

San Geronio Pass Water Agency  
Budget Highlights

May 2025

**Overall Summary**

All expense categories are within budget with two exceptions, one of which has been noted in previous reports. All income line items have exceeded projections except for one line item.

**General Fund (Green Bucket)**

**Income**

Tax revenue from May exceed expectations. As a result, tax revenue has exceeded projections for the fiscal year. Current receipts are about 10% more than last fiscal year. An additional \$150,000 may be received from June through August, the end of the tax year.

However, Grant Revenue is much less than expected, which affects the category total significantly. Additional grant revenue is not expected before the end of the fiscal year.

**Expenses**

These categories were previously mentioned:

- Computer, Website and Phone Support
- Insurance and Bonds
- Dues and Assessments
- Yucaipa GSA

All categories are within budget at this time, except Legal Services, which has been previously reported.

The individual line items listed below have experienced excess expenses this month:

- Other-Post Employment Benefits (OPEB)
- Employee Education

**Consigned – SWP Support Fund (Orange Bucket)**

Tax revenue was received this month, which exceeded projections. Because Tax Collection Charges are a factor of the amount received, this line item has also exceed projections this month. In addition, interest is also exceeding expectations, which makes the net addition to reserves of the Orange Bucket significantly more than projected.

**Debt Service Fund (Red Bucket)**

**Income**

As mentioned under the General Fund, tax revenue from May exceed expectations. As a result, tax revenue has exceeded projections for the fiscal year. Current receipts are about 10% more than last fiscal year. Also, interest revenue is exceeding projections. This category is currently almost 11% more than projected for the fiscal year.

### Expenses

Overall expenses for the Debt Service Fund are within budget. The individual line items listed below have experienced excess expenses this month:

- Purchased Water
- Benefits
- Water Transfers

These items are counter-balanced by other line items, which results in Debt Service expenses being under projections for this month.

### **Gap Funding Program**

Banning Heights Mutual Water Company and Cabazon Water District's Heli-Hydrant project have increased the amount expended for Gap Funding beyond expectations. Income is below expectations, so while the whole category has expended more than projected, the purpose for the Gap Funding Program is being utilized for the significant projects that were envisioned.

