



Santa Ana Watershed
Project Authority

FISCAL YEAR ENDING 2024 & 2025 BUDGET

11615 Sterling Avenue ▪ Riverside ▪ California ▪ 92503
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For the Biennium Beginning

July 01, 2021

Christopher P. Morill

Executive Director

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Section 1

Budget Message/ Executive Summary



Budget Message/Executive Summary

July 1, 2023

The Honorable Board of Commissioners
Santa Ana Watershed Project Authority
11615 Sterling Ave
Riverside, CA 92503

Honorable Board of Commissioners:

I am pleased to present the Santa Ana Watershed Project Authority (SAWPA) Fiscal Year Ending (FYE) 2024 and 2025 operating and capital improvement budgets to SAWPA's Board of Commissioners (Commissioners). The development of this budget document is the result of the dedication and commitment of the Commissioners and staff. The budget provides a framework for Agency activities to meet our needs over the next two years. This two-year budget, which totals \$47.4 million, will fund the operations and capital project needed to implement the Agency's Strategic Plan.

In 2010-2011, SAWPA engaged in the preparation of a Strategic Plan for the organization with the participation and guidance of the Commissioners and the General Managers of the Member Agencies. The objectives of the Strategic Plan are to:

- ◆ Articulate SAWPA's mandate, vision, and mission.
- ◆ Establish specific goals that would allow SAWPA to meet its mandate and mission.
- ◆ Identify key strategic issues that need to be addressed to accomplish the goals.
- ◆ Formulate strategies and specific actions to meet the goals.

In 2016, the Commission further defined strategic goals by preparing Purpose and Objectives, Critical Success Factors, and Processes, Activities, and Tasks for each business line, including the Inland Empire Brine Line, One Water One Watershed (OWOW, watershed wide planning) and Roundtables (Task Forces, Work Groups, etc.). Our Agency faces a number of needs in the coming years and our updated Strategic Plan sets the framework on how to address those needs. The Commission will review the strategic plan and consider updates in FYE 2024.

Brine Line Needs

SAWPA will assure the long-term future viability and sustainability of the Inland Empire Brine Line (Brine Line), a disposal system for brine wastewater discharges, by addressing the maintenance, capital improvements, protection/relocation, strategic relationships, and planning for future capacity needs in an economically sound manner. Preservation of this \$390 million system requires continuous operations and maintenance (O&M) (\$11 million annual budget) and implementation of a capital improvement program (CIP) currently valued at over \$70 million over the next 10 years.

Brine Line Critical Success Factors

1. Minimize disruptions to customers.
2. Ensure that Brine Line value and benefits are known to economic development agencies and others.
3. Maintain sufficient funding and reserves for current and future capital and O&M costs through stable, predictable, and affordable rates and charges.

4. Provide professional and highly trained staff across planning, administration, engineering, pretreatment, and field operations.
5. Protect and preserve the useful life of Brine Line assets through strategic maintenance, repair, and capital improvements.
6. Conduct proactive capital and O&M planning to improve efficiency and maintain needed capacity in the long and medium terms.
7. Maintain strong relationships with Orange County Sanitation District (OC San), regulatory agencies, and Brine Line dischargers.
8. Operate the Brine Line to: (1) meet all OC San pretreatment program requirements; (2) protect the OC San treatment plant and the environment from non-compliant dischargers; and (3) eliminate any uncontrolled pipeline releases.

This budget addresses these success factors as well as looks at the long-term goals of funding the CIP, establishing salt balance in the Watershed, and providing for the future needs using new technologies and innovation.

Watershed Planning Needs

The Santa Ana River Watershed is facing threats to water supply and quality from impacts of climate change risks, the Sacramento-San Joaquin Delta vulnerability, uncertainty on the Colorado River basin, and new lower levels of detection and subsequent regulations of emerging constituents. Through the collaboration and development of regional partnerships, we can respond to these challenges and create a resilient and sustainable Santa Ana River Watershed. Our vision is a drought-proofed, salt balanced, climate-resilient Watershed that will support economic and environmental viability of the region.

Our region is rich in agricultural history and still contains concentrations of citrus, dairy, and other agricultural areas that demand significant quantities of water. The area has a large industrial/commercial base, and the rapidly expanding population demands a large supply of water. In 2018, SAWPA estimated that the Watershed required 1.4 million acre-feet of water (456 billion gallons) to meet demand in 2020. SAWPA projects that in 2040 the Watershed will require nearly 1.7 million acre-feet (540 billion gallons) to meet demands. Our commitment to water use efficiency in indoor use, landscape design, and irrigation improvements and recycled water will help us accommodate much of our population growth without additional water.

To address our needs, SAWPA, its member agencies, and watershed stakeholders worked together to update our integrated regional water management plan described as One Water One Watershed. This plan update, OWOW Plan Update 2018, was adopted in February 2019. This update reflects new planning standards established by the California Department of Water Resources (DWR) including water and culture, sediment management, water quality, and climate. The focus of the planning continues to be an emphasis on the implementation of system-wide regional projects and programs that address water resource needs for the future. As with the previous OWOW Plans, our plan update addresses integrated solutions to climate change impacts; water supply reliability; water and land use coordination; water quality improvement; flood risk management; water use efficiency; water recycling; stormwater capture; environmental justice; and natural resource stewardship. Through this integration, scarce resources will be leveraged, and cost-effective solutions will be developed in addressing a multiplicity of water challenges.

The OWOW Plan Update 2018, as past OWOW Plans have done, has helped SAWPA secure millions of dollars in grant funding from State water bonds which assists us in attaining our vision for the Watershed. SAWPA is also pursuing funding to develop a Regional Climate Adaptation and Resilience Plan (CARP) for the Santa Ana River Watershed (SARW) [SARWCARP]. The SARWCARP will develop a robust set of watershed resilience project portfolios with funding strategies that equitably reflect and respond to local adaptation needs and priorities and represent actionable opportunities for a larger network of public, private, tribal, and community-based actors. The SARWCARP will be amended to the OWOW Plan Update 2018.

As part of the discussion prior to initiating the OWOW Plan Update 2018, the Commission established the following Critical Success Factors for OWOW:

1. Continued support from SAWPA Commission of OWOW Steering Committee's decision-making authority as a means of ensuring trust, transparency, and external communications.
2. Active participation of a diverse group of stakeholders representing counties, cities, and water districts, as well as the private sector and the regulatory, environmental, and environmental justice communities who integrate the different interests in the Watershed beyond political boundaries, thereby ensuring all perspectives are heard and valued.
3. Distribution of benefits from the implementation of all integrated water resources management activities across the Watershed in a fair and equitable fashion. Recognition that upstream conditions affect downstream water quality and quantity.
4. OWOW criteria and values are transparent to watershed-wide stakeholders.
5. A strong reputation and sufficient capacity within SAWPA staff for strategic facilitation, planning, communication, leadership, and community engagement.
6. Administration of the OWOW process and plan in a highly efficient and cost-effective manner.
7. Successful implementation of an integrated regional water resource plan that reflects the watershed management needs of the public and the environment.
8. Annually review the accomplishments and implementation performance of the plan with the Commission and the Steering Committee.
9. Data and information needed for decision-making is available to all.

Roundtables, Task Forces, and Work Groups

SAWPA undertakes water resource related collaborative planning and implementation activities with multiple agencies and organizations throughout the Watershed to support cost efficiency, integration, synergy and creating anew. These joint efforts among SAWPA and watershed stakeholders, including Roundtables, Task Forces, and Work Groups operate under formal and informal agreements. The Santa Ana Regional Water Quality Control Board (RWQCB) is often a party to these agreements. The Commission has established the following Critical Success Factors for the Roundtables.

1. SAWPA has a strong reputation as a watershed-wide, knowledgeable, neutral and trusted facilitator, leader, and administrator of contracted activities.
2. Goals, scope, costs, resources, timelines, and the contract term are approved by the Commission before executing an agreement to participate in a roundtable group.
3. Clear upfront criteria and terms for completing or transitioning efforts that have been successfully established or completed.
4. Report and use results of roundtable's work, leverage information and involvement for the benefit of SAWPA, its members, and other stakeholders.
5. Annual reviews of workplans and budgets for each task force activity.
6. Adequate professional staff and resources to effectively provide facilitation, management, administrative, and technical support to collaborative work efforts.

