

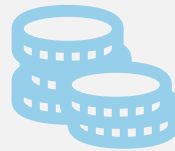
FYE 2024 and 2025 General Fund Draft Budget

SAWPA

Agenda



General Fund
Budget



Indirect Costs and
Benefit Rates



Member Agency
Contributions



General Fund Budget

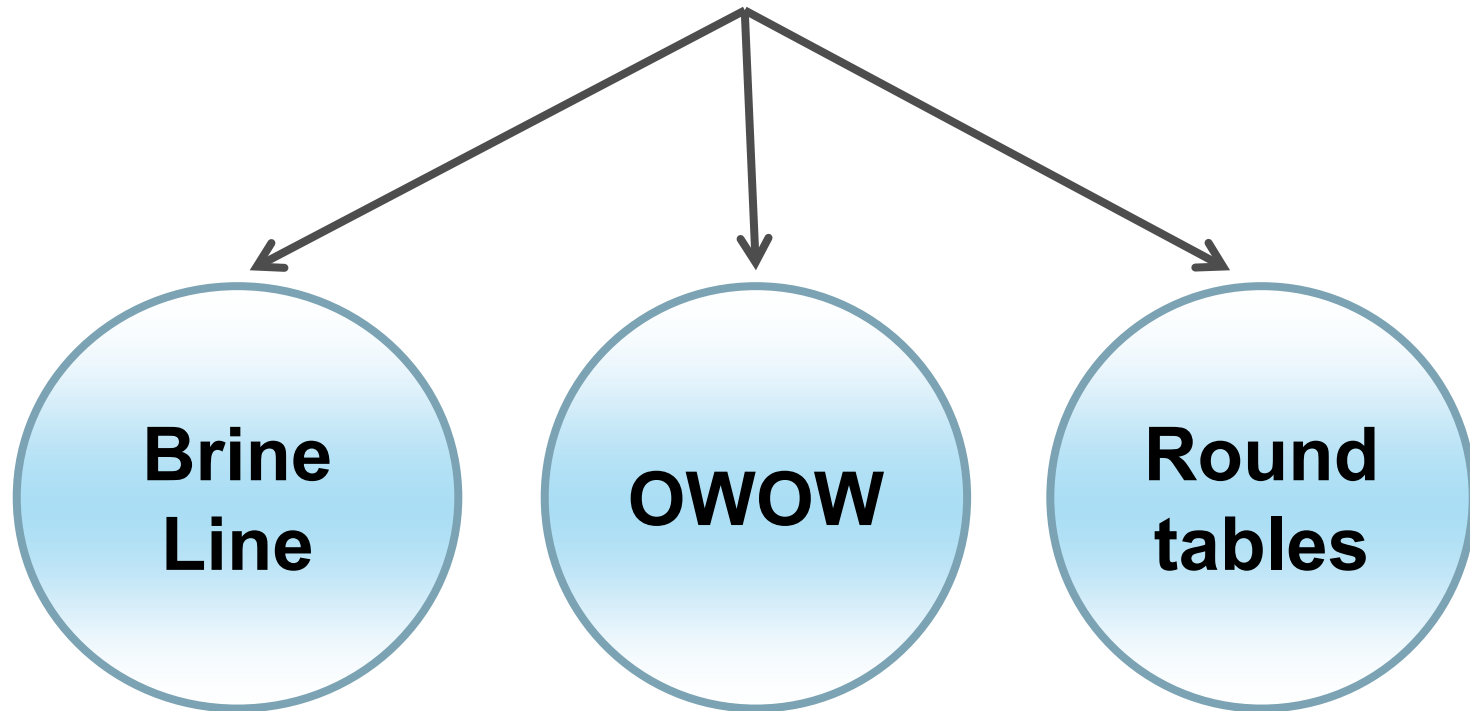
Budget Policy Practices

The General Fund is used for all JPA administrative functions in support of the Commission, legislative needs, headquarter building facility and maintenance, and all other functions not specifically related directly to projects.

SAWPA will endeavor to keep the indirect cost rate constant from year to year to provide stability in costs charged to projects using SAWPA labor, and for reimbursable contracts and charges to outside agencies.

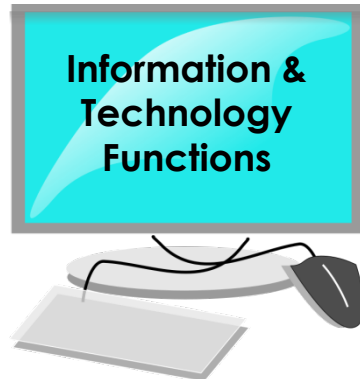
SAWPA will work to keep member agency contributions reasonable and relatively constant to provide stability for the member agencies.

