

San Geronio Pass Water Agency
Budget Highlights

February 2026

Overall FY 2025-26

All budget expense categories are within budget at this time.

General Fund (Green Bucket)

Income

General Fund income is slightly under budget but is expected to end within budget by year-end.

Expenses

As mentioned above, all expense categories for the General Fund are well within budget. Within categories, there are some line items worth noting.

Previously mentioned:

- Tax Collection Services
- County Line Recharge
- Water Banking Investigations
- New Property

For this month, Insurance and Bonds and Grant Support Services are over-expensed for this time of year but expected to be within budget for year-end.

Public Information and Education is within budget at this time.

Consigned – SWP Support Fund (Orange Bucket)

Nothing to report.

Debt Service Fund (Red Bucket)

Income

Overall, Debt Service Income is near budget expectations at this time. Little activity for tax revenue is expected for the next two to three months.

Expenses

Water Transfers is higher than anticipated at this time, however, this is due to one-time payment to the City of Ventura for the Ventura agreement. It is expected this will be within budget at year-end.

Overall, expenses in the Debt Service Fund are within budget.

Funding Programs

Gap Funding Expenses

There was an expenditure made to Banning Heights Mutual Water Company.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

			1	2	3	4	5
			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND							
		INCOME				% of Budget Year:	66.7%
							Over budget
							Under budget
1		WATER SALES	7,500,000		7,500,000	3,780,888.09	50.4%
2		OTHER WATER SALES	0		0	0.00	
3		TAX REVENUE	13,250,000		13,250,000	6,708,017.15	50.6%
4		INTEREST	600,000		600,000	1,089,845.30	181.6%
5		GOV'T CONTRIBUTIONS	320,000		320,000	0.00	0.0%
6		GRANT REVENUE	3,600,000		3,600,000	1,335,294.68	37.1%
7		OTHER MISCELLANEOUS INCOME	45,000		45,000	35,460.70	78.8%
8		TOTAL GENERAL FUND INCOME	25,315,000	0	25,315,000	12,949,505.92	51.2%
							Under budget
		EXPENSES					Over budget
		COMMODITY PURCHASE					
12		PURCHASED WATER FOR DELIVERY	2,700,000		2,700,000	0.00	0.0%
13		PURCHASED WATER FOR BANKING (FUTURE SALE)	1,000,000		1,000,000	0.00	0.0%
14		TOTAL COMMODITY PURCHASE	3,700,000	0	3,700,000	0.00	0.0%
		SALARIES AND EMPLOYEE BENEFITS					
17		SALARIES	800,000		800,000	459,764.71	57.5%
18		PAYROLL TAXES	73,000		73,000	32,194.40	44.1%
19		PAYROLL SERVICES	11,000	5,000	16,000	9,491.69	59.3%
20		RETIREMENT	350,000		350,000	216,672.56	61.9%
21		OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	69,043.83	34.5%
22		HEALTH INSURANCE	75,000		75,000	38,052.71	50.7%
23		ACWA BENEFITS	12,000		12,000	5,717.40	47.6%
24		DISABILITY INSURANCE	8,000		8,000	4,023.78	50.3%
25		WORKERS COMPENSATION INSURANCE	7,000		7,000	2,191.32	31.3%
26		SGPWA STAFF MEDICAL REIMBURSEMENT	22,000		22,000	8,447.78	38.4%
27		EMPLOYEE EDUCATION	7,000		7,000	0.00	0.0%
28		TOTAL SALARIES AND EMPLOYEE BENEFITS	1,565,000	5,000	1,570,000	845,600.18	54.0%

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FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