The major priorities shaping the FYEs 2024 and 2025 Budget are as follows:

- ◆ Complete the Brine Line Master Plan assessing future needs.
- ◆ Implement the new capacity lease pool program and develop a program to use the unused capacity.
- ◆ Update and implement the Brine Line Marketing Plan.
- ◆ Comply with the Sanitary Sewer Management Plan (SSMP) for the Brine Line.
- ◆ Implement an effective and efficient Permitting and Pretreatment Program.
- ◆ Continue Brine Line assessment and cleaning program.
- ◆ Implement budgeted CIP projects.
- ◆ Update Brine Line CIP based on closed circuit television (CCTV) pipeline inspection and analysis.
- ◆ Continue process to collect appropriate Brine Line system O&M data, automate data storage, and facilitate analysis of activities and system performance.
- ◆ Supplement the OWOW Plan with a Regional Climate Adaptation and Resilience Plan.

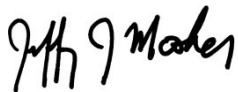
- ◆ Submit planning grant application to the Governor's Office of Planning and Research for the Integrated Climate Adaptation and Resiliency Grant Program (ICARP).
- ◆ Implement first year of the Weather Modification Pilot Program.
- ◆ Begin Phase 2 of the Regional PFAS Study.
- ◆ Continue support of the successful implementation of OWOW 2015 watershed conjunctive use program (Santa Ana River Conservation and Conjunctive Use Project or SARCCUP).
- ◆ Continue Roundtables, including share benefits, and leverage results with State and Federal decision makers.
- ◆ Continue to provide a neutral forum where complex water resource related issues can be resolved with the benefit of science and collaboration.
- ◆ Continue grant administration of ongoing State Proposition 1 and 84 Integrated Regional Water Management (IRWM) grant funding.
- ◆ Continue other watershed planning functions.
- ◆ Continue legislative coordination and support.
- ◆ Achieve greater accountability through more measurable and specific performance indicators.
- ◆ Submit Budget and Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA) award program.
- ◆ Maintain stable benefit and indirect cost allocation rates.

Budget Summary and Overview

FYEs 2024 and 2025 will prove to be very productive years for the Agency. This budget is the Agency's ninth biennial budget and will help to continue the long-range planning effort for Agency operations. The total combined budget for both years is \$47.4 million, which consists of \$33.5 million or 71% for operating expenses, \$3.4 million or 7% for debt service, \$4.7 million or 10% for reserve contributions and \$5.8 million or 12% in Capital Program expenses. Available to cover those expenses are revenues of \$46 million and \$1.4 million from fund balances.

We are looking forward to a year full of exciting opportunities for SAWPA and our region. I look forward to continuing the Agency leadership into the next era of brine line operations and integrated regional water management.

Respectfully submitted,



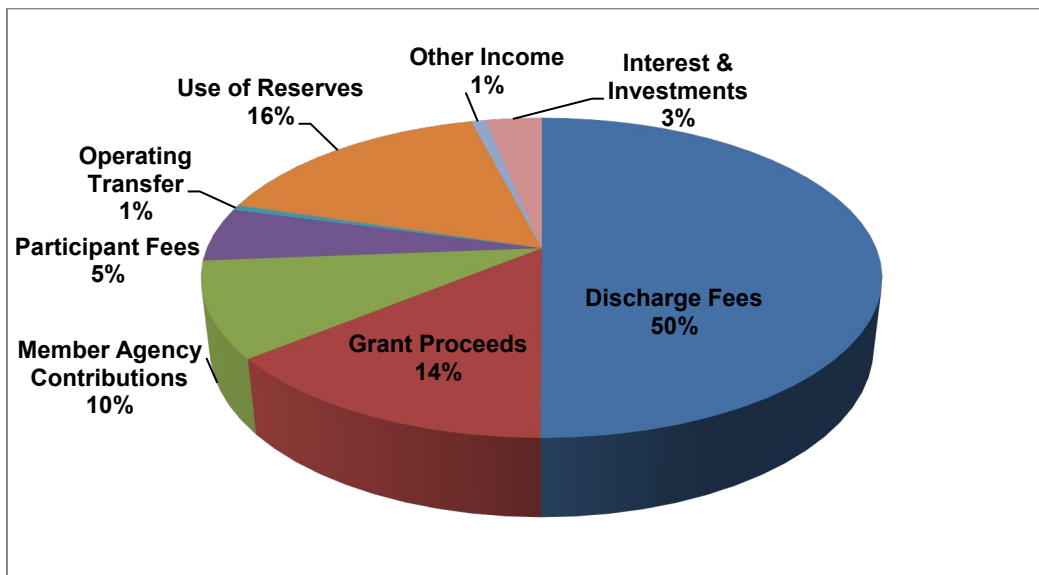
Jeffrey Mosher
General Manager

Sources of Funds

The Agency's major revenue source is from discharge fees from the Brine Line Enterprise. Other funding sources include grant proceeds, interest and investments, capacity sales, use of reserves, member agency contributions, participant fees, operating transfers, and other income.

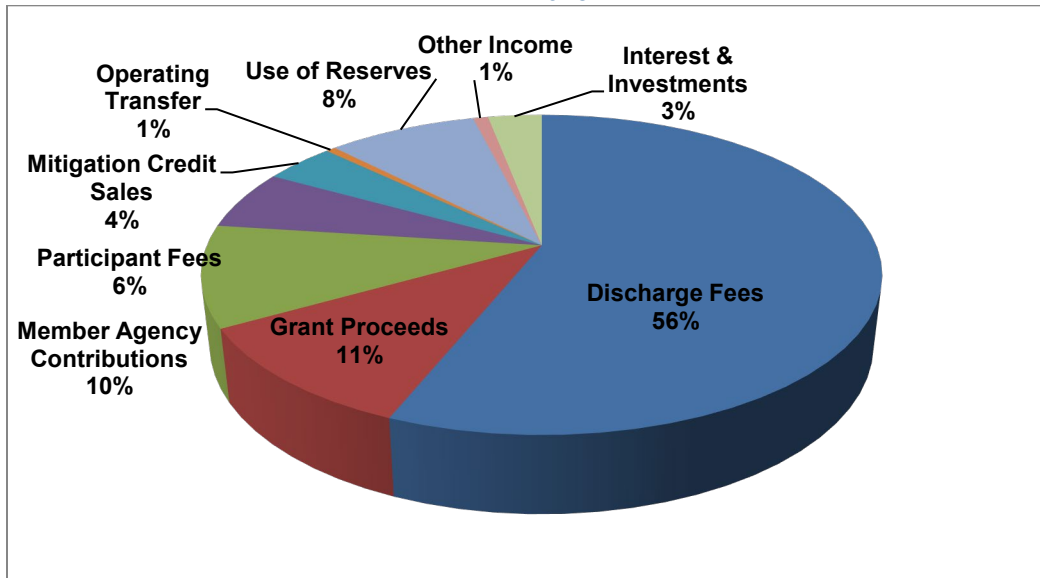
The FYE 2024 receipts of \$23.9 million include \$11.9 million in discharge fees, \$3.4 million in grant proceeds, \$2.3 million in member agency contributions, \$1.3 million in participant fees, \$124,165 in operating transfer, \$3.9 million in use of reserves, \$185,857 in other income, and \$770,000 in interest and investments which reflects a 13.2% increase from FYE 2023. Most of the increased revenues can be attributed to an increase in grant proceeds, use of reserves, and interest & investments. Total revenues included in the FYE 2024 budget are adequate to cover all projected expenses.

**Source of Funds
FYE 2024**



The FYE 2025 receipts of \$22.1 million include \$12.4 million in discharge fees, \$2.4 million in grant proceeds, \$2.3 million in member agency contributions, \$1.3 million in participant fees, \$889,800 in mitigation credit sales, \$120,320 in operating transfers, \$1.9 million in use of reserves, \$188,285 in other income, and \$673,000 in interest and investments which reflects a 7.6% decrease over FYE 2024. Most of the decreased revenues can be attributed to grant proceeds, mitigation credit sales, and use of reserves. Total revenues included in the FYE 2025 budget are adequate to cover all projected expenses.

