

**SAN GORGONIO PASS WATER AGENCY**  
**Finance and Budget Committee Meeting**  
**Agenda**  
**May 23, 2024 at 10:00 a.m.**



SAN GORGONIO PASS  
WATER AGENCY  
*A California State Water Project Contractor*

THIS MEETING IS BEING HELD IN PERSON.  
REMOTE ACCESS IS AVAILABLE FOR THE CONVENIENCE OF THE  
PUBLIC.

TO JOIN VIA ZOOM, CLICK HERE: [Zoom Teleconference Link](#)

TO JOIN THE MEETING BY TELEPHONE,  
CALL: 669-900-6833 MEETING ID: 942 7637 8467

**1. Call to Order, Flag Salute, and Roll Call**

**2. Adjustment and Adoption of Agenda**

**3. Public Comment:** Members of the public may address the Committee at this time concerning items relating to any matter within the Agency's jurisdiction. There will be an opportunity to comment on specific agenda items as the items are addressed. Speakers are requested to keep their comments to no more than five minutes. Under the Brown Act, no action or discussion shall take place on any item not appearing on the agenda, except that the Committee or Staff may briefly respond to statements made or questions posed for the purpose of directing statements or questions to Staff for follow up.

**4. Approval of the Minutes**

A. Approval of the Minutes of the Finance & Budget Committee Meeting, April 29, 2024, pg. [3](#)

**5. New Business – Discussion and possible action**

- A. Ratification of Paid Invoices and Monthly Payroll for April 2024, pg. [6](#)
- B. Review of Bank Reconciliation for April 2024, pg. [9](#)
- C. Review of Budget Report for April 2024, pg. [12](#)
- D. Review of Pending Legal Invoices for April 2024 pg. [21](#)
- E. Review of Cash Reconciliation Report for March 2024, pg. [22](#)
- F. Review of Reserves Report for March 2024, pg. [24](#)
- G. Gap Funding Report, pg. [25](#)
- H. Consideration of Draft General Fund Budget for FY 2024-25, pg. [26](#)

**6. Committee Member Comments**

**7. Announcements**

- A. Office closed May 27, 2024 in observance of Memorial Day
- B. Regular Board Meeting, June 3, 2024 at 1:30 p.m.

**President**

Mickey Valdivia

**Vice President**

Chander Letulle

**Treasurer**

Robert Ybarra

**Secretary**

Kevin Walton

**Directors**

Dr. Blair M Ball

Ron Duncan

Larry Smith

**General Manager**

Lance Eckhart,

PG, CHG

**Legal Counsel**

Jeffrey Ferre

- C. Water Conservation & Education Committee Meeting, June 11, 2024, 1:30 p.m.
- D. Regular Board Meeting, June 17, 2024 at 6:00 p.m.
- E. Finance and Budget Committee Meeting, June 27, 2024 at 10:00 a.m.

## **8. Adjournment**

(1) Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection at the Agency's office, during regular business hours. When practical, these public records will also be made available on the Agency's website, accessible at: [www.sgpwa.com](http://www.sgpwa.com) (2) Any person with a disability who requires accommodation in order to participate in this meeting should telephone the Agency at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

# ***San Geronio Pass Water Agency***

**DATE:** May 23, 2024  
**TO:** Finance and Budget Committee  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: Summary of Recommended Committee Actions**

## **RECOMMENDATIONS**

Recommendations for Finance and Budget Committee actions:

Item 4A: Approve the minutes of the previous meeting.

**Motion: The Committee approves item 4A.**

Item 5A: The Committee **accepts** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of April 2024.

Item 5B: The Committee **accepts** the Bank Reconciliation for April 2024.

Item 5C: The Committee **accepts** the Budget Report for April 2024.

**Motion: The Committee accepts items 5A-C.**

Item 5D: The Committee **approves** payment of the Legal Invoice for April 2024.

**Motion: The Committee approves item 5D.**

Item 5E: The Committee **accepts** the Cash Reconciliation Report for March 2024.

**Motion: The Committee accepts item 5E.**

Item 5F: The Committee **approves** the Reserve Allocation Report for March 2024.

**Motion: The Committee approves item 5F.**

Item 5H, if the Committee approves: **Motion: The Committee recommends the Board approve the Draft General Fund Budget for FY2024-25.**

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material during this meeting and will present its findings at the next regular Board meeting.

## **ACTION**

The Committee takes the above listed actions and recommends Board ratification of the same.

**SAN GORGONIO PASS WATER AGENCY**  
**1210 Beaumont Avenue**  
**Beaumont, California 92223**  
**Minutes of the**  
**Finance and Budget Committee**  
**April 29, 2024**

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

**Committee Members Present:** Kevin Walton, Member  
In person

**Committee Members Present:** Chander Letulle, Member  
By teleconference

**Staff Present:** Lance Eckhart, General Manager  
Tom Todd, Jr., Chief Financial Officer

**Consultants Present:** Jeff Ferre, Legal Counsel, BBK

1. **Call to Order, Flag Salute, and Roll Call:** The San Gorgonio Pass Water Agency Finance and Budget Committee meeting was called to order by Mr. Kevin Walton at 2:34 p.m., April 29, 2024. General Manager Lance Eckhart led the Pledge of Allegiance. Mr. Walton asked for a roll call. Mr. Walton was present in person; Mr. Letulle was present via teleconference. A quorum was present. Mr. Ybarra was detained at a remote location, was able to listen to the meeting via teleconference, but unable to participate in the meeting.
2. **Adjustment and/or Adoption of the Agenda.** The agenda was adopted as published.
3. **Public Comment:** None.
4. **Approval of Minutes**
  - A. Approval of the Minutes of the Finance & Budget Committee Meeting, March 28, 2024Mr. Letulle moved, seconded by Mr. Walton, to approve the minutes of the Finance and Budget Committee meeting of March 28, 2024. Approved unanimously by roll call vote.
5. **New Business**
  - A. Ratification of Paid Invoices and Monthly Payroll for March 2024
  - B. Review of Bank Reconciliation for March 2024
  - C. Review of Budget Report for March 2024After review and further discussion, Mr. Letulle moved, seconded by Mr. Walton, to accept Items 5A-C. Approved unanimously by roll call vote.



**D. Review of Pending Legal Invoices for March 2024**

After review and discussion, Mr. Letulle moved, seconded by Mr. Walton, to approve payment of the Legal Invoice. Approved unanimously by roll call vote.

**E. Cabazon Gap Funding Report**

The Committee reviewed the Cabazon Gap Funding Report; there were no changes for March 2024.

**F. Consideration of Rate Increase from Best Best & Krieger**

Mr. Ferre presented a memo from Best Best & Krieger explaining the reasons behind the request for a rate increase. Ms. Joyce MacIntire provided public comment. After discussion, the Committee recommended presenting this to the full Board at a future closed session.

**G. Consideration of COLA for FY 2024-25**

Mr. Todd presented the information about the current inflation rate and various economic indicators, as well as a recommendation to increase Staff salaries 4.3% to take effect July 1, 2024. After discussion, Mr. Letulle moved, seconded by Mr. Walton, to recommend that the Board approve the COLA increase. Approved unanimously by roll call vote.

**H. Consideration of Draft General Fund Budget for FY 2024-25**

Mr. Todd presented the draft budget for the General Fund for FY 2024-25. The Committee made suggestions about the format, discussed the layout of the presentation, and made other helpful suggestions. The Committee requested that this item be scheduled for further consideration at the May 23, 2024 Finance & Budget workshop.

**6. Committee Member Comments**

The Committee made no additional comments.

**7. Announcements**

Mr. Walton reviewed the announcements:

- A. Regular Board Meeting, has been moved to May 13, 2024 at 1:30 p.m.
- B. Regular Board Meeting, May 20, 2024 at 6:00 p.m.
- C. Finance & Budget Committee meeting, May 23, 2024 at 10:00 a.m.

**8. Adjournment**

The Finance and Budget Committee of the San Geronio Pass Water Agency was adjourned by Mr. Walton at 3:56 p.m.

**Draft - Subject to Committee Approval**

Robert Ybarra, Committee Chair

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2024**

**ACCOUNTS PAYABLE**

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/9/2024	121277	BEST BEST & KRIEGER	17,878.70
4/9/2024	121278	CALIFORNIA RURAL WATER ASSN	6,992.50
4/9/2024	121279	ENGINEERING RESOURCES OF SO. CAL.	5,788.00
4/9/2024	121280	I. E. RESOURCE CONSERVATION DISTRICT	25,200.00
4/9/2024	121281	LENITY TECHNOLOGY	4,692.86
4/9/2024	121282	MACRO COMMUNICATIONS	945.00
4/9/2024	121283	PROVOST & PRITCHARD	11,885.10
4/9/2024	121284	SOUTH MESA WATER COMPANY	600.00
4/9/2024	121285	SOUTHERN CALIFORNIA GAS	199.71
4/9/2024	121286	STANDARD INSURANCE COMPANY	926.91
4/9/2024	121287	UNLIMITED SERVICES	350.00
4/9/2024	121288	UNDERGROUND SERVICE ALERT	13.50
4/9/2024	121289	WATER EDUCATION FOUNDATION	6,750.00
4/9/2024	121290	WASTE MGT CORPORATE SERVICES	128.17
4/18/2024	121291	ACWA JPIA	1,676.11
4/18/2024	121292	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
4/18/2024	121293	ACWA BENEFITS	1,107.66
4/18/2024	121294	THE FERGUSON GROUP	2,500.00
4/18/2024	121295	FRONTIER COMMUNICATIONS	305.96
4/18/2024	121296	LAND ENGINEERING CONSULTANTS	1,196.00
4/23/2024	121297	ALBERT WEBB ASSOCIATES	13,956.46
4/23/2024	121298	AUTOMATION PRIDE	261.63
4/23/2024	121299	PURCOR PEST SOLUTIONS	63.62
4/23/2024	121300	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	12,294.86
4/23/2024	121301	WELLS FARGO ELITE CREDIT CARD	13,801.08
4/23/2024	121302	YUCAIPA VALLEY WATER DISTRICT	5,777.73
4/2/2024	900862	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,514.25
4/2/2024	900863	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	15,016.52
4/2/2024	900864	CALPERS RETIREMENT	10,873.88
4/2/2024	900865	CAL PERS RETIREMENT - SIP-457	3,800.00
4/2/2024	900866	PAYCHEX	185.10
4/2/2024	900867	MARICELA V. CABRAL - REIMBURSEMENT	110.81
4/2/2024	900868	CHERYLE M. STIFF - REIMBURSEMENT	500.00
4/4/2024	900869	DEPARTMENT OF WATER RESOURCES	22,136.00
4/17/2024	900870	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,340.83
4/17/2024	900871	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	13,706.51
4/17/2024	900872	CALPERS RETIREMENT	9,558.67
4/17/2024	900873	CAL PERS RETIREMENT - SIP-457	3,500.00
4/17/2024	900874	PAYCHEX	176.70
4/17/2024	900875	BLAIR M. BALL - REIMBURSEMENT	365.00
4/17/2024	900876	RONALD A. DUNCAN - REIMBURSEMENT	973.40
4/17/2024	900877	MATTHEW E. HOWARD - REIMBURSEMENT	1,726.46
4/18/2024	900878	CALPERS HEALTH	14,689.64
4/29/2024	900879	DEPARTMENT OF WATER RESOURCES	1,611,745.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>1,849,560.33</u>

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2024**

<b>PAYROLL</b>
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Date	Number	Name	Amount
4/1/2024	802708	MARICELA V. CABRAL	3,882.87
4/1/2024	802709	EMMETT G. CAMPBELL	3,520.55
4/1/2024	802710	RONALD A. DUNCAN	2,710.92
4/1/2024	802711	LANCE E. ECKHART	6,072.27
4/1/2024	802712	MATTHEW E. HOWARD	5,102.27
4/1/2024	802713	LAWRENCE R. SMITH	2,818.43
4/1/2024	802714	CHERYLE M. STIFF	2,922.07
4/1/2024	802715	SCOTT W. TIRRELL	490.59
4/1/2024	802716	THOMAS W. TODD, JR.	5,044.80
4/1/2024	802717	MICHAEL R. VALDIVIA	2,318.31
4/1/2024	802718	ROBERT G. YBARRA	2,043.79
4/16/2024	802719	MARICELA V. CABRAL	3,882.88
4/16/2024	802720	EMMETT G. CAMPBELL	3,520.54
4/16/2024	802721	LANCE E. ECKHART	6,072.29
4/16/2024	802722	MATTHEW E. HOWARD	5,102.27
4/16/2024	802723	CHANDER P. LETULLE	5,182.11
4/16/2024	802724	SCOTT W. TIRRELL	523.84
4/16/2024	802725	THOMAS W. TODD, JR.	5,094.82
4/16/2024	802726	KEVIN D. WALTON	2,693.13
TOTAL PAYROLL			68,998.75
TOTAL DISBURSEMENTS FOR APRIL 2024			1,918,559.08

**NOTES**

Check and expenditure series numbers:

121xxx	Accounts payable checks
802xxx	Payroll direct deposits to employees
900xxx	Electronic Funds Transfers

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
May 2024

Vendor - Name and Address	Expenditure Type
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There were no new vendors for this reporting period.

**SAN GORGONIO PASS WATER AGENCY**  
**BANK RECONCILIATION**  
**April 30, 2024**

**BANK STATEMENT BALANCE (CHECKING ACCOUNT) -** April 30, 2024 \$ 1,910,777.15

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121298	261.63		
121299	63.62		
121300	12,294.86		
	<u>12,620.11</u>		<u>-</u>

TOTAL OUTSTANDING CHECKS (12,620.11)

ADJUSTED **BANK STATEMENT** BALANCE - April 30, 2024 \$ 1,898,157.04

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH ( + ) \$ 354,290.31

CASH RECEIPTS FOR CURRENT MONTH ( + ) 3,462,425.81

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE ( - )	Checks	(135,641.56)	
ACCOUNTS PAYABLE ( - )	ACHs	<u>(1,713,918.77)</u>	(1,849,560.33)
PAYROLL ( - )	Prior Month: 16th-EOM	(36,926.87)	
PAYROLL ( - )	This Month: 1st-15th	<u>(32,071.88)</u>	(68,998.75)

TRANSFERS FROM LAIF ( + ) -

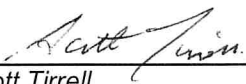
TRANSFERS TO LAIF ( - ) -

TRANSFER TO CAMP ( - ) -

TRANSFER FROM CAMP ( + ) -

BALANCE PER **GENERAL LEDGER** - April 30, 2024 \$ 1,898,157.04

REPORT PREPARED BY:

  
 Scott Tirrell

May 7, 2024  
 Date

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF APRIL 2024**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
4/1/24	BCVWD	WATER SALES	175,959.00
4/1/24	LANCE ECKHART	REIMBURSEMENT - MEALS	110.00
4/1/24	CHERYLE STIFF	REIMBURSEMENT - OFFICE SUPPLIES	25.00
4/15/24	KEVIN WALTON	REIMBURSEMENT - OVERPAYMENT	25.00
4/15/24	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	2,747,193.97
4/22/24	YVWD	WATER SALES	63.84
4/22/24	BCVWD	WATER SALES	539,049.00
TOTAL FOR APRIL 2024			3,462,425.81

**SAN GORGONIO PASS WATER AGENCY**  
**Water Purchases and Deliveries**  
**2024 - DRAFT - Subject to Change**  
**May 10, 2024**

<b>ORDERS (AF)</b>					
<b>City of Banning</b>		<b>BCVWD</b>		<b>YVWD</b>	
Replenish	Pre-Stored	Replenish	Pre-Stored	Direct	Pre-Stored*
1,250	250	11,200	7,000	250	2,000

<b>Delivery Point</b>					
Month	Brookside East	LSGC	Noble Connect.	SBVMWD	Total
Jan	438	0	279	13	730
Feb	744	0	162	6	912
Mar	679	0	1,351	0	2,030
Apr	468		1,373	0	1,840
May	0		0	0	0
Jun	0		0	0	0
Jul	0		0	0	0
Aug	0		0	0	0
Sep	0		0	0	0
Oct	0		0	0	0
Nov	0		0	0	0
Dec	0		0	0	0
<b>TOTALS</b>	2,329	0	3,164	19	5,513

<b>Transfers</b>					
Month	From SGPWA	To Banning	To BCVWD	To YVWD	Balance SGPWA
from 2023	893				893
Jan	438				1,331
Feb	744				2,075
Mar	679				2,754
Apr	468				3,222
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
<b>TOTALS</b>	3,222	0	0	0	

<b>Retail Delivery</b>					
Date	SGPWA	Banning	BCVWD	YVWD	Total
Jan			279	13	292
Feb			162	6	168
Mar			1,351	0	1,351
Apr			1,373	0	1,373
May			0	0	0
Jun			0	0	0
Jul			0	0	0
Aug			0	0	0
Sep			0	0	0
Oct			0	0	0
Nov			0	0	0
Dec			0	0	0
<b>TOTALS</b>	0	0	3,164	19	3,184

\*Pre-stored water for YVWD will be delivered thru the Brookside East facility.