			1	2	3	4	5
			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND							
	EXPENSES					% of Budget Year:	66.7%
	ADMINISTRATIVE AND PROFESSIONAL SERVICES						Under budget
	DIRECTOR EXPENDITURES						Over budget
33	DIRECTORS FEES		285,000		285,000	104,525.77	36.7%
34	DIRECTORS TRAVEL AND EDUCATION		80,000		80,000	28,328.54	35.4%
35	DIRECTORS MEDICAL		214,000		214,000	22,598.68	10.6%
	OFFICE EXPENDITURES						
37	OFFICE EXPENSE		40,000	12,000	52,000	35,510.01	68.3%
38	POSTAGE		1,000		1,000	299.16	29.9%
39	TELEPHONE		8,000		8,000	4,843.54	60.5%
40	UTILITIES		7,000		7,000	2,730.19	39.0%
	SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT		75,000		75,000	43,335.75	57.8%
43	GENERAL MANAGER AND STAFF TRAVEL		50,000		50,000	20,624.31	41.2%
44	SUCCESSION PLANNING		65,000		65,000	34,896.36	53.7%
45	INSURANCE AND BONDS		70,000		70,000	69,170.39	98.8%
46	ACCOUNTING AND AUDITING		22,000		22,000	20,000.00	90.9%
47	LEGAL SERVICES		350,000		350,000	222,250.65	63.5%
48	DUES AND ASSESSMENTS		70,000		70,000	44,135.02	63.1%
49	OTHER PROFESSIONAL SERVICES		25,000		25,000	6,039.30	24.2%
50	BANK CHARGES		1,000		1,000	0.00	0.0%
51	MISCELLANEOUS EXPENSES		1,000		1,000	0.00	0.0%
	MAINTENANCE AND EQUIPMENT EXPENDITURES						
53	TOOLS PURCHASE AND MAINTENANCE		2,000		2,000	969.33	48.5%
54	MAINTENANCE AND REPAIRS - VEHICLE		30,000		30,000	2,161.53	7.2%
55	MAINTENANCE AND REPAIRS - BUILDING		50,000		50,000	13,387.54	26.8%
56	MAINTENANCE AND REPAIRS - FIELD		60,000		60,000	26,718.22	44.5%
	COUNTY EXPENDITURES						
58	LAFCO COST SHARE		10,000		10,000	10,915.52	109.2%
59	ELECTION EXPENSE		0		0	0.00	
60	TAX COLLECTION CHARGES		70,000		70,000	45,680.10	65.3%
61	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES		1,586,000	12,000	1,598,000	759,119.91	47.9%

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			1	2	3	4	5
			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND							
	EXPENSES					% of Budget Year:	66.7%
	CONSULTING AND ENGINEERING SERVICES						Under budget
	PLANS & CONSTRUCTION						Over budget
65	INFRASTRUCTURE PLAN - Phase 2		25,000		25,000	0.00	0.0%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN		750,000	-415,000	335,000	0.00	0.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM		75,000		75,000	0.00	0.0%
68	COUNTY LINE RECHARGE		100,000		100,000	88,294.24	88.3%
69	SMALL SYSTEM ASSISTANCE PROGRAM		210,000		210,000	38,479.89	18.3%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST		75,000		75,000	0.00	0.0%
71	MONITORING WELL DRILLING		1,800,000		1,800,000	820,059.93	45.6%
72	HELI-HYDRANT		1,200,000		1,200,000	123,454.74	10.3%
	OTHER PROJECTS						
74	WATER BANKING INVESTIGATIONS		25,000	415,000	440,000	393,326.40	89.4%
75	SAN GORGONIO GSA		550,000		550,000	32,996.56	6.0%
76	YUCAIPA GSA VERBENIA GSA		50,000		50,000	7,552.29	15.1%
77	FLUME MONITORING AND SUPPORT		30,000		30,000	0.00	0.0%
	STUDIES AND REPORTS						
79	FINANCIAL MODELING + NEXUS RATE STUDY		55,000		55,000	25,388.03	46.2%
80	USGS STUDIES AND MONITORING		400,000		400,000	213,095.94	53.3%
81	LOCAL SUPPLIES		50,000		50,000	0.00	0.0%
82	LOCAL RECHARGE FEASIBILITY STUDIES		750,000		750,000	17,870.10	2.4%
83	UWMP SUPPORT AND ANNUAL REPORT COMPLETION		300,000		300,000	67,825.00	22.6%
	GENERAL ENGINEERING SERVICES						
85	ON-CALL ENGINEERING SERVICES		500,000		500,000	80,932.29	16.2%
86	GRANT SUPPORT SERVICES		50,000		50,000	42,332.50	84.7%
87	STATE + FEDERAL ADVOCACY		80,000		80,000	17,500.00	21.9%
88	SAWPA REGIONAL PROJECTS		15,000		15,000	9,889.00	65.9%
89	GENERAL ENGINEERING and ENVIRONMENTAL		50,000		50,000	1,247.50	2.5%
90	TOTAL CONSULTING AND ENGINEERING SERVICES		7,140,000	0	7,140,000	1,980,244.41	27.7%