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2025**

|                                       |   |                   |                | FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025 |                     |                      |               |                   |
|---------------------------------------|---|-------------------|----------------|--|---------------------|----------------------|---------------|-------------------|
|                                       |   |                   |                | 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 %   | 8%                |
| 1                                     | WATER SALES                                 | 7,100,000         |                | 7,100,000                                |                     | 8,908,060.83         | 25.5%         |                   |
| 2                                     | OTHER WATER SALES                           | 0                 |                | 0  |                     | 0.00                 | NA            |                   |
| 3                                     | TAX REVENUE                                 | 12,400,000        |                | 12,400,000                               |                     | 12,571,555.89        | 1.4%          |                   |
| 4                                     | INTEREST                                    | 270,000           |                | 270,000                                  |                     | 654,292.31           | 142.3%        |                   |
| 5                                     | GOV'T CONTRIBUTIONS                         | 42,000            |                | 42,000                                   |                     | 0.00                 | -100.0%       |                   |
| 6                                     | GRANT REVENUE                               | 6,000,000         |                | 6,000,000                                |                     | 121,065.00           | -98.0%        |                   |
| 7                                     | OTHER MISCELLANEOUS INCOME                  | 35,000            |                | 35,000                                   |                     | 43,607.92            | 24.6%         |                   |
| 8                                     | <b>TOTAL GENERAL FUND INCOME</b>            | <b>25,847,000</b> | <b>0</b>       | <b>25,847,000</b>                        |                     | <b>22,298,581.95</b> | <b>-13.7%</b> |                   |
| <b>GENERAL FUND - EXPENSES</b>        |   |                   |                |  |                     |                      |               |                   |
| <b>COMMODITY PURCHASE</b>             |   |                   |                |  |                     |                      |               |                   |
| 12                                    | PURCHASED WATER FOR DELIVERY                | 8,500,000         |                | 8,500,000                                |                     | 3,930,337.20         | 53.8%         |                   |
| 13                                    | PURCHASED WATER FOR BANKING (FUTURE SALE)   | 1,000,000         |                | 1,000,000                                |                     | 0.00                 | 100.0%        |                   |
| 14                                    | <b>TOTAL COMMODITY PURCHASE</b>             | <b>9,500,000</b>  | <b>0</b>       | <b>9,500,000</b>                         |                     | <b>3,930,337.20</b>  | <b>58.6%</b>  |                   |
| <b>SALARIES AND EMPLOYEE BENEFITS</b> |   |                   |                |  |                     |                      |               |                   |
| 17                                    | SALARIES                                    | 640,000           | 25,000         | 665,000                                  |                     | 553,210.49           | 16.8%         |                   |
| 18                                    | PAYROLL TAXES                               | 52,000            | 3,000          | 55,000                                   |                     | 50,750.71            | 7.7%          |                   |
| 19                                    | PAYROLL SERVICE                             | 6,000             | 6,000          | 12,000                                   |                     | 8,083.05             | 32.6%         |                   |
| 20                                    | RETIREMENT                                  | 250,000           | 100,000        | 350,000                                  |                     | 349,489.89           | 0.1%          |                   |
| 21                                    | OTHER POST-EMPLOYMENT BENEFITS (OPEB)       | 145,000           | 50,000         | 195,000                                  |                     | 206,659.41           | -6.0%         |                   |
| 22                                    | HEALTH INSURANCE                            | 54,000            | 3,000          | 57,000                                   |                     | 46,875.13            | 17.8%         |                   |
| 23                                    | ACWA BENEFITS                               | 9,000             | 1,000          | 10,000                                   |                     | 7,578.66             | 24.2%         |                   |
| 24                                    | DISABILITY INSURANCE                        | 6,000             |                | 6,000                                    |                     | 4,914.56             | 18.1%         |                   |
| 25                                    | WORKERS COMPENSATION INSURANCE              | 6,000             |                | 6,000                                    |                     | 3,253.46             | 45.8%         |                   |
| 26                                    | SGPWA STAFF MEDICAL REIMBURSEMENT           | 11,000            |                | 11,000                                   |                     | 6,245.37             | 43.2%         |                   |
| 27                                    | EMPLOYEE EDUCATION                          | 4,000             |                | 4,000                                    |                     | 5,764.42             | -44.1%        |                   |
| 28                                    | <b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b> | <b>1,183,000</b>  | <b>188,000</b> | <b>1,371,000</b>                         |                     | <b>1,242,825.15</b>  | <b>9.3%</b>   |                   |