San Geronio Pass Water Agency  
Budget Highlights

April 2024

**Overall Summary**

Expenditure totals for all categories in the General Fund are below budget at this time, except for Legal Services, which has been previously mentioned. Expenditures for the Debt Service Fund as a whole are very close to being within budget at this time. Income for all funds is being received as projected, even though some line items may be less than budgeted at this time. Interest for all funds is exceeding expectations.

**General Fund**

**Previous**

- Office Expense is over budget.
- Insurance and Bonds is over budget due to increased insurance premiums this year.
- Expenditures for Accounting and Auditing are mostly likely complete for the fiscal year.
- Dues and Assessments is over budget.
- The Board approved additional studies by the USGS, but it is still within budget.
- The Water Portfolio and the Strategic Plan line items are currently within budget.
- SWAPA Regional Projects is within budget at this time.
- Legal Services is over budget due to additional work requested by the Board.

**Income**

About \$350,000 was received in tax revenue this month. Significant additional tax revenue is expected for May and June. Receipts are approximately 8% more than last fiscal year. The water delivery allocation was raised to 40% by DWR on April 23<sup>rd</sup>, so the outlook for water deliveries is improving. The budget for water sales may be met by year-end.

**Expenses**

Purchased Water for Delivery will likely be very close to budget by year-end. Maintenance for the recharge ponds will affect how much water is delivered by year-end.

The Board approved a new contract for Public Relations, which will be included in Public Information. All invoices for social media and public relations in the Conservation and Education category will be included here.

Field Maintenance and Repairs is over budget for this report. Lots of rain this year produced lots of weeds, which is increasing the amount spent in weed abatement, the primary expense in Field Maintenance.

All line items in the Consulting and Engineering Services are under budget at this time.

As previously mentioned, Legal Services is over budget. Additional legal work requested by Board and Staff contributed to the overage. Sponsorships is over budget although the Conservation and Education category is within budget.



Overall, all expenditures for the General Fund have approximately 35% of the budget left at this time.

### **Consigned – SWP Support Fund**

The final deposit for the SWP Fund is expected in May.

### **Debt Service Fund**

#### **Previous**

- SWC Dues – paid for the fiscal year.
- SWC Audit – no additional invoices.
- Water Transfers – no additional invoices expected.

#### **Income**

Overall, tax revenue is being received as projected. \$2.4 million was received in April. Approximately 30% of total tax revenue will be received in May and June, with the balance due in June and July.

#### **Expenses**

Payments for the State Water Contract are expected to be under budget, because of a revision in the Statement of Charges. As much as \$3 million may be added to reserves for future State Water Project payments.

### **Gap Funding Program**

No additional funds were received or expended for the Gap Funding program this month.

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>								
<b>GENERAL FUND - INCOME</b>							Remaining %	17%
1		WATER SALES		7,800,000		7,800,000	4,605,277.95	-41.0%
2		TAX REVENUE		11,800,000		11,800,000	6,189,998.32	-47.5%
3		INTEREST		130,000		130,000	236,650.55	82.0%
4		GOV'T CONTRIBUTIONS, GRANT REVENUE		50,000		50,000	0.00	-100.0%
5		OTHER MISCELLANEOUS INCOME		10,000		10,000	2,573.45	-74.3%
6		<b>TOTAL GENERAL FUND INCOME</b>		19,790,000	0	19,790,000	11,034,500.27	-44.2%
<b>GENERAL FUND - EXPENSES</b>								
<b>COMMODITY PURCHASE</b>								
10		PURCHASED WATER FOR DELIVERY		9,100,000		9,100,000	7,071,184.33	22.3%
11		PURCHASED WATER FOR BANKING (FUTURE SALE)		2,000,000		2,000,000	922,678.00	53.9%
12		<b>TOTAL COMMODITY PURCHASE</b>		11,100,000	0	11,100,000	7,993,862.33	28.0%
<b>SALARIES AND EMPLOYEE BENEFITS</b>								
15		SALARIES		630,000		630,000	506,809.11	19.6%
16		PAYROLL TAXES		63,000		63,000	44,236.59	29.8%
17		PAYROLL SERVICE		5,000		5,000	4,025.40	19.5%
18		RETIREMENT		135,000		135,000	90,393.74	33.0%
19		OTHER POST-EMPLOYMENT BENEFITS (OPEB)		75,000		75,000	57,448.19	23.4%
20		HEALTH INSURANCE		80,000		80,000	42,722.10	46.6%
21		ACWA BENEFITS		10,000		10,000	5,962.25	40.4%
22		DISABILITY INSURANCE		6,000		6,000	4,144.93	30.9%
23		WORKERS COMPENSATION INSURANCE		5,000		5,000	3,338.92	33.2%
24		SGPWA STAFF MEDICAL REIMBURSEMENT		10,000		10,000	5,938.94	40.6%
25		EMPLOYEE EDUCATION		4,000		4,000	0.00	100.0%
26		<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>		1,023,000	0	1,023,000	765,020.17	25.2%

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>								
	<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>						Remaining %	17%
30	DIRECTOR EXPENDITURES							
31	DIRECTORS FEES	264,000		264,000		158,668.02	39.9%	
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000		60,441.53	-20.9%	
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000		15,593.65	66.1%	
	OFFICE EXPENDITURES							
35	OFFICE EXPENSE	20,000		20,000		41,386.18	-106.9%	
36	POSTAGE	1,000		1,000		67.28	93.3%	
37	TELEPHONE	10,000		10,000		6,223.36	37.8%	
38	UTILITIES	8,000	7,000.00	15,000		2,957.00	63.0%	
	SERVICE EXPENDITURES							
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000		50,601.30	-1.2%	
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000		18,863.98	24.5%	
42	INSURANCE AND BONDS	35,000		35,000		48,783.65	-39.4%	
43	ACCOUNTING AND AUDITING	23,000		23,000		20,000.00	13.0%	
44	DUES AND ASSESSMENTS	45,000		45,000		48,838.00	-8.5%	
45	OTHER PROFESSIONAL SERVICES	75,000		75,000		24,945.41	66.7%	
46	PUBLIC INFORMATION	60,000		60,000		9,626.03	84.0%	
47	BANK CHARGES	1,000		1,000		25.00	97.5%	
48	MISCELLANEOUS EXPENSES	2,000		2,000		0.00	100.0%	
	MAINTENANCE AND EQUIPMENT EXPENDITURES							
50	TOOLS PURCHASE AND MAINTENANCE	3,000		3,000		499.66	83.3%	
51	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000		4,492.60	55.1%	
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000		16,195.11	46.0%	
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000		37,974.59	5.1%	
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000		54,597.09	75.2%	
55	WATER TREATMENT EXPENSE	130,000		130,000		35,626.37	72.6%	
	COUNTY EXPENDITURES							
57	LAFCO COST SHARE	9,000		9,000		8,282.94	8.0%	
58	ELECTION EXPENSE	0		0		0.00		
59	TAX COLLECTION CHARGES	52,000		52,000		33,043.20	36.5%	
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,209,000</b>	<b>7,000</b>	<b>1,216,000</b>		<b>697,731.95</b>	<b>42.3%</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>								
	<b>CONSULTING AND ENGINEERING SERVICES</b>						Remaining %	17%
	<b>PLANS &amp; CONSTRUCTION</b>							
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000		5,913.20	76.3%	
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000		150,000		12,325.00	91.8%	
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000		0.00	100.0%	
68	CALIMESA AREA RECHARGE	250,000		250,000		58,255.50	76.7%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	150,000		150,000		90,537.04	39.6%	
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	100,000		100,000		0.00	100.0%	
	<b>OTHER PROJECTS</b>							
72	WATER BANKING INVESTIGATIONS	100,000		100,000		0.00	100.0%	
73	SAN GORGONIO GSA	50,000		50,000		15,438.60	69.1%	
74	YUCAIPA GSA VERBENIA GSA	10,000		10,000		2,612.50	73.9%	
75	FLUME MONITORING AND SUPPORT	30,000		30,000		0.00	100.0%	
	<b>STUDIES AND REPORTS</b>							
77	FINANCIAL MODELING	70,000		70,000		5,320.00	92.4%	
78	USGS STUDIES AND MONITORING	250,000		250,000		166,143.48	33.5%	
79	INFRASTRUCTURE AND EASEMENT INVENTORY	75,000		75,000		0.00	100.0%	
80	DISCHARGE PERMIT	25,000		25,000		0.00	100.0%	
81	WATER PORTFOLIO	125,000		125,000		80,089.10	35.9%	
82	LOCAL SUPPLIES	50,000		50,000		11,515.02	77.0%	
83	LOCAL RECHARGE FEASIBILITY STUDIES	700,000		700,000		8,325.00	98.8%	
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000		0.00	100.0%	
85	STRATEGIC PLAN UPDATE	20,000		20,000		11,956.25	40.2%	
	<b>GENERAL ENGINEERING SERVICES</b>							
87	AGENCY ENGINEER	250,000		250,000		0.00	100.0%	
88	GRANT SUPPORT SERVICES	75,000		75,000		42,962.50	42.7%	
89	FEDERAL - STATE ADVOCATE	30,000		30,000		0.00	100.0%	
90	SAWPA REGIONAL PROJECTS	36,000		36,000		29,071.05	19.2%	
91	GENERAL ENGINEERING, CEQA, EIR, ETC	150,000		150,000		3,052.80	98.0%	
92	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>2,821,000</b>	<b>0</b>	<b>2,821,000</b>		<b>543,517.04</b>	<b>80.7%</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>								
							Remaining %	17%
	<b>LEGAL SERVICES</b>							
98	LEGAL SERVICES		150,000			150,000	170,257.41	-13.5%
99	<b>TOTAL LEGAL SERVICES</b>		150,000		0	150,000	170,257.41	-13.5%
	<b>CONSERVATION AND EDUCATION</b>							
102	SCHOOL EDUCATION PROGRAMS		45,000			45,000	25,200.00	44.0%
103	ADULT EDUCATION AND SOCIAL MEDIA		10,000			10,000	9,000.00	10.0%
104	SPONSORSHIPS		6,000			6,000	11,245.00	-87.4%
105	CONSERVATION, EDUCATION AND PUBLIC RELATIONS		20,000			20,000	7,583.12	62.1%
106	<b>TOTAL CONSERVATION AND EDUCATION</b>		81,000		0	81,000	53,028.12	34.5%
	<b>MAJOR AND CAPITAL EXPENDITURES</b>							
109	BUILDING AND EQUIPMENT							
110	BUILDING		50,000			50,000	0.00	100.0%
112	FURNITURE AND OFFICE EQUIPMENT		25,000			25,000	0.00	100.0%
113	OTHER EQUIPMENT		20,000		10,000.00	30,000	0.00	100.0%
114	SITES RESERVOIR		2,800,000			2,800,000	2,240,000.00	20.0%
116	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>		2,895,000		10,000	2,905,000	2,240,000.00	22.6%
118	<b>TRANSFERS TO OTHER FUNDS</b>					0		
120	<b>TOTAL GENERAL FUND EXPENSES</b>		19,279,000		17,000	19,296,000	12,463,417.02	35.4%
122	<b>GENERAL FUND NET INCOME YTD</b>		511,000		-17,000	494,000	-1,428,916.75	

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>CONSIGNED - SWP SUPPORT FUND</b>								
							Remaining %	17%
<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>								
<b>INCOME</b>								
130		UNITARY TAX REVENUE ALLOCATED		6,600,000		6,600,000	3,206,527.49	-51.4%
131		INTEREST		15,000		15,000	210,303.98	1302.0%
132		OTHER INCOME		0		0	0.00	
133		<b>TOTAL SWP SUPPORT FUND INCOME</b>		<b>6,615,000</b>	<b>0</b>	<b>6,615,000</b>	<b>3,416,831.47</b>	<b>-48.3%</b>
<b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b>								
<b>EXPENDITURES</b>								
139		TAX COLLECTION CHARGES		16,000		16,000	8,217.13	48.6%
140		OTHER EXPENSES		0		0	0.00	
141		<b>TOTAL SWP SUPPORT FUND EXPENSES</b>		<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>8,217.13</b>	<b>48.6%</b>
143		<b>TRANSFERS TO OTHER FUNDS</b>						
145		<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>		<b>6,599,000</b>	<b>0</b>	<b>6,599,000</b>	<b>3,408,614.34</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>DEBT SERVICE FUND</b>								
<b>DEBT SERVICE FUND - INCOME</b>							Remaining %	17%
<b>INCOME</b>								
153	TAX REVENUE	26,100,000		26,100,000		19,203,085.95	-26.4%	
154	INTEREST	460,000		460,000		1,206,531.40	162.3%	
155	CONTRIBUTIONS - GOVERNMENT	0		0		0.00		
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000		1,761,012.63	-43.2%	
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>29,660,000</b>	<b>0</b>	<b>29,660,000</b>		<b>22,170,629.98</b>	<b>-25.3%</b>	
<b>DEBT SERVICE FUND - EXPENSES</b>								
<b>EXPENSES</b>								
161	SALARIES	425,000		425,000		350,915.66	17.4%	
162	PAYROLL TAXES	30,000		30,000		20,172.91	32.8%	
163	BENEFITS	220,000		220,000		97,031.95	55.9%	
164	LEGAL FEES	0		0		0.00		
165	UTILITIES	11,000		11,000		3,557.96	67.7%	
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000		88,369.56	55.8%	
167	SWC AUDIT	7,000		7,000		6,181.00	11.7%	
168	SWC CONTRACTOR DUES	51,000		51,000		51,064.00	-0.1%	
169	EBX CONTRACT OPERATIONS	200,000		200,000		193,334.09	3.3%	
170	DELTA CONVEYANCE FACILITY AUTHORITY	30,000		30,000		0.00	100.0%	
171	WATER TRANSFERS	2,500,000		2,500,000		2,181,803.98	12.7%	
172	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000		21,732,298.00	16.4%	
173	TAX COLLECTION CHARGES	130,000		130,000		94,454.76	27.3%	
174	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>29,804,000</b>	<b>0</b>	<b>29,804,000</b>		<b>24,819,183.87</b>	<b>16.7%</b>	
176	<b>TRANSFERS FROM RESERVES</b>			0.00		0.00		
178	<b>DEBT SERVICE NET INCOME YTD</b>	<b>-144,000</b>	<b>0</b>	<b>-144,000</b>		<b>-2,648,553.89</b>		

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2024**

				FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GAP FUNDING PROGRAM</b>								
<b>GAP FUNDING PROGRAM - INCOME</b>								
185	CABAZON WATER DISTRICT #1				Carry over from last fiscal year		9,787.96	#DIV/0!
186	SOUTH MESA WATER CO		0	0.00	0			
187	HIGH VALLEYS WATER DISTRICT			0.00	0			
188					0			
189					0			
190					0			
191	<b>TOTAL INCOME</b>		0	0	0		9,787.96	
<b>GAP FUNDING PROGRAM - EXPENSES</b>								
194	CABAZON WATER DISTRICT #1		110,000		110,000		105,533.66	4.1%
195	SOUTH MESA WATER CO			2,000,000.00	2,000,000			
196	HIGH VALLEYS WATER DISTRICT			1,000,000.00	1,000,000			
197					0			
198					0			
199					0			
200	<b>TOTAL EXPENSE</b>		110,000	3,000,000	3,110,000		105,533.66	4.1%
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>		-110,000	-3,000,000	-3,110,000		-95,745.70	
<b>NOTES</b>								
In the 'Over/Under Budget' column, the highlighted percentage changes from red to black depending on:				For Income:	less income than budgeted- under budget more income than budgeted - over budget			
				For Expenses:	less spent than budgeted - under budget more spent than budgeted - over budget			
				20				



**SAN GORGONIO PASS WATER AGENCY**

**LEGAL INVOICES  
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	240430	LEGAL SERVICES APRIL 2024	32,592.70

TOTAL PENDING INVOICES FOR APPROVAL MAY 2024

32,592.70

**SAN GORGONIO PASS WATER AGENCY**  
**CASH RECONCILIATION REPORT**  
**FY 2023-24**  
**FOR THE NINE MONTHS ENDING ON MARCH 31, 2024**

