

San Gorgonio Pass Water Agency

Approved Budget for FY 2026-27



Headquarters



Brookside East Recharge Facility

ABOUT THE AGENCY

The San Gorgonio 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



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.

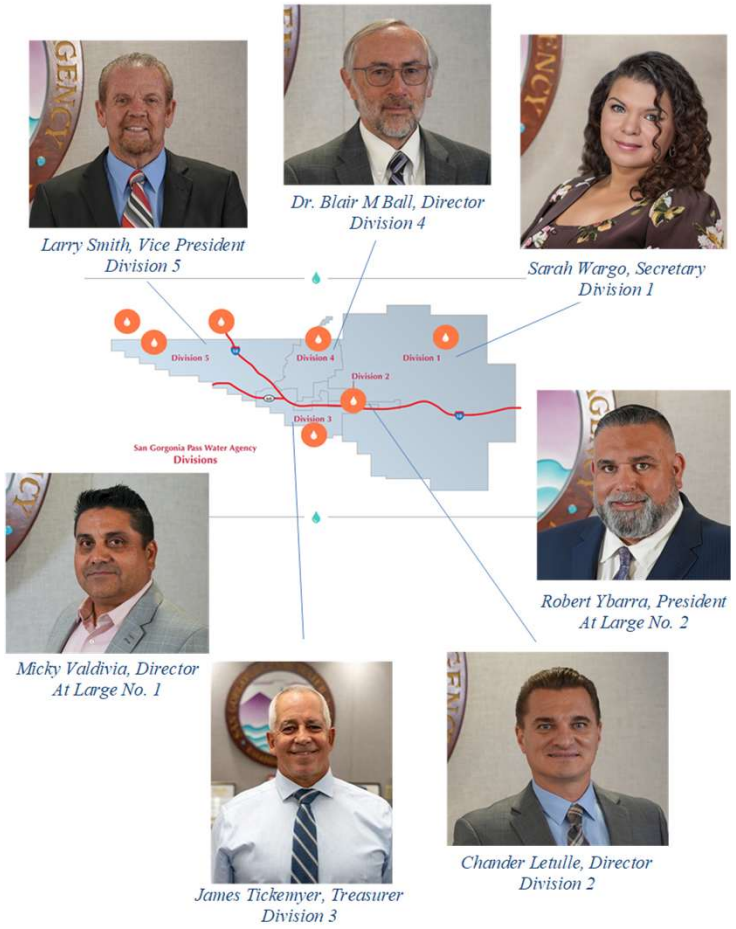
However, water did not get delivered to the region until the completion of the East Branch Extension. The East Branch Extension, known locally as EBX, completed the necessary infrastructure to deliver water to the Agency's service area. EBX Phase 1 was completed in 2003; EBX Phase 2 was completed in 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.

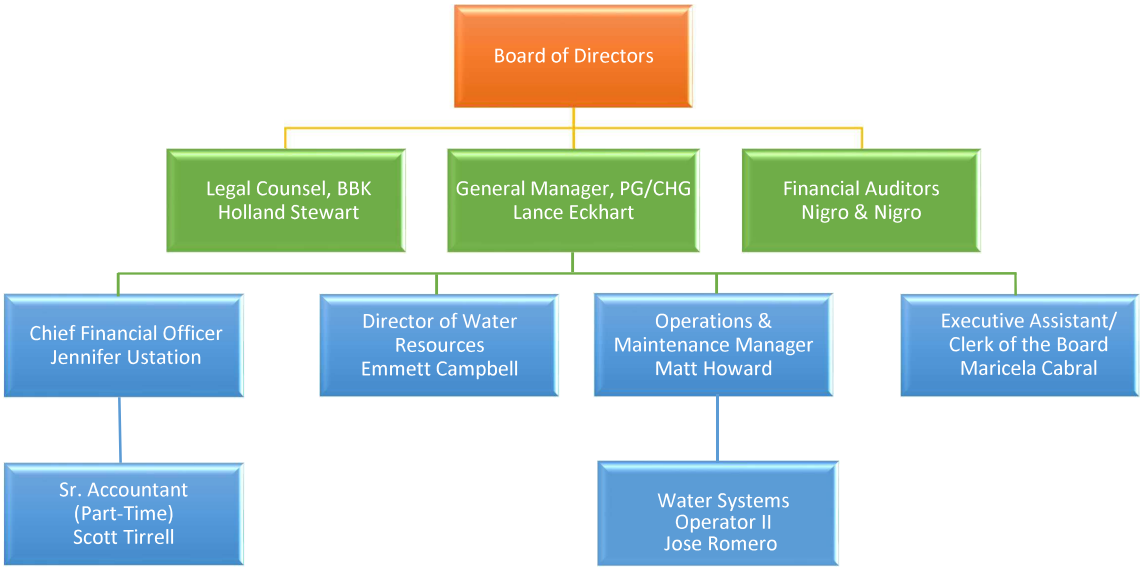
In 2022, the Agency finalized a 20-year exchange agreement with the City of Ventura, another State Water Contractor, to use its annual entitlement of 10,000 acre-feet.

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

Board of Directors
2026



San Gorgonio Pass Water Agency
2026 Organizational Chart





GENERAL FUND

FROM THE GENERAL MANAGER



Lance Eckhart, PG, CHG

To the Board of Directors:

Subject: Fiscal Year 2026–27 Budget – Strategic Investment in Regional Infrastructure and Operational Capacity

Dear Board Members,

It is my pleasure to present the proposed budget for Fiscal Year 2026–27. This budget reflects the San Gorgonio Pass Water Agency's continued commitment to responsible fiscal stewardship, strategic infrastructure investment, and long-term regional water reliability. Guided by the Agency's Strategic Plan, this budget prioritizes investments that strengthen operational capacity, support future growth, and position the Agency to proactively address evolving regional water challenges.

Investing in Organizational Capacity and Operational Efficiency

As the Agency continues to expand its responsibilities and regional role, the proposed budget includes additional administrative support resources to improve organizational efficiency and support staff capacity. These investments are intended to enhance operational effectiveness while ensuring the Agency remains responsive to the increasing demands associated with regional water planning, project coordination, and regulatory compliance. The budget also includes investments in technology and operational tools, including ESRI workflow enhancements and additional groundwater monitoring capabilities, to support improved data management, groundwater sustainability efforts, and resource utilization.

Advancing Regional Infrastructure Improvements

The Fiscal Year 2026–27 Budget continues the Agency's focus on infrastructure planning and system improvements that support long-term regional reliability. Planned initiatives include continued planning and design

for the Brookside West project, upgrades to the Noble Connection, and improvements associated with the Brookside and Beaumont intersection area.
These projects support the Agency's efforts to align infrastructure planning with regional growth, improve operational reliability, and maintain flexibility to meet future water supply and delivery needs.

Strengthening Facilities and Asset Management

The proposed budget includes continued investment in Agency facilities and long-term asset management planning. Planned efforts include headquarters expansion planning, facility upgrades, and development of an asset management program designed to improve long-term maintenance planning and infrastructure sustainability.
These investments reflect the Agency's commitment to protecting public assets while ensuring facilities and operational systems continue to support the Agency's evolving regional responsibilities.

Planning for Future Water Supply Opportunities

The Agency remains focused on identifying and advancing long-term water supply and storage opportunities that strengthen regional resiliency. The budget supports ongoing evaluation of future projects including the Colorado River Mitigation Project, AVEK banking opportunities, and development of a regional hub-and-spoke system.
These strategic efforts are intended to expand storage opportunities, improve operational flexibility, and position the Agency to respond to changing hydrologic and regulatory conditions affecting water supply reliability throughout the region.

Supporting Strategic Land Acquisition and Regional Coordination

The Fiscal Year 2026–27 Budget also includes funding for strategic right-of-way and adjacent property acquisition opportunities that support future operational and infrastructure needs. Preserving these opportunities today helps ensure the Agency maintains flexibility for future recharge, conveyance, and facility improvements.
Additionally, the budget supports expanded regional, state, and federal coordination efforts, including additional advocacy resources consistent with Board direction. Maintaining a strong presence at all levels of government remains important to advancing regional partnerships, securing funding opportunities, and protecting the Agency's long-term interests.

Conclusion

The Fiscal Year 2026–27 Budget reflects a balanced and strategic approach to advancing the Agency's mission while maintaining strong fiscal stewardship and operational stability. Through thoughtful investment in infrastructure, personnel, facilities, technology, and regional partnerships, the San Gorgonio Pass Water Agency continues to position itself to meet both current and future regional water needs.
I would like to thank the Board of Directors for its continued leadership and support, and Agency staff for their dedication and professionalism in preparing this budget. We look forward to another year of progress, collaboration, and responsible stewardship on behalf of the communities we serve.

Respectfully,



Lance Eckhart, PG, CHG
General Manager/Chief Hydrogeologist
San Gorgonio Pass Water Agency

FROM THE CHIEF FINANCIAL OFFICER



Jennifer Ustation

To the Board of Directors:

The proposed Fiscal Year 2026–27 Budget reflects the San Gorgonio Pass Water Agency's continued commitment to responsible fiscal stewardship while strategically investing in the region's long-term water reliability, infrastructure, and operational capacity. As the Agency's regional role continues to expand, this budget prioritizes investments that strengthen organizational support, advance critical water supply initiatives, and position the Agency to proactively address future water resource challenges.

Financially, the Agency remains in a strong position. Based on current estimates, the General Fund is projected to end Fiscal Year 2025–26 above the originally budgeted year-end balance due to strong revenues, conservative budgeting practices, and the timing of project expenditures. The proposed Fiscal Year 2026–27 General Fund budget includes approximately $24.0 million in revenues and approximately $17.2 million in expenditures, resulting in a projected positive year-end balance of approximately $6.9 million.

The proposed budget continues to prioritize investment in regional infrastructure planning, recharge, and water supply reliability projects. Significant funding is included for the San Gorgonio Pass Regional Masterplan, Beaumont Basin Recharge planning and design, County Line Recharge construction wrap-up, and continued water banking development opportunities. These projects are intended to expand recharge capacity, improve operational flexibility, and support long-term regional water sustainability.

The budget also reflects the Agency's continued commitment to groundwater sustainability and scientific monitoring efforts. Funding is included for monitoring well development, USGS studies and monitoring, San Gorgonio

Groundwater Sustainability Agency activities, Yucaipa and Verbena GSA participation, and flume monitoring support. These efforts support the Agency's groundwater management responsibilities, regulatory compliance, and regional planning initiatives.