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2025**

|                                |   |                  |               | FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025 |                     |                      |              |                   |
|--------------------------------|---|------------------|---------------|--|---------------------|----------------------|--------------|-------------------|
|                                |   |                  |               | 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 %  | 8%                |
|                                | DIRECTOR EXPENDITURES                                 |                  |               |  |                     |                      |              |                   |
| 33                             | DIRECTORS FEES  | 275,000          |               | 275,000                                  |                     | 205,644.65           | 25.2%        |                   |
| 34                             | DIRECTORS TRAVEL AND EDUCATION                        | 80,000           |               | 80,000                                   |                     | 57,530.45            | 28.1%        |                   |
| 35                             | DIRECTORS MEDICAL REIMBURSEMENT                       | 43,000           |               | 43,000                                   |                     | 9,903.77             | 77.0%        |                   |
|                                | OFFICE EXPENDITURES                                   |                  |               |  |                     |                      |              |                   |
| 37                             | OFFICE EXPENSE  | 40,000           |               | 40,000                                   |                     | 25,925.59            | 35.2%        |                   |
| 38                             | POSTAGE   | 1,000            |               | 1,000                                    |                     | 867.93               | 13.2%        |                   |
| 39                             | TELEPHONE   | 8,000            |               | 8,000                                    |                     | 8,002.92             | 0.0%         |                   |
| 40                             | UTILITIES   | 17,000           |               | 17,000                                   |                     | 3,682.96             | 78.3%        |                   |
|                                | SERVICE EXPENDITURES                                  |                  |               |  |                     |                      |              |                   |
| 42                             | COMPUTER, WEBSITE AND PHONE SUPPORT                   | 54,000           |               | 54,000                                   |                     | 63,608.33            | -17.8%       |                   |
| 43                             | GENERAL MANAGER AND STAFF TRAVEL                      | 25,000           | 10,000        | 35,000                                   |                     | 39,861.60            | -13.9%       |                   |
| 44                             | SUCCESSION PLANNING                                   | 65,000           |               | 65,000                                   |                     | 21,500.00            | 66.9%        |                   |
| 45                             | INSURANCE AND BONDS                                   | 55,000           |               | 55,000                                   |                     | 57,805.89            | -5.1%        |                   |
| 46                             | ACCOUNTING AND AUDITING                               | 22,000           |               | 22,000                                   |                     | 20,000.00            | 9.1%         |                   |
| 47                             | DUES AND ASSESSMENTS                                  | 45,000           |               | 45,000                                   |                     | 61,327.32            | -36.3%       |                   |
| 48                             | OTHER PROFESSIONAL SERVICES                           | 35,000           |               | 35,000                                   |                     | 15,375.00            | 56.1%        |                   |
| 49                             | BANK CHARGES  | 1,000            |               | 1,000                                    |                     | 0.00                 | 100.0%       |                   |
| 50                             | MISCELLANEOUS EXPENSES                                | 1,000            |               | 1,000                                    |                     | 0.00                 | 100.0%       |                   |
|                                | MAINTENANCE AND EQUIPMENT EXPENDITURES                |                  |               |  |                     |                      |              |                   |
| 52                             | TOOLS PURCHASE AND MAINTENANCE                        | 2,000            |               | 2,000                                    |                     | 603.78               | 69.8%        |                   |
| 53                             | MAINTENANCE AND REPAIRS - VEHICLE                     | 10,000           | 15,000        | 25,000                                   |                     | 14,624.75            | 41.5%        |                   |
| 54                             | MAINTENANCE AND REPAIRS - BUILDING                    | 40,000           |               | 40,000                                   |                     | 37,019.10            | 7.5%         |                   |
| 55                             | MAINTENANCE AND REPAIRS - FIELD                       | 50,000           |               | 50,000                                   |                     | 35,487.20            | 29.0%        |                   |
|                                | COUNTY EXPENDITURES                                   |                  |               |  |                     |                      |              |                   |
| 57                             | LAFCO COST SHARE                                      | 10,000           |               | 10,000                                   |                     | 7,800.78             | 22.0%        |                   |
| 58                             | ELECTION EXPENSE                                      | 150,000          |               | 150,000                                  |                     | 45,821.40            | 69.5%        |                   |
| 59                             | TAX COLLECTION CHARGES                                | 60,000           |               | 60,000                                   |                     | 50,571.34            | 15.7%        |                   |
| 60                             | <b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b> | <b>1,089,000</b> | <b>25,000</b> | <b>1,114,000</b>                         |                     | <b>782,964.76</b>    | <b>29.7%</b> |                   |