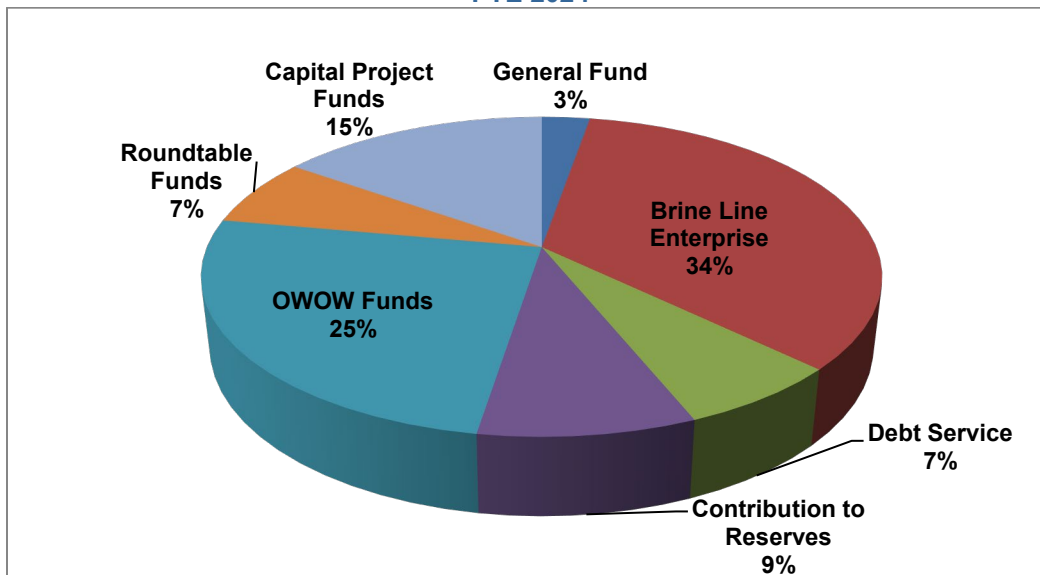
Source of Funds FYE 2025



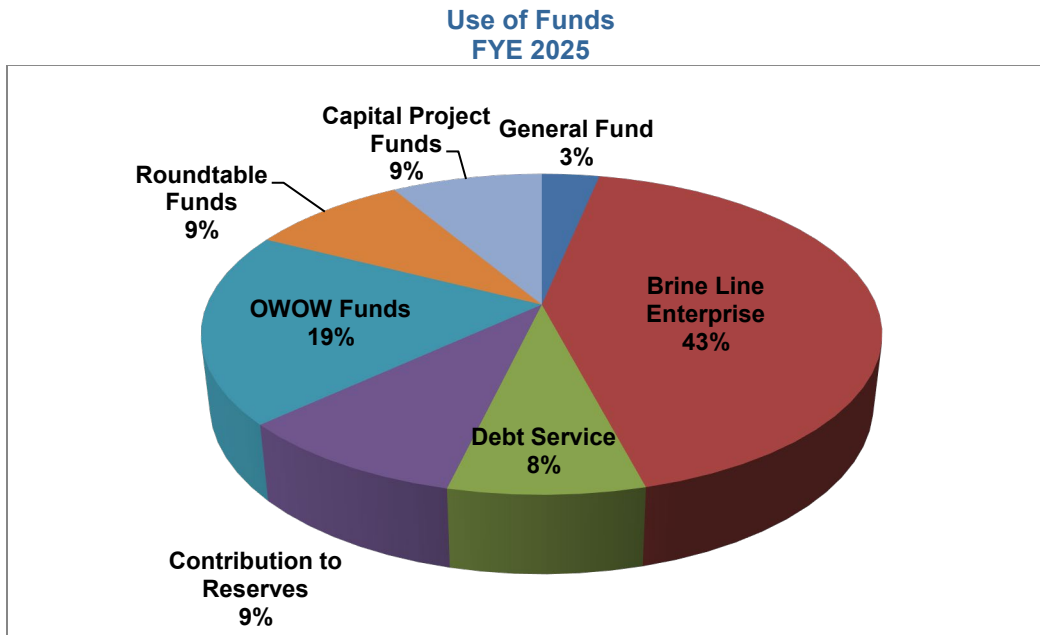
Uses of Funds

The total FYE 2024 expenses are projected to be \$25.6 million, which includes \$0.7 million for Joint Powers Authority (JPA) operations, \$8.8 million for Brine Line Enterprise operations, \$3.9 million for capital projects, \$1.7 million for debt service, \$1.8 million for roundtable funds, \$6.5 million for OWOW funds, and \$2.2 million in contributions to reserves. Capital programs are primarily funded by reserves and SRF loans in accordance with the long-range financial plan. Debt service, operation, and administration expenses are supported by discharge fees, interest and investments, member contributions, participant fees, and grant proceeds. The increase in expenses from the prior year is due to increases in the capital improvements program (CIP) and Proposition 1 and 84 grants.

Use of Funds FYE 2024



The total FYE 2025 expenses are projected to be \$21.8 million, which includes \$0.7 million for JPA operations, \$9.3 million for Brine Line Enterprise operations, \$1.9 million for capital projects, \$1.7 million for debt service, \$1.9 million for roundtable funds, \$4.2 million for OWOW funds, and \$2.1 million in contributions to reserves. Capital programs are primarily funded by reserves and SRF loans in accordance with the long-range financial plan. Debt service, operation, and administration expenses are supported by discharge fees, interest and investments, member contributions, participant fees, and grant proceeds. The decrease of \$3.7 million in expenses from the prior year is due to decreases in the capital improvements program (CIP) and Proposition 1 and 84 grants.

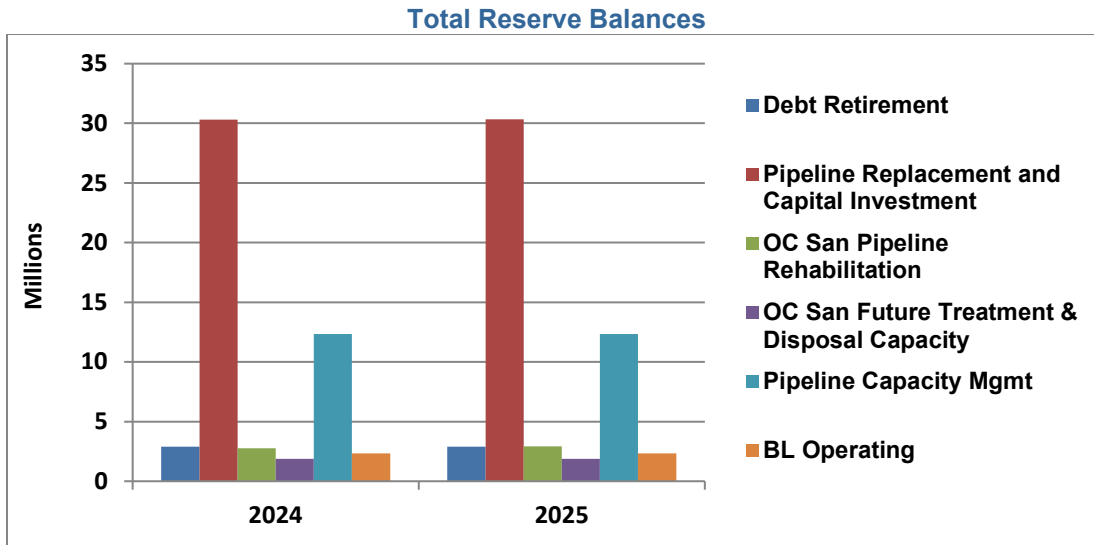


Debt Service

The outstanding debt at the beginning of FYE 2024 is projected at \$22.2 million and will decrease to \$19.7 million in FYE 2025. Debt service payments are completely funded by rates. Total debt service payments to be made in FYEs 2024 and 2025 are projected to be \$1.7 million for each year.