Administration
Finance/Accounting
Information Systems & Technology

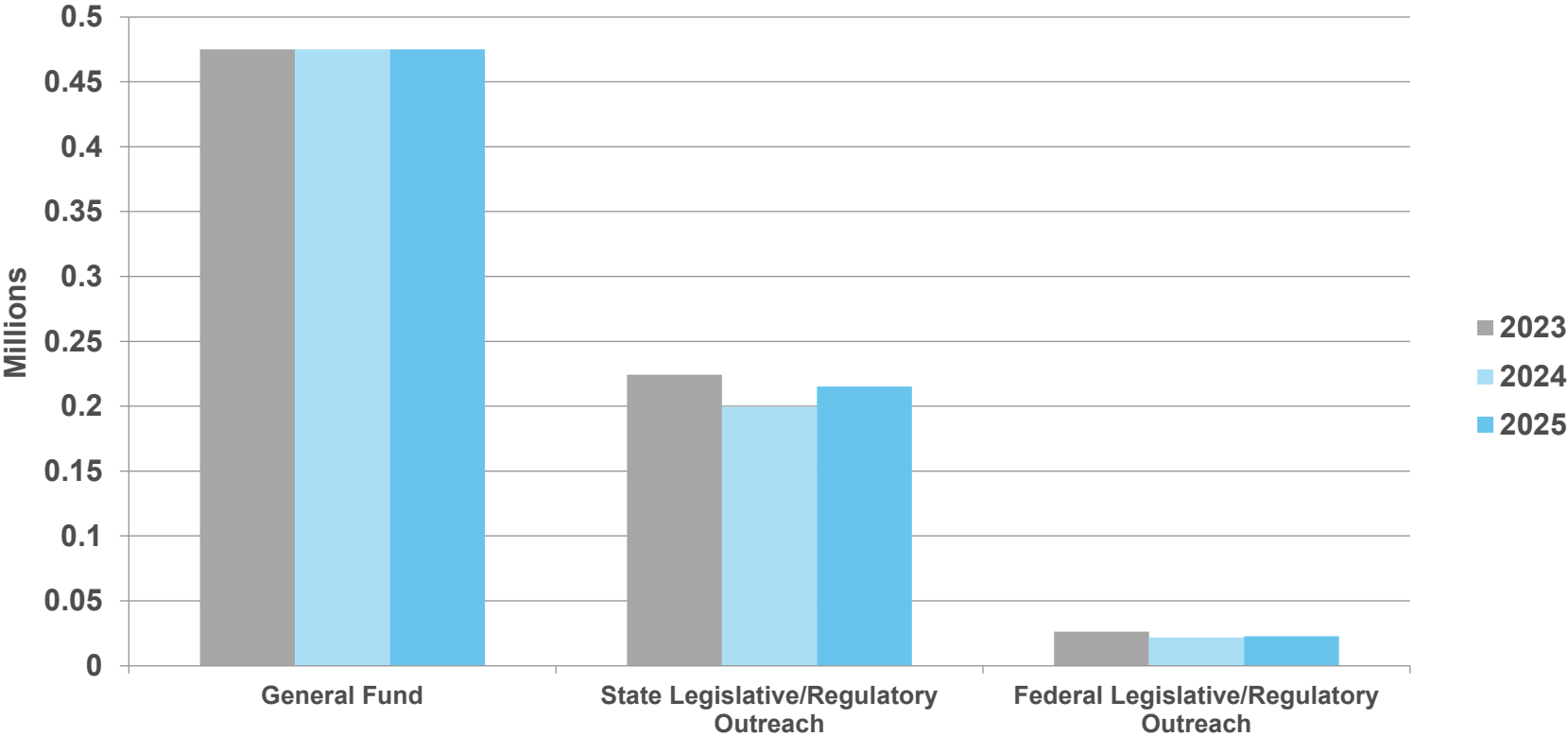


**Engineering &
Operations**

Planning



General Funds



General Fund Expenses

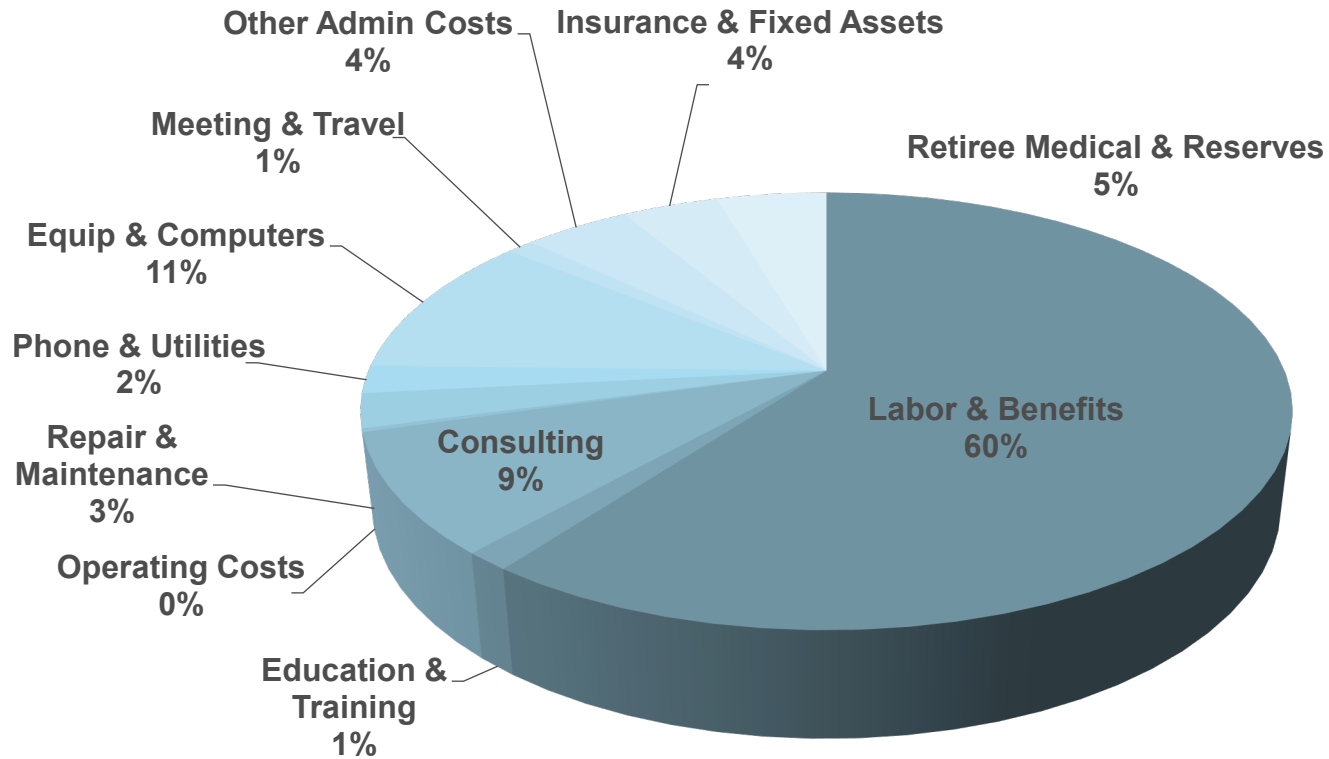
Expense	FYE 2023	FYE 2024	FYE 2025
General Fund	\$475,000	\$475,000	\$475,000
State Legislative/Regulatory Outreach	224,232	199,546	215,248
Federal Legislative/Regulatory Outreach	26,205	21,727	22,661
Total	\$725,437	\$696,273	\$712,909

General Fund Costs

Fund	FYE 2023	FYE 2024	FYE 2025
Labor and Benefits	\$2,566,349	\$2,516,006	\$2,792,752
Education & Training	46,600	57,200	61,000
Consulting & Professional Services	309,000	372,180	305,110
Operating Costs	6,400	11,360	11,880
Repair & Maintenance	106,400	105,500	106,900
Phone & Utilities	94,350	84,666	89,666
Equipment & Computers	185,400	439,500	265,663
Meeting & Travel	55,500	47,000	48,000
Other Administrative Expenses	153,154	184,628	189,731
Insurance & Fixed Assets	106,577	166,259	169,968
Retiree Medical & Building Reserves	297,414	191,235	199,523
Total Before Indirect Cost Allocations	\$3,927,144	\$4,175,538	\$4,240,191
Less Indirect Cost Allocations	(3,452,144)	(3,700,538)	(3,765,191)
Total General Fund Costs	\$475,000	\$475,000	\$475,000