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			1	2	3	4	5
			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND							
		EXPENSES				% of Budget Year:	66.7%
							Under budget
		CONSERVATION AND EDUCATION					Over budget
98		SCHOOL EDUCATION PROGRAMS	65,000		65,000	14,658.00	22.6%
99		PUBLIC INFORMATION AND EDUCATION	260,000		260,000	168,806.63	64.9%
100		SPONSORSHIPS	10,000		10,000	3,750.00	37.5%
101		TRANSFER TO PASS WATER AGENCY FOUNDATION	35,000		35,000	33,221.62	94.9%
102		65th ANNIVERSARY CELEBRATION	50,000		50,000	14,067.50	28.1%
103		TOTAL CONSERVATION AND EDUCATION	420,000	0	420,000	234,503.75	55.8%
		MAJOR AND CAPITAL EXPENDITURES					
		BUILDING AND EQUIPMENT					
107		BUILDING	50,000		50,000	0.00	0.0%
108		FRONT LANDSCAPING	0		0	0.00	
109		FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0.00	0.0%
110		OTHER EQUIPMENT	20,000		20,000	0.00	0.0%
111		VEHICLES	80,000	65,000	145,000	55,632.32	38.4%
		OTHER ITEMS					
113		SITES RESERVOIR	840,000		840,000	0.00	0.0%
114		NEW PROPERTY	50,000	480,000	530,000	477,343.96	90.1%
115		COUNTY LINE RECHARGE - CONSTRUCTION	6,500,000		6,500,000	872,946.96	13.4%
117		TOTAL MAJOR AND CAPITAL EXPENDITURES	7,565,000	545,000	8,110,000	1,405,923.24	18.6%
119		TRANSFERS TO OTHER FUNDS					
121		TOTAL GENERAL FUND EXPENSES	21,976,000	562,000	22,538,000	5,225,391.49	23.2%
123		GENERAL FUND NET INCOME YTD	3,339,000	-562,000	2,777,000	7,724,114.43	

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			1	2	3	4	5
			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND							
						% of Budget Year:	66.7%
		INCOME					Over budget
							Under budget
		INCOME					
130		UNITARY TAX REVENUE ALLOCATED	9,100,000		9,100,000	3,795,574.11	41.7%
131		INTEREST	580,000		580,000	699,746.23	120.6%
132		OTHER INCOME	0		0		
133		TOTAL SWP SUPPORT FUND INCOME	9,680,000	0	9,680,000	4,495,320.34	46.4%
		EXPENSES					Under budget
							Over budget
		EXPENDITURES					
139		TAX COLLECTION CHARGES	24,000		24,000	9,488.94	39.5%
140		OTHER EXPENSES	0		0		
141		TOTAL SWP SUPPORT FUND EXPENSES	24,000	0	24,000	9,488.94	39.5%
143		TRANSFERS TO OTHER FUNDS					
145		CONSIGNED - SWP SUPPORT FUND NET INCOME YTD	9,656,000	0	9,656,000	4,485,831.40	