**RESTRICTED - DEBT SERVICE FUND**

BEGINNING BALANCE - JULY 1, 2023		
RESERVE FOR STATE WATER PROJECT	<u>70,892,797</u>	
DEBT SERVICE ACTIVITY		
DEBT SERVICE DEPOSITS		
PROPERTY TAX - DEBT SERVICE DEPOSITS	16,815,289	
INTEREST INCOME	932,147	
DWR REFUNDS	1,761,013	
CHANGE IN RECIEVABLES AND MARKET VALUES	962,173	
DEBT SERVICE DISBURSEMENTS	<u>-23,787,468</u>	
<b>ENDING DEBT SERVICE FUND BALANCE - - - - -</b>	<u><b>67,575,950</b></u>	<u><b>67,575,950</b></u>
<b>March 31, 2024</b>		

**UNRESTRICTED - GENERAL FUND**

BEGINNING BALANCE - JULY 1, 2023	<u>11,627,711</u>	
GENERAL FUND ACTIVITY		
GENERAL FUND DEPOSITS		
WATER SALES	3,890,206	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS	5,823,716	
INTEREST INCOME	183,298	
OTHER INCOME	2,438	
CHANGE IN RECIEVABLES AND MARKET VALUES	3,789,461	
GENERAL FUND DISBURSEMENTS		
CHANGE IN LIABILITIES	-961,332	
CHANGE IN CAPITAL ASSETS	-2,350,803	
OPERATING EXPENDITURES	<u>-9,217,308</u>	
<b>ENDING GENERAL FUND BALANCE - - - - -</b>	<u><b>12,787,388</b></u>	<u><b>12,787,388</b></u>
<b>March 31, 2024</b>		

**UNRESTRICTED- CONSIGNED SWP SUPPORT FUND**

BEGINNING BALANCE - JULY 1, 2023	<u>10,668,790</u>	
CONSIGNED FUND ACTIVITY		
PROPERTY TAX DEPOSITS	3,206,527	
INTEREST INCOME	156,952	
CONSIGNED FUND EXPENDITURES	<u>8,217</u>	
<b>ENDING CONSIGNED SWP FUND BALANCE - - - - -</b>	<u><b>14,040,486</b></u>	<u><b>14,040,486</b></u>
<b>March 31, 2024</b>		

<b><u>TOTAL CASH - - - - -</u></b>	<b>March 31, 2024</b>	<u><b>94,403,824</b></u>
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<b><u>LOCATION OF CASH - - - - -</u></b>	<b>March 31, 2024</b>	
PETTY CASH		100
CASH IN WELLS FARGO CHECKING ACCOUNT		354,290
HCN LOCAL AGENCY MONEY MARKET ACCOUNT		0
LOCAL AGENCY INVESTMENT FUND		14,998,709
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - LIQUIDITY		17,281,003
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - PFM INVESTMENTS		61,769,722

<b><u>TOTAL CASH - - - - -</u></b>	<b>March 31, 2024</b>	<u><b>94,403,824</b></u>
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**SAN GORGONIO PASS WATER AGENCY**  
**CASH RECONCILIATION SUMMARY REPORT**  
**FY 2023-24**  
**BY QUARTER**

	SEP 30, 23	DEC 31, 23	MAR 31, 24	JUN 30, 24
<b><u>RESTRICTED - DEBT SERVICE FUND</u></b>				
BEGINNING BALANCE - JULY 1, 2022				
RESERVE FOR STATE WATER PROJECT	70,892,797	70,892,797	70,892,797	
DEBT SERVICE ACTIVITY				
DEBT SERVICE DEPOSITS				
PROPERTY TAX - D. S. DEPOSITS	0	8,432,882	16,815,289	
INTEREST INCOME	83,538	398,332	932,147	
DWR REFUNDS	243	1,742,883	1,761,013	
CHANGES IN RECIEVABLES + MARKET VALUES	962,173	962,173	962,173	
DEBT SERVICE DISBURSEMENTS	-14,423,179	-17,282,605	-23,787,468	
<b>ENDING DEBT SERVICE FUND BALANCE</b>	<b>57,515,573</b>	<b>65,146,462</b>	<b>67,575,950</b>	<b>0</b>
<b><u>UNRESTRICTED - GENERAL FUND</u></b>				
BEGINNING BALANCE - JULY 1, 2022	11,627,711	11,627,711	11,627,711	
GENERAL FUND ACTIVITY				
GENERAL FUND DEPOSITS				
WATER SALES	0	2,342,788	3,890,206	
PROPERTY TAX - GENERAL DEPOSITS	0	1,289,778	5,823,716	
INTEREST INCOME	14,289	27,774	183,298	
OTHER INCOME	595	1,686	2,438	
CHANGES IN RECIEVABLES + MARKET VALUES	2,258,921	4,029,023	3,789,461	
GENERAL FUND DISBURSEMENTS	0	0	0	
CHANGE IN LIABILITIES	-978,079	-723,302	-961,332	
CHANGE IN CAPITAL ASSETS	0	0	-2,350,803	
OPERATING EXPENDITURES	-1,874,045	-4,767,390	-9,217,308	
<b>ENDING GENERAL FUND BALANCE</b>	<b>11,049,393</b>	<b>13,828,069</b>	<b>12,787,388</b>	<b>0</b>
<b><u>UNRESTRICTED - CONSIGNED SWP SUPPORT FUND</u></b>				
BEGINNING BALANCE - JULY 1, 2022	10,668,790	10,668,790	10,668,790	
CONSIGNED FUND ACTIVITY				
PROPERTY TAX DEPOSITS	0	0	3,206,527	
INTEREST INCOME	26,814	40,513	156,952	
CONSIGNED FUND EXPENDITURES	0	0	8,217	
<b>ENDING CONSIGNED FUND BALANCE</b>	<b>10,695,604</b>	<b>10,709,303</b>	<b>14,040,486</b>	<b>0</b>
<b><u>TOTAL CASH - END OF QUARTER</u></b>	<b>79,260,569</b>	<b>89,683,834</b>	<b>94,403,824</b>	<b>0</b>
<b><u>LOCATION OF CASH AND INVESTMENTS</u></b>				
PETTY CASH	100	100	100	
CASH IN WELLS FARGO CHECKING ACCOUNT	506,227	523,083	354,290	
CASH IN HCN L A M M A	495,744	496,981	0	
LOCAL AGENCY INVESTMENT FUND	1,725,720	9,961,361	14,998,709	
CA ASSET MNGMNT PRGRM - LIQUIDITY	16,809,771	17,046,577	17,281,003	
CA ASSET MNGMNT PRGRM - PRM INVESTMENTS	59,723,006	61,655,731	61,769,722	
<b><u>TOTAL - END OF QUARTER</u></b>	<b>79,260,569</b>	<b>89,683,834</b>	<b>94,403,824</b>	<b>0</b>

**SAN GORGONIO PASS WATER AGENCY  
RESERVE ALLOCATION REPORT  
FY 2023-24  
FOR THE NINE MONTHS ENDING MARCH 31, 2024**

	JUN 30, 23	SEP 30, 23	DEC 31, 23	MAR 31, 24	JUN 30, 24
<b>RESTRICTED</b>					
<b>STATE WATER CONTRACT FUND</b>	<b>70,892,797</b>	<b>57,515,573</b>	<b>65,146,462</b>	<b>67,575,950</b>	
<b>UNRESTRICTED</b>					
<b>GENERAL FUND</b>					
OPERATIONS	1,500,000	1,500,000	1,500,000	150,000	
NEW INFRASTRUCTURE		4,238,000	3,659,681	6,438,358	
Adjustments		-578,319	2,778,677	309,319	
Additions					
Expenditures					
Ending Balance	4,238,000	3,659,681	6,438,358	6,747,677	
ADDITIONAL WATER		4,339,711	4,339,711	4,339,711	
Adjustments					
Additions					
Expenditures					
Ending Balance	4,339,711	4,339,711	4,339,711	4,339,711	
RATE STABILIZATION					
Previous Balance	150,000	150,000	150,000	150,000	
Expenditures					
Ending Balance	150,000	150,000	150,000	150,000	
REPLACEMENTS	1,250,000	1,250,000	1,250,000	1,250,000	
UNEXPECTED LEGAL SERVICES	150,000	150,000	150,000	150,000	
<b>SUB-TOTAL GENERAL FUND</b>	<b>11,627,711</b>	<b>11,049,392</b>	<b>13,828,069</b>	<b>12,787,388</b>	0
<b>CONSIGNED SWP FUND</b>	10,668,790	10,668,790	10,695,604	10,709,303	
Additions		26,814	13,699	3,322,966	
Expenditures				8,217	
Ending Balance	<b>10,668,790</b>	<b>10,695,604</b>	<b>10,709,303</b>	<b>14,040,486</b>	0
<b>TOTAL UNRESTRICTED RESERVES</b>	<b>22,296,501</b>	<b>21,744,996</b>	<b>24,537,372</b>	<b>26,827,874</b>	0
<b>TOTAL RESERVES</b>	<b>93,189,298</b>	<b>79,260,569</b>	<b>89,683,834</b>	<b>94,403,824</b>	0
<b>CASH LOCATION</b>					
Petty Cash	100	100	100	100	
Wells Fargo Checking Account	372,163	506,227	523,083	354,290	
HCN Bank LAMMA	494,511	495,744	496,981	0	
LAIF	16,039,188	1,725,720	9,961,361	14,998,709	
CAMP - Liquidity	16,580,561	16,809,771	17,046,577	17,281,003	
CAMP - PFM - Long-Term	59,702,775	59,723,006	61,655,731	61,769,722	
<b>TOTAL CASH</b>	<b>93,189,298</b>	<b>79,260,569</b>	<b>89,683,834</b>	<b>94,403,824</b>	0

San Gorgonio Pass Water Agency  
Gap Funding Program  
Report Date: May 14, 2024

**OVERALL Current Balance: 95,745.70**

(Owed to Agency)

<b>Cabazon Water District #1</b>	(CWD owes us) - Current Balance: 95,745.70
----------------------------------	--

Gap Funding Maximum: 1,300,000

Approximate Project Cost: 1,700,000.00

Approximate Gap Funding Available: 1,204,254.30

Payments Made to CWD: 1,284,221.36

Payments Received from CWD: 1,188,475.66

Payments Made				Reimbursements Received		
Date	Paid Date	Request Amount	Check #	Date	Check #	Rec'd Amount
9/13/22	9/20/22	75,583.32	120650	11/7/22	25301	42,465.59
11/17/22	11/21/22	27,699.45	120724	1/10/23	25424	33,117.73
2/27/23	3/6/23	279,168.30	120844	1/10/23	25425	5,600.75
4/26/23	5/4/23	796,236.63	120913	2/7/23	25488	22,098.70
8/1/23	8/29/23	105,533.66	121053	5/8/23	25667	1,304.00
				6/23/23	25774	1,523.00
				7/18/23	25848	277,864.30
				9/11/23	25934	794,713.63
				10/10/23	26002	9,787.96

<b>South Mesa Water Company</b>	(SMWC owes us) - Current Balance: 0.00
---------------------------------	--

Gap Funding Maximum: 7,000,000

Approximate Project Cost: 10,300,000.00

Approximate Gap Funding Available: 7,000,000.00

Payments Made to SMWC: 0.00

Payments Received from SMWC: 0.00

Payments Made				Reimbursements Received		
Date	Paid Date	Request Amount	Check #	Date	Check #	Rec'd Amount

<b>High Valleys Water District</b>	(HVWD owes us) - Current Balance: 0.00
------------------------------------	--

Gap Funding Maximum: 1,000,000

Approximate Project Cost: 1,000,000.00

Approximate Gap Funding Available: 1,000,000.00

Payments Made to HVWD: 0.00

Payments Received from HVWD: 0.00

Payments Made				Reimbursements Received		
Date	Paid Date	Request Amount	Check #	Date	Check #	Rec'd Amount

An aerial photograph of a water treatment facility. In the foreground, there are several large, rectangular concrete basins filled with dark blue water, separated by earthen embankments. To the left, a winding road and some industrial buildings are visible. In the middle ground, a residential neighborhood with many houses is spread across a valley. The background is dominated by a range of rugged, brown mountains with patches of snow on their peaks and ridges, under a clear blue sky with some light clouds.

# San Geronio Pass Water Agency

DRAFT GENERAL FUND BUDGET FY 2024-25





Headquarters

## ABOUT THE AGENCY

The San Geronio Pass Water Agency is one of 29 local government organizations, called State Water Contractors, that have contracted with the State of California to import water to their local service areas using the State Water Project. The Agency was created by the Legislature of the State of California under Senate Bill 8, Chapter 40, which was signed into law by Governor Edmund “Pat” Brown on April 19, 1961. The purpose for creating this public agency by special law was for the “planning, conservation, development, distribution, control and use of an adequate water supply for the public good and for the protection of life and property therein.” As part of the act, the Agency was given taxing authority similar to the taxing power of other local governments.

The Agency service area covers about 141,000 acres and has an estimated population of slightly more than 100,000. Major communities include Banning, Beaumont, Cabazon, Calimesa, and Cherry Valley. Retail water purveyors that serve the region include the City of Banning, Banning Heights



Brookside East Recharge Facility



Cherry Valley Pump Station



Citrus Reservoir and Pump Station



Crafton Hills Reservoir

Mutual Water Company, Beaumont Cherry Valley Water District, Cherry Valley Water Company, High Valleys Water District, Mission Springs Water District, South Mesa Water Company, and Yucaipa Valley Water District.

The Agency entered into a contract with the State of California Department of Water Resources for an annual entitlement of 15,000 acre-feet from the State Water Project in 1962. Two years later, additional entitlement became available. Even then, the forward-focused Board was concerned that the original entitlement might not be sufficient for future needs, but was also concerned about the cost to local taxpayers. They took a bold step and voted to increase the Agency's entitlement to its current amount of 17,300 acre-feet.

However, water did not get delivered to the region until the completion of the East Branch Extension. The East Branch Extension, known locally as EBX, completed the necessary infrastructure to deliver water to the Agency's service area. EBX Phase 1 was completed in 2003; EBX Phase 2 was completed in 2018. The new facilities included an additional pipeline, an additional reservoir, additional pumps and expanded an existing reservoir. The Agency now had sufficient capacity to deliver its entire allotment in any year that it was available. EBX is unique in the State Water Project because it is jointly operated by DWR, San Bernardino Valley Municipal Water District and the Agency.

In 2020, the Agency completed construction and started using its new recharge site on the corner of Beaumont Avenue and Brookside in Beaumont. This facility was built to be able to recharge water, most often during wet years, but also as necessity arises because of operational constraints. The Agency is currently planning on expanding additional recharge in this area to maximize wet-year deliveries and respond to increasing water supply variability in the SWP.

In 2022, the Agency finalized a 20-year exchange agreement with the City of Ventura, another State Water Contractor, to use its annual entitlement of 10,000 acre-feet.

In 2023, the Agency set a historical record by receiving, delivering, and storing over 24,400 acre-feet of SWP water.