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2025**

|                                |  |                  |          | FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025 |                     |                      |              |                   |
|--------------------------------|--|------------------|----------|--|---------------------|----------------------|--------------|-------------------|
|                                |  |                  |          | 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 %  | 8%                |
|                                | PLANS & CONSTRUCTION                             |                  |          |  |                     |                      |              |                   |
| 65                             | INFRASTRUCTURE PLAN - Phase 2                    | 25,000           |          | 25,000                                   |                     | 4,809.60             | 80.8%        |                   |
| 66                             | BACKBONE INFRASTRUCTURE STUDY AND DESIGN         | 150,000          |          | 150,000                                  |                     | 0.00                 | 100.0%       |                   |
| 67                             | BUNKER HILL BANKING AND RECOVERY PROGRAM         | 75,000           |          | 75,000                                   |                     | 0.00                 | 100.0%       |                   |
| 68                             | COUNTY LINE RECHARGE                             | 1,250,000        |          | 1,250,000                                |                     | 176,342.40           | 85.9%        |                   |
| 69                             | SMALL SYSTEM ASSISTANCE PROGRAM                  | 210,000          |          | 210,000                                  |                     | 97,960.89            | 53.4%        |                   |
| 70                             | SIGNAGE AND FRONTAGE BROOKSIDE EAST              | 75,000           |          | 75,000                                   |                     | 0.00                 | 100.0%       |                   |
| 71                             | MONITORING WELL DRILLING                         | 2,300,000        |          | 2,300,000                                |                     | 563,344.77           | 75.5%        |                   |
| 72                             | HELI-HYDRANT                                     | 1,800,000        |          | 1,800,000                                |                     | 0.00                 | 100.0%       |                   |
|                                | OTHER PROJECTS                                   |                  |          |  |                     |                      |              |                   |
| 74                             | WATER BANKING INVESTIGATIONS                     | 25,000           |          | 25,000                                   |                     | 0.00                 | 100.0%       |                   |
| 75                             | SAN GORGONIO GSA                                 | 50,000           |          | 50,000                                   |                     | 27,691.20            | 44.6%        |                   |
| 76                             | YUCAIPA GSA VERBENIA GSA                         | 10,000           |          | 10,000                                   |                     | 24,568.79            | -145.7%      |                   |
| 77                             | FLUME MONITORING AND SUPPORT                     | 30,000           |          | 30,000                                   |                     | 0.00                 | 100.0%       |                   |
|                                | STUDIES AND REPORTS                              |                  |          |  |                     |                      |              |                   |
| 79                             | FINANCIAL MODELING + NEXUS RATE STUDY            | 90,000           |          | 90,000                                   |                     | 74,524.02            | 17.2%        |                   |
| 80                             | USGS STUDIES AND MONITORING                      | 300,000          |          | 300,000                                  |                     | 50,944.00            | 83.0%        |                   |
| 81                             | WATER PORTFOLIO                                  | 100,000          |          | 100,000                                  |                     | 52,755.44            | 47.2%        |                   |
| 82                             | LOCAL SUPPLIES                                   | 50,000           |          | 50,000                                   |                     | 9,425.00             | 81.2%        |                   |
| 83                             | LOCAL RECHARGE FEASIBILITY STUDIES               | 750,000          |          | 750,000                                  |                     | 0.00                 | 100.0%       |                   |
| 84                             | UWMP SUPPORT AND ANNUAL REPORT COMPLETION        | 25,000           |          | 25,000                                   |                     | 885.00               | 96.5%        |                   |
|                                | GENERAL ENGINEERING SERVICES                     |                  |          |  |                     |                      |              |                   |
| 86                             | ON-CALL AGENCY ENGINEER                          | 250,000          |          | 250,000                                  |                     | 136,467.29           | 45.4%        |                   |
| 87                             | GRANT SUPPORT SERVICES                           | 75,000           |          | 75,000                                   |                     | 24,000.00            | 68.0%        |                   |
| 88                             | STATE + FEDERAL ADVOCACY                         | 30,000           |          | 30,000                                   |                     | 0.00                 | 100.0%       |                   |
| 89                             | SAWPA REGIONAL PROJECTS                          | 36,000           |          | 36,000                                   |                     | 28,484.21            | 20.9%        |                   |
| 90                             | GENERAL ENGINEERING and ENVIRONMENTAL            | 75,000           |          | 75,000                                   |                     | 0.00                 | 100.0%       |                   |
| 91                             | <b>TOTAL CONSULTING AND ENGINEERING SERVICES</b> | <b>7,781,000</b> | <b>0</b> | <b>7,781,000</b>                         |                     | <b>1,272,202.61</b>  | <b>83.6%</b> |                   |