As Agency operations and project coordination efforts continue to grow, the proposed budget also includes funding for an additional administrative support position to assist with increasing operational, financial, and project administration demands. This position is intended to improve organizational efficiency, support staff capacity, and help ensure the Agency continues to effectively manage its expanding regional responsibilities.

Additional capital investment priorities in Fiscal Year 2026–27 include groundwater well drilling, Heli-Hydrant construction projects, and facility upgrades. The budget also includes continued investment in financial modeling, asset management planning, grant support services, and state and federal advocacy efforts to position the Agency for future funding opportunities and regional partnerships.

The Agency also continues to support regional collaboration efforts through the Gap Funding Program and Small Water Assistance Program, which provide technical assistance, infrastructure support, and grant coordination for smaller water systems throughout the region.

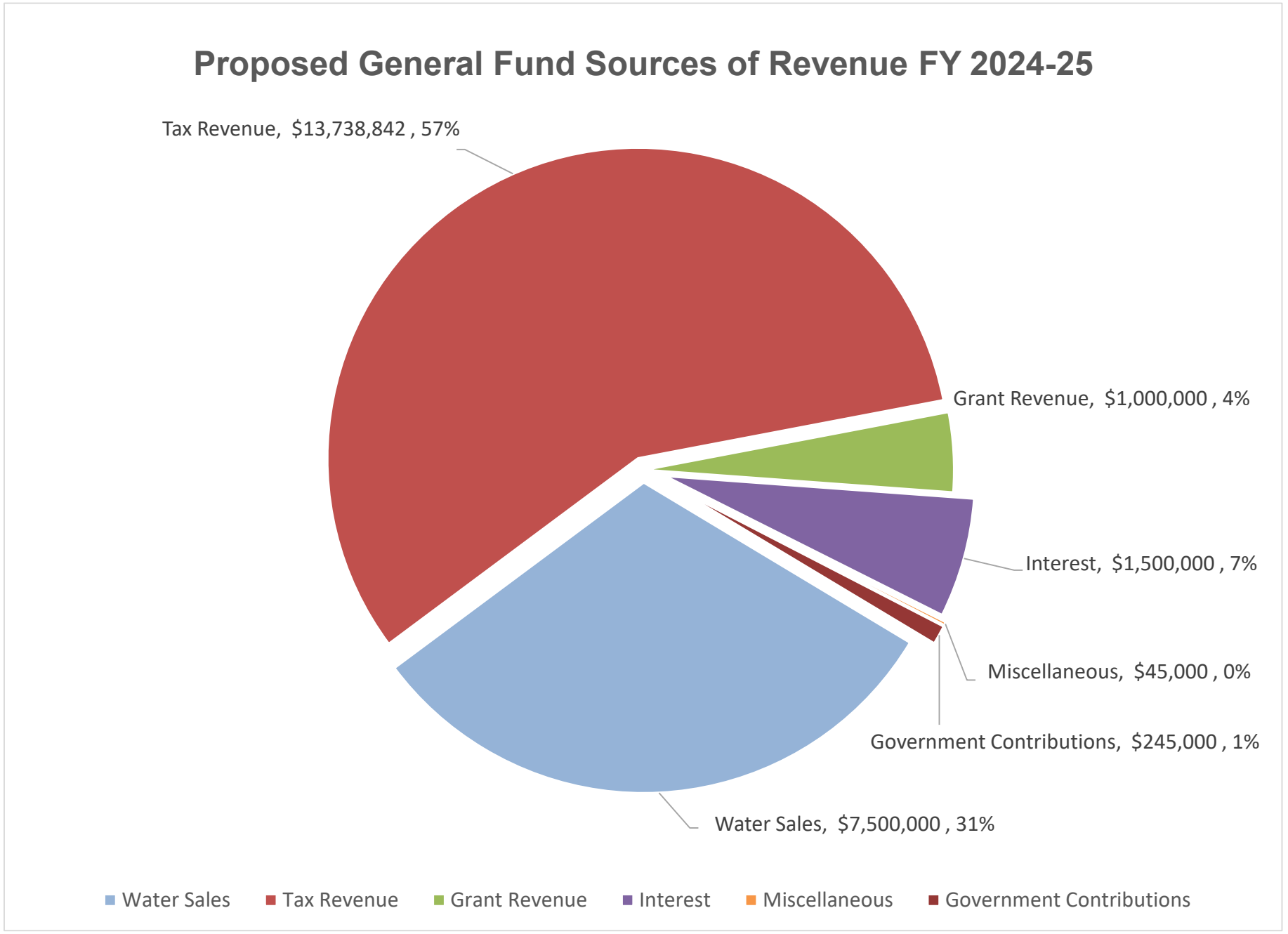
Overall, the proposed Fiscal Year 2026–27 Budget reflects a balanced and strategic approach that supports ongoing operations, invests in critical infrastructure and groundwater sustainability efforts, strengthens organizational capacity, and maintains the Agency's long-term financial stability.

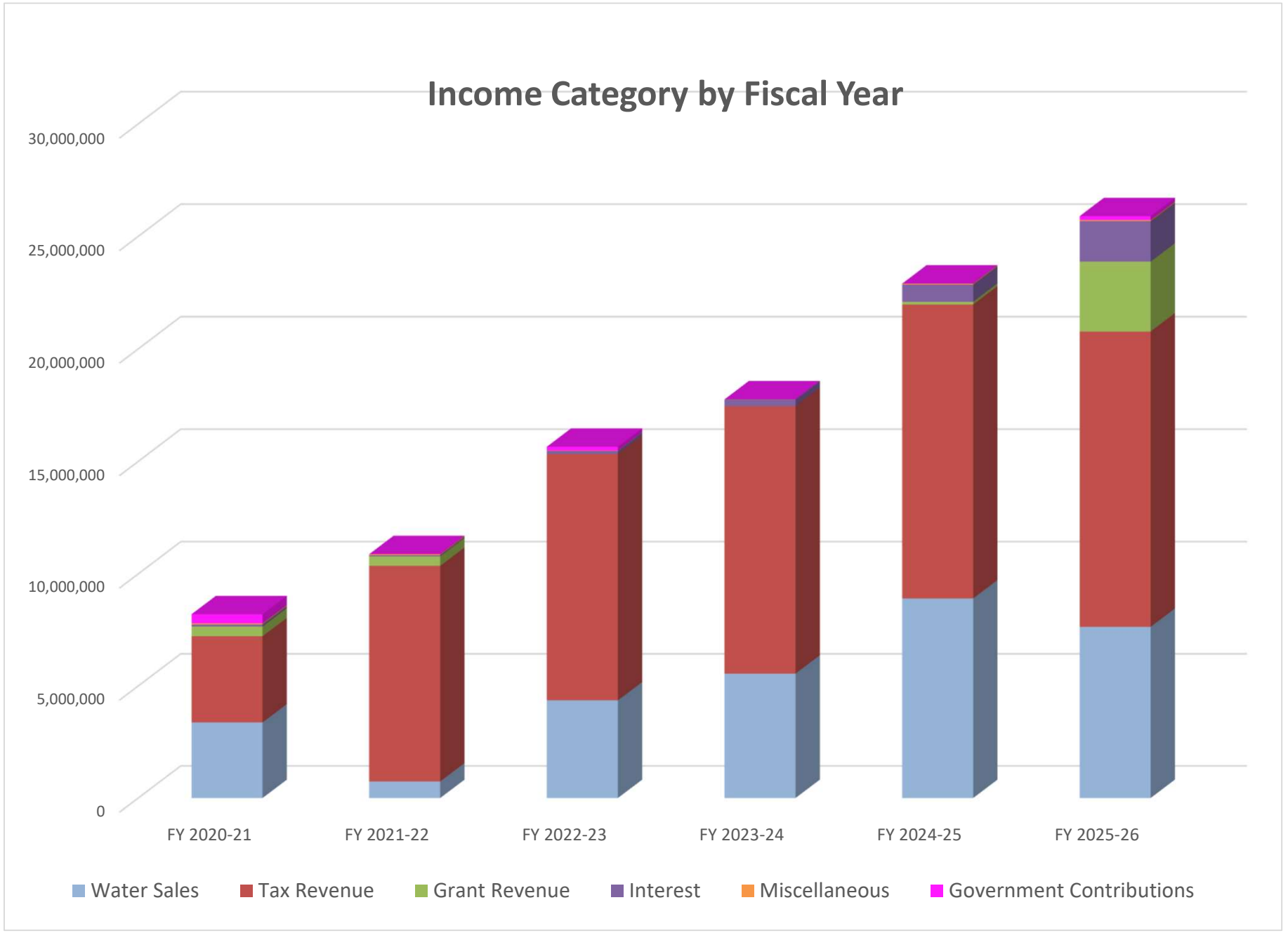
Finally, I would like to express my sincere appreciation to the Board of Directors for its continued leadership and support, and to Agency staff for their dedication and professionalism in preparing this budget and advancing the Agency's strategic priorities. Staff look forward to another year of meaningful progress, regional collaboration, and responsible stewardship on behalf of the communities we serve.