Reserves

In FYEs 2024 and 2025, the operating fund has total budgeted reserve contributions of \$2.2 and \$2.1 million for each year. Total reserves are projected to be \$56.9 million for FYE 2024 and \$57.1 million for FYE 2025. The following chart shows the projected reserve balances for FYEs 2024 and 2025.



Personnel

The current staffing level is 26 FTEs. Total employment costs, which include wages and benefits, are projected to be \$5.6 million for FYE 2024 and \$6 million for FYE 2025, representing 22% and 28% of the Agency's total budget for each year. Overall, employment expenses are expected to decrease by 2.3% (\$128,898) for FYE 2024 and increase by 7.9% (\$439,988) for FYE 2025. Increases are based on an 8% merit/cost of living adjustment (COLA) increase for each of the budget years and increasing medical insurance costs and PERS employer contribution rates.

Fund Budgets

The Agency has several funds that make up the FYEs 2024 and 2025 Budget - General, Enterprise, OWOW, Roundtable, and Capital Projects. Each fund is shown below with its total revenues, expenses, and fund balance, if applicable.

FYE 2024 Budget						
	General Fund	Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Project Fund	Total
Revenues	\$ 696,275	\$ 12,731,620	\$ 5,044,235	\$ 1,536,613	\$ 3,893,137	\$ 23,901,880
Expenses	(696,275)	(12,731,620)	(6,469,335)	(1,764,355)	(3,893,137)	(25,554,722)
Net Income (Loss)	—	—	(1,425,100)	(227,742)	—	(1,652,842)
Beg. Fund Balance	—	—	1,948,821	1,795,275	—	3,744,096
End. Fund Balance	\$ —	\$ —	\$ 523,721	\$ 1,567,533	\$ —	\$ 2,091,254

FYE 2025 Budget

	<i>General Fund</i>	<i>Enterprise Fund</i>	<i>OWOW Fund</i>	<i>Roundtable Fund</i>	<i>Capital Project Fund</i>	<i>Total</i>
Revenues	\$ 712,910	\$ 13,078,112	\$ 3,733,372	\$ 2,697,530	\$ 1,870,013	\$ 22,091,937
Expenses	(712,910)	(13,078,112)	(4,229,319)	(1,953,263)	(1,870,013)	(21,843,617)
Net Income (Loss)	–	–	(495,947)	744,267	–	248,320
Beg. Fund Balance	–	–	523,721	1,567,533	–	2,091,254
End. Fund Balance	\$ –	\$ –	\$ 27,774	\$ 2,311,800	\$ –	\$ 2,339,574

Fund Balances

The fund balance is the difference between fund assets and liabilities. For OWOW and Roundtable projects, revenues may be collected in one year and the expenses may occur in another. The fund balance is a timing difference between when cash is received versus when it is spent and may be used to balance the budget from year to year.

Departments

To help achieve SAWPA's vision, each department created a staffing plan in support of the Agency's overall goals and objectives. Each department developed an individual mission statement identifying key objectives to be addressed within the next two fiscal years, group goals, and measurable performance objectives. The staffing plans provide a roadmap as to how each department will contribute to achieving the Agency's goals, objectives, and ultimately, its vision.

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Section 2

Budget Foreward



Reader's Guide to the Budget

Reader's Guide to the Budget

This guide is intended to help the reader understand what information is available in the budget and how it is organized. This budget document is broken down into 11 sections which are listed below. The Finance Department invites suggestions on ways to make the budget document more understandable.

The following is an explanation of the major sections of this budget:

Budget Message/Executive Summary

This section contains the General Manager's budget message and the executive summary which highlights critical issues and financial information regarding the Agency's FYEs 2024 and 2025 Budget.

Budget Foreward

This section includes the categories listed below:

- **About the Agency** – This section provides an overview of the Agency and its role within the Watershed.
- **Vision, Mission and Goals** – This section sets forth the Agency's vision and mission as well as the goals and strategies necessary to obtain that vision.
- **Budget and Financial Overview** – This section provides an overview of the budget development process and the accounting structure used within the Agency.

Budget Summary

This section is a high-level consolidated summary of the FYEs 2024 and 2025 Budget.

Combined Schedules

This section is a comprehensive overview of the FYEs 2024 and 2025 combined budget. The combined budget consolidates all of the Agency's funds. Listed below is a description of the schedules contained in this section:

- **Combined Summary** – Combines all sources and uses of funds for all Agency funds.
- **Revenue and Expenses** – Summarizes, by fund, total budgeted revenues and expenses.
- **Sources and Uses of Funds** – Summarizes total expenses for each fund and the source of funds used to meet expenses.
- **Line Item Detail** – Summarizes line item detail expense totals for each fund type.
- **Cash Flow** – Summarizes cash flow and changes in fund balance for each fund type.
- **Benefit and Indirect Cost Allocation** – Summarizes the calculation of the Benefit and Indirect Cost Allocation rates using total general fund and benefit costs. Detailed schedules for each are included.
- **Member Contribution** – Summarizes the member contributions for each fund for FYEs 2023 through 2025.

Revenues

This section details the total revenue by source for each fund and describes, in detail, each revenue source available for operating and capital expenses.

Debt Service

This section describes the Agency's debt service obligation including a listing of the outstanding debt issues; a description of the purpose of each issue; a debt service retirement schedule; and debt service requirements, including principal and interest, over the life of the outstanding debt issues.

Reserves

This section details the Agency's general reserve policy, categorizes and defines each reserve account, and lists the contributions budgeted in FYEs 2024 and 2025 for each reserve account.

Personnel

This section details total staffing and employment related costs and includes a historical detailed schedule of authorized positions and full-time equivalent employees by department.

Fund Budgets

This section describes the Agency's fund structure and includes a narrative description of each fund's initiatives, activities, and budget. The budget includes both consolidated and individual fund sources and uses statement as well as projected changes in fund balance.

Departments

This section contains staffing plans for each of the Agency's departments which includes an organizational chart, mission statements, accomplishments from the prior year, objectives for current year, core activities, and group goals for each.

Glossaries

- **Financial Policies** – Contains all current Agency policies incorporated in this budget.
- **Statistical and Other Information** – Useful information about the Agency's service area and operations.
- **General Terms** – Helps translate budget terminology into language that makes it easier to understand.
- **Acronyms and Abbreviations** – A listing of the acronyms and abbreviations used throughout the budget document.

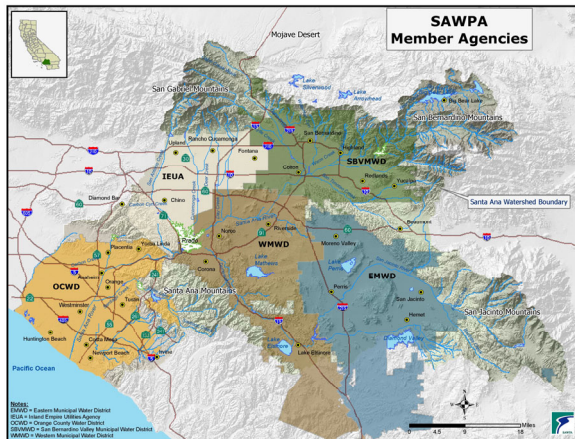
About the Agency

What is SAWPA?

SAWPA is a Joint Powers Authority (JPA) that focuses on developing and implementing regional plans, programs and projects that will protect the Santa Ana River (SAR) Basin water resources and their beneficial uses within the Santa Ana River Watershed (Watershed) in an economically and environmentally responsible manner. Its stated mission is to facilitate communication, identify emerging opportunities, develop regional plans, secure funding, implement programs, build projects, and operate and maintain facilities. First formed in 1968 as a planning agency, SAWPA was re-formed in 1972 with a mission to plan and build facilities to protect the water quality of the Watershed. The JPA is comprised of the five largest water agencies in the Watershed: Eastern Municipal Water District (EMWD), Inland Empire Utilities Agency (IEUA), Orange County Water District (OCWD), San Bernardino Valley Municipal Water District (SBVMWD), and Western Municipal Water District (WMWD).

The Watershed spans approximately 2,840 square miles, and covers San Bernardino, Riverside, and Orange Counties as well as a small portion of Los Angeles County. It is home to over six million people.