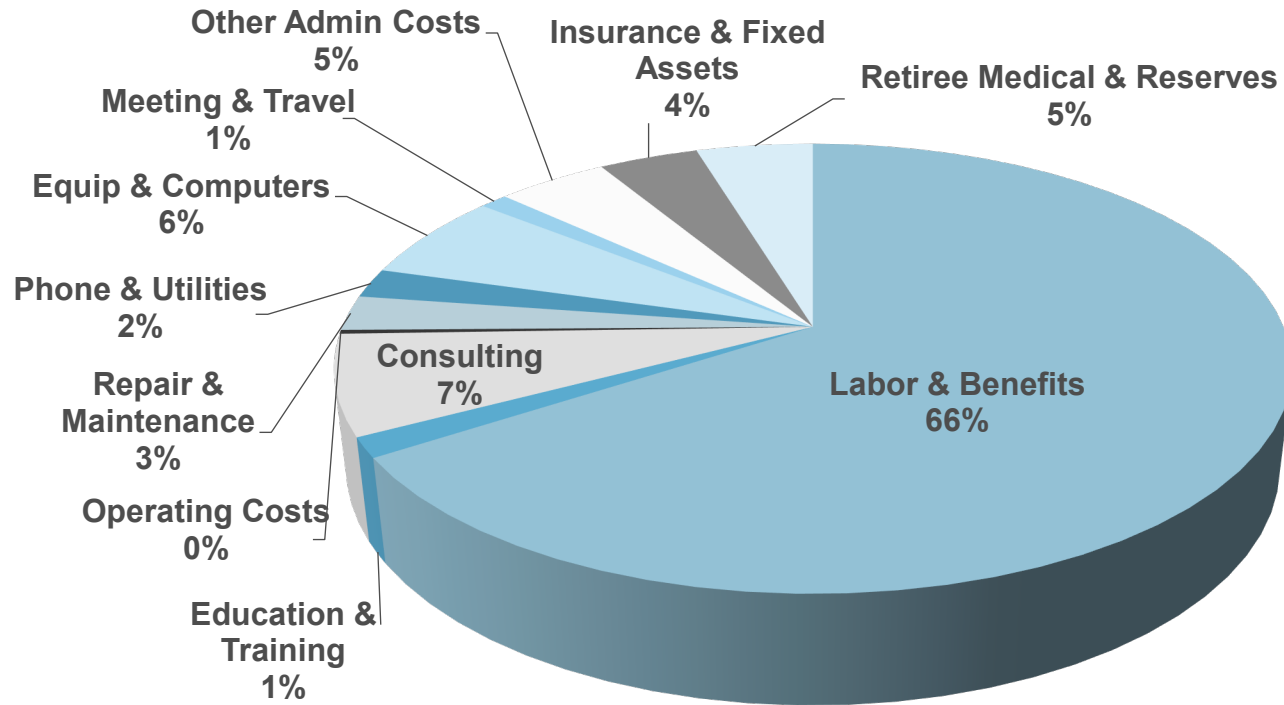
FYE 2024

General Fund Costs \$4.2 Million



FYE 2025

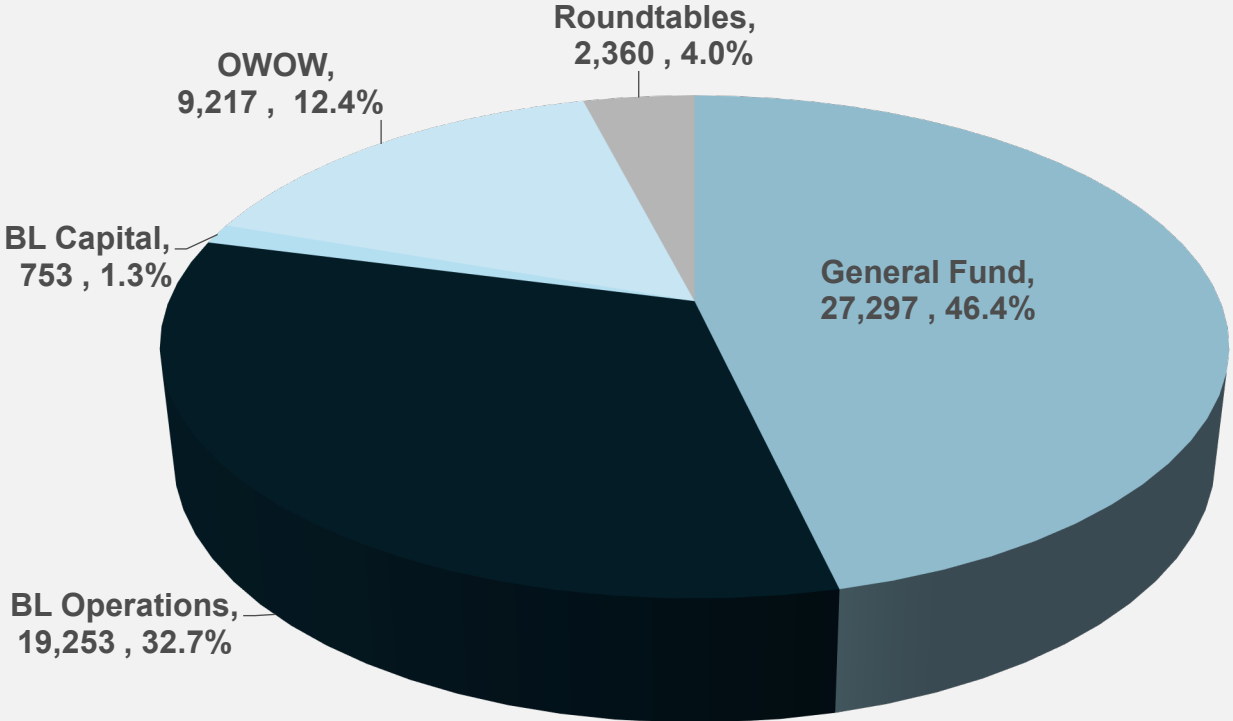
General Fund Costs \$4.2 Million



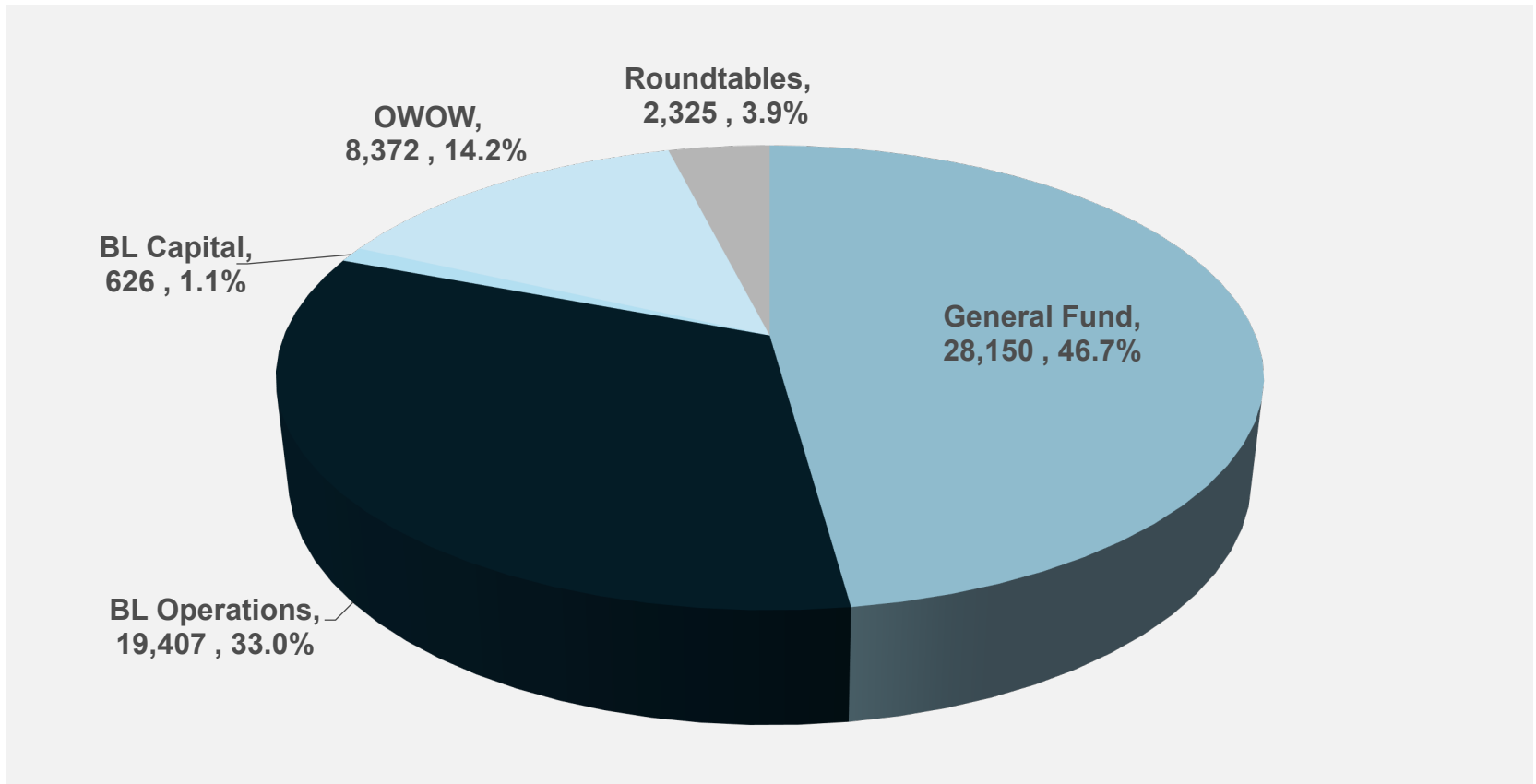
Indirect Cost Allocations by Fund Type

Fund	FYE 2024	FYE 2025
Brine Line Operations Fund	\$2,155,774	\$2,278,733
Brine Line Capital Fund	102,116	88,611
OWOW Fund	1,165,569	1,113,515
Roundtables Fund	277,079	284,333
Total	\$3,700,538	\$3,765,191

Labor Hours Distribution FYE 2024



Labor Hours Distribution FYE 2025



Total Labor Hours Distribution

Fund	FYE 2024	% of Total	FYE 2025	% of Total
General Fund	27,297	46.4%	28,150	47.8%
Brine Line Operating Fund	19,253	32.7%	19,407	33.0%
Brine Line Capital Fund	753	1.3%	626	1.1%
OWOW Funds	9,217	15.6%	8,372	14.2%
Roundtables Funds	2,360	4.0%	2,325	3.9%
Total	58,880	100.0%	58,880	100.0%