Respectfully,

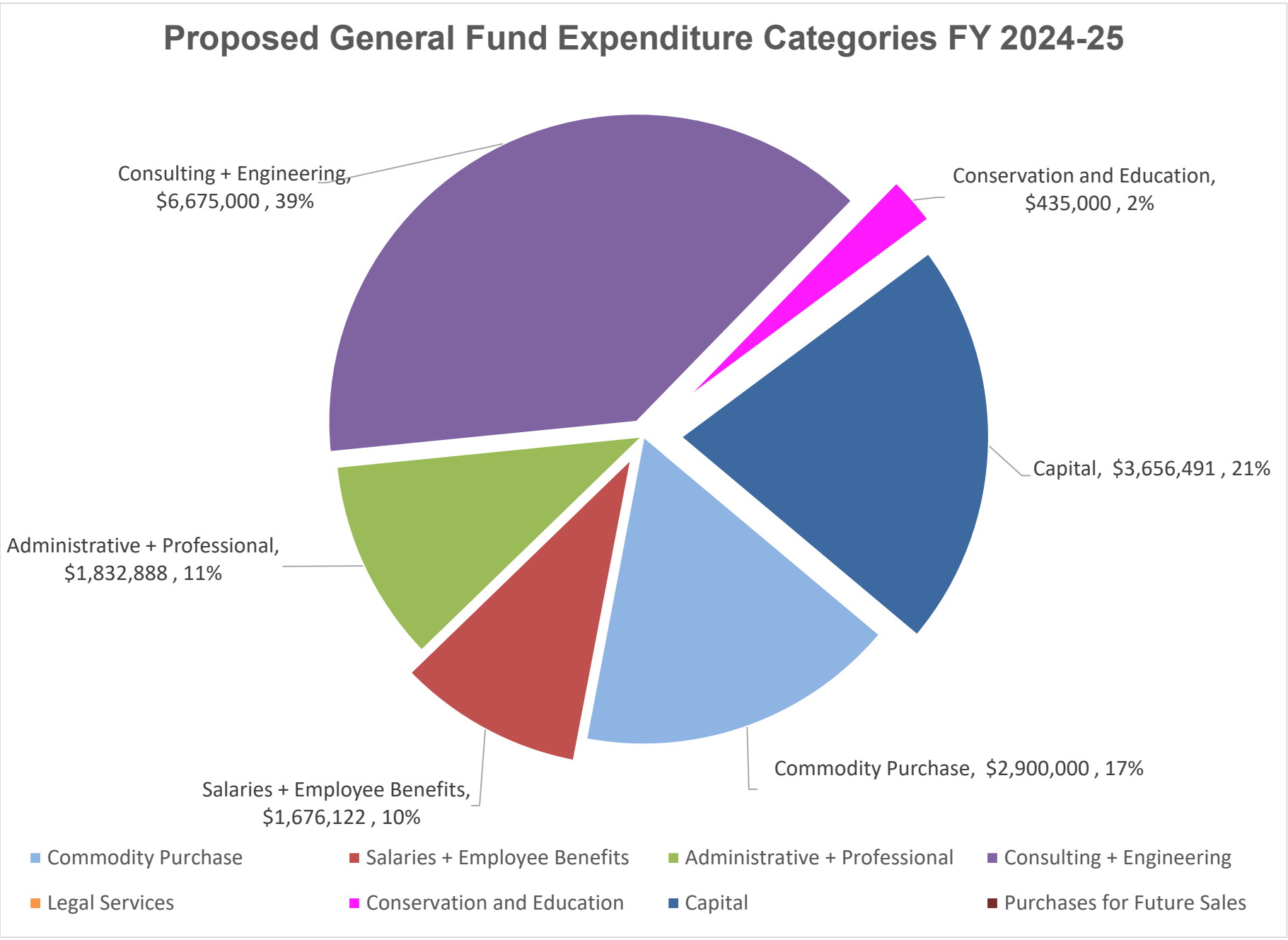
Jennifer Ustation

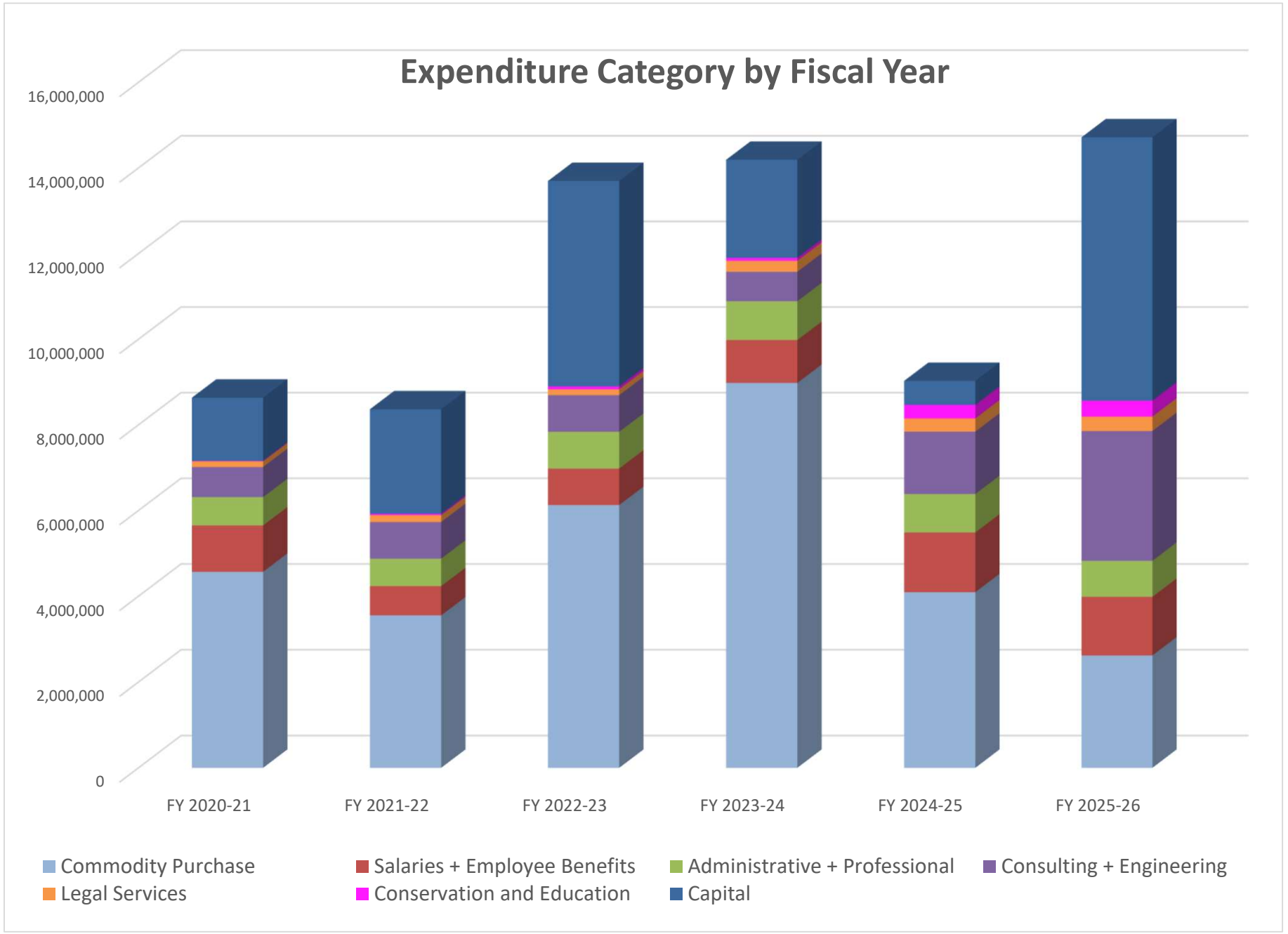
Jennifer Ustation, CPFO
Chief Financial Officer
San Gorgonio Pass Water Agency


Proposed General Fund Sources of Revenue FY 2024-25
Tax Revenue, $13,738,842 , 57%
Grant Revenue, $1,000,000 , 4%
Interest, $1,500,000 , 7%
Miscellaneous, $45,000 , 0%
Government Contributions, $245,000 , 1%
Water Sales, $7,500,000 , 31%
Water Sales
Tax Revenue
Grant Revenue
Interest
Miscellaneous
Government Contributions


Income Category by Fiscal Year
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
FY 2020-21
FY 2021-22
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26
Water Sales
Tax Revenue
Grant Revenue
Interest
Miscellaneous
Government Contributions

Proposed General Fund Expenditure Categories FY 2024-25




Expenditure Category by Fiscal Year
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
FY 2020-21
FY 2021-22
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26
Commodity Purchase
Salaries + Employee Benefits
Administrative + Professional
Consulting + Engineering
Legal Services
Conservation and Education
Capital



DEBT SERVICE FUND

FROM THE GENERAL MANAGER



Lance Eckhart, PG, CHG

To the Board of Directors:

Subject: Fiscal Year 2026–27 Budget – Prepared for the Future: Meeting Long-Term Water Obligations

Dear Board Members,

I am pleased to present the proposed Debt Service Budget for Fiscal Year 2026–27. This budget reflects the Agency's commitment to long-term financial stewardship and prudent planning as we enter a significant phase of increased State Water Project (SWP) contractual obligations.

For many years, the Agency has anticipated the escalation of State Water Contract payments associated with long-term financing obligations. Recognizing this challenge well in advance, the Agency strategically built reserves to prepare for this period of higher costs. The Fiscal Year 2026–27 budget represents the beginning of that planned transition, with reserves being utilized as intended to help offset increased expenditures while maintaining financial stability and protecting the Agency's member agencies and customers from abrupt impacts.

The most significant driver of this year's budget is the increase in State Water Contract payments. These obligations support critical statewide water infrastructure investments that ensure continued access to reliable imported water supplies for the San Gorgonio Pass region. In addition, the budget includes anticipated costs associated with purchased water, contract operations, engineering and maintenance activities, and other contractual commitments necessary to support the Agency's mission.

Despite these increased costs, the Agency remains in a strong financial position. Property tax revenues continue to provide a stable and dependable funding source, while reserves accumulated through years of disciplined financial management provide an important tool for managing fluctuations in annual expenditures. The planned use of reserves this year reflects the purpose for which they were established—to maintain financial stability during periods of elevated costs and long-term investment.

The Debt Service Fund remains essential to supporting the Agency's participation in the State Water Project and other strategic initiatives that enhance regional water reliability. These investments help ensure the continued delivery of imported water supplies, support groundwater recharge efforts, and strengthen the region's ability to respond to future water supply challenges.

This budget demonstrates the value of long-range financial planning. By anticipating future obligations, building reserves in advance, and responsibly deploying those resources when needed, the Agency continues to fulfill its commitment to reliable water supplies and sound fiscal management.

Thank you for your continued leadership and support as we navigate this important phase of the Agency's long-term financial plan.

Respectfully,



Lance Eckhart, PG, CHG
General Manager/Chief Hydrogeologist
San Gorgonio Pass Water Agency

FROM THE CHIEF FINANCIAL OFFICER



Jennifer Ustation

To the Board of Directors:

The Debt Service Fund, commonly referred to as the “Red Bucket,” is dedicated to fulfilling the Agency’s financial obligations associated with the State Water Project (SWP) and supporting our primary mission of importing water to the San Gorgonio Pass region. While the General Fund supports the Agency’s broader regional initiatives and operational activities, the Debt Service Fund remains focused on securing and delivering reliable imported water supplies for the communities we serve.

Fiscal Year 2026-27 marks an important milestone in the Agency’s long-range financial plan. For many years, the Board of Directors has anticipated the significant increase in State Water Contract obligations associated with the East Branch Extension financing. Through disciplined financial management and prudent reserve accumulation, the Agency prepared for this transition well in advance. This budget reflects the beginning of that planned period, during which reserves will be strategically utilized to offset higher debt service costs while maintaining financial stability.

As anticipated, Fiscal Year 2026-27 represents the beginning of the balloon payment phase of the Agency’s State Water Contract obligations. While expenditures are projected to exceed annual revenues, this outcome is consistent with the Agency’s long-term financial strategy. The planned use of reserves is not a response to an unforeseen challenge, but rather the execution of a strategy developed years ago to ensure the Agency could meet its obligations without creating sudden impacts on taxpayers or member agencies.