## Board of Directors 2024



**Larry Smith**  
Director, Division 5



**Dr. Blair M Ball**  
Director, Division 4



**Ron Duncan**  
Director, Division 1



**Mickey Valdivia**  
President, At Large No. 1



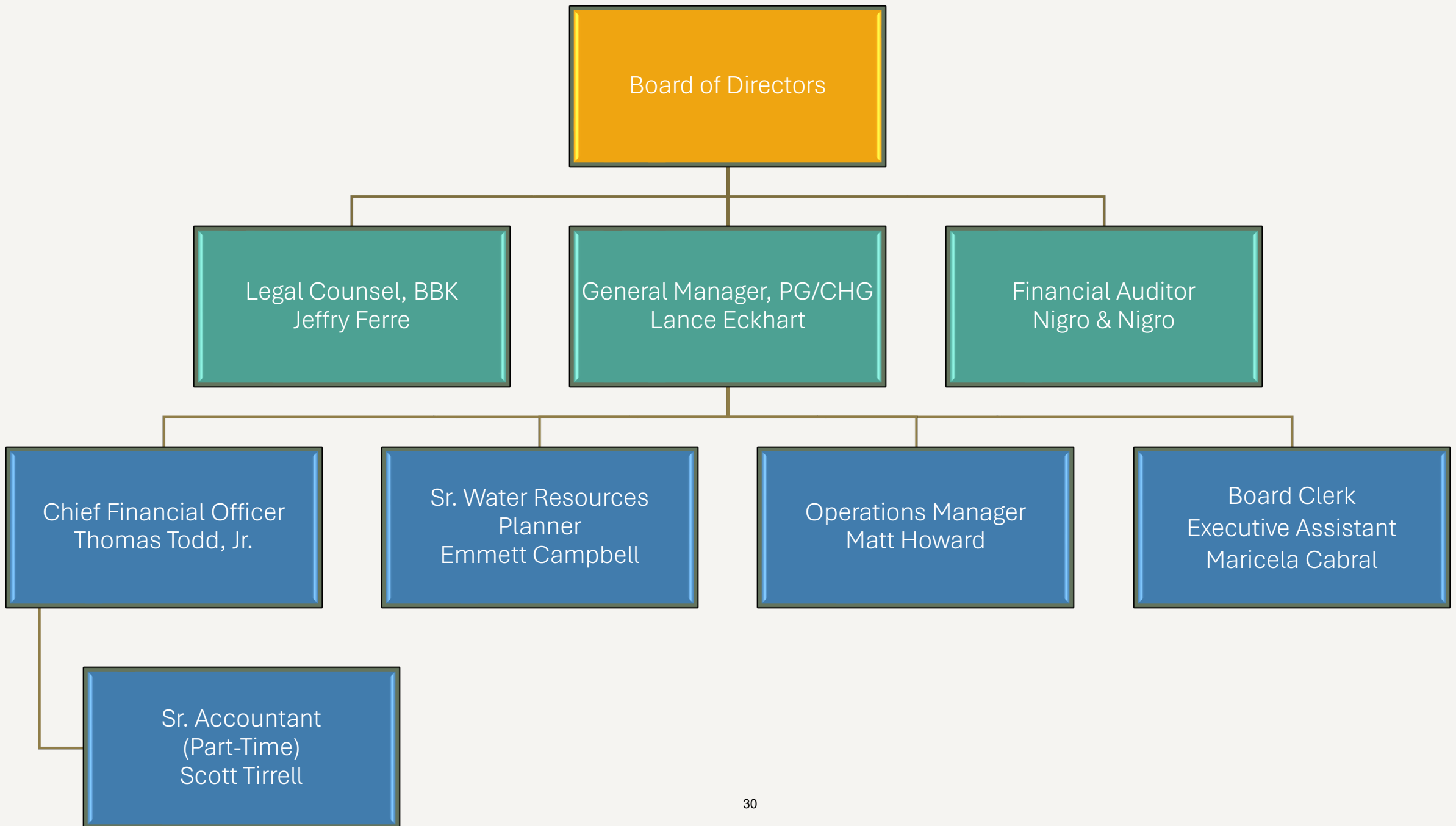
**Kevin Walton**  
Secretary, Division 3



**Chander Letulle**  
Vice President, Division 2



**Robert Ybarra**  
Treasurer, At Large No. 2



## FROM THE GENERAL MANAGER



Lance Eckhart, PG, CHG

I am pleased to present the proposed budget for the fiscal year 2024. This budget is crafted to strengthen our agency's foundation while advancing strategic initiatives that ensure a sustainable and secure water future for our region.

### **Strategic Alignment and Budget Overview**

Aligned with our Five-Year Strategic Plan, this budget supports our mission to enhance water supply reliability, ensure financial stability, and sustain our infrastructure resilience. In the General Fund budget, we anticipate approximately \$30 million in revenues and project to spend approximately \$21 million, with strategic allocations designed to maximize our impact and fulfill our commitment to the community.

### **Forward-Focused Investment**

A pivotal element of our strategy for both the General Fund and Debt Service Fund involves positioning SGPWA to invest in a variety of projects through the various budgeting processes. This includes our participation in "generational projects" like the Sites Reservoir and the Delta Conveyance Project. These initiatives, along with local projects, are crucial for enhancing the long-term reliability and sustainability of water supplies for the region. Our financial commitment to regional and inter-regional projects reflects our proactive approach to securing water resources that will benefit generations to come.

### **Enhancing Regional Water Importation and Collaboration**

Recognizing the critical need for a reliable water supply, the General Fund budget prioritizes investments to improve and expand our capacity to bring imported water into our service area and support our local stakeholders where our goals overlap. These holistic efforts are vital to meet the growing economic development, mitigate the impacts of drought, and support our regional partners to incorporate an "all of the above" approach to local water supplies and resiliency.

**Key Financial Strategies and Capital Investments**

*Infrastructure Enhancements:* Significant funds are allocated to maintain our infrastructure and expand groundwater recharge facilities, ensuring we can maintain supply during critical periods.

*Sustainability Projects:* Our commitment to sustainable practices is reinforced through targeted investments in groundwater basin management and water conservation for the Beaumont Basin and the two Groundwater Sustainability Agencies in the service area.

*Community Engagement:* Budget provisions for public outreach and educational programs will enhance community understanding and support for our strategic water management initiatives.

**Financial Projections and Health**

We remain committed to maintaining a strong financial position, with conservative revenue estimates and a detailed assessment of our operational needs and strategic investments. This approach ensures our readiness to address both current and future challenges.

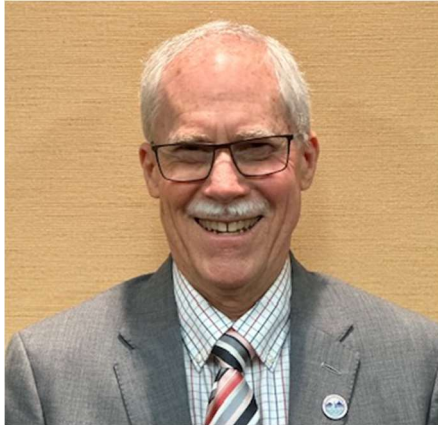
**Conclusion**

This budget is part of a strategic roadmap designed to ensure SGPWA remains a leader in water resource management. It balances our immediate needs with our collaborative vision for future generations, ensuring we continue to provide exceptional value, service, and stewardship for the region.

Respectfully,

A handwritten signature in black ink, appearing to read "James E. Cook". The signature is stylized with a large, looped initial "G" or "J" and a long, sweeping horizontal stroke extending to the right.

## FROM THE CHIEF FINANCIAL OFFICER



Thomas W. Todd, Jr.

*"A budget is a spending plan that helps manage an organization, not a program limit."*

Some see the budget process as a difficult exercise, while others see it as something to be done and shelved. The Board and Staff of the Agency have always taken the process seriously. Not only is the budget an integral part of our internal controls, but it is also an important guide for Agency activities in the years ahead.

Before looking at the proposed General Fund budget for FY 2024-25, I'd like to briefly examine the current fiscal year. **For FY 2023-24, the budget is projected to increase reserves by about \$3 million at year-end.**

While income and expense for water sales and water purchases were both reduced by about \$2 million and therefore balance their changes in income and expense, expenses for both Consulting and Engineering Services and Capital Expenditures are expected to be less than budgeted, making up most of the surplus. Almost all **categories are expected to be within budget at year-end.**

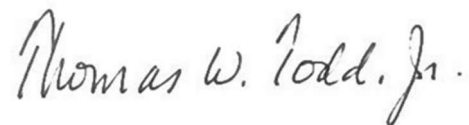
**Income for FY 2024-25 is projected to increase.** While less is projected for water sales, tax revenue is expected to increase by about 5%. The big increase will be from **a new category, Grant Revenue.** Five grant awards are anticipated to fund four separate projects. Grant funding usually happens on the basis of reimbursements submitted to the granting agencies, but a couple of the projects are projected to be completed quickly, so reports and requests for reimbursements can also be submitted quickly. Note that the budget projects grant-funded expenditures in FY 2024-25, but income (grant reimbursements) to cover those expenses may not be received until FY 2025-26. **Total income is projected to be about \$25.9 million.**

On the expense side, some new line items have been added: Succession Planning, Monitoring Well Drilling, Heli-Hydrant, Front Landscaping, and Vehicles. Some line items have been deleted: Contract Operations and Water Treatment Expense will be transferred to the Debt Service budget; Infrastructure and Easement Inventory and Discharge Permit will be transferred to Agency Engineer; and Strategic Plan Update is complete. In addition, Public Information, Adult Education and Social Media, and Conservation, Education, and Public Relations are combined into Public Information and Education and placed in the Conservation and Education sub-category. **Total expenses are projected to be about \$20.8 million.**

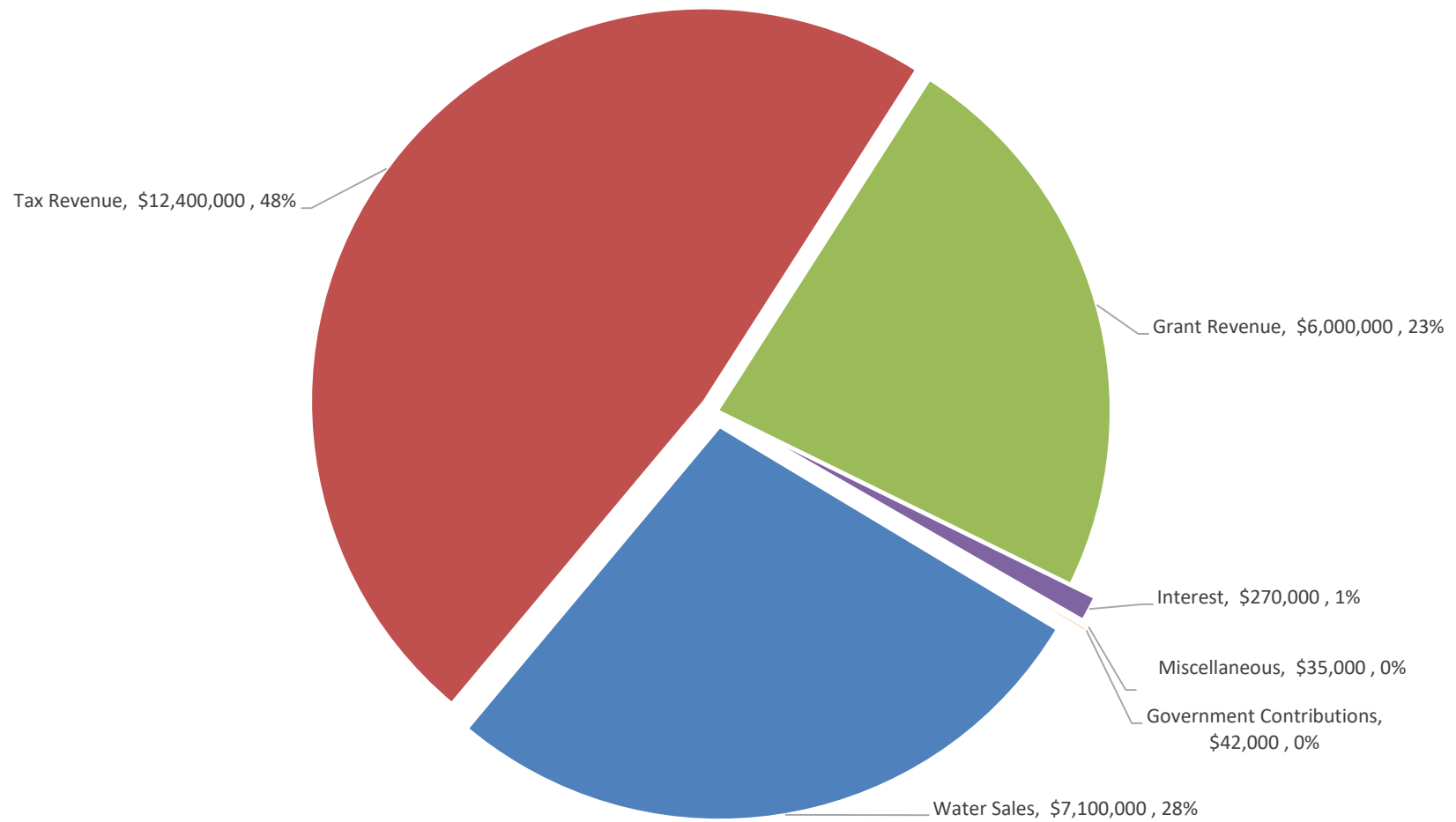
**The Gap Funding program has also expanded.** South Mesa Water Company and High Valleys Water District have been added to the program. A net expense is projected at year-end; offsetting income is expected to be received in the next fiscal year.

*Overall, the budget reflects the Agency's commitment to using resources wisely and, at the same time, moving ahead with major projects to meet our commitments to provide an adequate water supply to our region.*

Respectfully,

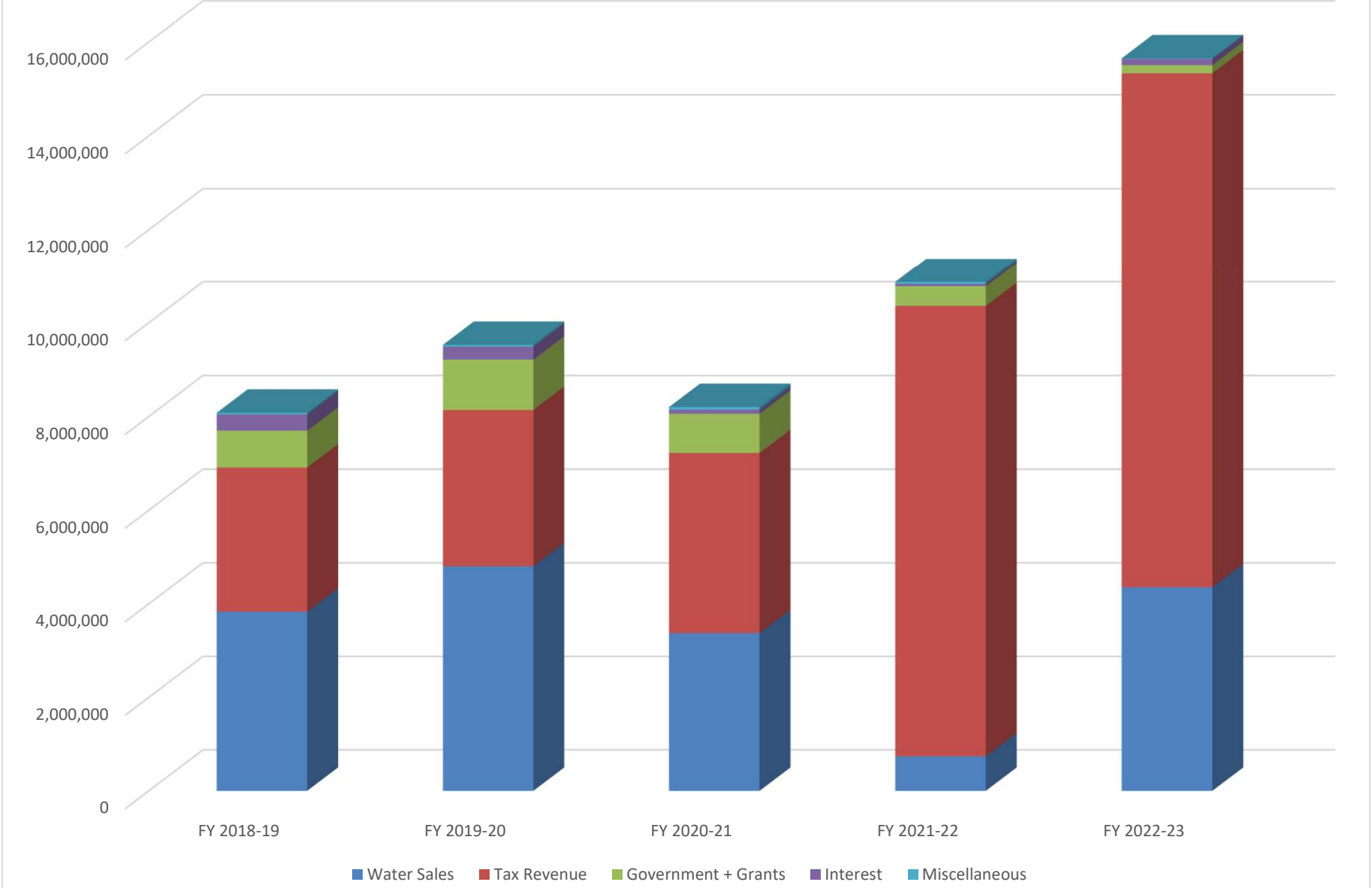
A handwritten signature in dark ink, reading "Thomas W. Todd, Jr." in a cursive script.