Labor Assumptions Used

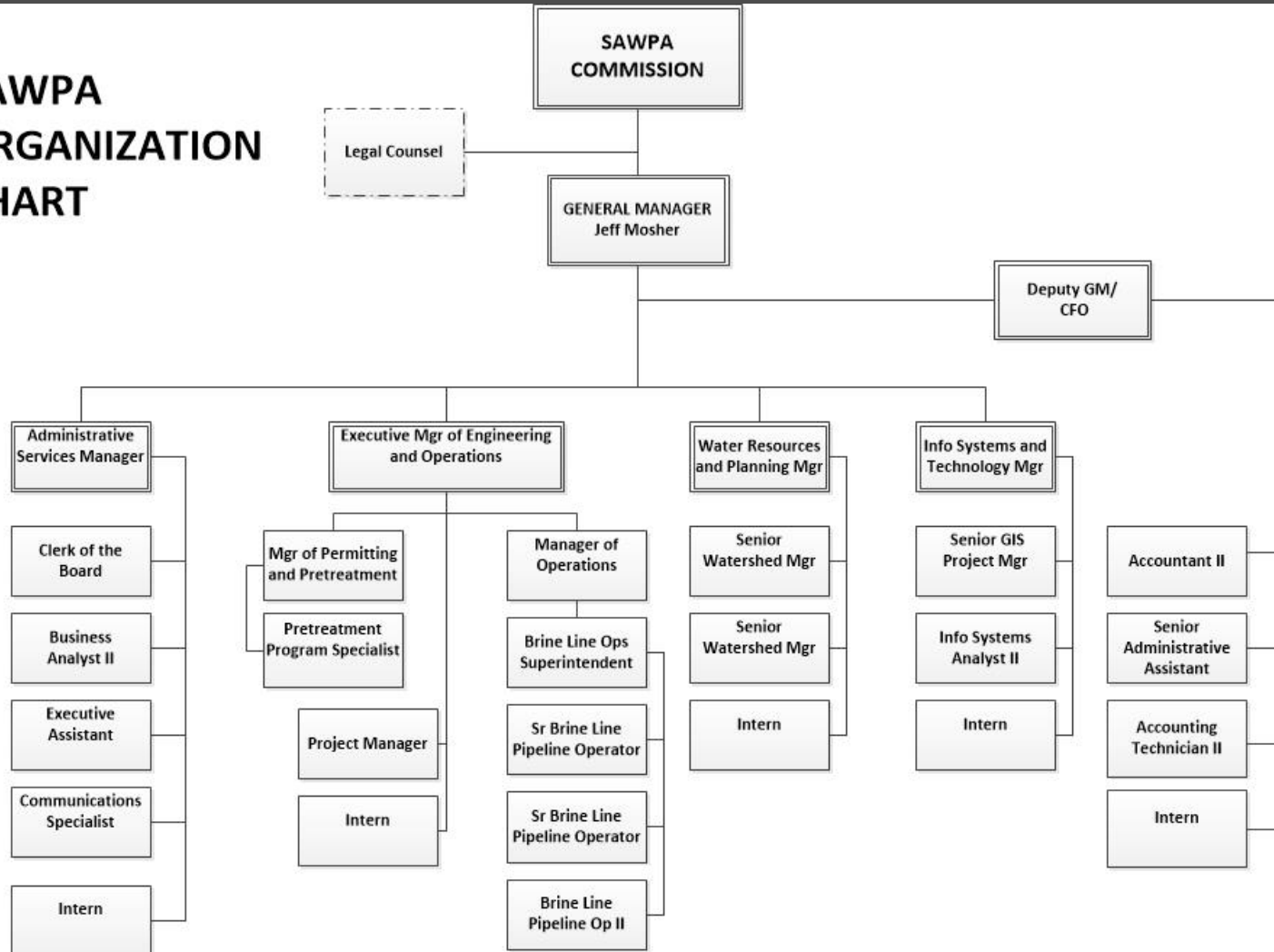
- **26 FTE**
 - 25 filled and approved FTE
 - 1 unfilled budgeted positions
- **5 Interns**
- **8% Salary increase each year**
 - Merit Pool (4%)
 - COLA (4%)
 - Promotions
 - Adjustments

Staff Changes

No Changes

Organization Chart

SAWPA ORGANIZATION CHART



Budget
FY 2024-25

Positions by Department

Department	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025
Executive Management	2	2	3	3	2	2	2	2
Administrative Services	5	6	6	6	5	5	5	5
Finance/Accounting	3	3	2	2	3	3	3	3
Information Systems and Technology	3	3	3	3	3	3	3	3
Engineering	5	5	5	5	5	5	5	5
Operations	5	5	5	5	5	5	5	5
Water Resources & Planning	5	5	4	4	3	3	3	3
Total Positions	28	29	28	28	26	26	26	26

Benefit Assumptions Used

PERS 2% @ 55 - Classic

	FYE 2024	FYE 2025
PERS Employers Rate	13.00%	13.00%
Unfunded Liability Payment	\$100,000	\$100,000

PERS 2% @ 62 - PEPR

	FYE 2024	FYE 2025
PERS Employers Rate	7.91%	7.90%
Unfunded Liability Payment	\$11,712	\$12,000

