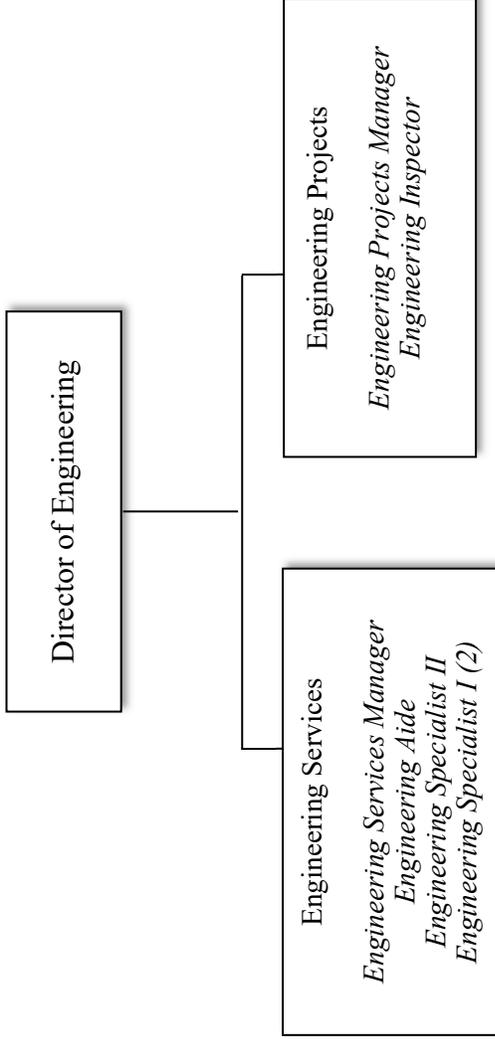
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 29

Engineering Division



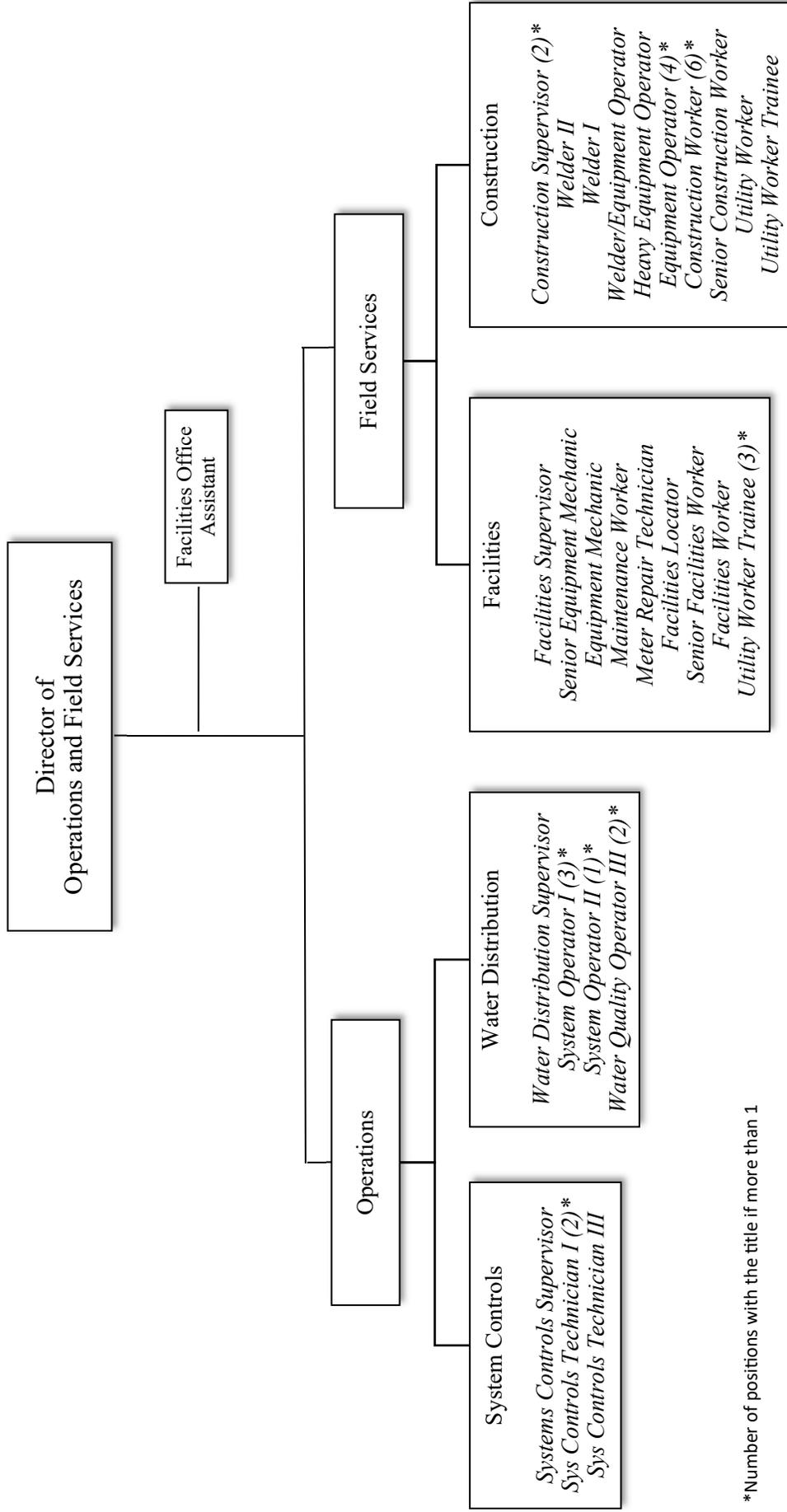
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 8