The largest expenditure within the Debt Service Fund continues to be the State Water Contract Payments assessed by the Department of Water Resources (DWR). These payments represent the Agency’s share of the costs to operate,

maintain, repair, and improve the State Water Project. Additional significant expenditures include water delivery charges, water transfer agreements, and operational costs associated with the East Branch Extension facilities operated jointly with the San Bernardino Valley Municipal Water District.

For Fiscal Year 2026-27, Debt Service Fund revenues are projected at approximately $40.8 million, while expenditures are projected at approximately $48.2 million. The resulting planned deficit of approximately $7.4 million will be funded through reserves accumulated in prior years. These reserves were established specifically to mitigate the impacts of future increases in State Water Contract obligations and provide stability during periods of elevated costs.

One aspect of the Debt Service Budget that can sometimes create confusion is the timing of DWR charges. The Department of Water Resources issues its Statement of Charges on a calendar-year basis, while the Agency operates on a fiscal year beginning July 1 and ending June 30. As a result, each fiscal year budget incorporates portions of two separate DWR billing years. Consistent with recent budget practices, this proposed budget is based on the May Estimate provided by DWR and will be updated as necessary once the final Statement of Charges is received.

Looking ahead, the Agency continues to monitor future obligations that may affect the Debt Service Fund in the years ahead. Statewide investments such as the Delta Conveyance Project and Sites Reservoir Project have the potential to improve the reliability, flexibility, and resilience of California's water supply system. While these projects are not significant drivers of the Fiscal Year 2026-27 budget, they represent future commitments that the Agency will evaluate carefully as planning, financing, and construction activities advance. Maintaining strong reserves and a long-term financial perspective will help ensure the Agency remains prepared to participate in opportunities that support water reliability for the San Gorgonio Pass region.

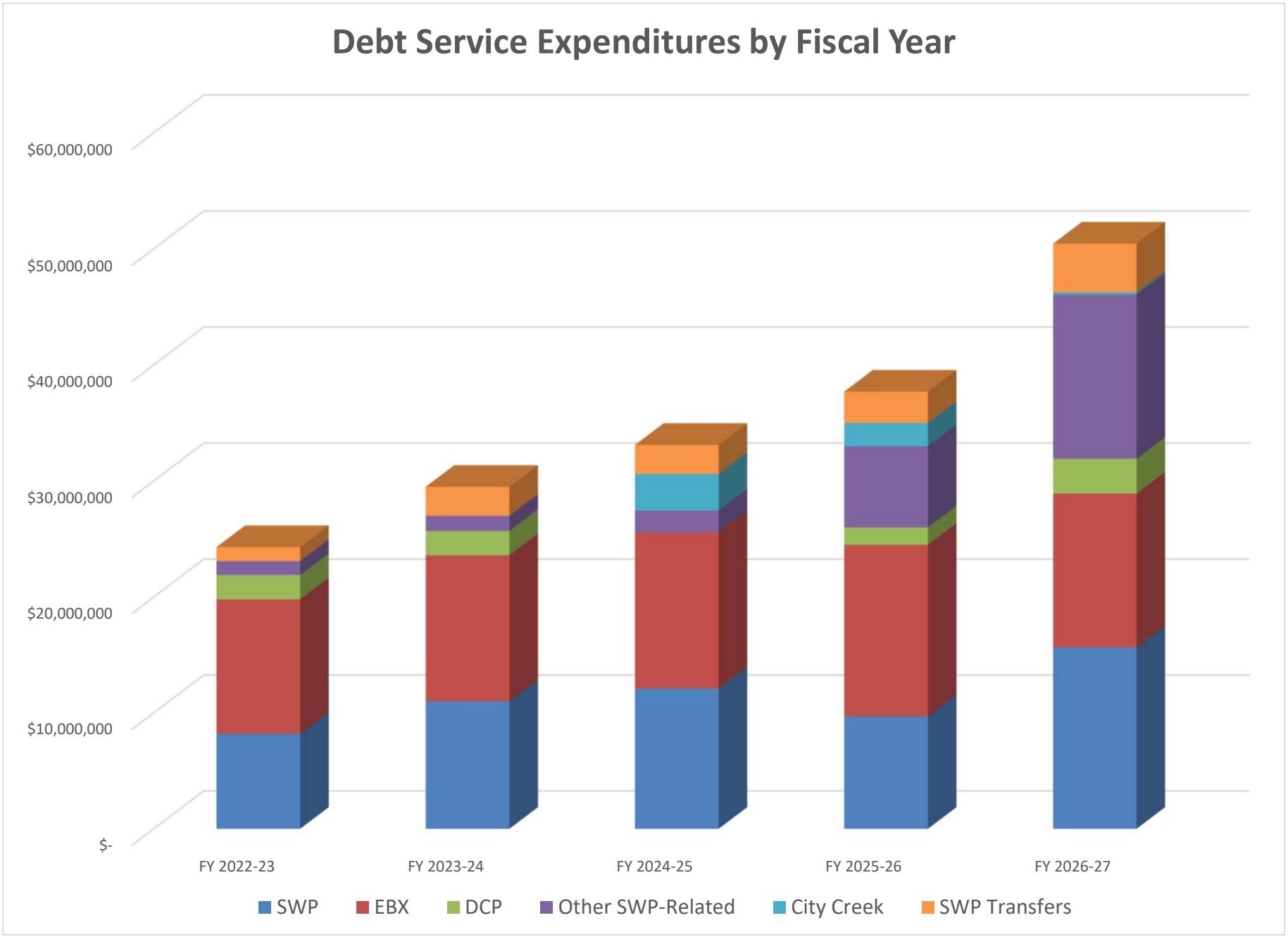
The Agency remains well positioned to meet its financial obligations. Stable property tax revenues, prudent financial planning, and reserve balances accumulated over many years provide the resources necessary to navigate increasing State Water Project costs while maintaining long-term financial sustainability. The Board's foresight in planning for future obligations has placed the Agency in a strong position to manage these challenges while continuing to provide reliable imported water supplies to the region.

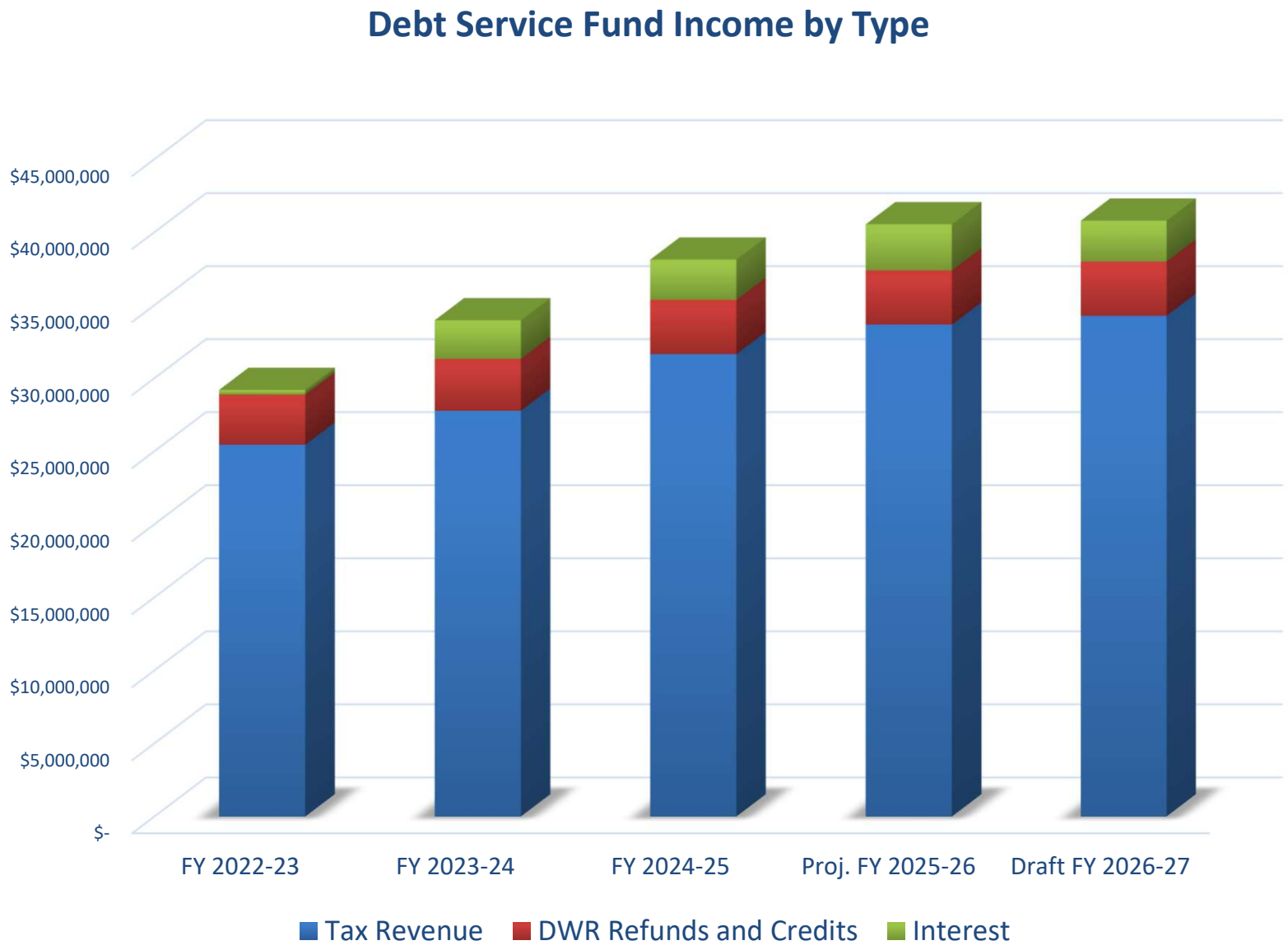
This budget reflects the Agency's commitment to responsible stewardship of public resources, fulfillment of its contractual obligations, and protection of long-term water reliability for the San Gorgonio Pass region. By planning ahead, maintaining adequate reserves, and strategically deploying those resources when needed, the Agency continues to demonstrate sound financial management in support of its mission.