| GENERAL FUND - EXPENSES |   |            |          |            |               |        |
|-------------------------|---|------------|----------|------------|---------------|--------|
|                         |   |            |          |            | Remaining %   | 8%     |
|                         | <b>LEGAL SERVICES</b>                       |            |          |            |               |        |
| 96                      | LEGAL SERVICES                              | 200,000    | 60,000   | 260,000    | 271,920.86    | -4.6%  |
| 97                      | <b>TOTAL LEGAL SERVICES</b>                 | 200,000    | 60,000   | 260,000    | 271,920.86    | -4.6%  |
|                         | <b>CONSERVATION AND EDUCATION</b>           |            |          |            |               |        |
| 100                     | SCHOOL EDUCATION PROGRAMS                   | 60,000     |          | 60,000     | 42,972.00     | 28.4%  |
| 101                     | PUBLIC INFORMATION AND EDUCATION            | 260,000    |          | 260,000    | 156,926.24    | 39.6%  |
| 102                     | SPONSORSHIPS                                | 0          |          | 0          | 8,950.00      | NA     |
| 103                     | TRANSFER TO PASS WATER AGENCY FOUNDATION    | 32,000     |          | 32,000     | 10,000.00     | 68.8%  |
| 104                     | 65th ANNIVERSARY CELEBRATION                | 20,000     |          | 20,000     | 11,836.25     | 40.8%  |
| 105                     | <b>TOTAL CONSERVATION AND EDUCATION</b>     | 372,000    | 0        | 372,000    | 230,684.49    | 38.0%  |
|                         | <b>MAJOR AND CAPITAL EXPENDITURES</b>       |            |          |            |               |        |
|                         | BUILDING AND EQUIPMENT                      |            |          |            |               |        |
| 109                     | BUILDING                                    | 50,000     |          | 50,000     | 0.00          | 100.0% |
| 110                     | FRONT LANDSCAPING                           | 75,000     |          | 75,000     | 0.00          | 100.0% |
| 111                     | FURNITURE AND OFFICE EQUIPMENT              | 25,000     |          | 25,000     | 0.00          | 100.0% |
| 112                     | OTHER EQUIPMENT                             | 20,000     |          | 20,000     | 0.00          | 100.0% |
| 113                     | VEHICLES                                    | 125,000    |          | 125,000    | 0.00          | 100.0% |
|                         | OTHER ITEMS                                 |            |          |            |               |        |
| 115                     | SITES RESERVOIR                             | 560,000    |          | 560,000    | 560,000.00    | 0.0%   |
| 116                     | <b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b> | 855,000    | 0        | 855,000    | 560,000.00    | 34.5%  |
| 118                     | <b>TRANSFERS TO OTHER FUNDS</b>             |            |          | 0          |               |        |
| 120                     | <b>TOTAL GENERAL FUND EXPENSES</b>          | 20,980,000 | 273,000  | 21,253,000 | 8,290,935.07  | 61.0%  |
| 122                     | <b>GENERAL FUND NET INCOME YTD</b>          | 4,867,000  | -273,000 | 4,594,000  | 14,007,646.88 |        |

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**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2025**

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|--|--|--|--|--|---------------------|----------------------|---------------------|-------------------|
|  |  |  |  | 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 %         | 8%                |
| <b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>   |  |  |  |  |                     |                      |                     |                   |
| <b>INCOME</b>                                  |  |  |  |  |                     |                      |                     |                   |
| 130  |  | UNITARY TAX REVENUE ALLOCATED                      |  | 7,200,000                                |                     | 7,200,000            | 8,884,661.70        | 23.4%             |
| 131  |  | INTEREST   |  | 240,000                                  |                     | 240,000              | 630,251.40          | 162.6%            |
| 132  |  | OTHER INCOME                                       |  | 0  |                     | 0                    | 0.00                | NA                |
| 133  |  | <b>TOTAL SWP SUPPORT FUND INCOME</b>               |  | <b>7,440,000</b>                         | <b>0</b>            | <b>7,440,000</b>     | <b>9,514,913.10</b> | <b>27.9%</b>      |
| <b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b> |  |  |  |  |                     |                      |                     |                   |
| <b>EXPENDITURES</b>                            |  |  |  |  |                     |                      |                     |                   |
| 139  |  | TAX COLLECTION CHARGES                             |  | 18,000                                   |                     | 18,000               | 22,407.19           | -24.5%            |
| 140  |  | OTHER EXPENSES                                     |  | 0  |                     | 0                    | 0.00                | NA                |
| 141  |  | <b>TOTAL SWP SUPPORT FUND EXPENSES</b>             |  | <b>18,000</b>                            | <b>0</b>            | <b>18,000</b>        | <b>22,407.19</b>    | <b>-24.5%</b>     |
| 143  |  | <b>TRANSFERS TO OTHER FUNDS</b>                    |  |  |                     |                      |                     |                   |
| 145  |  | <b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b> |  | <b>7,422,000</b>                         | <b>0</b>            | <b>7,422,000</b>     | <b>9,492,505.91</b> |                   |