## Proposed General Fund Sources of Revenue FY 2024-25



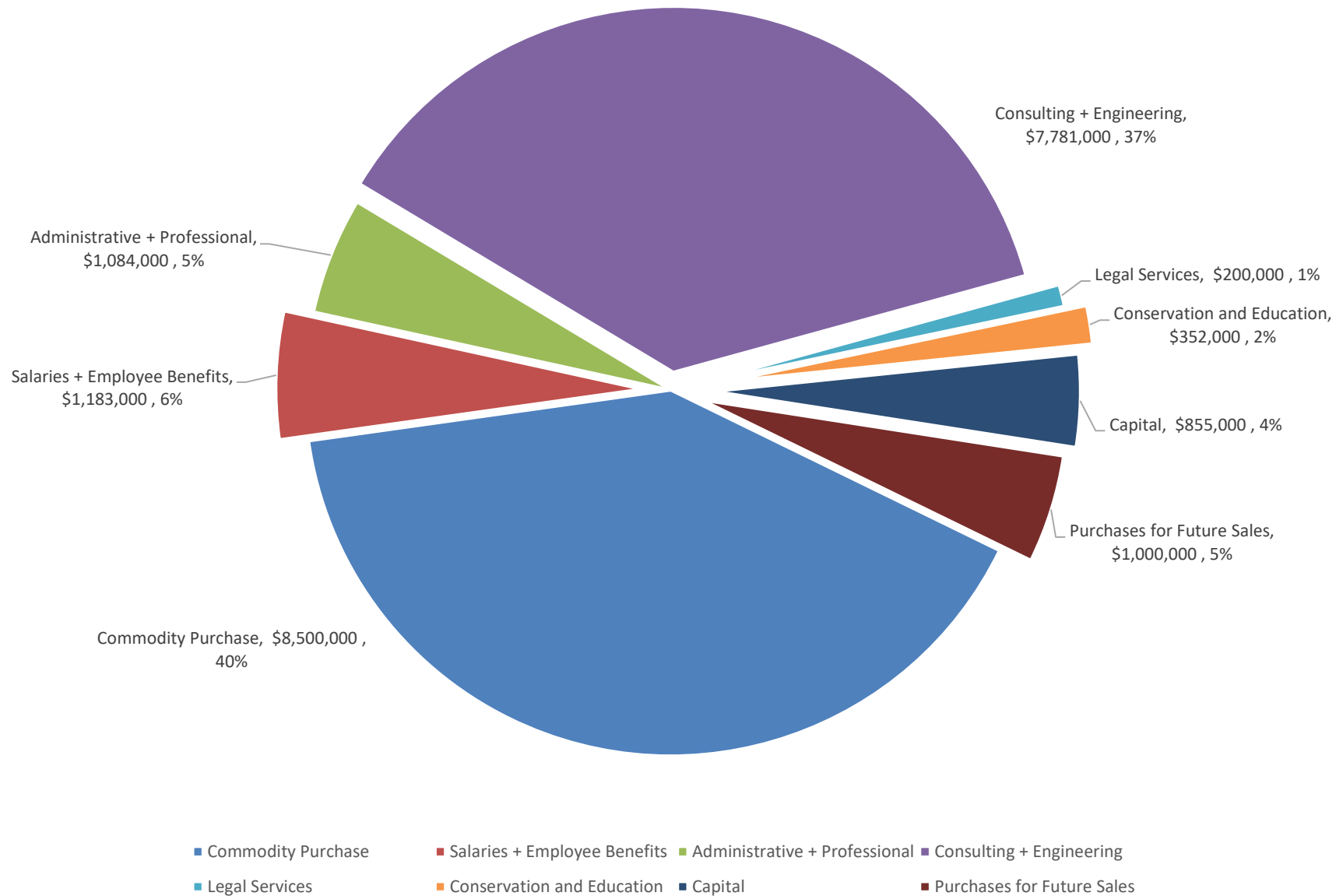
■ Water Sales ■ Tax Revenue ■ Grant Revenue ■ Interest ■ Miscellaneous ■ Government Contributions

# Income Type by Fiscal Year

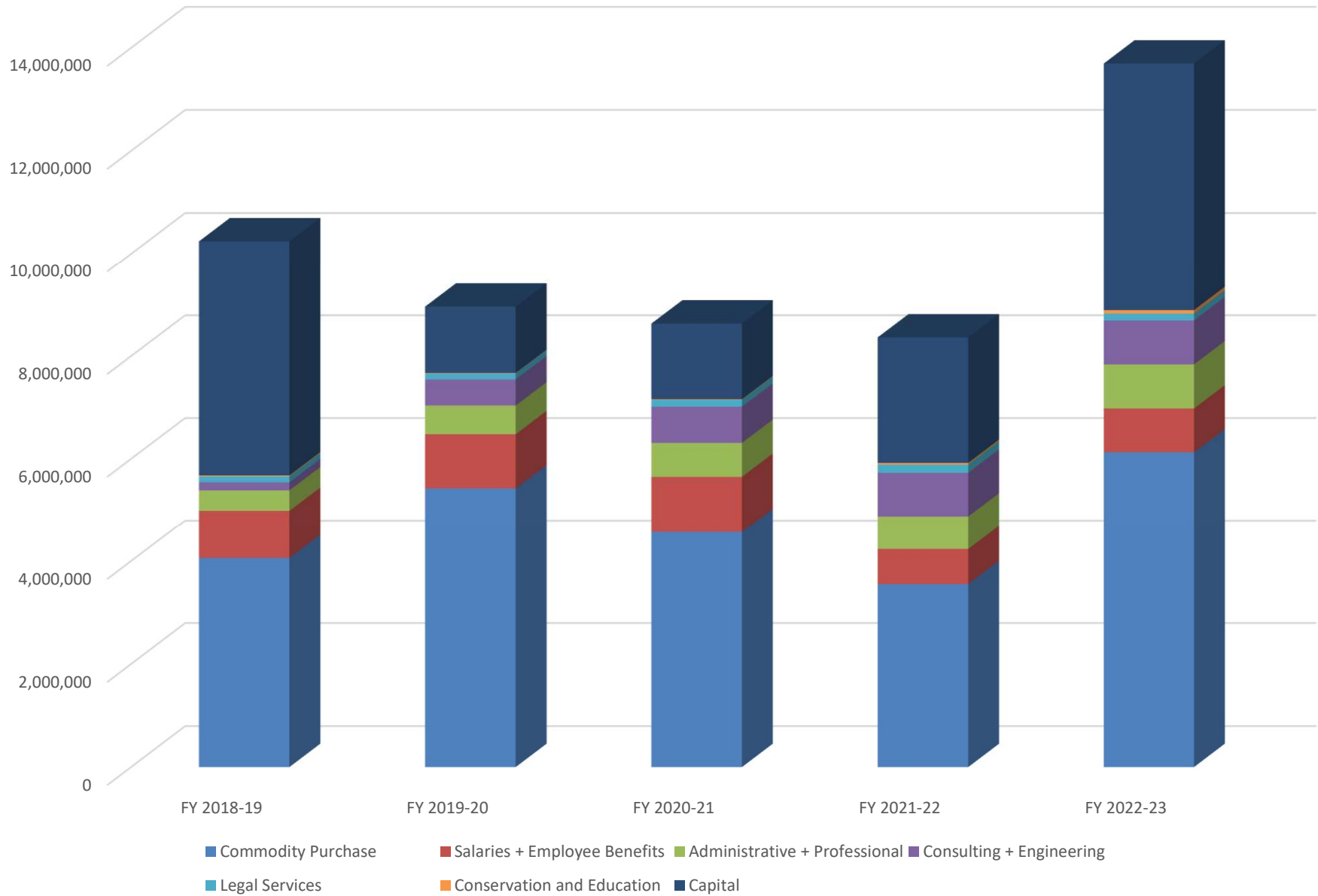




## Proposed General Fund Expenditure Categories FY 2024-25



## Expense Category by Fiscal Year



**SAN GORGONIO PASS WATER AGENCY**  
**DRAFT GENERAL FUND AND CONSIGNED FUND BUDGET FOR FY 2024-25**  
**BASED ON APRIL 2024 BUDGET REPORT**

DRAFT

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				FY JULY 1, 2024 - JUNE 30, 2025	
1	2	3	4	5	6
TOTAL REVISED BUDGET	ACTUAL APRIL 2024	PROJECTED YEAR END	REMAINING PERCENT	PROPOSED FY 2024-25	%Projected to Proposed

**GENERAL FUND**

Ref.	GENERAL FUND - INCOME						
1	WATER SALES	7,800,000	4,605,277.95	7,000,000	-10.3%	7,100,000	1.4%
2	<b>NEW</b> - OTHER WATER SALES					0	new
3	TAX REVENUE	11,800,000	6,189,998.32	11,800,000	0.0%	12,400,000	5.1%
4	INTEREST	130,000	236,650.55	283,981	118.4%	270,000	-4.9%
5	GOV'T CONTRIBUTIONS	50,000	0.00	42,000	-16.0%	42,000	0.0%
6	<b>NEW</b> - GRANT REVENUE					6,000,000	new
7	OTHER MISCELLANEOUS INCOME	10,000	2,573.45	3,088	-69.1%	35,000	1033.4%
8	<b>TOTAL GENERAL FUND INCOME</b>	19,790,000	11,034,500	19,129,069	-3.3%	25,847,000	35.1%
	<b>GENERAL FUND - EXPENSES</b>						
11	<b>COMMODITY PURCHASE</b>						
12	PURCHASED WATER FOR DELIVERY	9,100,000	7,071,184.33	8,485,421	6.8%	8,500,000	0.2%
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000	922,678.00	922,678	53.9%	1,000,000	8.4%
14	<b>TOTAL COMMODITY PURCHASE</b>	11,100,000	7,993,862	9,408,099	15.2%	9,500,000	1.0%
16	<b>SALARIES AND EMPLOYEE BENEFITS</b>						
17	SALARIES	630,000	506,809.11	608,171	3.5%	640,000	5.2%
18	PAYROLL TAXES	63,000	44,236.59	53,084	15.7%	52,000	-2.0%
19	PAYROLL SERVICE	5,000	4,025.40	4,830	3.4%	6,000	24.2%
20	RETIREMENT	135,000	90,393.74	108,472	19.7%	250,000	130.5%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000	57,448.19	81,000	-8.0%	145,000	79.0%
22	HEALTH INSURANCE	80,000	42,722.10	51,267	35.9%	54,000	5.3%
23	ACWA BENEFITS	10,000	5,962.25	7,000	30.0%	9,000	28.6%
24	DISABILITY INSURANCE	6,000	4,144.93	4,974	17.1%	6,000	20.6%
25	WORKERS COMPENSATION INSURANCE	5,000	3,338.92	4,600	8.0%	6,000	30.4%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000	5,938.94	7,127	28.7%	11,000	54.3%
27	EMPLOYEE EDUCATION	4,000	0.00	0	100.0%	4,000	no change
28	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	1,023,000	765,020	930,525	9.0%	1,183,000	27.1%

**SAN GORGONIO PASS WATER AGENCY**  
**DRAFT GENERAL FUND AND CONSIGNED FUND BUDGET FOR FY 2024-25**  
**BASED ON APRIL 2024 BUDGET REPORT**

DRAFT

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				FY JULY 1, 2024 - JUNE 30, 2025	
1	2	3	4	5	6
TOTAL REVISED BUDGET	ACTUAL APRIL 2024	PROJECTED YEAR END	REMAINING PERCENT	PROPOSED FY 2024-25	%Projected to Proposed

**GENERAL FUND - EXPENSES**

31	<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>						
32	DIRECTOR EXPENDITURES						
33	DIRECTORS FEES	264,000	158,668.02	190,402	27.9%	275,000	44.4%
34	DIRECTORS TRAVEL AND EDUCATION	50,000	60,441.53	72,530	-45.1%	80,000	10.3%
35	DIRECTORS MEDICAL REIMBURSEMENT	46,000	15,593.65	18,712	59.3%	43,000	129.8%
36	OFFICE EXPENDITURES						
37	OFFICE EXPENSE	20,000	41,386.18	45,000	-125.0%	40,000	-11.1%
38	POSTAGE	1,000	67.28	81	91.9%	1,000	no change
39	TELEPHONE	10,000	6,223.36	7,468	25.3%	8,000	7.1%
40	UTILITIES	15,000	2,957.00	10,548	29.7%	12,000	13.8%
41	SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000	50,601.30	54,000	-8.0%	54,000	0.0%
43	GENERAL MANAGER AND STAFF TRAVEL	25,000	18,863.98	22,637	9.5%	25,000	10.4%
44	<b>NEW</b> SUCCESSION PLANNING	0	0.00	0		65,000	new
45	INSURANCE AND BONDS	35,000	48,783.65	49,000	-40.0%	55,000	12.2%
46	ACCOUNTING AND AUDITING	23,000	20,000.00	20,000	13.0%	22,000	10.0%
47	DUES AND ASSESSMENTS	45,000	48,838.00	42,000	6.7%	45,000	7.1%
48	OTHER PROFESSIONAL SERVICES	75,000	24,945.41	35,000	53.3%	35,000	0.0%
49	<del>PUBLIC INFORMATION</del>	60,000	9,626.03	9,626	84.0%		
50	BANK CHARGES	1,000	25.00	25	97.5%	1,000	no change
51	MISCELLANEOUS EXPENSES	2,000	0.00	0	100.0%	1,000	reduced
52	MAINTENANCE AND EQUIPMENT EXPENDITURES						
53	TOOLS PURCHASE AND MAINTENANCE	3,000	499.66	600	80.0%	2,000	233.6%
54	MAINTENANCE AND REPAIRS - VEHICLE	10,000	4,492.60	6,000	40.0%	10,000	66.7%
55	MAINTENANCE AND REPAIRS - BUILDING	30,000	16,195.11	20,000	33.3%	40,000	100.0%
56	MAINTENANCE AND REPAIRS - FIELD	40,000	37,974.59	45,000	-12.5%	50,000	11.1%
57	<del>CONTRACT OPERATIONS AND MAINTENANCE</del>	220,000	54,597.09	55,000	75.0%		
58	<del>WATER TREATMENT EXPENSE</del>	130,000	35,626.37	41,000	68.5%		
59	COUNTY EXPENDITURES						
60	LAFCO COST SHARE	9,000	8,282.94	8,300	7.8%	10,000	20.5%
61	ELECTION EXPENSE	0	0.00	0	#DIV/0!	150,000	0 divisor
62	TAX COLLECTION CHARGES	52,000	32,127.50	52,000	0.0%	60,000	15.4%
63	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,216,000</b>	<b>696,816</b>	<b>804,928</b>	<b>33.8%</b>	<b>1,084,000</b>	<b>34.7%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**DRAFT GENERAL FUND AND CONSIGNED FUND BUDGET FOR FY 2024-25**  
**BASED ON APRIL 2024 BUDGET REPORT**

DRAFT

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				FY JULY 1, 2024 - JUNE 30, 2025	
1	2	3	4	5	6
TOTAL REVISED BUDGET	ACTUAL APRIL 2024	PROJECTED YEAR END	REMAINING PERCENT	PROPOSED FY 2024-25	%Projected to Proposed

**GENERAL FUND - EXPENSES**

66	<b>CONSULTING AND ENGINEERING SERVICES</b>						
67	<b>PLANS &amp; CONSTRUCTION</b>						
68	INFRASTRUCTURE PLAN - Phase 2	25,000	5,913.20	7,096	71.6%	25,000	252.3%
69	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000	12,325.00	14,790	90.1%	150,000	914.2%
70	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000	0.00	0	100.0%	75,000	0 divisor
71	CALIMESA AREA RECHARGE	250,000	58,255.50	69,907	72.0%	1,250,000	1688.1%
72	SMALL SYSTEM ASSISTANCE PROGRAM	150,000	90,537.04	108,644	27.6%	210,000	93.3%
73	SIGNAGE AND FRONTAGE BROOKSIDE EAST	100,000	0.00	0	100.0%	75,000	0 divisor
74	<b>NEW</b> MONITORING WELL DRILLING					2,300,000	new
75	<b>NEW</b> HELI-HYDRANT					1,800,000	new
76	<b>OTHER PROJECTS</b>						
77	WATER BANKING INVESTIGATIONS	100,000	0.00	0	100.0%	25,000	0 divisor
78	SAN GORGONIO GSA	50,000	15,438.60	18,526	62.9%	50,000	169.9%
79	YUCAIPA GSA VERBENIA GSA	10,000	2,612.50	2,600	74.0%	10,000	0 divisor
80	FLUME MONITORING AND SUPPORT	30,000	0.00	0	100.0%	30,000	0 divisor
81	<b>STUDIES AND REPORTS</b>						
82	FINANCIAL MODELING + RATE STUDY	70,000	5,320.00	6,384	90.9%	90,000	1309.8%
83	USGS STUDIES AND MONITORING	250,000	166,143.48	215,000	14.0%	300,000	39.5%
84	<del>INFRASTRUCTURE AND EASEMENT INVENTORY</del>	75,000					
85	<del>DISCHARGE PERMIT</del>	25,000					
86	WATER PORTFOLIO	125,000	80,089.10	96,107	23.1%	100,000	4.1%
87	LOCAL SUPPLIES	50,000	11,515.02	13,818	72.4%	50,000	261.8%
88	LOCAL RECHARGE FEASIBILITY STUDIES/PLANNING	700,000	8,325.00	9,990	98.6%	750,000	7407.5%
89	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000	0.00	0	100.0%	25,000	0 divisor
90	<del>STRATEGIC PLAN UPDATE</del>	20,000	11,956.25	14,348	28.3%		
91	<b>GENERAL ENGINEERING SERVICES</b>						
92	ON-CALL AGENCY ENGINEER	250,000	0.00	0	100.0%	250,000	0 divisor
93	GRANT SUPPORT SERVICES	75,000	42,962.50	51,555	31.3%	75,000	45.5%
94	FEDERAL - STATE ADVOCATE	30,000	0.00	0	100.0%	30,000	0 divisor
95	SAWPA REGIONAL PROJECTS	36,000	29,071.05	34,885	3.1%	36,000	3.2%
96	GENERAL ENGINEERING and ENVIRONMENTAL	150,000	3,052.80	3,663	97.6%	75,000	0 divisor
97	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>2,821,000</b>	<b>543,517</b>	<b>667,313</b>	<b>76.3%</b>	<b>7,781,000</b>	<b>1066.0%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**DRAFT GENERAL FUND AND CONSIGNED FUND BUDGET FOR FY 2024-25**  
**BASED ON APRIL 2024 BUDGET REPORT**