The Watershed, and the State as a whole, is facing many challenges in guaranteeing sufficient, high-quality water for the ever-growing population of the region. SAWPA works with planners, water experts, design and construction engineers, non-governmental organizations, and other government agencies to identify issues and develop innovative solutions to resolve many water-related problems.

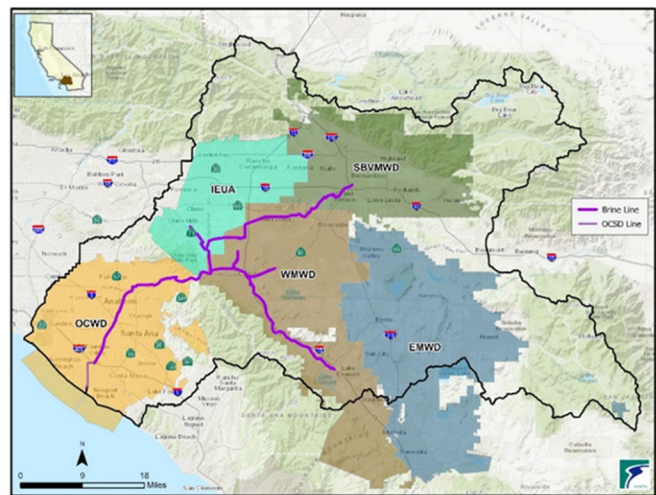


SAWPA's Regional Vision

SAWPA's vision is a sustainable Watershed that provides clean and reliable water resources for a vibrant economy and high quality of life for all, while maintaining healthy ecosystems and open-space opportunities. A successful SAWPA provides value to its member agencies and to the Watershed in its entirety by facilitating collaboration across jurisdictional boundaries to address common goals and tackle problems that are larger than any individual entity.

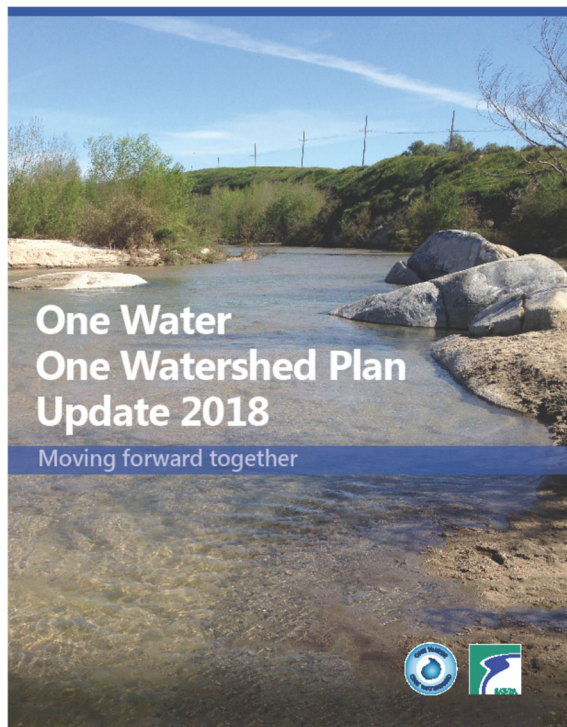
Inland Empire Brine Line

SAWPA's enterprise includes ownership and operation of the Inland Empire Brine Line, formerly known as the Santa Ana Regional Interceptor. The 73 mile-long regional pipeline is designed to convey 30 million gallons per day (MGD) of non-reclaimable wastewater from the upper Santa Ana River Basin to the Pacific Ocean for disposal, after treatment that is regulated by the State. This over 52-year old utility was built as the fundamental method of salt export for the region. Historic import of water for agricultural purposes has increased the salinity of many groundwater basins within the Watershed. Removing salt by means of the Brine Line allows the Watershed to work towards achieving salt balance – a key Watershed goal and indicator of sustainability. Salt is removed from brackish



groundwater by reverse osmosis desalters, which discharge the concentrated brine into the Brine Line. The treated water is delivered for consumption as potable water.

Integrated Regional Water Management Planning



SAWPA has been involved in watershed and regional integrated water resource planning since its formation. The Santa Ana River Watershed Integrated Regional Water Management Plan (IRWMP) called the One Water One Watershed (OWOW) 2.0 Plan was adopted in February 2014. An update to the OWOW 2.0 plan, OWOW Plan Update 2018, was adopted by the SAWPA Commission on February 19, 2019. Using a decentralized stakeholder involvement process as well as involving experts from all fields and areas within the Watershed, an extraordinarily collaborative and visionary plan was prepared to address water challenges over the next two decades. The Plan addresses climate change; water supply reliability; water and land use; water quality improvement; flood control and storm water runoff; water use efficiency; water recycling; parks, recreation and open space; disadvantaged and tribal communities; and environment and habitat. Through this integration of water resource management strategies along with workgroups (or pillars) designated for each strategy, scarce resources will be leveraged, and cost-effective solutions will be developed to address a multiplicity of water challenges using an integrated multi-beneficial approach.

Roundtables and Programs

SAWPA plays an important regional role in administering several water quality and water supply stakeholder initiatives. These initiatives often address problems that involve other public agencies. The SAWPA Commission enjoys a rewarding position of helping people solve real problems. Since its formation, SAWPA has taken a lead role in establishing effective regional partnerships with the Regional Water Quality Control Board (Regional Board) and other stakeholders in the Watershed to address water quality and water resource issues. The following task forces and workgroups are examples of Watershed partnerships that SAWPA currently administers.

Basin Monitoring Program Task Force

The Basin Monitoring Program Task Force is a collaborative effort of over 20 water agencies, who are regulated by the Regional Board through their discharge of recycled water into the Watershed's waterways, to conduct periodic water quality evaluations related to that recycled water. The Task Force, which is a partnership with the Regional Board, was formed as a spinoff of the Total Inorganic Nitrogen/Total Dissolved Solids (TIN/TDS) Task Force in 2003 with the mission of implementing the monitoring requirements required as part of the original TIN/TDS Task Force. These monitoring requirements include a periodic update of the ambient groundwater quality throughout the 35 groundwater basins within the Watershed, an annual report on the nitrogen and TDS in the SAR, and a Santa Ana River Wasteload Allocation, which defines the limits of nitrogen and TDS that can be discharged by wastewater treatment plants to waterways and still ensure "beneficial use protection." In 2020, work was completed on an update to the Santa Ana River Watershed Wasteload Allocation for the SAR and has been incorporated into a Basin Plan Amendment which was adopted by the Regional Board in 2021. In 2022-2023, the task force



sought to update its process for completing the groundwater quality and the Santa Ana River water quality monitoring work plans to ensure conformance with the State Water Board's 2019 Recycled Water Policy pertaining to salt and nutrient management. New approaches to conduct this work were submitted in task force reports to the Regional Board in early 2023. Work has begun on updating the Basin Plan through preparation of an amendment so that groundwater quality monitoring can be conducted every five years and the surface water quality monitoring conducted annually.

Santa Ana River Fish Conservation Task Force



This multi-agency task force administered by SAWPA staff conducts applied research and efforts directed toward the recovery and delisting of the Santa Ana sucker, which was listed as “threatened” in 2000 by the U.S. Fish and Wildlife Service (USFWS). The activities of the task force focus on interagency coordination and cooperation, fish habitat analysis, and habitat restoration.

The Agency administers the effort with funding support from the SAWPA member agencies and other stakeholders such as the City of Riverside. Previous grant funding has been received by the Regional Board and the USFWS.



The task force also implements small scale sucker habitat restoration projects in the Santa Ana River as grant funding becomes available. These small-scale projects can be scaled up and duplicated to support further mitigation in the river. The task force also conducts an annual Santa Ana River Habitat Survey, also known as the Riverwalk, to measure the habitat conditions in the SAR from the City of Colton to the City of Corona. The results are reflected in an annual report with map products and comparative analysis of data from previous surveys.