Respectfully,

Jennifer Ustation

Jennifer Ustation, CPFO
Chief Financial Officer
San Gorgonio Pass Water Agency


Debt Service Expenditures by Fiscal Year
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
FY 2022-23
FY 2023-24
FY 2024-25
FY 2025-26
FY 2026-27
SWP
EBX
DCP
Other SWP-Related
City Creek
SWP Transfers


Debt Service Fund Income by Type
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
FY 2022-23
FY 2023-24
FY 2024-25
Proj. FY 2025-26
Draft FY 2026-27
Tax Revenue
DWR Refunds and Credits
Interest

SAN GORGONIO PASS WATER AGENCY
DEPARTMENT OF WATER RESOURCES EXPENSE REQUIREMENTS
FOR THE FISCAL YEAR 2026-27

DRAFT

DEPARTMENT OF WATER RESOURCES

INVOICE INVOICE (type) - NUMBER (attachment)	**Statement of Charges** FOR THE PERIOD JUL - DEC 2026	**May Estimate** FOR THE PERIOD JAN - JUN 2027
Water Supply - T Invoice - ATTACHMENT 1	5,839,072	8,758,609
Delta Conveyance Project	0	3,000,000
Sites Reservoir	0	0
Other		
Sub-Total Water Supply	5,839,072	11,758,609
OAP - O Invoice- ATTACHMENT 1-1	2,143	1,683
RAS - U Invoice - ATTACHMENT 1-2	0	0
EBX - X Invoice - ATTACHMENT 1-5	13,257,420	3,739,272
Tehachapi - TAB Invoice - ATTACHMENT 1-6	31,819	33,000
DWR FIXED CHARGES	19,130,454	15,532,564
TOTAL DWR STATEMENT OF CHARGES		34,663,018
OTHER DWR CHARGES		
Healthy Rivers and Landscapes		86,000
CONTINGENCY		900,000
TOTAL OTHER CHARGES		986,000
TOTAL PROJECTED DWR EXPENDITURES (rounded)		35,649,018

SAN GORGONIO PASS WATER AGENCY
DEPARTMENT OF WATER RESOURCES EXPENSE REQUIREMENTS
FOR THE FISCAL YEAR 2026-27

DRAFT

ADDITIONAL DEBT SERVICE EXPENSES	
Purchased Water	6,300,000
Debt Service Salaries	621,245
Debt Service Payroll Taxes	45,000
Debt Service Benefits	400,000
Debt Service Travel Expense Staff	5,000
Debt Service Utilities	12,000
State Water Contract Audit	8,000
SWC Contractor Dues	55,000
SWP Legal Services	1,000
Delta Conveyance Financing Authority	0
Sites	0
Water Treatment	122,471
EBX Contract Operations	400,000
SWP Engineering and Maintenance	200,000
Tax Collection Charges	170,000
TOTAL ADDITIONAL EXPENSES	8,339,716
WATER TRANSFERS	
Ventura Water Transfer	2,200,000
Other Water Transfers	2,000,000
TOTAL WATER TRANSFERS	4,200,000
GRAND TOTAL DEBT SERVICE EXPENDITURES	48,188,734

DRAFT

SAN GORGONIO PASS WATER AGENCY
DEBT SERVICE REVENUE REQUIREMENTS
CALCULATION OF POTENTIAL REVENUES FOR FY 2026-27

STEP ONE: REVIEW PROJECTED DEBT SERVICE EXPENSES

DWR Contract Payments	35,649,018
Purchased Water	6,300,000
Water Transfers	4,200,000
Other Debt Service Expenditures	2,039,716
Total Projected Debt Service Expenditures	48,188,734

STEP TWO: REVIEW PROJECTED NON-TAX DEBT SERVICE REVENUE

Other Debt Service Revenue (does not include tax revenue)	
Estimate of Bond Cover Refunds and Credits	3,715,000
Estimate of SGPWA Allocated Interest	2,800,000
Other Revenue	0
Total Other Debt Service Revenue	6,515,000

STEP THREE: DETERMINE CURRENT INCOME RATE

Tax Revenue (Projected) FY 2025-26	33,664,545	
Tax Rate		17.50
Income derived for each cent of tax FY 2025-26		**1,923,688**

STEP FOUR: CALCULATE POTENTIAL INCOME RATE FOR FY 2026-27

Income derived for each cent of tax FY 2025-26	1,923,688
Estimated percentage increase in assessed value	4.6%
Estimated percentage delinquency rate FY 2024-25	-2.8%
Net percentage revenue increase	1.8%
Estimated increase in tax revenue for 1 cent	34,626
Estimate of revenue for each cent of tax FY 2026-27	**1,958,315**

STEP FIVE: COMPARE PROJECTED EXPENSES WITH POTENTIAL REVENUE

Alternative Tax Rates	Reduced Rate	Reduced Rate	Maintain Rate	Increased Rate	Increased Rate
Potential Tax Rates for FY 2026-27	17.00	17.25	17.50	17.75	18.00
Potential Tax Revenue FY 2026-27	33,291,350	33,780,928	34,270,507	34,760,086	35,249,664
Projected Non-Tax Debt Service Revenue	6,515,000	6,515,000	6,515,000	6,515,000	6,515,000
Estimate of Total Debt Service Revenue FY 2026-27	39,806,350	40,295,928	40,785,507	41,275,086	41,764,664
PROJECTED NET RESERVES FY 2026-27					
Net Reserves: decrease(negative) or increase (positive)	**-8,382,384**	**-7,892,806**	**-7,403,227**	**-6,913,648**	**-6,424,070**

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
General Fund Approved June 1, 2026 Debt Service Fund Approved July 13, 2026

		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	GENERAL FUND					
	GENERAL FUND - INCOME				% of Budget Year:	0%
					Over budget	/ Under budget
1	WATER SALES	7,500,000		7,500,000	0.00	0.0%
2	OTHER WATER SALES	0		0		
3	TAX REVENUE	13,738,842		13,738,842	0.00	0.0%
4	INTEREST	1,500,000		1,500,000	0.00	0.0%
5	GOV'T CONTRIBUTIONS	245,000		245,000	0.00	0.0%
6	GRANT REVENUE	1,000,000		1,000,000	0.00	0.0%
7	OTHER MISCELLANEOUS INCOME	45,000		45,000	0.00	0.0%
8	**TOTAL GENERAL FUND INCOME**	24,028,842	0	24,028,842	0.00	0.0%
	GENERAL FUND - EXPENSES				Under budget	/ Over budget
	COMMODITY PURCHASE					
12	PURCHASED WATER FOR DELIVERY	2,900,000		2,900,000	0.00	0.0%
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	0		0	0.00	#DIV/0!
14	**TOTAL COMMODITY PURCHASE**	2,900,000	0	2,900,000	0.00	0.0%
	SALARIES AND EMPLOYEE BENEFITS					
17	SALARIES	921,645		921,645	0.00	0.0%
18	PAYROLL TAXES	91,111		91,111	0.00	0.0%
19	PAYROLL SERVICES	15,000		15,000	0.00	0.0%
20	RETIREMENT	300,165		300,165	0.00	0.0%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	0.00	0.0%
22	HEALTH INSURANCE	83,677		83,677	0.00	0.0%
23	ACWA BENEFITS	15,750		15,750	0.00	0.0%
24	DISABILITY INSURANCE	9,000		9,000	0.00	0.0%
25	WORKERS COMPENSATION INSURANCE	7,000		7,000	0.00	0.0%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	25,775		25,775	0.00	0.0%
27	EMPLOYEE EDUCATION	7,000		7,000	0.00	0.0%
28	**TOTAL SALARIES AND EMPLOYEE BENEFITS**	1,676,123	0	1,676,123	0.00	0.0%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
General Fund Approved June 1, 2026 Debt Service Fund Approved July 13, 2026

		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	GENERAL FUND - EXPENSES					
	ADMINISTRATIVE AND PROFESSIONAL SERVICES				Remaining %	0%
	DIRECTOR EXPENDITURES				Under budget /	Over budget
33	DIRECTORS FEES	285,000		285,000	0.00	0.0%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	0.00	0.0%
35	DIRECTORS MEDICAL	77,770		77,770	0.00	0.0%
	OFFICE EXPENDITURES					
37	OFFICE EXPENSE	51,880		51,880	0.00	0.0%
38	POSTAGE	1,000		1,000	0.00	0.0%
39	TELEPHONE	15,465		15,465	0.00	0.0%
40	UTILITIES	7,000		7,000	0.00	0.0%
	SERVICE EXPENDITURES					
42	COMPUTER, WEBSITE AND PHONE SUPPORT	100,000		100,000	0.00	0.0%
43	GENERAL MANAGER AND STAFF TRAVEL	50,000		50,000	0.00	0.0%
44	SUCCESSION PLANNING	65,000		65,000	0.00	0.0%
45	INSURANCE AND BONDS	87,740		87,740	0.00	0.0%
46	ACCOUNTING AND AUDITING	24,500		24,500	0.00	0.0%
47	LEGAL SERVICES	350,000		350,000	0.00	0.0%
48	DUES AND ASSESSMENTS	130,000		130,000	0.00	0.0%
49	SOFTWARE	75,000		75,000		
49	OTHER PROFESSIONAL SERVICES	26,532		26,532	0.00	0.0%
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	8,000		8,000	0.00	0.0%
54	MAINTENANCE AND REPAIRS - VEHICLE	45,000		45,000	0.00	0.0%
55	MAINTENANCE AND REPAIRS - BUILDING	50,000		50,000	0.00	0.0%
56	MAINTENANCE AND REPAIRS - FIELD	70,000		70,000	0.00	0.0%
	COUNTY EXPENDITURES					
58	LAFCO COST SHARE	11,000		11,000	0.00	0.0%
59	ELECTION EXPENSE	150,000		150,000		
60	TAX COLLECTION CHARGES	70,000		70,000	0.00	0.0%
61	**TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES**	1,832,887	0	1,832,887	0.00	0.0%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
General Fund Approved June 1, 2026 Debt Service Fund Approved July 13, 2026