DRAFT

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				FY JULY 1, 2024 - JUNE 30, 2025	
1	2	3	4	5	6
TOTAL REVISED BUDGET	ACTUAL APRIL 2024	PROJECTED YEAR END	REMAINING PERCENT	PROPOSED FY 2024-25	%Projected to Proposed

**GENERAL FUND - EXPENSES**

101	<b>LEGAL SERVICES</b>						
102	LEGAL SERVICES	150,000	170,257.41	204,309	-36.2%	200,000	-2.1%
103	<b>TOTAL LEGAL SERVICES</b>	150,000	170,257	204,309	-36.2%	200,000	-2.1%
105	<b>CONSERVATION AND EDUCATION</b>						
106	SCHOOL EDUCATION PROGRAMS	45,000	25,200.00	45,000	0.0%	60,000	33.3%
107	ADULT EDUCATION AND SOCIAL MEDIA	10,000	9,000.00	9,000	10.0%		
108	<b>NEW NAME:</b> PUBLIC INFORMATION AND EDUCATION	10,000	9,000.00	18,000	-80.0%	260,000	1344.4%
109	SPONSORSHIPS	6,000	11,245.00	11,245	-87.4%	0	
110	<b>NEW:</b> TRANSFER TO PASS FOUNDATION	0	0.00	0		32,000	new
111	CONSERVATION, EDUCATION AND PUBLIC RELATIONS	20,000	7,583.12	9,100	54.5%		
	<b>TOTAL CONSERVATION AND EDUCATION</b>	91,000	62,028	92,345	-1.5%	352,000	281.2%
114	<b>MAJOR AND CAPITAL EXPENDITURES</b>						
115	BUILDING AND EQUIPMENT						
116	BUILDING	50,000	0.00	0	100.0%	50,000	0 divisor
117	<b>NEW</b> FRONT LANDSCAPING					75,000	new
118	FURNITURE AND OFFICE EQUIPMENT	25,000	0.00	0	100.0%	25,000	0 divisor
119	OTHER EQUIPMENT	30,000	0.00	30,000	0.0%	20,000	-33.3%
120	<b>NEW</b> VEHICLES	0	0.00	0		125,000	new
121	SITES RESERVOIR	2,800,000	2,240,000.00	2,240,000	20.0%	560,000	-75.0%
122	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	2,905,000	2,240,000	2,270,000	21.9%	855,000	-62.3%
124	<b>TRANSFERS TO OTHER FUNDS</b>						
126	<b>TOTAL GENERAL FUND EXPENSES</b>	19,306,000	12,471,501	14,377,519	25.5%	20,955,000	45.7%
128	<b>GENERAL FUND NET INCOME YTD</b>	484,000	-1,437,001	4,751,549		4,892,000	

**SAN GORGONIO PASS WATER AGENCY**  
**DRAFT GENERAL FUND AND CONSIGNED FUND BUDGET FOR FY 2024-25**  
**BASED ON APRIL 2024 BUDGET REPORT**

DRAFT

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				FY JULY 1, 2024 - JUNE 30, 2025	
1	2	3	4	5	6
TOTAL REVISED BUDGET	ACTUAL APRIL 2024	PROJECTED YEAR END	REMAINING PERCENT	PROPOSED FY 2024-25	%Projected to Proposed

**CONSIGNED - SWP SUPPORT FUND**

<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>							
134	<b>INCOME</b>						
135	UNITARY TAX REVENUE ALLOCATED	6,600,000	3,206,527.49	6,600,000	0.0%	7,200,000	9.1%
136	INTEREST	15,000	210,303.98	252,365	1582.4%	240,000	-4.9%
137	OTHER INCOME	0	0.00				
138	<b>TOTAL SWP SUPPORT FUND INCOME</b>	<b>6,615,000</b>	<b>3,416,831</b>	<b>6,852,365</b>	<b>3.6%</b>	<b>7,440,000</b>	<b>8.6%</b>
<b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b>							
141	<b>EXPENDITURES</b>						
143	<b>EXPENDITURES</b>						
144	TAX COLLECTION CHARGES	16,000	8,217.13	16,000	0.0%	18,000	12.5%
145	OTHER EXPENSES	0	0.00			0	
146	<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	<b>16,000</b>	<b>8,217</b>	<b>16,000</b>	<b>0.0%</b>	<b>18,000</b>	<b>12.5%</b>
148	<b>TRANSFERS TO OTHER FUNDS</b>						
150	<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>	<b>6,599,000</b>	<b>3,408,614</b>	<b>6,836,365</b>		<b>7,422,000</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**DRAFT GENERAL FUND AND CONSIGNED FUND BUDGET FOR FY 2024-25**  
**BASED ON APRIL 2024 BUDGET REPORT**

DRAFT

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				FY JULY 1, 2024 - JUNE 30, 2025	
1	2	3	4	5	6
TOTAL REVISED BUDGET	ACTUAL APRIL 2024	PROJECTED YEAR END	REMAINING PERCENT	PROPOSED FY 2024-25	%Projected to Proposed

**GAP FUNDING PROGRAM**

**GAP FUNDING PROGRAM - INCOME**

188						
189	CABAZON WATER DISTRICT #1	1,000,000	9,787.96	95,746	96,000	
190	SOUTH MESA WATER COMPANY			0	2,000,000	
191	HIGH VALLEYS WATER DISTRICT			0	500,000	
192	<b>NEW</b> BANNING HEIGHTS MUTUAL WATER CO.			0	0	
193						
194						
195	<b>TOTAL INCOME</b>	<b>1,000,000</b>	<b>9,788</b>	<b>95,746</b>	<b>2,596,000</b>	

**GAP FUNDING PROGRAM - EXPENSES**

197						
198	CABAZON WATER DISTRICT #1	500,000	105,533.66	105,534	0	
199	SOUTH MESA WATER COMPANY			0	5,000,000	
200	HIGH VALLEYS WATER DISTRICT			0	1,000,000	
201	<b>NEW</b> BANNING HEIGHTS MUTUAL WATER CO.			0	0	
202						
203						
204	<b>TOTAL EXPENSE</b>	<b>500,000</b>	<b>105,534</b>	<b>105,534</b>	<b>6,000,000</b>	
206	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>	<b>500,000</b>	<b>-95,746</b>	<b>-9,788</b>	<b>-3,404,000</b>	

**NOTES**

In the 'Over/Under Budget' column, the highlighted percentage changes from red to black depending on:

For Income: less income than budgeted- under budget  
more income that budgeted - over budget

For Expenses: less spent than budgeted - under budget  
more spent than budgeted - over budget



## **LINE ITEM AND PROJECT DESCRIPTIONS, page 1**

### **GENERAL FUND INCOME**

#### **Other Water Sales (line #2)**

This new item records income from water that is sold from banking operations or other water sales activity. This item is separate from the Water Sales line item, which is for water sold to retailers within the Agency service area. There is no amount projected at this time, but water deals are being contemplated for this fiscal year.

#### **Tax Revenue (reference line #3)**

Tax revenue for the General Fund comes from the Agency's allocation of the 1% property tax collected by the County of Riverside. As shown on the HdL Property Tax Dollar Breakdown graphic in that section of this document, the Agency's share is 0.2131% of the County-wide collection, and is determined by a formula maintained by the County Auditor.

#### **Government Contributions (#5)**

The Agency participates in a number of joint efforts in which other districts and agencies agree to share the cost. Sometimes, the Agency is the lead for a study or a consulting contract. This budget item is for income that is reimbursed to the Agency for these expenditures.

#### **Grant Revenue (#6)**

This is a new line item that was originally included in Government Contributions. Because of the magnitude of grant revenue expected in the coming years, Staff decided to separate the items to make tracking these income streams easier.

#### **Other Miscellaneous Income (#7)**

This line item includes a variety of small-dollar receipts that the Agency receives in a year. Income from the cell tower lease falls in this item. Additionally, credits for an unused service, cash-back credit from the Wells Fargo credit card, or a refund for a returned purchase could be included.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 2**

### **GENERAL FUND EXPENSES**

#### **Category: Commodity Purchase**

##### **Purchased Water for Banking (Future Sale) (#13)**

This provides for water purchased that will be held for a period of time before being sold.

#### **Category: Salaries and Employee Benefits**

##### **Salaries (#17)**

This item covers all General Fund employee salaries and pay. Salaries for some employees is allocated between the General Fund and the Debt Service Fund, so this is not the total estimate for all salaries and pay for the Agency. This is calculated by reviewing current pay levels, then estimating potential increases, for example, COLA and merit increases. This amount is allocated between funds. Finally, an estimate for a potential new employee was added.

##### **Retirement (#20)**

This item covers all expenses related to retirement payments made to CalPERS and other Agency retirement obligations. It also includes the General Fund's allocated share of a \$200,000 payment to lower the Unfunded Accrued Liability (UAL) with CalPERS.

##### **Other Post-Employment Benefits (OPEB) (#21)**

This item covers pay-as-you-go expenses related to the Agency's obligations for health care for retirees and includes the General Fund's allocated share of a \$100,000 payment to pre-fund future Agency obligations.

#### **Category: Administrative and Professional Services**

##### **Directors Expenditures (#33 thru #35)**

For directors fees and medical reimbursements, these estimates are based on maximum potential Agency expenditures for these items. The estimate for travel and education is based on previous experience.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 3**

### **Office Expense (#37)**

This item seems self-explanatory but includes more than office supplies. Examples include (but aren't limited to) postage meter rental charges, copier charges, subscriptions, Board supplies, and name plaques.

### **Succession Planning (#44)**

This is a new item, and includes salary survey studies, recruitment efforts and associated costs for hiring new personnel.

### **Other Professional Services (#48)**

Throughout the year, various reports and services are necessary for information for the Board or Staff or to complete mandated requirements. Examples include actuarial studies for Other Post-Employment Benefits, tax projections from HdL, and assistance with accounting matters.

### **Public Information (#49)**

This item has been deleted from Administrative and Professional Services category and combined with Public Information and Education in the Conservation and Education category.

### **Maintenance and Equipment Expenditures (#53 thru #56)**

These items are generally self-explanatory. Field maintenance includes weed abatement, recharge pond maintenance, and other service and maintenance requirements for Agency real property.

### **Contract Operations and Maintenance (#57)**

### **Water Treatment Expense (#58)**

Both these items are being transferred to the Debt Service Budget.

### **LAFCO Cost Share (#60)**

The Local Agency Formation Commission is a regional service planning agency mandated by the State of California. This is our annual share of the cost of maintaining that agency.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 4**

### **Election Expense (#61)**

This item appears in the budget every other year, based on the election cycle. This is an estimate, based on previous years. There is the possibility that there will only be a minimal cost, if the current Board members run unopposed. But there is also the possibility that all four Board members could face challengers, which would be the maximum cost. In addition, County fees seem to increase each year, so this is only a 'guestimate.'

### **Category: Consulting and Engineering Services**

### **Infrastructure Plan (#68)**

This project models the State Water Project system from the Delta to the SGPWA service area, which gives the Agency a basis for making informed decisions on optimizing water deliveries to our service area.

### **Backbone Infrastructure Study and Design (#69)**

This study will investigate the feasibility of installing a form of conveyance from San Geronio Pass Water Agency facilities to deliver water to groundwater facilities within the Banning and Cabazon Groundwater Basins. The study will identify potential alignments for a pipeline, identify the necessary facilities to deliver State Water Project water or other water supplies.

### **Bunker Hill Banking and Recovery Program (#70)**

Working with San Bernardino Valley Municipal Water District (SBVMWD), a water banking program will be studied and evaluated for a potential program to allow the Agency to store and retrieve water in the Bunker Hill Basin which is inside the SBVMWD service area.

### **Calimesa Area Recharge (#71)**

This is a proposed joint conjunctive-use water supply project between SBVMWD and SGPWA located in the City of Calimesa. This project would include the construction of a water recharge basin, a turnout that connects to the East Branch Extension of the State Water Project, and a pipeline down 4<sup>th</sup> Street in Calimesa.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 5**

### **Small Water Assistance Program (#72)**

This program leverages the expertise of the California Rural Water Association (CRWA) to offer a comprehensive range of technical, managerial, financial, and grant support services to small water systems within our service area. Currently, support is being provided to Cherry Valley Water Company, High Valleys Water District, and Cabazon Water District. We plan to expand this program and the services offered by CRWA to include Banning Heights Mutual Water Company and Plantation on the Lake. In response to feedback from our retailers, we will also offer several water treatment and distribution courses that provide attendees with Continuing Education Units (CEUs) for their certifications. The goal of this program is to equip small water systems with the necessary technical assistance to position them for successful grant applications for their needed improvement projects.

### **Signage and Frontage Brookside East (#73)**

This project is a part of the City of Beaumont's plan to beautify the intersection of Beaumont Ave and Brookside Ave. The project will be designed to develop and construct signage and frontage improvements in conjunction with the City's plans for this intersection.

### **Monitoring Well Drilling (#74)**

This new line item funds the United States Geological Survey (USGS) to conduct the Nested Casings Monitoring Wells Project for the San Geronio Pass Groundwater Sustainability Agency (GSA). The project will significantly enhance the understanding of groundwater conditions, flow patterns, and quality within the San Geronio Pass region, particularly in the data gap area identified in the Groundwater Sustainability Plan (GSP). The majority of the expenses for this initiative will be covered by a grant from the Department of Water Resources (DWR), allowing the Agency to leverage external funding for this crucial activity. The budget also includes resources for site preparation, drilling operations, data analysis, and reporting to ensure comprehensive and effective monitoring well installation and utilization.

### **Heli-Hydrant (#75)**

This is a new item. This project will facilitate the construction of six Heli-Hydrant systems in the Agency's service area. A Heli-Hydrant is a specifically designed facility, basically a fire hydrant for helicopters, attached to a water source that allows fire-fighting helicopters to refill their water tanks. This helps provide regional protection against wildfires. The County of Riverside

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 6**

has approved American Rescue Plan Act (ARPA) funds in support of this project. The Agency would receive and disburse the ARPA funds to partners in the region to construct the six Heli-Hydrants.

### **Water Banking Investigations (#77)**

With recharge capacity limitations locally, the Agency has a need to find external opportunities to store water outside of our boundaries. Consultants will assist with the exploration of various water banking opportunities across the state of California that most fit with the needs of the Agency.

### **San Gorgonio GSA (#78)**

This budget line item covers the Agency's participation in the San Gorgonio Pass Groundwater Sustainability Agency (GSA). As a member, the Agency contributes to the development and implementation of the Groundwater Sustainability Plan (GSP) and the preparation of the Annual Report required by the Department of Water Resources (DWR). These efforts ensure sustainable groundwater management practices within the San Gorgonio Pass sub-basin area. The costs associated with these activities, including data collection, analysis, project planning, and annual report generation, are shared among all GSA members, which include Banning Heights Mutual Water Company, Cabazon Water District, City of Banning, Desert Water Agency, and Mission Springs Water District. This collaboration is essential for achieving long-term groundwater sustainability and compliance with state regulations.

### **Yucaipa GSA and Verbena GSA (#79)**

This budget line item covers the costs associated with the Agency's participation in the Yucaipa Groundwater Sustainability Agency (GSA) and the Verbena Groundwater Sustainability Agency (GSA). This includes contributions to the development and implementation of the Yucaipa sub-basin Groundwater Sustainability Plan (GSP) and the generation of Annual Reports required by the Department of Water Resources (DWR). The funding supports activities such as data collection, analysis, project planning, and annual report preparation. These efforts are crucial for maintaining compliance with state regulations, promoting sustainable groundwater management practices, and ensuring the long-term viability of the groundwater resources within the Yucaipa and Verbena sub-basins.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 7**

### **Flume Monitoring and Support (#80)**

This budget line item funds the Agency's efforts to help preserve the water supply provided by the flume to the Banning Heights Mutual Water Company and the City of Banning. The Agency has been dedicated to this initiative for many years, recognizing its critical importance for the region's water security. The funding supports activities such as monitoring the flume's condition and collaborating with the City of Banning to ensure the continued viability of this water source. Additionally, this line item allocates resources for technical assistance, infrastructure improvements, and necessary studies to maintain the long-term sustainability and reliability of the flume system.