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**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2025**

|                                     |   |                   |           | FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025 |                     |                      |              |                   |
|-------------------------------------|---|-------------------|-----------|--|---------------------|----------------------|--------------|-------------------|
|                                     |   |                   |           | 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 %  | 8%                |
| <b>INCOME</b>                       |   |                   |           |  |                     |                      |              |                   |
| 153                                 | TAX REVENUE                             | 29,400,000        |           | 29,400,000                               |                     | 31,503,801.86        | 7.2%         |                   |
| 154                                 | INTEREST                                | 1,000,000         |           | 1,000,000                                |                     | 2,302,642.20         | 130.3%       |                   |
| 155                                 | CONTRIBUTIONS - GOVERNMENT              | 0                 |           | 0  |                     | 0.00                 | NA           |                   |
| 156                                 | DWR CREDITS - BOND COVER, OTHER         | 3,400,000         |           | 3,400,000                                |                     | 3,615,327.20         | 6.3%         |                   |
| 157                                 | <b>TOTAL DEBT SERVICE FUND INCOME</b>   | <b>33,800,000</b> | <b>0</b>  | <b>33,800,000</b>                        |                     | <b>37,421,771.26</b> | <b>10.7%</b> |                   |
| <b>DEBT SERVICE FUND - EXPENSES</b> |   |                   |           |  |                     |                      |              |                   |
| <b>EXPENSES</b>                     |   |                   |           |  |                     |                      |              |                   |
| 160                                 | PURCHASED WATER-SWP                     | 0                 | 1,800,000 | 1,800,000                                |                     | 1,833,838.00         | -1.9%        |                   |
| 161                                 | SALARIES                                | 500,000           |           | 500,000                                  |                     | 418,977.66           | 16.2%        |                   |
| 162                                 | PAYROLL TAXES                           | 35,000            |           | 35,000                                   |                     | 24,661.04            | 29.5%        |                   |
| 163                                 | BENEFITS                                | 320,000           |           | 320,000                                  |                     | 378,299.44           | -18.2%       |                   |
| 164                                 | SWP LEGAL SERVICES                      | 0                 |           | 0  |                     | 0.00                 | NA           |                   |
| 165                                 | SWP UTILITIES                           | 10,000            |           | 10,000                                   |                     | 9,352.46             | 6.5%         |                   |
| 166                                 | STATE WATER CONTRACT AUDIT              | 7,000             |           | 7,000                                    |                     | 6,495.00             | 7.2%         |                   |
| 167                                 | STATE WATER CONTRACTOR DUES             | 55,000            |           | 55,000                                   |                     | 39,185.00            | 28.8%        |                   |
| 168                                 | DELTA CONVEYANCE FINANCING AUTHORITY    | 30,000            |           | 30,000                                   |                     | 0.00                 | 100.0%       |                   |
| 169                                 | WATER TREATMENT EXPENSE                 | 100,000           |           | 100,000                                  |                     | 53,749.37            | 46.3%        |                   |
| 170                                 | EBX CONTRACT OPERATIONS                 | 400,000           |           | 400,000                                  |                     | 264,202.17           | 33.9%        |                   |
| 171                                 | SWP ENGINEERING AND MAINTENANCE         | 3,400,000         |           | 3,400,000                                |                     | 90,766.94            | 97.3%        |                   |
| 172                                 | WATER TRANSFERS                         | 2,500,000         |           | 2,500,000                                |                     | 2,626,205.50         | -5.0%        |                   |
| 173                                 | STATE WATER CONTRACT PAYMENTS           | 25,600,000        |           | 25,600,000                               |                     | 22,855,774.00        | 10.7%        |                   |
| 174                                 | TAX COLLECTION CHARGES                  | 160,000           |           | 160,000                                  |                     | 147,675.37           | 7.7%         |                   |
| 175                                 | <b>TOTAL DEBT SERVICE FUND EXPENSES</b> | <b>33,117,000</b> | <b>0</b>  | <b>34,917,000</b>                        |                     | <b>28,749,181.95</b> | <b>17.7%</b> |                   |
| 177                                 | <b>TRANSFERS FROM RESERVES</b>          |                   |           | 0.00                                     |                     | 0.00                 |              |                   |
| 179                                 | <b>DEBT SERVICE NET INCOME YTD</b>      | <b>683,000</b>    | <b>0</b>  | <b>-1,117,000</b>                        |                     | <b>8,672,589.31</b>  |              |                   |