		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	GENERAL FUND - EXPENSES					
	CONSULTING AND ENGINEERING SERVICES				Remaining %	0%
	PLANS & CONSTRUCTION				Under budget /	Over budget
65	INFRASTRUCTURE PLAN - Phase 2	0		0	0.00	#DIV/0!
66	SAN GORGONIO PASS REGIONAL MASTERPLAN	1,000,000		1,000,000	0.00	0.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	10,000		10,000	0.00	0.0%
68	COUNTY LINE RECHARGE - PLANNING AND DESIGN	100,000		100,000	0.00	0.0%
	BEAUMONT BASIN RECHARGE	750,000		750,000		
69	SMALL SYSTEM ASSISTANCE PROGRAM	200,000		200,000	0.00	0.0%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	150,000		150,000	0.00	0.0%
71	MONITORING WELL DRILLING	0		0	0.00	#DIV/0!
72	HELI-HYDRANT	100,000		100,000	0.00	0.0%
	OTHER PROJECTS					
74	WATER BANKING INVESTIGATIONS (DEVELOPMENT)	2,000,000		2,000,000	0.00	0.0%
75	SAN GORGONIO GSA	500,000		500,000	0.00	0.0%
76	YUCAIPA GSA VERBENIA GSA	30,000		30,000	0.00	0.0%
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	0.00	0.0%
80	USGS STUDIES AND MONITORING	430,000		430,000	0.00	0.0%
81	LOCAL SUPPLIES	50,000		50,000	0.00	0.0%
82	LOCAL RECHARGE FEASIBILITY STUDIES	100,000		100,000	0.00	0.0%
83	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	100,000		100,000	0.00	0.0%
	ASSET MANAGEMENT	100,000		100,000		
	GENERAL ENGINEERING SERVICES					
85	ON-CALL ENGINEERING SERVICES	0		0	0.00	#DIV/0!
86	GRANT SUPPORT SERVICES	100,000		100,000	0.00	0.0%
87	STATE + FEDERAL ADVOCACY	500,000		500,000	0.00	0.0%
88	SAWPA REGIONAL PROJECTS	20,000		20,000	0.00	0.0%
89	GENERAL ENGINEERING and ENVIRONMENTAL	350,000		350,000	0.00	0.0%
90	**TOTAL CONSULTING AND ENGINEERING SERVICES**	6,675,000	0	6,675,000	0.00	0.0%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
General Fund Approved June 1, 2026 Debt Service Fund Approved July 13, 2026

		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	GENERAL FUND - EXPENSES					
					Remaining %	0%
	CONSERVATION AND EDUCATION				Under budget /	Over budget
98	SCHOOL EDUCATION PROGRAMS	70,000		70,000	0	0.0%
99	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	0	0.0%
100	SPONSORSHIPS	20,000		20,000	0	0.0%
101	TRANSFER TO PASS WATER AGENCY FOUNDATION	35,000		35,000	0	0.0%
102	65th ANNIVERSARY CELEBRATION	50,000		50,000	0	0.0%
103	**TOTAL CONSERVATION AND EDUCATION**	435,000	0	435,000	0	0.0%
	MAJOR AND CAPITAL EXPENDITURES					
	BUILDING AND EQUIPMENT					
107	BUILDING	50,000		50,000	0	0.0%
109	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0	0.0%
110	OTHER EQUIPMENT	20,000		20,000	0	0.0%
111	VEHICLES	86,491		86,491	0	0.0%
	OTHER ITEMS					
113	SITES RESERVOIR	900,000		900,000	0	0.0%
114	NEW PROPERTY	50,000		50,000	0	0.0%
115	COUNTY LINE RECHARGE - CONSTRUCTION	900,000		900,000	0	0.0%
	WELL DRILLING	750,000		750,000		
	HELI-HYDRANT CONSTRUCTION	375,000		375,000		
	FACILITY UPGRADES	500,000		500,000		
117	**TOTAL MAJOR AND CAPITAL EXPENDITURES**	3,656,491	0	3,656,491	0.00	0.0%
119	**TRANSFERS TO OTHER FUNDS**					
121	**TOTAL GENERAL FUND EXPENSES**	17,175,501	0	17,175,501	0.00	0.0%
123	**GENERAL FUND NET INCOME YTD**	6,853,341	0	6,853,341	0.00	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
General Fund Approved June 1, 2026 Debt Service Fund Approved July 13, 2026

		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	CONSIGNED - SWP SUPPORT FUND					
					Remaining %	0%
	CONSIGNED - SWP SUPPORT FUND - INCOME				Over budget	/ Under budget
	INCOME					
130	UNITARY TAX REVENUE ALLOCATED	10,015,475		10,015,475	0.00	0.0%
131	INTEREST	900,000		900,000	0.00	0.0%
132	OTHER INCOME	0		0		
133	**TOTAL SWP SUPPORT FUND INCOME**	10,915,475	0	10,915,475	0.00	0.0%
	CONSIGNED - SWP SUPPORT FUND - EXPENSES					
					Under budget	/ Over budget
	EXPENDITURES					
139	TAX COLLECTION CHARGES	25,039		25,039	0.00	0.0%
140	OTHER EXPENSES	0		0		
141	**TOTAL SWP SUPPORT FUND EXPENSES**	25,039	0	25,039	0.00	0.0%
143	**TRANSFERS TO OTHER FUNDS**					
145	**CONSIGNED - SWP SUPPORT FUND NET INCOME YTD**	10,890,436	0	10,890,436	0.00	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
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		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	DEBT SERVICE FUND					
					Remaining %	0%
	DEBT SERVICE FUND - INCOME				Over budget	/ Under budget
	INCOME					
153	TAX REVENUE	34,270,507		34,270,507	0.00	0.0%
154	INTEREST	2,800,000		2,800,000	0.00	0.0%
155	CONTRIBUTIONS - GOVERNMENT	0		0		
156	DWR CREDITS - BOND COVER, OTHER	3,715,000		3,715,000	0.00	0.0%
157	**TOTAL DEBT SERVICE FUND INCOME**	40,785,507	0	40,785,507	0.00	0.0%
	DEBT SERVICE FUND - EXPENSES				Under budget	/ Over budget
	EXPENSES					
161	SWP PURCHASED WATER	6,300,000		6,300,000	0.00	0.0%
162	SALARIES	621,245		621,245	0.00	0.0%
163	PAYROLL TAXES	45,000		45,000	0.00	0.0%
164	BENEFITS	400,000		400,000	0.00	0.0%
165	TRAVEL EXPENSE STAFF	5,000		5,000	0.00	0.0%
166	SWP UTILITIES	12,000		12,000	0.00	0.0%
167	STATE WATER CONTRACT AUDIT	8,000		8,000	0.00	0.0%
168	STATE WATER CONTRACTOR DUES	55,000		55,000	0.00	0.0%
169	STATE WATER LEGAL SERVICES	1,000		1,000	0.00	0.0%
170	DELTA CONVEYANCE FINANCING AUTHORITY	0		0	0.00	0.0%
171	WATER TREATMENT EXPENSE	122,471		122,471	0.00	0.0%
172	EBX CONTRACT OPERATIONS	400,000		400,000	0.00	0.0%
173	SWP ENGINEERING AND MAINTENANCE	200,000		200,000	0.00	0.0%
174	WATER TRANSFERS	4,200,000		4,200,000	0.00	0.0%
175	STATE WATER CONTRACT PAYMENTS	35,649,018		35,649,018	0.00	0.0%
176	TAX COLLECTION CHARGES	170,000		170,000	0.00	0.0%
177	**TOTAL DEBT SERVICE FUND EXPENSES**	48,188,734	0	48,188,734	0.00	0.0%
178						
179	**TRANSFERS FROM RESERVES**			0.00	0.00	
180						
181	**DEBT SERVICE NET INCOME YTD**	-7,403,227	0	-7,403,227	0.00	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2026-27
General Fund Approved June 1, 2026 Debt Service Fund Approved July 13, 2026

		FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	GAP FUNDING PROGRAM					
	GAP FUNDING PROGRAM - INCOME				Over budget	/ Under budget
185	CABAZON WATER DISTRICT	0		0		
186	SOUTH MESA WATER COMPANY	0		0	0.00	
187	HIGH VALLEYS WATER DISTRICT	0		0	0.00	
188	BANNING HEIGHTS MUTUAL WATER CO.	0		0		
191	**TOTAL INCOME**	0	0	0	0.00	0.0%
	GAP FUNDING PROGRAM - EXPENSES				Under budget	/ Over budget
194	CABAZON WATER DISTRICT	0		0		
196	SOUTH MESA WATER COMPANY	4,500,000		4,500,000	0.00	0.0%
197	HIGH VALLEYS WATER DISTRICT	0		0	0.00	
198	BANNING HEIGHTS MUTUAL WATER CO.	0		0	0.00	
200	**TOTAL EXPENSE**	4,500,000	0	4,500,000	0.00	0.0%
202	**GAP FUNDING PROGRAM NET BALANCE YTD**	-4,500,000	0	-4,500,000	0.00	
	HELI-HYDRANT FUNDING PROGRAM INCOME					
	CABAZON WATER DISTRICT					
	SOUTH MESA WATER COMPANY					
	HIGH VALLEYS WATER DISTRICT					
	BANNING HEIGHTS MUTUAL WATER CO.					
	TOTAL INCOME					
	EXPENSES					
	SOUTH MESA WATER COMPANY	300,000				

SAN GORGONIO PASS WATER AGENCY
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	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
HIGH VALLEYS WATER DISTRICT					
BANNING HEIGHTS MUTUAL WATER CO.					
TOTAL EXPENSE					
HELI-HYDRANT FUNDING PROGRAM NET BALANCE YTD					

LINE ITEM AND PROJECT DESCRIPTIONS, page 1

DEBT SERVICE FUND INCOME

Tax Revenue (reference line #153)
Tax revenue for the Debt Service Fund comes from the Agency's authority to levy a tax. The rate is based on the assessed valuation of property located within the Agency's service area and is currently set at 17.5 cents per $100 of assessed value. Riverside County has projected a delinquency rate of about 2.8%. Combined with a projected increase in assessed value of about 6.7% for FY 2025-26 yields a 3.9% increase for FY2025-26.

Government Contributions (#155)
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 agency for a study or a consulting contract. This line item relates to items that can be allocated to the Debt Service Fund only. This budget item is for income that is reimbursed to the Agency for these expenditures. Currently, no projects are contemplated that would be included in this line item.

DWR Credits (#156)
The Agency receives credits from the Department of Water Resources (DWR) for a number of items, mostly in the form of bond cover refunds. A bond cover is a stipulation in the bond covenants attached to the bonds sold by DWR. The cover is designed to provide a reserve and an alternative payment mechanism in case a State Water Contractor should default on their payment. This provides additional assurance to potential purchasers of DWR bonds and the bondholders that lowers the risk associated with bond payment defaults. The cover amount is 25% of the face value of the bond. For this provision, the bond issuer (DWR) receives a discount in the interest rate. DWR administrates this by collecting the cover amount when the payment is due, holding the income in an interest-bearing account (California's Surplus Money Investment Fund (SMIF)) for one year, then returning the funds to the Contractors, along with an allocation of interest earned while deposited in SMIF.

DEBT SERVICE FUND EXPENSES

SWP Purchased Water (#160)
This line item records the expenses related to delivering State Water Project water to the Agency service area. This line item has been transitioned to the Debt Service fund starting in January 2025. For FY 2025-26, the cost of delivering water to the region will be fully borne by the Debt Service Fund.

LINE ITEM AND PROJECT DESCRIPTIONS, page 2

SWP Utilities (#165)
This covers charges for phone service, electric service, and monitoring services for Agency turnouts.