### **Financial Modeling + Rate Study (#82)**

As the region has developed, so has the need to expand facilities, both internally and externally. With these changes, it is necessary to update the Agency financial model to accommodate these new aspects. As a part of this work, the updated financial model will help to facilitate a new rate study for the Agency.

### **USGS Studies and Monitoring (#83)**

This budget line item funds the United States Geological Survey (USGS) for collecting water level and water quality data, which supports the Agency's various groundwater modeling and reporting requirements. Additionally, it includes specific studies requested by the Agency to address emerging concerns or particular project needs, such as gravity surveys, data documentation, reporting, interpretation, and publications. This ongoing effort appears annually in the budget, with the Board reviewing and approving a new contract each year. USGS studies are crucial for ensuring accurate groundwater assessments, aiding in effective resource management, and fulfilling regulatory and planning obligations.

### **Infrastructure and Easement Inventory (#84)**

#### **Discharge Permit (#85)**

These items will not have separate line items because they are included in the list of projects handled by the On-Call Agency Engineer, so are being removed from the spreadsheet.

### **Water Portfolio (#86)**

The regulatory landscape in the water industry undergoes never-ending changes. This leads to an adjustment of anticipated water supplies over time. This project analyzes the Agency's existing water supplies in the context of these changing

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 8**

regulatory conditions and applies this to the Agency's future forecasted demands. Part of this effort also identifies various alternative sources of water that may be necessary in the future to ensure regional water supply security for decades to come.

### **Local Supplies (#87)**

Keeping local water local is always a welcome goal. As an importer of water, it isn't in the Agency's scope to directly provide recycled water to customers, but the Agency can assist with facilitating recycled water projects through thoughtful accommodation in the construction of our facilities. This line item investigates the potential for joint-use facilities that can accommodate imported water, recycled water, and stormwater capture to ensure the most effective use of regional resources.

### **Local Recharge Feasibility Studies/Planning (#88)**

The expansion of regional groundwater recharge projects has become necessary to facilitate additional water needs of customers in the SGPWA service area. To accommodate this need, the Agency is actively investigating recharge projects in the Beaumont Basin. This includes the groundwater recharge project at Brookside West as well as at the Danny Thomas Ranch.

### **UWMP Support and Annual Report Completion (#89)**

This budget line item funds the activities required for the development, maintenance, and updating of the Agency's Urban Water Management Plan (UWMP). Key tasks include compiling data, conducting analyses, and preparing comprehensive annual reports with our retailers. These reports are essential for tracking water usage throughout our service area, meeting regulatory requirements, and providing stakeholders with up-to-date information on water management strategies and projects. The funding ensures that all necessary tasks for the UWMP are completed efficiently and thoroughly as required by law, supporting the Agency's commitment to sustainable and effective water resource management.

### **Strategic Plan Update (#90)**

This item has been substantially completed. No further expenditures are planned for the upcoming fiscal year.



## **LINE ITEM AND PROJECT DESCRIPTIONS, page 9**

### **On-Call Agency Engineer (#92)**

The Agency secured the on-call engineering services of two engineering firms in FY 2023-24. This is a continuation of those services.

### **Grant Support Services (#93)**

This budget line item funds various consultants who assist Agency staff in drafting and submitting grant applications for capital improvement projects. These consultants provide specialized expertise in grant writing, project planning, and regulatory compliance, ensuring that our proposals are comprehensive, competitive, and aligned with funding requirements. Their support enhances the Agency's ability to secure the financial resources necessary for infrastructure development, planning, design, and construction, thereby promoting the successful execution of our capital improvement projects.

### **Federal – State Advocate (#94)**

These funds are planned for advocacy efforts that may be necessary to support proposed grant funding of Agency projects.

### **SAWPA Regional Projects (#95)**

A portion of the Agency's service area falls within the Santa Ana Watershed Project Authority (SAWPA) boundaries. To support the management and sustainability of this critical water resource, the Agency collaborates with SAWPA on various regional projects. These projects include annual monitoring of salinity and nitrogen concentrations, administering regional multi-agency task forces, and evaluating new and emerging regulations on constituents of concern. By sharing the cost of these studies and task forces, the Agency contributes to a comprehensive understanding of the watershed's health, helping to ensure the long-term viability and quality of the water supply for the Agency.

### **General Engineering and Environmental (#96)**

This line item provides funds for small projects that come up each year that need small-dollar contracts to complete. Some past examples include designing and constructing the Agency's algaecide injection facility, advice and procurement of a mast for the recent EarthCam installation, and preparing and delivering a Notice of Exemption for a recent project.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 10**

### **Category: Conservation and Education**

#### **Public Information and Education (#108)**

Previous budgets had three different line items related to social media, public education, conservation-related activities that were targeted for the general public, as well as other educational efforts, such as workshops and events. This is the new title that combines three different line items: Public Information, Adult Education and Social Media, and Conservation, Education and Public Relations. The Agency has secured the services of C V Strategies to provide comprehensive public outreach services, such as social media, advertising campaigns, press releases, special events, branding, and other activities to inform the general public about Agency-related efforts to provide water for the region.

#### **Sponsorships (#109)**

This line item will be retained as a placeholder at this time. Most of the sponsorship expenditures will be made by the newly formed Pass Water Agency Foundation. If necessary, this will be adjusted at Board direction.

#### **Transfer to Pass Foundation (#110)**

This is a new line item necessary to provide funds for the newly formed Pass Water Agency Foundation. The amount suggested by Staff approximates expected income from the cell tower lease, but can be more or less, depending on Board decisions.

### **Category: Major and Capital Expenditures**

#### **Front Landscaping (#117)**

This is a new line item. Because of the general decline in the landscaping and the water conservation garden, the Board authorized STB Landscape Architects in 2021 to consult on the current state of Agency landscaping and provide an updated plan for repair and rejuvenation. No further action has been taken since then, and the landscaping continues to degrade. Recently, landscaping maintenance personnel have noted that the trees in the front of the building are diseased. Possible consequences range from a general unsightly look to building damage if a branch should fall or the trees become unstable.

## **LINE ITEM AND PROJECT DESCRIPTIONS, page 11**

enough to be blown into the building. Generally, the entrance to the building is not an attractive statement for the Agency. Staff recommend reviewing the updated plan and repairing and/or replacing just the front part of the landscaping of Agency premises to regain an attractive presence and for the safety of Agency property.

### **Vehicles (#120)**

This is a new line item, included in case a new vehicle is needed to replace an existing vehicle or a new vehicle needs to be added to our fleet. There are a number of uncertainties, not only related to the age and condition of our existing fleet, but also related to legislative actions that may be enacted during the next budget cycle.

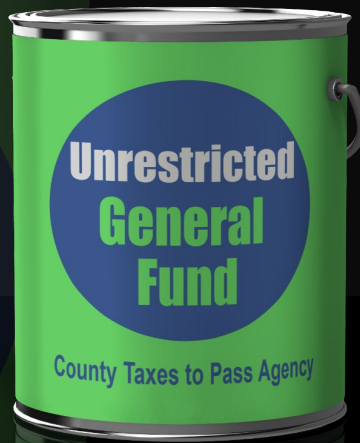
### **Sites Reservoir (#121)**

The Agency continues to maintain a substantial participation position with the Sites Reservoir Project. At this time, the budgeted amount is likely to be required January of 2025, but is less than expected due to projected expenditures for planning being less than anticipated.