Middle Santa Ana River TMDL Task Force

The Middle Santa Ana River (MSAR) TMDL (Total Maximum Daily Load) Task Force is a collaborative effort of public and private sector agencies and interests focused on addressing pathogen TMDLs for SAR Reach 3, its tributaries, and other water bodies in the Chino Basin area. Formed in 2007, the task force has been working on several pathogen-related activities and studies within the MSAR Watershed. The objectives of this task force are to implement tasks prescribed by the Regional Board in their 2005 Amendment to the Basin Plan. These include conducting monitoring and special studies to identify, characterize, and quantify sources of bacteria. The task force is currently working with the Regional Board to revise the TMDLs to extend the wet weather implementation due date, currently set as December 31, 2025, out to December 31, 2035.

Regional Water Quality Monitoring Task Force



This task force reflects the completion and conclusion of the Stormwater Quality Standards Task Force efforts and the establishment of a new task force to implement a regional monitoring program by the flood control districts in the Watershed. Its purpose is to implement a coordinated regional water quality monitoring program in the Watershed to meet the implementation plan requirements of the 2012 Basin Plan Amendment to Revise Recreation Standards for Inland Freshwaters in the Santa Ana Region. Further, the Santa Ana River Bacteria Monitoring Program combines the separate and disparate bacteria monitoring programs of the three county flood control

districts along with the existing bacteria monitoring program under the MSAR TMDL Task Force to eliminate redundancy and streamline reporting of regional monitoring efforts. As such, the MSAR TMDL Task Force contributes funds for its share of the Santa Ana River Bacteria Monitoring Program through a transfer of funds to the Regional Water Quality Monitoring Program Task Force on an annual basis.

Emerging Constituents Program Task Force

Based on an April 2008 agreement between the Regional Board and nine local water agencies that recharge imported water into some of the Watershed's 35 groundwater basins, the nine parties agreed to develop a plan to investigate "emerging constituents" (EC) in water that is intentionally recharged to local aquifers. In general, the phrase "emerging constituents", refers to a relatively large group of man-made chemical compounds for which the Environmental Protection Agency (EPA) and the State of California have not enacted a numeric water quality objective or a numeric translator for relevant narrative objectives, nor has the California Department of Public Health adopted a Maximum Contaminant Level. To prepare this sampling program, an EC Program Task Force was formed among the signatories and interested parties, such as publicly owned treatment works (POTW), to design and implement a voluntary annual sampling program of emerging constituents within the source waters of the Watershed. From 2010 to 2013 the task force conducted three annual sampling reports that were submitted to the Regional Board.

In August 2019, a sampling program was conducted to update the status of past EC monitoring and to also include per- and polyfluoroalkyl substances (PFAS) which are found to be potentially harmful at very low levels of detection. Sampling of various PFAS compounds is now required annually at all discharges from POTWs in the Watershed. Both State and Federal regulatory agencies are updating their regulatory standards for PFAS in drinking water with new Maximum Contaminant Levels anticipated to be released in 2024.



Meetings of the EC Program Task Force will continue on a quarterly basis. Topics that are addressed by the EC Program Task Force also include monitoring of ECs in stormwater, State studies of EC impacting aquatic habitat, and microplastics in drinking water.



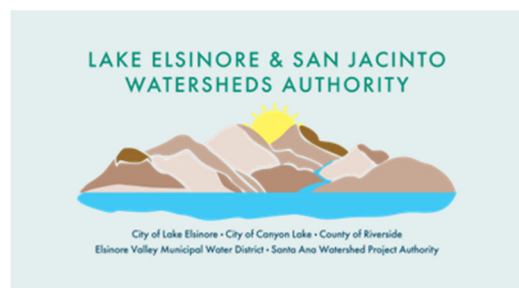
Arundo Management & Habitat Restoration

This SAWPA-led effort provides funding for Arundo Donax removal and native plant habitat maintenance within the Watershed. Funding for this project is generated from the sale of mitigation credits from the Riverside County Regional Park and Open-Space District's Santa Ana River Mitigation Bank. SAWPA purchased 100 credits from the District for \$40,000 per credit as part of the Proposition 13 Integrated Watershed Program in order to create a long-term revenue source dedicated to Arundo removal in the Watershed.

Funding from this program allows Arundo removal activities to continue as mitigation bank credits are sold. Revenue from the mitigation bank's credit sales is also used to implement field surveys of Arundo regrowth in the upper Watershed. SAWPA is currently contracted with Inland Empire Resource Conservation District through September 2027 to treat an area of over 10,000 acres in the upper Watershed.

Lake Elsinore and San Jacinto Watersheds Authority (LESJWA)

SAWPA serves as the administrator for a separate JPA, LESJWA, that oversees studies and projects that help improve the water quality of Lake Elsinore and Canyon Lake. LESJWA's member agencies include the City of Canyon Lake, City of Lake Elsinore, Elsinore Valley Municipal Water District, County of Riverside, and SAWPA. LESJWA was formed in 2000 and has implemented multiple projects to improve lake quality at both lakes. Some of the most significant projects include the Lake Elsinore Aeration and Mixing System at Lake Elsinore and the alum application at Canyon Lake.



LESJWA also serves as the administrator of the Lake Elsinore and Canyon Lake Nutrient TMDL Task Force, composed of about 20 cities, agencies, and organizations named by the Regional Board as responsible parties to meet TMDLs, primarily nutrients, that impair the beneficial uses of the two lakes through excessive algal blooms and fish kills. Over the past three years, the Task Force has been seeking to update the TMDL to account for changes in land use and reflect recent studies on the

Update and Revision is anticipated to be formally submitted to the Regional Board in late 2023 with approval anticipated in 2024.

LESJWA is continuing to support the lakes by applying for grant funding to support projects that address algal blooms that are plaguing Lake Elsinore. A \$3 million pilot project to examine state-of-the-art algal treatment at Lake Elsinore has been submitted by LESJWA for 50% grant funding from the Department of Water Resources (DWR) Proposition 1 Integrated Regional Water Management grant program.

Weather Modification Pilot

SAWPA is continuing its preparatory work on the Santa Ana Watershed Weather Modification (Cloud Seeding) Pilot with its operations contractor, North American Weather Consultants. The Pilot will span the four winter seasons (November 15 - April 15) from November 2024 to April 2027. The focus of the Pilot will be on seeding four mountain ranges or target areas surrounding the Watershed with an emphasis on increasing snow precipitation during carefully selected storms that don't pose any major threats, such as flooding. The results of the storm seedings and potential increase in snow precipitation will be independently validated by an outside research partner.



Ten local agency agreements, which are necessary to place and operate the weather modification equipment, are nearing completion in Summer 2023. The California Environmental Quality Act (CEQA) and the permitting process for this Pilot were completed in 2022.

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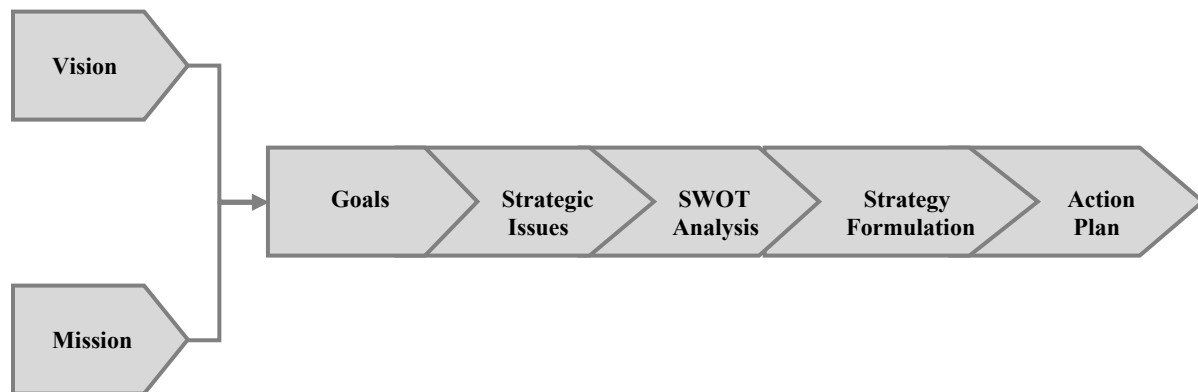
Vision, Mission, and Goals

Strategic Planning

During late 2010 and early 2011, SAWPA engaged in the preparation of a Strategic Plan for the organization with the participation and guidance of the Commission members and the General Managers of the Member Agencies. The objectives of the Strategic Plan are to:

- Articulate SAWPA's mandate, vision, and mission;
- Establish specific goals that would allow SAWPA to meet its mandate and mission;
- Identify key strategic issues that need to be addressed to accomplish the goals; and
- Formulate strategies and specific actions to meet the goals.