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			1	2	3	4	5
			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
DEBT SERVICE FUND							
						% of Budget Year:	66.7%
		INCOME					Over budget
							Under budget
153		TAX REVENUE	34,754,000		34,754,000	19,604,913.22	56.4%
154		INTEREST	2,000,000		2,000,000	2,059,872.99	103.0%
155		CONTRIBUTIONS - GOVERNMENT	0		0		
156		DWR CREDITS - BOND COVER, OTHER	3,550,000		3,550,000	1,727,252.00	48.7%
157		TOTAL DEBT SERVICE FUND INCOME	40,304,000	0	40,304,000	23,392,038.21	58.0%
							Under budget
		EXPENSES					Over budget
161		SWP PURCHASED WATER	4,800,000		4,800,000	2,934,817.00	61.1%
162		SALARIES	640,000		640,000	345,942.22	54.1%
163		PAYROLL TAXES	40,000		40,000	15,798.25	39.5%
164		BENEFITS	400,000		400,000	196,548.57	49.1%
165		SWP UTILITIES	12,000		12,000	4,447.18	37.1%
166		STATE WATER CONTRACT AUDIT	8,000		8,000	6,818.00	85.2%
167		STATE WATER CONTRACTOR DUES	45,000		45,000	47,973.00	106.6%
168		STATE WATER LEGAL SERVICES	1,000		1,000	0.00	0.0%
169		DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000	0.00	0.0%
170		WATER TREATMENT EXPENSE	100,000		100,000	48,467.65	48.5%
171		EBX CONTRACT OPERATIONS	400,000		400,000	126,886.50	31.7%
172		SWP ENGINEERING AND MAINTENANCE	2,400,000		2,400,000	75,155.56	3.1%
173		WATER TRANSFERS	2,700,000		2,700,000	1,970,322.00	73.0%
174		STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	17,388,781.00	66.9%
175		TAX COLLECTION CHARGES	170,000		170,000	65,250.61	38.4%
176		TOTAL DEBT SERVICE FUND EXPENSES	37,746,000	0	37,746,000	23,227,207.54	61.5%
178		TRANSFERS FROM RESERVES			0.00	0.00	
180		DEBT SERVICE NET INCOME YTD	2,558,000	0	2,558,000	164,830.67	

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			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
		FUNDING PROGRAMS					
		GAP FUNDING PROGRAM				% of Budget Year:	66.7%
		INCOME					Over budget
							Under budget
185		CABAZON WATER DISTRICT	0		0	0.00	
186		SOUTH MESA WATER COMPANY	600,000		600,000	0.00	0.0%
187		HIGH VALLEYS WATER DISTRICT	2,000,000		2,000,000	0.00	0.0%
188		BANNING HEIGHTS MUTUAL WATER CO.	0		0	100,000.00	
191		TOTAL INCOME	2,600,000	0	2,600,000	100,000.00	3.8%
		EXPENSES					Under budget
							Over budget
194		CABAZON WATER DISTRICT	0		0	0.00	
195		SOUTH MESA WATER COMPANY	1,100,000		1,100,000	0.00	0.0%
196		HIGH VALLEYS WATER DISTRICT	1,000,000		1,000,000	0.00	0.0%
197		BANNING HEIGHTS MUTUAL WATER CO.	900,000		900,000	920,983.20	102.3%
198		TOTAL EXPENSE	3,000,000	0	3,000,000	920,983.20	30.7%
202		GAP FUNDING PROGRAM NET BALANCE YTD	-400,000	0	-400,000	-820,983.20	
		HELI-HYDRNAT FUNDING PROGRAM					
		INCOME					
208		CABAZON WATER DISTRICT			0	480,000.00	
210		SOUTH MESA WATER COMPANY			0	0.00	
212		HIGH VALLEYS WATER DISTRICT			0	0.00	
214		BANNING HEIGHTS MUTUAL WATER CO.			0	0.00	
216		TOTAL INCOME	0	0	0	480,000.00	
		EXPENSES					
222		SOUTH MESA WATER COMPANY			0	0.00	
224		HIGH VALLEYS WATER DISTRICT			0	600,000.00	
226		BANNING HEIGHTS MUTUAL WATER CO.			0	0.00	
228		TOTAL EXPENSE	0	0	0	600,000.00	
232		HELI-HYDRANT FUNDING PROGRAM NET BALANCE YTD	0	0	0	-120,000.00	

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
CY	Calendar Year	12-month reporting period that coincides with the calendar year
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
FY	Fiscal Year	12-month accounting cycle used for financial reporting
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

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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
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
LEC	Land Engineering Consultants	Consulting firm based in Calimesa that provides engineering services to the Agency.
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

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
SWP	State Water Project	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 copper sulfite 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	
Weka, Inc.	Construction firm	Bid approved to construct County Line Recharge facility
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 251106