Operations and Field Services Division



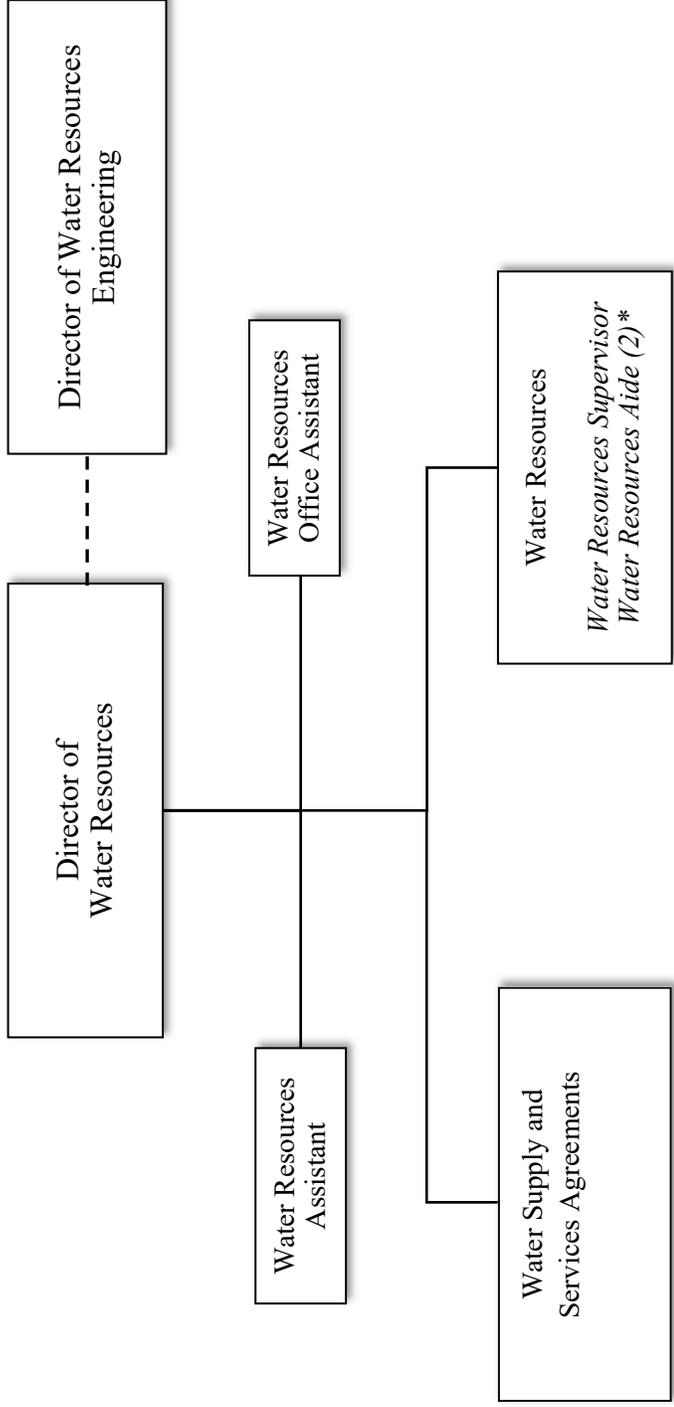
*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 43

Water Resources Division



*Number of positions with the title if more than 1

Mission Statement

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

Number of Positions: 7