The strategic planning process is illustrated below.



During 2016, the Commission further defined strategic goals by preparing Purpose and Objectives, Critical Success Factors, and Processes, Activities and Tasks for each business line: the Inland Empire Brine Line (Brine Line), One Water One Watershed (OWOW, watershed wide planning) and the Round Tables (Task Forces, Work Groups, etc.). Our Agency faces many challenges in the coming years. Our refocused Strategic Plan sets out the goals and objectives, success factors, and actions necessary to address those challenges. The critical success factors are listed below.

The following details our vision, mission, and goals as well as the strategies developed to help attain our mission and ultimately, our vision.

Our Vision

SAWPA's vision is a sustainable Santa Ana River Watershed that provides clean and reliable water resources for a vibrant economy and high quality of life for all, while maintaining healthy ecosystems and open space opportunities. A successful SAWPA provides value to its member agencies and to the Watershed as a whole by facilitating collaboration across boundaries to address common goals and tackle problems that are larger than any individual entity.

Our Mission

SAWPA strives to make the Santa Ana River Watershed sustainable through fact-based planning and informed decision-making; regional and multi-jurisdictional coordination; and the innovative development of policies, programs, and projects. Our mission is accomplished through a number of specific functions:

- Maintaining peace in the Watershed.
- Facilitating conflict resolution through collaborative processes.
- Preparing an integrated watershed-wide water management plan that provides a unified vision for the Watershed.

- Operating the Inland Empire Brine Line to convey salt out of the Watershed and support economic development.
- Developing water-related initiatives, particularly those that require the participation of several entities.
- Identifying, pursuing, securing, and administering supplemental funds for the Watershed.
- Influencing legislation for the benefit of the Watershed.

Our Values

Our strategy and day-to-day operations are guided by values strongly held by our member agencies, management, and staff:

Leadership in the development and advancement of a vision and plan for a sustainable Watershed, and in the incorporation of new paradigms for water and watershed planning.

Collaboration and cooperation among member agencies and other stakeholders in the Watershed toward the formulation and implementation of solutions to watershed-wide, multi-jurisdictional problems.

Creativity in the pursuit of new approaches to watershed planning, the use of new technologies, and the enhancement of a new water ethic in the Watershed.

Fact-based decision-making to identify neutral and transparent solutions that maximize the benefit to the entire Watershed.

Respect for all voices and perspectives in the Watershed to develop sound solutions and maximize consensus building.

Transparency, integrity, and professionalism to maintain the respect and trust of our partners, and to attract and retain talented and committed individuals to our organization.

Using the Agency's Vision and Mission Statement as a guide, the FYEs 2024 and 2025 budget provides the resources necessary for successful implementation of the goals and strategies listed below.

Each department created a staffing plan in support of the Agency's overall goals and strategies. Each department developed an individual mission statement, identified the objectives to be addressed within the next two fiscal years, group goals, and measurable performance objectives. The staffing plans provide a roadmap as to how each department will contribute to achieving the Agency's goals and objectives, and ultimately, its vision.

Our Goals

SAWPA's vision and mission will be advanced by the following eight goals:

1. Achieve optimal use of local water supplies and reduce reliance on imported water.
2. Improve water quality.
3. Achieve salt balance and ensure continued cost-effective and reliable operation of the Brine Line.
4. Balance water supply needs with natural habitat protection.
5. Build public understanding and support for Watershed sustainability.
6. Facilitate incorporation of water resources management in land use planning.
7. Be a resource for compliance with AB32 (greenhouse gas regulations) and reducing its impact on member agencies.
8. Secure external funding for the Watershed to support accomplishing Watershed goals.

Strategies to accomplish our goals

The following section outlines the strategies that will be pursued to achieve each goal. For each of these strategies, a series of actions is identified.

1. Achieve optimal use of local water supplies and reduce reliance on imported water

A. Advance and coordinate regional projects to achieve OWOW goals for desalination, water reuse, water use efficiency, groundwater recharge, and stormwater capture and recharge

- Update OWOW in a way that proactively promotes more multi-regional and multi-beneficial projects.
- Support OWOW Pillar groups to create forums for the identification and implementation of multi-beneficial regional projects and programs.

B. Develop watershed-wide strategies and plans for conjunctive use and groundwater recharge, water use efficiency, stormwater capture and recharge, and desalination in coordination with member agencies and other suppliers

- Explore regional conjunctive use/recharge opportunities or expand existing ones in coordination with relevant parties.
- Support OWOW Pillar groups in exploring opportunities to implement regional plans and programs.
- Create forum for coordination with land use agencies on water issues.
- Update OWOW in a way that promotes “new paradigm” integrated projects.

C. Support and coordinate multi-agency initiatives that enhance the flexibility and reliability of water supply systems

- Create forum to identify and advance specific multi-beneficial regional projects and programs to address systems reliability and flexibility.

2. Improve water quality

A. Administer and support regional approaches to conform with TMDLs and Basin Plan requirements

- Prioritize upcoming TMDLs, regulatory implementation and water quality issues to anticipate future task force needs, including the creation of new task forces.
- Support efforts to implement corrective projects and programs to meet TMDLs and requirements.

B. Coordinate watershed-wide monitoring program aimed at reducing compliance costs

- Explore feasibility with relevant regulatory agencies and interested permittees.
- Prepare business case for regional monitoring.
- Develop implementation strategy.

C. Develop strategy and market basis for water quality trading

- Explore feasibility with relevant regulatory agencies.
- Prepare case studies from other regions or arenas.
- If supported by participants, develop strategy and accounting system, including identification of resources needed.

D. Promote establishing stormwater quality standards and pathogen indicators to allocate resources more efficiently

- Prepare business case for initiative.
- Prepare case studies from successful changes.
- If program seems feasible, develop strategy, including resources needed.

E. Support emerging constituents sampling program and explore public outreach program for ECs and other constituents of public concern

- Explore feasibility with interested agencies in conjunction with the Regional Board.
- Identify priority constituents.

- Develop strategy, including internal resources needed.

3. Achieve salt balance and ensure continued cost-effective and reliable operation of the Brine Line

A. Support salinity management efforts and coordinate watershed-wide salt management activities

- Conduct more detailed study of salinity management plan components to better project recommended actions.
- Update OWOW in a way that promotes additional multi-beneficial, multi-jurisdictional salt removal projects.
- Create forum to advance specific salt management projects identified in OWOW Plan.

B. Investigate alternatives for conveying future brine flows, including brine concentration and alternative discharge points

- Evaluate feasibility of future conveyance alternatives such as Brine-to-Salton Sea option.
- Promote participation among member agencies and others in the investigation of brine management activities, including brine concentration.

C. Address Brine Line rehabilitation and relocation needs

- Update Brine Line master plan.
- Rehabilitate Reaches IV-A and IV-B.
- Continue inspection and repair of pipe and access structures.
- Support Brine Line relocation efforts in Orange County (on-going Orange County Flood Control District (OCFCD) project).

D. Market the Brine Line to maximize flows from industry and other users

- Prepare business plan for the incorporation of new users (e.g. costs vs. rates and revenues).
- Refine and continue implementing marketing plan.

E. Develop solutions to minimize O&M costs of Brine Line due to solids formation and scaling

- Confirm mechanisms of scale and solids formation, identify methods to control, and consider merits of implementation.
- Make adjustments as in-line chemistry changes.
- Work to minimize O&M line cleaning efforts and overall costs to Brine Line and customers.

F. Revise financial strategies and ownership of capacity to eliminate idle capacity

- Develop Capacity Management Plan, a strategy to make capacity available to new customers while ensuring capacity is available to all investors when needed.