Benefit Assumptions Used

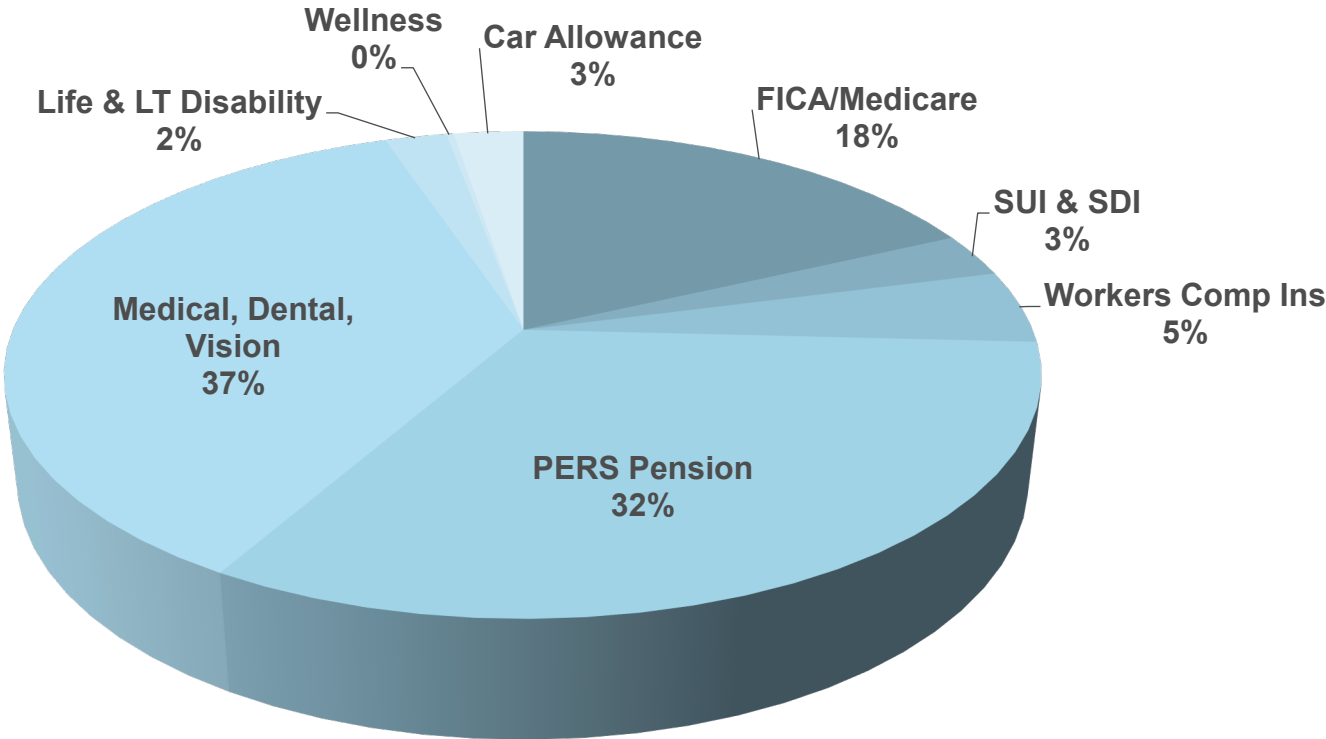
- **PERS Unfunded Liability as of 06/30/2022**
 - \$1,105,718 (Asset) 100.3% funded
- **Outstanding OPEB Liability as of 06/30/2022**
 - \$187,301 (Asset)
- **GASB 45/75 Compliance (4 employees eligible)**
 - **FYE 2024 – \$91,235**
 - Annual Required Contribution = \$18,942
 - Pay go Retiree Premiums (9) = \$72,293
 - **FYE 2025 - \$99,523**
 - Annual Required Contribution = \$20,000
 - Pay go Retiree Premiums (9) = \$79,523
- **Health insurance cap based on the lowest cost plan**
 - (Kaiser family) - \$1,994/month
 - 10% increase FYE 2024
 - 10% increase FYE 2025

Total Payroll & Benefit Costs

	FYE	Benefits	Payroll	Total	FTE
	2020	\$1,476,642	\$3,493,614	\$4,970,256	28
	2021	\$1,522,796	\$3,612,279	\$5,135,075	28
	2022	\$1,257,561	\$3,325,579	\$4,583,140	26
Budget	2023	\$1,689,235	\$4,025,165	\$5,714,400	26
	2024	\$1,499,134	\$4,086,368	\$5,585,502	26
	2025	\$1,609,040	\$4,416,449	\$6,025,489	26