**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2025**

|                                       |  |  |                   | FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025 |                     |                      |               |                   |
|---------------------------------------|--|--|-------------------|--|---------------------|----------------------|---------------|-------------------|
|                                       |  |  |                   | 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                  |  | 96,000            |  |                     | 96,000               | 0.00          | 100.0%            |
| 186                                   | SOUTH MESA WATER COMPANY                   |  | 2,000,000         |  |                     | 2,000,000            | 0.00          | 100.0%            |
| 187                                   | HIGH VALLEYS WATER DISTRICT                |  | 500,000           |  |                     | 500,000              | 0.00          | 100.0%            |
| 188                                   | BANNING HEIGHTS MUTUAL WATER CO.           |  | 0                 |  |                     | 0                    | 0.00          | NA                |
| 191                                   | <b>TOTAL INCOME</b>                        |  | <b>2,596,000</b>  | <b>0</b>                                 | <b>2,596,000</b>    | <b>0.00</b>          | <b>100%</b>   |                   |
| <b>GAP FUNDING PROGRAM - EXPENSES</b> |  |  |                   |  |                     |                      |               |                   |
| 194                                   | CABAZON WATER DISTRICT #1                  |  | 0                 |  |                     | 0                    | 292,664.18    | NA                |
| 195                                   | SOUTH MESA WATER COMPANY                   |  | 5,000,000         |  |                     | 5,000,000            | 5,847,530.11  | -17.0%            |
| 196                                   | HIGH VALLEYS WATER DISTRICT                |  | 1,000,000         |  |                     | 1,000,000            | 908,627.50    | 9.1%              |
| 197                                   | BANNING HEIGHTS MUTUAL WATER CO.           |  | 0                 |  |                     | 0                    | 566,528.75    | NA                |
| 198                                   | CABAZON WATER DISTRICT #2                  |  | 0                 |  |                     | 0                    | 600,000.00    | NA                |
| 200                                   | <b>TOTAL EXPENSE</b>                       |  | <b>6,000,000</b>  | <b>0</b>                                 | <b>6,000,000</b>    | <b>8,215,350.54</b>  | <b>-36.9%</b> |                   |
| 202                                   | <b>GAP FUNDING PROGRAM NET BALANCE YTD</b> |  | <b>-3,404,000</b> | <b>0</b>                                 | <b>-3,404,000</b>   | <b>-8,215,350.54</b> |               |                   |

## San Gorgonio Pass Water Agency

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

| Acronym          | Name   | Function and Information  |
|------------------|--|---|
| ACWA             | Association of California Water Agencies       | Affinity organization that provides conferences, training, lobbying and insurance services 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, vision and life insurance   |
| ALWEAS           | Albert Webb Associates                         | Provides engineering consulting services  |
| ARPA             | American Rescue Plan Act                       | Grants from the Federal Government, channeled to counties, to fund specific projects.                                       |
| 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  |
| EBE              | East Branch Enlargement                        | Construction projects along the East Branch of the SWP to increase capacity   |
| 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   |
| FSA              | Flexible Spending Account                      | Pre-tax deduction for health and dependent-care expenses  |
| GSA              | Groundwater Sustainability Act                 | or Groundwater Sustainability Agency; required under SGMA to manage groundwater   |
| GSP              | Groundwater Sustainability Plan                | Plan required under SGMA to manage groundwater assets   |
| HCN              | HCN Bank                                       | Local regional bank; formerly the Bank of Hemet   |
| HdL Coren & Cone |  | Provide tax revenue consulting services.  |
| HOX              | Homeowners Exemption                           | Exemption for homeowners; also a tax revenue income received by the Agency  |
| HVWD             | High Valleys Water District                    | Mutual water company within Agency boundaries   |

## San Gorgonio Pass Water Agency

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

| Acronym | Name   | Function and Information   |
|---------|--|--|
| 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 the state California for public agencies to investment surplus money on a short-term basis                                     |
| LAMMA   | Local Agency Money Market Account              | Investment account provided by HCN for local agencies  |
| 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                 |  |
| PARS    | Public Agency Retirement Services              | Provider of defined contribution plans, of which the Agency participates   |
| 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                                  |  |
| RPTTF   | Redevelopment Property Tax Trust Fund          | Proceeds of redevelopment properties that are sold and distributed to County entities.   |
| SAWPA   | Santa Ana Watershed Project Authority          | Coordinates activities to protect the Santa Ana watershed  |
| SBE     | State Board of Equalization                    | AKA Unitary taxes  |
| 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            |  |
| SGMA    | Sustainable Groundwater Management Act         | A legislative package that requires local agencies to form GSAs and develop GSPs.  |
| 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                        | Professional 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   |

## San Gorgonio Pass Water Agency

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

| Acronym | Name                          | Function and Information   |
|---------|-------------------------------|--|
| 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 |
|         |                               | Version 250131   |