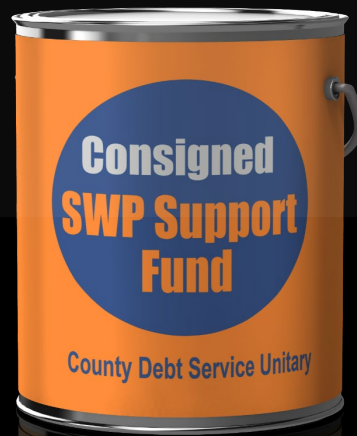
# The State of the Buckets

## Other Funds

Unrestricted  
Portion of County 1%  
Water Sales  
Grants  
Unitary Tax



\$10.7 m



\$11.6 m

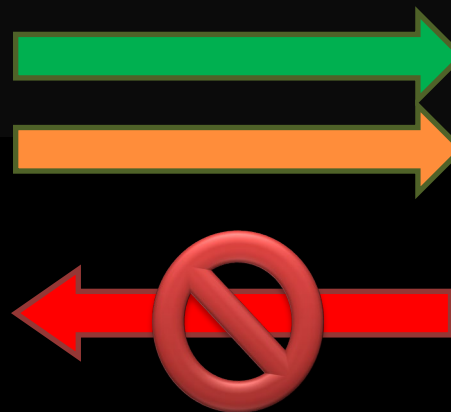
## Debt Service

Restricted  
SGPWA Ad Valorem Tax



\$70.9 m

*We Control Income*  
*We DON'T Control Income*  
*We DON'T Control Income*



As of June 2023





# **SAN GORGONIO PASS WATER AGENCY**

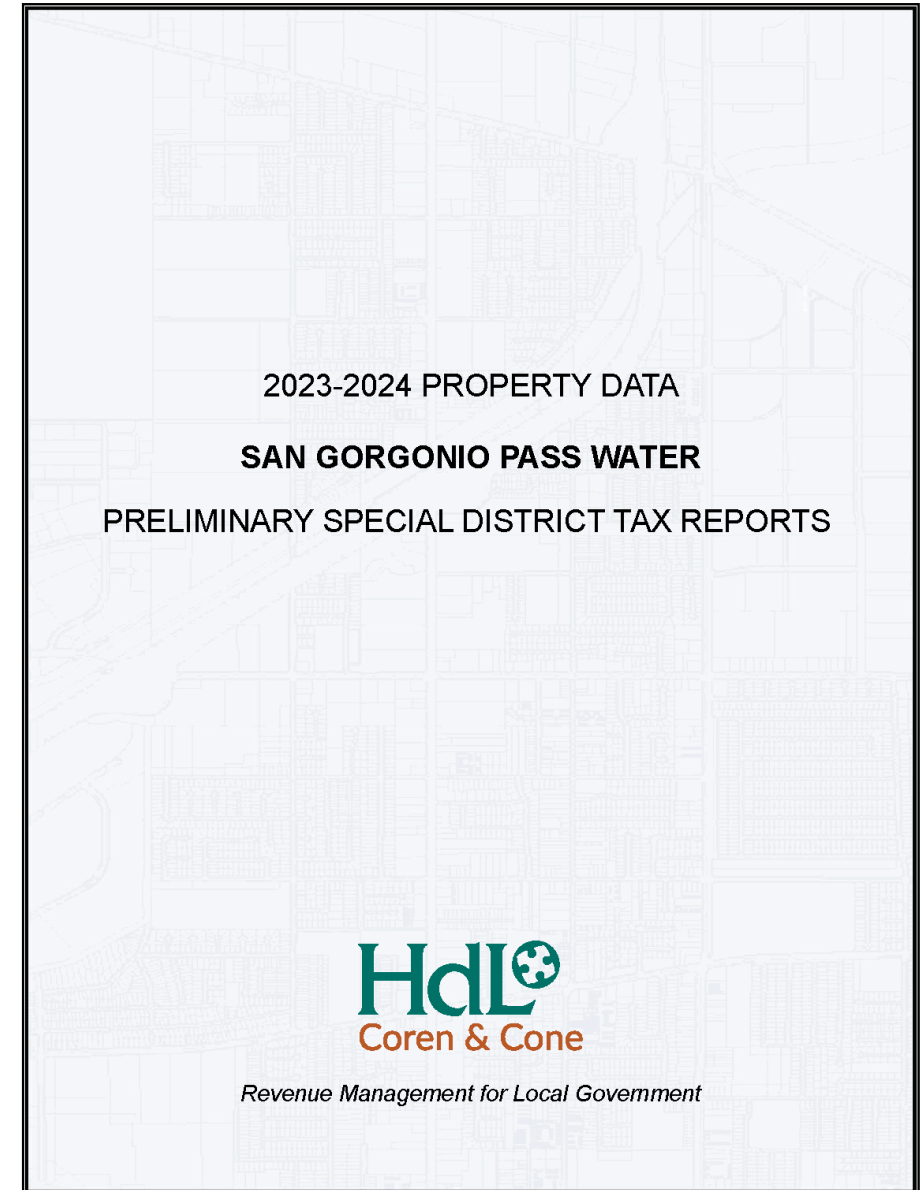
## ***PROPERTY TAX REVIEW***

### ***2023-24***

### ***AND FORECAST FOR***

### ***2024-25***

**December 18, 2023**

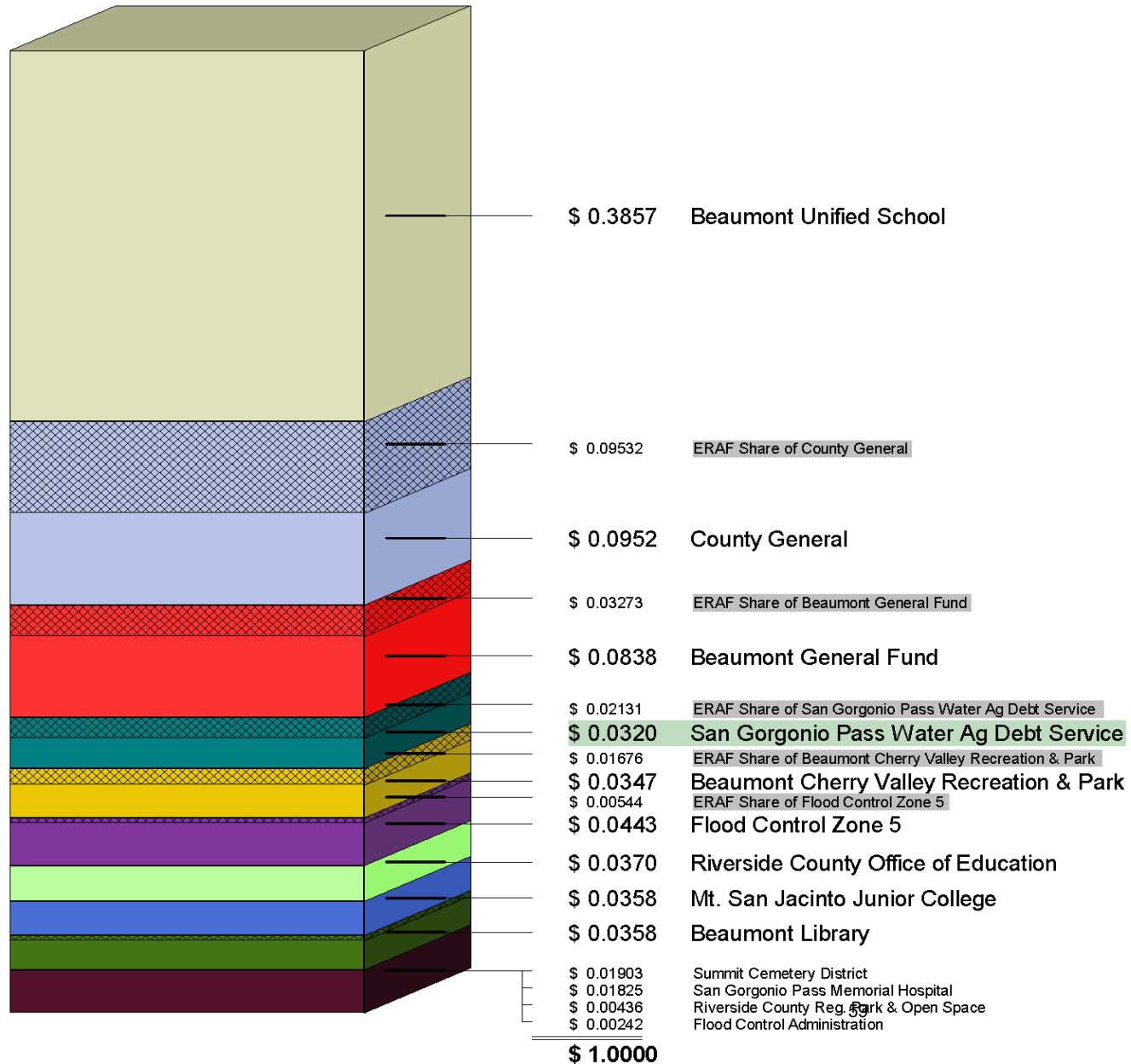


# SAN GORGONIO PASS WATER TRANSFER OF OWNERSHIP (2019 - 2023)

<u>Single Family Residential</u>					<u>Multifamily, Commercial, Industrial, Vacant</u>					<u>Totals</u>			
Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
<b>ENTIRE DISTRICT</b> <i>Valid Sales Price Analysis</i>													
<b>2023</b> 1/1/23-10/31/23	1,362	\$384,118,200	\$607,354,543	58.1%	548	\$117,578,293	\$355,593,625	202.4%	1,910	\$501,696,493	\$962,948,168	91.9%	\$461,251,675
<b>2022</b> 1/1/22-12/31/22	2,077	\$540,466,189	\$1,012,077,025	87.3%	904	\$167,139,403	\$640,648,518	283.3%	2,981	\$707,605,592	\$1,652,725,543	133.6%	\$945,119,951
<b>2021</b> 1/1/21-12/31/21	2,596	\$609,405,386	\$1,097,913,466	80.2%	948	\$233,526,801	\$523,369,784	124.1%	3,544	\$842,932,187	\$1,621,283,250	92.3%	\$778,351,063
<b>2020</b> 1/1/20-12/31/20	2,086	\$523,192,812	\$753,156,611	44.0%	778	\$135,844,822	\$392,754,324	189.1%	2,864	\$659,037,634	\$1,145,910,935	73.9%	\$486,873,301
<b>2019</b> 1/1/19-12/31/19	1,952	\$491,340,845	\$644,182,163	31.1%	851	\$130,392,848	\$316,401,730	142.7%	2,803	\$621,733,693	\$960,583,893	54.5%	\$338,850,200
<b>DISTRICT NON SA AREA</b> <i>Valid Sales Price Analysis</i>													
<b>2023</b> 1/1/23-10/31/23	1,265	\$361,292,187	\$566,955,395	56.9%	399	\$95,781,568	\$269,870,142	181.8%	1,664	\$457,073,755	\$836,825,537	83.1%	\$379,751,782
											<i>Est. Revenue Change:</i>		<b>\$183,655.34</b>
<b>2022</b> 1/1/22-12/31/22	1,895	\$500,253,123	\$933,221,749	86.5%	710	\$137,535,239	\$538,180,426	291.3%	2,605	\$637,788,362	\$1,471,402,175	130.7%	\$833,613,813
											<i>Est. Revenue Change:</i>		<b>\$247,274.16</b>
<b>2021</b> 1/1/21-12/31/21	2,265	\$543,421,586	\$969,014,705	78.3%	644	\$188,937,654	\$392,464,149	107.7%	2,909	\$732,359,240	\$1,361,478,854	85.9%	\$629,119,614
											<i>Est. Revenue Change:</i>		<b>\$183,071.57</b>
<b>2020</b> 1/1/20-12/31/20	1,762	\$455,939,577	\$646,602,429	41.8%	400	\$90,270,689	\$244,301,467	170.6%	2,162	\$546,210,266	\$890,903,896	63.1%	\$344,693,630
											<i>Est. Revenue Change:</i>		<b>\$105,313.01</b>
<b>2019</b> 1/1/19-12/31/19	1,707	\$441,961,270	\$571,859,759	29.4%	493	\$73,029,828	\$169,599,599	132.2%	2,200	\$514,991,098	\$741,459,358	44.0%	\$226,468,260
											<i>Est. Revenue Change:</i>		<b>\$71,356.29</b>

It will require the addition of \$133.6 million in additional value to increase the GF 1% portion of the SGPWA revenue 1% next year in 2024-25. The sales reported in the first 10 months of 2023 with an additive of \$379.7 million will result in the addition of 2.84% to the CPI granted for a conservative growth estimate of 4.52%. New construction added 2.17% to the overall increase this year. Budgeting 1/2 of this amount next year will grow this estimate to 5.6%. The balance of the calendar year sales are not known yet but will likely result in the addition of a modest value increase to this early forecast view. Prop 8 reductions will need to be monitored for a potential negative impact.

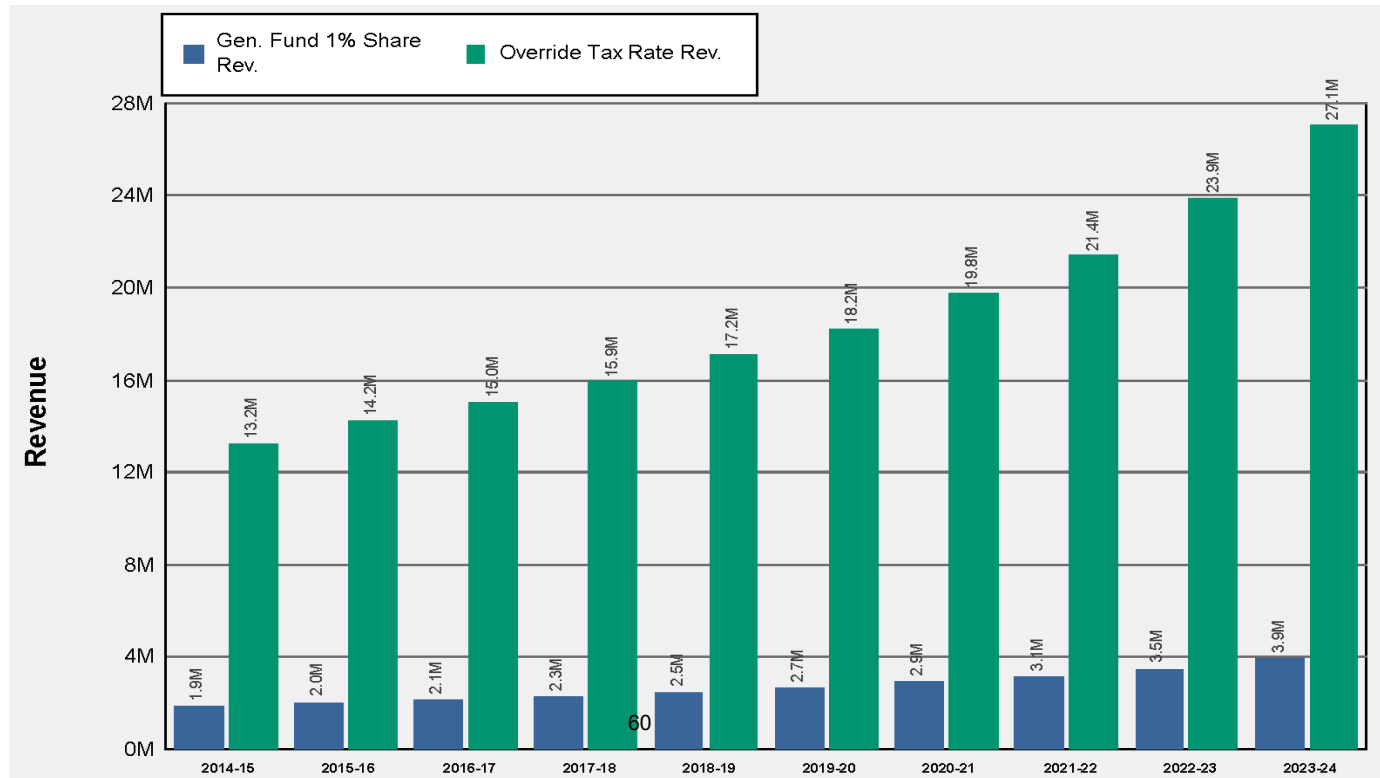
# SAN GORGONIO PASS WATER PROPERTY TAX DOLLAR BREAKDOWN



2023-24 RATE FOR STATE  
WATER PROJECT 0.175000

# SAN GORGONIO PASS WATER REVENUE HISTORY

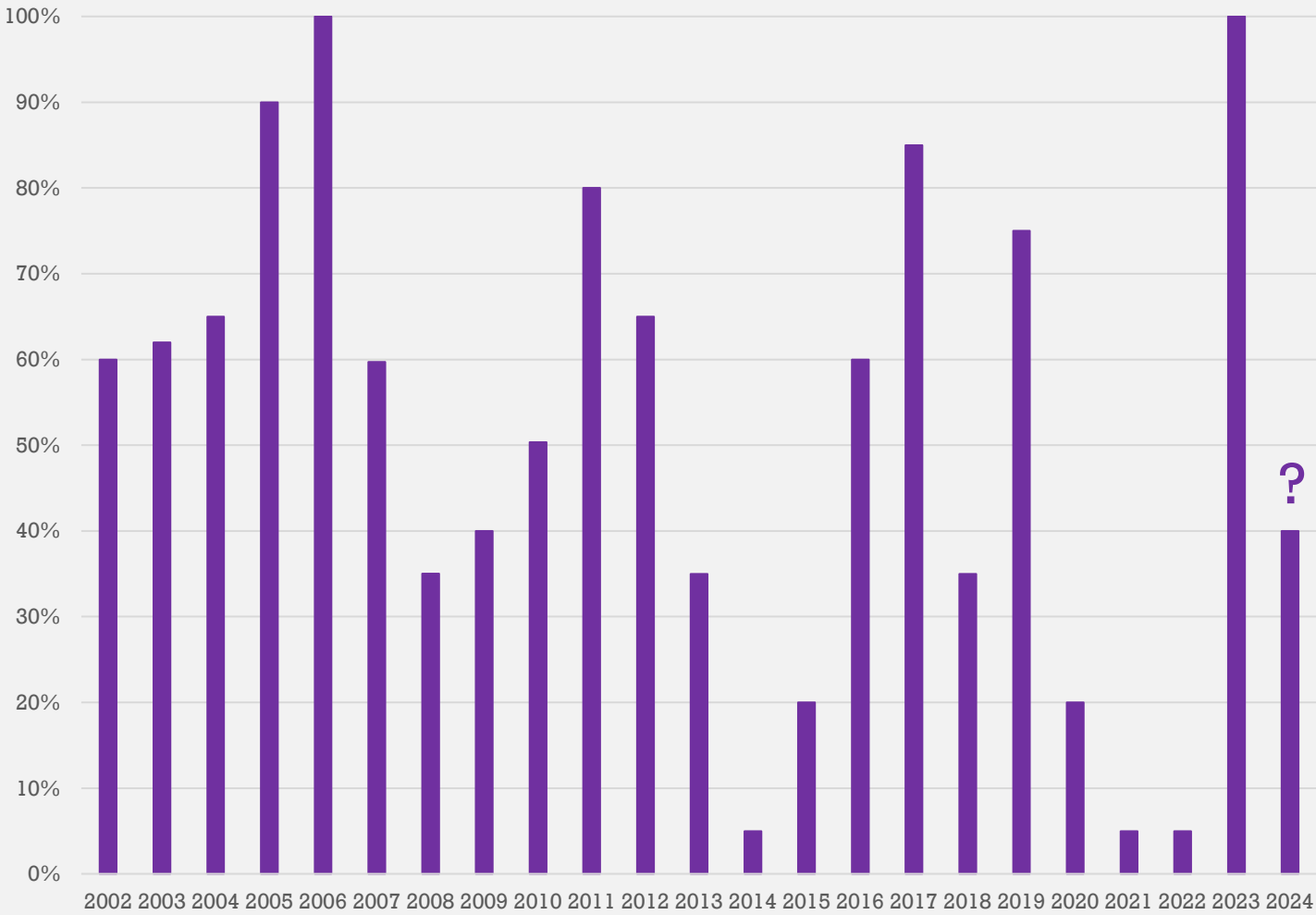
Roll Year	Gen. Fund 1% Share Rev.	% Chg	Override Tax Rate Rev.	% Chg
2014-15	\$1,881,521		\$13,227,420	
2015-16	\$2,026,300	7.6%	\$14,223,718	7.5%
2016-17	\$2,141,989	5.7%	\$15,040,530	5.7%
2017-18	\$2,292,484	7.0%	\$15,939,848	5.9%
2018-19	\$2,480,408	8.2%	\$17,150,833	7.6%
2019-20	\$2,667,891	7.5%	\$18,195,740	6.0%
2020-21	\$2,939,769	10.1%	\$19,779,724	8.7%
2021-22	\$3,146,604	7.0%	\$21,408,739	8.2%
2022-23	\$3,491,780	10.9%	\$23,918,845	11.7%
2023-24	\$3,934,896	12.6%	\$27,068,474	13.1%





SGPWA Portfolio @ 40%		
Source	TOTAL (AF)	Delivered
SWP – Carryover SGPWA	8,650	✓
SWP – Carryover Ventura	4,178	✓
SWP – Table A	6,920	
SWP – Ventura	4,000	
<u>Subtotal SWP</u>	<u>23,748</u>	
Non-SWP - Nickel Water	1,700	
<u>Total</u>	<u>25,448</u>	

Historic SWP Allocations



# 2024 SWP Allocation & Portfolio Update

## San Gorgonio Pass Water Agency

### List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 240320
ACWA	Association of California Water Agencies	Affinity organization that provides conferences, training, lobbying and insurance services
ACWA		for water agencies in California
ACWA JPIA	ACWA Joint Powers Insurance Agency	Designation for payments made for property, liability and workers compensation insurance
ACWABE	ACWA Benefits	Designation for dental and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
AVEK	Antelope Valley-East Kern Water Agency	State Water Contractor
BBK	Best Best & Krieger	Provides legal counsel
BCVWD	Beaumont-Cherry Valley Water District	Provides retail water service in Beaumont
BHMWC	Banning Heights Mutual Water Company	Mutual water company within Agency boundaries
CalPERS	California Public Employees Retirement System	Provides retirement and health insurance services for public agencies in California
CAMP	California Asset Management Plan	Financial entity that advises and manages investments for public agencies in California
COBRA	Consolidated Omnibus Budget Reconciliation Act	Designation for continued health coverage
CONTEM	Control Temp, Inc.	Provides building maintenance for heating and air conditioning
CWD	Cabazon Water District	Retail water agency within Agency boundaries
DUCCLE	Ducking Clean	Provides building maintenance for outside cleaning - gutters and solar panels
DWR	Department of Water Resources	Branch of the California government that is responsible for managing the SWP
EBX	East Branch Extension	Infrastructure from East Branch of SWP to SGPWA service area
EDD	Employee Development Department	State of California department for collection of employment taxes
EFTPS	Electronic Federal Tax Payment System	Federal system for collection of employment taxes
ERSC	Engineering Services of Southern California	Provides engineering consulting services
ESRI	ESRI	Provides mapping services
GSA	Groundwater Sustainability Act	or Groundwater Sustainability Agency
GSP	Groundwater Sustainability Plan	
HCN	HCN Bank	Local regional bank; formerly the Bank of Hemet
HdL Coren & Cone		Provide tax revenue consulting services.
HOX	Homeowners Exemption	
HVWD	High Valleys Water District	Mutual water company within Agency boundaries
IERCD	Inland Empire Resources Conservation District	Special District that provides conservation education
LAFCO	Local Agency Formation Commission	Branch of Riverside County government; reviews district and agency formation
LAIF	Local Agency Investment Fund	Financial organization sponsored by California for investments of surplus money

## San Gorgonio Pass Water Agency

### List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 240320
LAMMA	Local Agency Money Market Account	
MAPILA	Matthew Pistilli Landscape Services	Provides landscape and gardening services
OAP	Off-Aqueduct Power	DWR invoice for specific facilities that are not directly part of the SWP aqueduct
OPEB	Other Post-Employment Benefits	
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services
RC	Riverside County	
RDV	Redevelopment	
SAWPA	Santa Ana Watershed Project Authority	Coordinates activities to protect the Santa Ana watershed
SBE	State Board of Equalization	
SBVMWD	San Bernardino Valley Municipal Water District	State Water Contractor in San Bernardino County and a partner with EBX
SCADA	Supervisory Control and Data Acquisition	Electronic monitoring and control system used by DWR and other water purveyors
SCWC	Southern California Water Coalition	
SMIF	Surplus Money Investment Fund	State of California depository for government funds that are not currently needed
SMWC	South Mesa Water Company	Retail water agency within Agency boundaries
SRJP	Sites Reservoir Joint Powers Authority	Joint powers authority formed to construct and manage Sites Reservoir
STAINS	Standard Insurance Company	Disability insurance provider
SWC	State Water Contractors	Affinity organization representing districts and agencies that have a water supply contract with the state of California
SWP	State Water Project	System of reservoirs, aqueducts, and pump stations that distributes water throughout the state of California; governed by agreements called water supply contracts
TSAB	Tehachapi Second After-Bay	A DWR facility that SGPWA participates in
UNIVAR	Univar Solutions, Inc.	Provides EarthTec solution for water treatment
USGS	U.S. Geological Survey	Federal agency that provides groundwater data and modeling
UWMP	Urban Water Management Plan	
WEF	Water Education Foundation	
WSRB	Water System Revenue Bonds	Bonds sold by the state of California to pay for SWP construction
YTD	Year to Date	
YVWD	Yucaipa Valley Water District	Retail water district with part of its service area within Agency boundaries