State Water Contract Audit (#166)
The Agency participates in the Independent Audit Association (IAA), which includes most of the other Contractors except for the Metropolitan Water District. The IAA contracts with Ernst & Young, a major accounting firm, to perform an annual audit of DWR procedures. This helps the Contractors review the procedures DWR uses to calculate the Statement of Charges, to help make sure no mistakes are being made.

State Water Contractor Dues (#167)
The Agency is a member of the State Water Contractors, an association of 27 of the public agencies that have contracted with the State of California to receive a water supply through the State Water Project. The SWC represents the legal, policy and regulatory interests of the 27 State Water Project Contractors who are responsible for the capital, operations, and maintenance costs of the SWP. The Agency pays a proportional share of the cost to operate the SWC.

SWP Legal Services (#168)
This line item is for legal services related to the State Water Project (SWP). Past expenditures were made for Agency participation in Environmental Impact Review (EIR) challenges or other matters that Contractors decided were necessary. Minimal expenses are expected for FY25-26.

Delta Conveyance Financing Authority (#169)
The Agency is a founding member of the Delta Conveyance Financing Authority (DCFA), which was formed to explore possible alternatives for funding solutions for the Delta Conveyance Project. The DCFA is currently waiting for further developments in the DCP, which will determine what future steps the DCFA might consider to advance the project. The DCFA has sufficient funds in reserve to maintain their current level of activity, but has indicated that they may need contributions from member agencies if it is decided that additional work is to be done.

Water Treatment Expense (#170)
This pays for the expenditures related to treating SWP deliveries with algaecide (copper sulfate) to reduce the occurrence of algae at the various delivery points in the region. This was determined by Staff to be a necessary expense of delivering water, so included in the Debt Service Fund.

LINE ITEM AND PROJECT DESCRIPTIONS, page 3

EBX Contract Operations (#171)
EBX Contract Operations are charges paid to San Bernardino Valley Municipal Water District (SBVMWD) to operate the East Branch Extension (EBX). SBVMWD calculates the charges based on staff time needed to operate EBX to deliver water. Originally, the Agency split the invoices evenly between the General Fund (known as Contract Operations and Maintenance) and the Debt Service Fund. After consideration by Staff and discussion with Legal Counsel, it was decided that all of the expenses should be borne by the Debt Service Fund.

SWP Engineering and Maintenance (#172)
The Agency shares the other costs of improvements and maintenance of the EBX with SBVMWD. There are a variety of routine costs, for example, air conditioning maintenance, or fuel for back-up generators. We also share the costs of major repairs and improvements. SBVMWD is currently working on the repair of the City Creek Crossing. We are responsible for approximately 18% of these costs, which are divided into two major categories, design and construction. The design element is expected to cost the Agency about $150,000 this fiscal year. The construction contract for the repairs is projected to cost about $16 million in total, of which the Agency would be responsible for about $3 million. Currently, the project is experiencing difficulties with permitting and environmental constraints, which likely means the project will cost more. Funds will need to be expended no matter what is decided going forward. $2 million is included in the budget as an educated guess about what is expected to be paid in FY25-26.

Water Transfers (#173)
In 2022, the Agency entered into an agreement with the City of Ventura to receive their water supply for the next 20 years. This line item is for the annual cost of that agreement. The expense of other water transfers to the Agency from other Contractors would also be included in this line item.

State Water Contract Payments (#174)
This is the line item that accounts for the payments the Agency makes to the State of California for its participation in the State Water Project. This is the largest part of the Debt Service expenditures, approximately 70% this year. Other items that are paid for the State Water Project include State Water Project Purchased Water and Water Transfers. Combined together, these expense categories make up about 90% of the Debt Service budget.

Review of Funds

"The Bucket List"