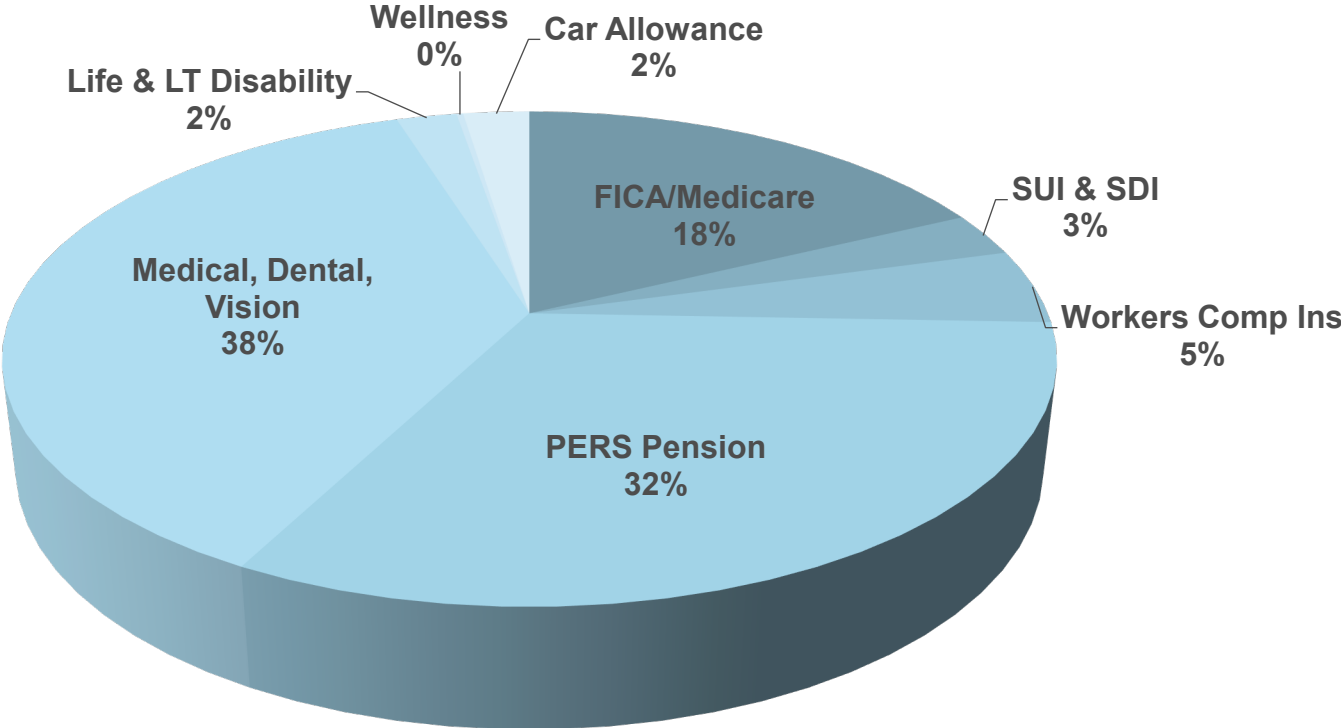
Benefit Costs FYE 2024

Total Benefits \$1,499,134



Benefit Costs FYE 2025

Total Benefits \$1,609,040



Benefit & Indirect Cost Allocation Rates

FYE	Benefits	Indirect Cost	Total
2020	0.423	1.886	2.309
2021	0.422	1.306	1.728
2022	0.378	1.615	1.993
2023	0.420	1.608	2.028
2024	0.367	1.692	2.058
2025	0.364	1.636	2.000

Budget



Member Contributions – Before Special Projects

FYE	Per Member Agency	Inc/(Dcr) Over Prior Year	Total
2020	\$305,393	\$11,054	3.76%
2021	\$306,068	\$675	0.22%
2022	\$311,369	\$5,301	1.73%
2023	\$313,087	\$1,718	0.55%
2024	\$307,255	(\$5,832)	(1.86%)
2025	\$310,582	\$3,327	1.08%

Member Contributions –Special Projects (per Agency)

FYE	PFAS Study	Weather Modification	Per Member Agency
2023	\$72,765	\$28,100	\$100,865
2024	\$110,000	\$44,400	\$154,400
2025	\$110,000	\$31,700	\$141,700

Member Contributions per Agency

(not including Roundtable participant fees)

Activity	Actual FYE 2023	Budget FYE 2024	Budget FYE 2025
General Planning	\$80,000	\$80,000	\$80,000
USBR Partnership Studies	4,000	4,000	4,000
Watershed Management (OWOW)	80,000	80,000	80,000
PFAS Study	72,765	110,000	110,000
Weather Modification	28,100	44,400	31,700
SA River Fish Conservation	2,000	2,000	2,000
LESJWA Management	2,000	2,000	2,000
State Legislative/Regulatory Outreach	44,846	39,910	43,050
Federal Legislative/Regulatory Outreach	5,241	4,345	4,532
General Fund	95,000	95,000	95,000
Total Agency Contribution	\$413,952	\$461,655	\$452,282

11.5%

-2.03%

Questions?