Other Funds

Unrestricted

Unitary Tax

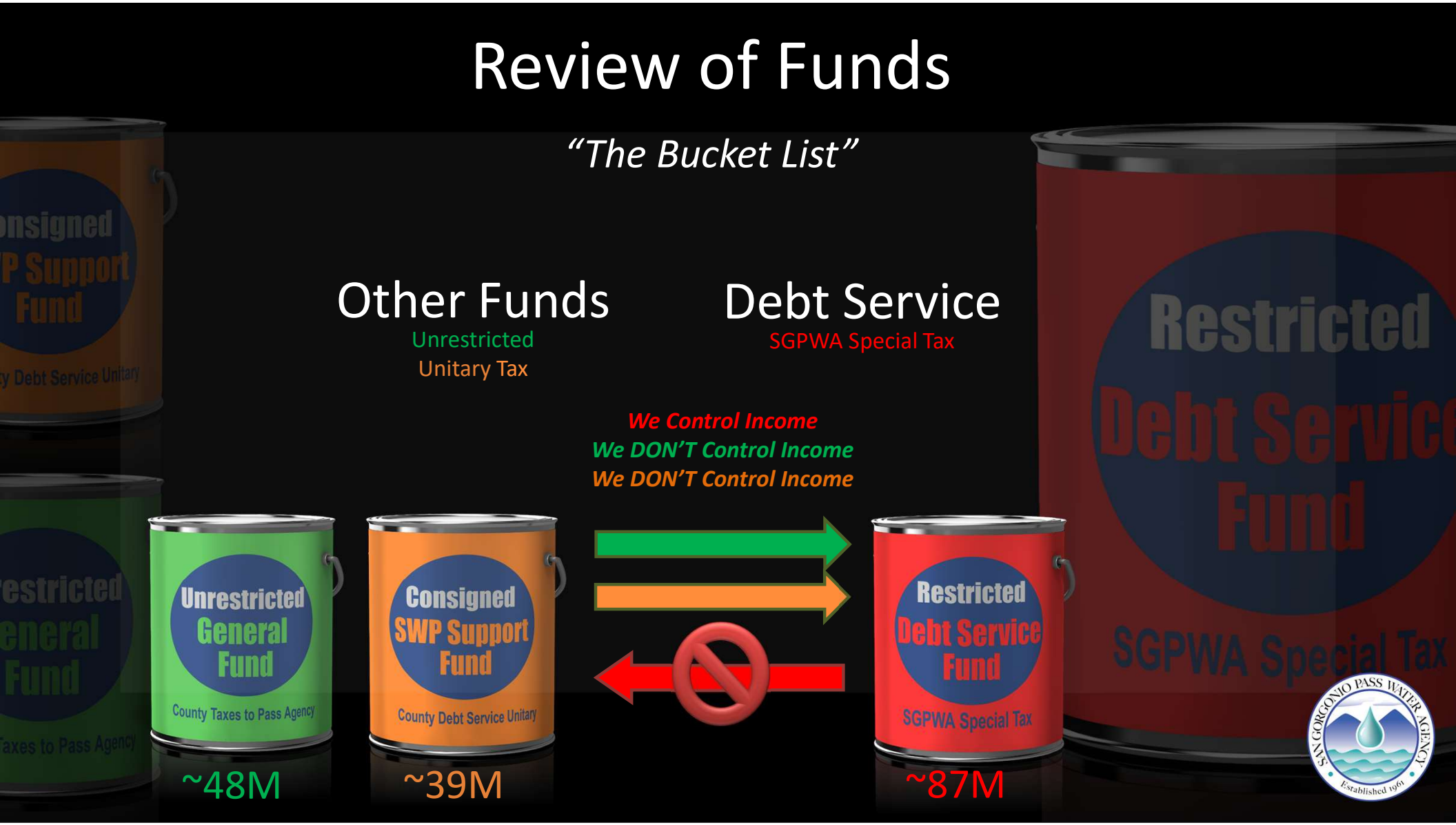
Debt Service

SGPWA Special Tax

We Control Income

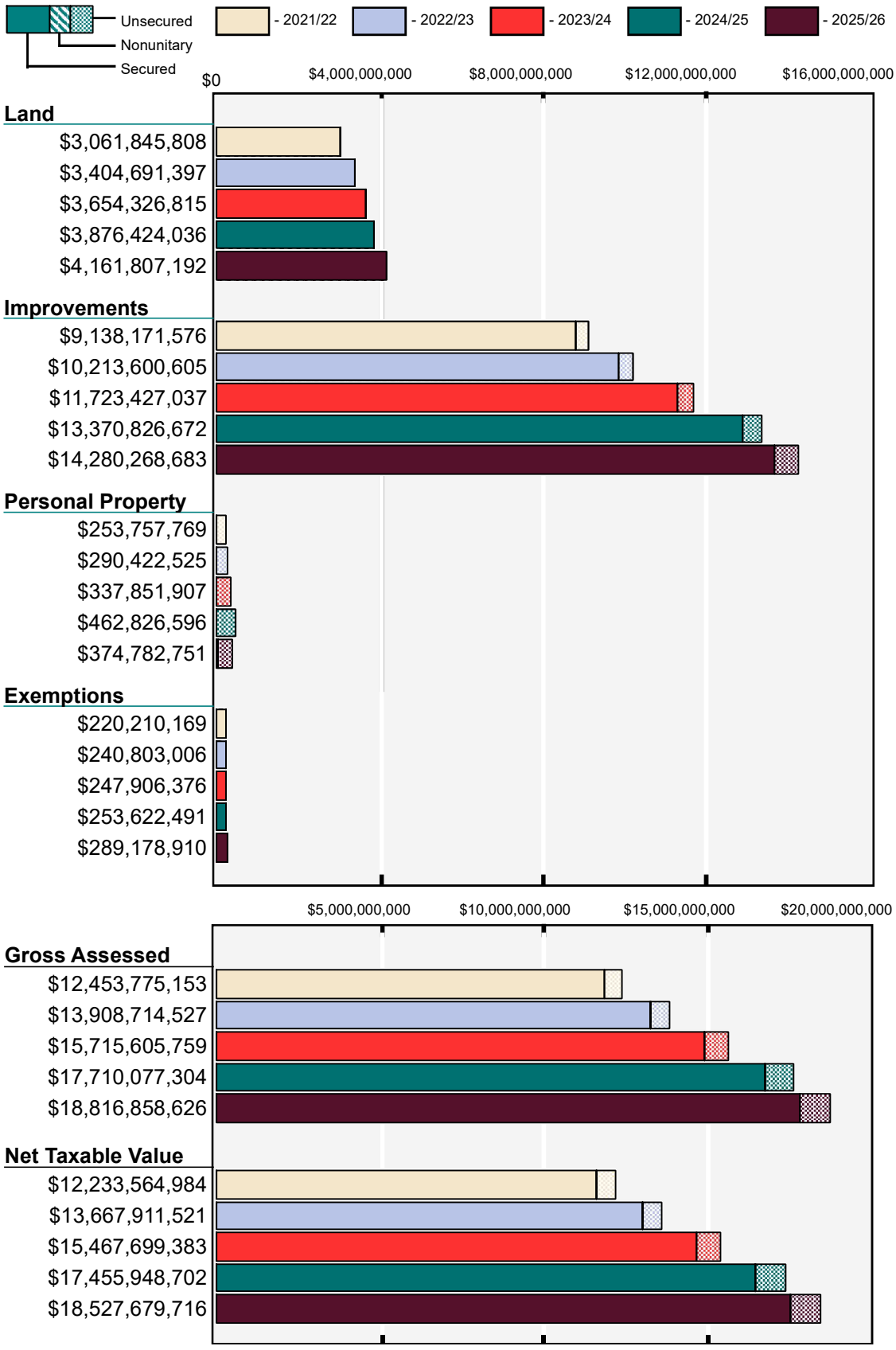
We DON'T Control Income

We DON'T Control Income



~48M ~39M ~87M

SAN GORGONIO PASS WATER
2021/22 TO 2025/26 ASSESSED VALUES



		Percent Change	
		District	County
Land			
	$3,061,845,808		
	$3,404,691,397	11.2%	7.0%
	$3,654,326,815	7.3%	6.6%
	$3,876,424,036	6.1%	6.2%
	$4,161,807,192	7.4%	6.9%
Improvements			
	$9,138,171,576		
	$10,213,600,605	11.8%	10.5%
	$11,723,427,037	14.8%	10.3%
	$13,370,826,672	14.1%	7.2%
	$14,280,268,683	6.8%	6.2%
Personal Property			
	$253,757,769		
	$290,422,525	14.4%	7.4%
	$337,851,907	16.3%	12.2%
	$462,826,596	37.0%	8.3%
	$374,782,751	-19.0%	5.0%
Exemptions			
	$220,210,169		
	$240,803,006	9.4%	3.9%
	$247,906,376	2.9%	-0.9%
	$253,622,491	2.3%	10.8%
	$289,178,910	14.0%	11.1%

		District	County
Gross Assessed			
	$12,453,775,153		
	$13,908,714,527	11.7%	9.5%
	$15,715,605,759	13.0%	9.4%
	$17,710,077,304	12.7%	7.0%
	$18,816,858,626	6.2%	6.4%
Net Taxable Value			
	$12,233,564,984		
	$13,667,911,521	11.7%	9.6%
	$15,467,699,383	13.2%	9.6%
	$17,455,948,702	12.9%	6.9%
	$18,527,679,716	6.1%	6.3%

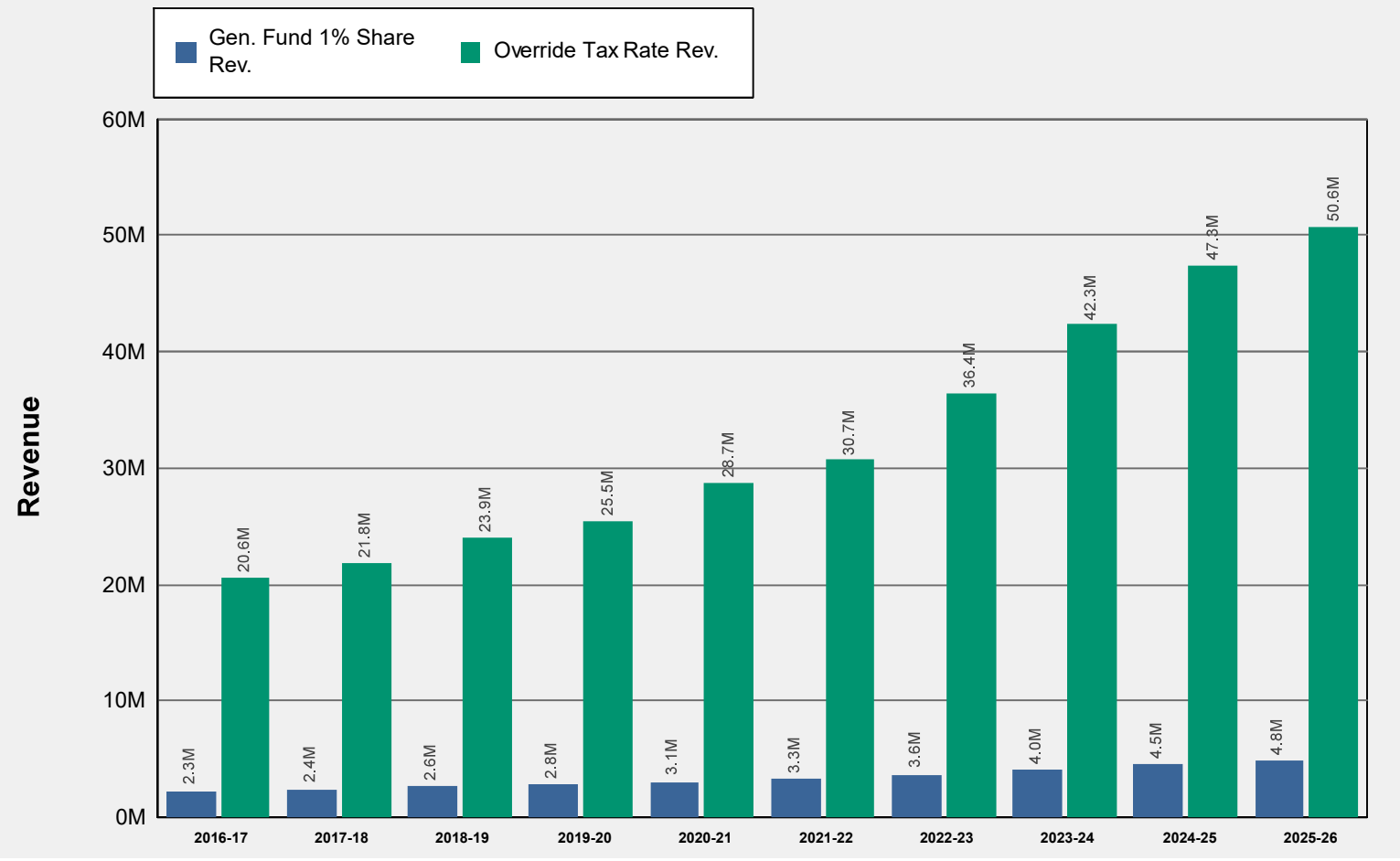
Data Source: Riverside County Assessor 2021/22 To 2025/26 Combined Tax Rolls

Prepared On 3/19/2026 By MW

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

SAN GORGONIO PASS WATER
REVENUE HISTORY

Roll Year	Gen. Fund 1% Share Rev.	% Chg	Override Tax Rate Rev.	% Chg
2016-17	$2,252,705		$20,599,545	
2017-18	$2,401,383	6.6%	$21,815,188	5.9%
2018-19	$2,589,746	7.8%	$23,944,724	9.7%
2019-20	$2,778,698	7.3%	$25,458,677	6.3%
2020-21	$3,057,769	10.0%	$28,696,548	12.7%
2021-22	$3,262,261	6.6%	$30,669,566	6.8%
2022-23	$3,620,472	10.9%	$36,441,384	18.8%
2023-24	$4,022,301	11.1%	$42,280,722	16.0%
2024-25	$4,532,619	12.6%	$47,319,881	11.9%
2025-26	$4,840,650	6.8%	$50,639,578	7.0%



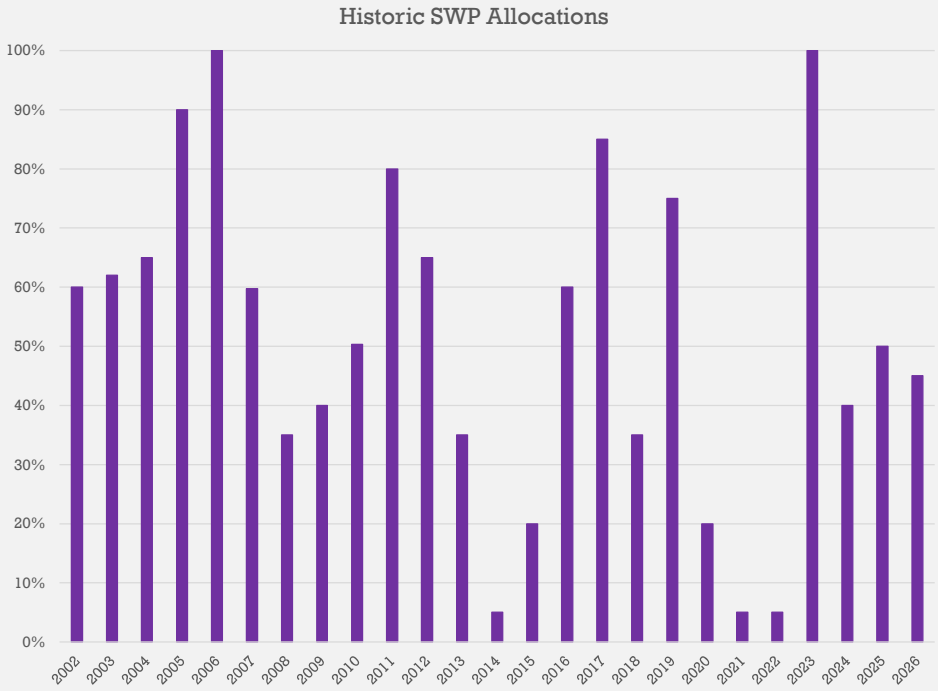
Override Tax Rate Rev. includes: San Gorgonio Pass Water Ag

Revenue flowing through a Successsor Agency's RPTTF process as residual distribution is not included in this data, nor are most pooled revenue adjustments, such as County administrative fees, supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, and roll corrections. Homeowner exemption revenue is included in this revenue model. Where available and applicable, unitary revenues and TEA revenue are included.

SWP Allocation Timeline

2026 Table A Allocation Timeline
December 1, 2025: 10% allocation
January 29, 2026: 30% allocation
May 14, 2026: 45% allocation

SGPWA Portfolio @ 45%		
Source	Total (AF)	Delivered
SWP – Carryover	50	✓
SWP – Table A	7,785	✓
SWP – Ventura	4,500	
Non-SWP - Nickel Water	1,700	✓
County of Napa Transfer	3,000	✓
Total Available Supply	17,035	



2026 SWP Allocation & Portfolio Update

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
NAPCFC	Napa County Flood Control and Water Conservation	A state water contractor, particpated in water transfer to SGPWA
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

San Gorgonio Pass Water Agency
List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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 copper sulfte 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
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