4. Balance water supply needs with natural habitat protection

A. Develop mechanism to provide mitigation opportunities for on-going operational activities and new construction projects in areas occupied by endangered or threatened species, or in other sensitive areas

- Develop regional permits where beneficial.
- Promote development and use of mitigation banking and regional multi-species conservation plans.
- Become regional education resource for alternatives to project-by-project mitigation programs focusing on new models developed nationally.

B. Facilitate opportunities for regional management of species and habitat

- Develop toolkit for streamlining project development process by incorporating mitigation.
- Advocate for outcome-based regulatory structures.

C. Support removal of invasive plant species by identifying and prioritizing target species, and by securing funding for removal and habitat maintenance efforts

- Market removal of invasive species and habitat restoration opportunities as effective means for developing local water supply.
- Develop metrics for equating invasive species removal and habitat restoration to surface and groundwater supply.
- Support on-going invasive plant removal program by the Santa Ana Watershed Association (SAWA) and others.

CI. Promote solutions to manage waterways to protect all beneficial uses, including management of sediment and soft-bottom channels

- Coordinate with stakeholders in on-going efforts, Watershed objectives, and possible benefits of additional regional coordination.

5. Build public understanding and support for Watershed sustainability

A. Coordinate legislative and advocacy efforts on key Watershed issues

- Expand on success of current collaborative advocacy process.
- Reach out to legislators and staff in connection with the OWOW Conference.
- Coordinate with more stakeholder groups.

B. Develop consistent messages in water issues for use by agencies in the Watershed

- Work with member agency Public Information Officers (PIO) and Legislative Directors to identify common themes and messages.

C. Publish information demonstrating the economic value to the Watershed of sustainable water resources practices and regional collaboration

- Identify and collaborate with local resources, such as Council of Governments (COG), business and trade advocacy groups, economic development agencies, and the Urban Land Institute in developing this information.

D. Establish a repository of information on water quality to assist agencies in analysis and decision-making

- Use geographical information systems (GIS) to develop internet portal to make water resources information easily accessible to agencies and the public.

E. Help foster and brand a unique Santa Ana River Watershed identity

- Work with member agency PIOs and Legislative Directors to identify common themes and messages.

6. Facilitate incorporation of water resources management in land use planning

A. Highlight to land use agencies the inter-relationship between land use planning and water resources, and provide information to support decision-making

- Create forum for communication between water and land use agencies.
- Prepare materials emphasizing the case for incorporation of water resources considerations in general plans.
- Develop GIS tools that account for recharge and water production areas, functional floodplains, and opportunity sites for aquatic habitat and recreation.

B. Promote regional approach to stormwater permit compliance that effectively integrates water supply and IRWM opportunities

- Develop business case and strategies for collaboration.
- Initiate conversations with regulators to develop basis for regional approach.

- Develop policies and technical basis for accounting for water efficient design in a development's water supply assessment.

C. Coordinate with land use agencies to resolve issues and avoid disputes associated with water management activities

- Create forum for communication between water and land use agencies.
- Identify potential strategies and develop framework for collaboration.
- Develop policies and technical basis for accounting for water efficient design in a development's water supply assessment.

7. Be a resource for compliance with AB32 (greenhouse gas regulations) and reducing its impact on member agencies

A. Coordinate the development of a climate action plan that addresses greenhouse gas (GHG) mitigation and adaptation to climate change providing compliance on a regular scale

- Develop understanding of how regional approach will benefit the Watershed and increase local control.
- Create forum to discuss need for the plan and eventually agree on its objectives.
- Develop participation, resource pooling, and governance for regional plan.

B. Identify opportunities for multi-agency cooperation in the development and implementation of GHG mitigation and adaptation actions

- Create forum to identify regional opportunities for mitigation and adaptation.
- Develop participation, resource pooling, and governance for the development of specific projects to meet regulatory GHG reductions.
- Develop regional resources for GHG audits and reporting templates.

8. Secure external funding for the Watershed to support accomplishing Watershed goals

A. Leverage OWOW Plan and future updates to increase the clout of the region in securing funding

- Update OWOW Plan every two years to reassess watershed needs and pursue funding.
- Identify opportunities for funding of OWOW Plan updates and project implementation beyond Proposition 1 and 84.
- Determine if regional local funding from other stakeholders, such as stormwater entities, who benefit from OWOW planning and project implementation is supported.

B. Influence state and federal legislation to increase funding for the region

- Encourage joint legislative outreach for State and Federal bills that provide additional funding for IRWM planning and project implementation.
- Provide active support to future Water Bonds to support water infrastructure in the Watershed.
- Obtain Board consensus on fee-based funding for 21st century water management, and move forward to advocate if supported.

C. Explore new funding opportunities, such as private sector and foundations

- Identify and explore new potential sources of funding.
- Expand Brine Line marketing opportunities to support further O&M activities.

Critical Success Factors

Brine Line Critical Success Factors

1. Minimize disruptions to customers.
2. Ensure that Brine Line value and benefits are known to economic development agencies and others.
3. Maintain sufficient funding and reserves for current and future Capital and O&M costs through stable, predictable, and affordable rates and charges.
4. Provide professional and highly-trained staff across planning, administration, engineering, and field operations.
5. Protect and preserve the useful life of Brine Line assets through strategic maintenance, repair, and capital improvements.
6. Conduct proactive capital and O&M planning to improve efficiency and maintain needed capacity in the long and medium terms.
7. Maintain strong relationships with OC Sanitation District and regulatory agencies.
8. Operate the Brine Line to: (1) protect the OC Sanitation District treatment plant and the environment from non-compliant dischargers, and (2) eliminate any uncontrolled pipeline releases.

OWOW Critical Success Factors

1. Continued support from SAWPA Commission of OWOW Steering Committee's decision-making authority as a means of ensuring trust, transparency, and external communications.
2. Active participation of a diverse group of stakeholders representing counties, cities, and water districts, as well as the private sector and the regulatory, environmental, and environmental justice communities who integrate the different interests in the Watershed beyond political boundaries, thereby ensuring all perspectives are heard and valued.
3. Distribution of benefits from the implementation of all integrated water resources management activities across the Watershed in a fair and equitable fashion. Recognition that upstream conditions affect downstream water quality and quantity.
4. OWOW criteria and values are transparent to watershed-wide stakeholders.
5. A strong reputation and sufficient capacity within SAWPA staff for strategic facilitation, planning, communication, leadership, and community engagement.
6. Administration of the OWOW process and plan in a highly efficient and cost-effective manner.
7. Successful implementation of an integrated regional water resource plan that reflects the watershed management needs of the public and the environment.
8. Annually review the accomplishments and implementation performance of the plan with the Commission and the Steering Committee.
9. Data and information needed for decision-making is available to all.

Roundtable Critical Success Factors

1. SAWPA has a strong reputation as a watershed-wide, knowledgeable, neutral and trusted facilitator, leader, and administrator of contracted activities.
2. Goals, scope, costs, resources, timelines, and the contract term are approved by the Commission before executing an agreement to participate in a roundtable group.
3. Clear upfront criteria and terms for completing or transitioning efforts that have been successfully established or completed.
4. Report and use results of roundtable's work, leverage information and involvement for the benefit of SAWPA, its members, and other stakeholders.
5. Annual reviews of workplans and budgets for each task force activity.
6. Adequate professional staff and resources to effectively provide facilitation, management, administrative, and technical support to collaborative work efforts.

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Budget and Financial Overview



Budget Process

The Agency's annual budget preparation process begins in November of each year and concludes in June upon its adoption. However, the entire budget process extends beyond one year and overlaps with the preceding budget and the subsequent budget. This is the eighth time the Agency has adopted a biennial budget. Each individual year of the budget will follow this process. As shown in the diagram above, the budget process consists of four major stages. These stages occur throughout the year as follows:

- Preparation/Planning – takes place November through February.
- Integration – runs from February through May.
- Adoption – adoption of the budget usually occurs in June of each year.
- Execution/Feedback – starts from the first day of the budget year, July 1, through the entire budget year.

Preparation/Planning

The budget preparation process begins in November with the Budget Kickoff Meeting. At this meeting, management discusses the proposed budget schedule, major budget assumptions, procedures, requirements, and changes from the prior year's budget. The budget manual and forms for each fund are distributed to Department Managers to review and update goals, objectives, and performance measures, and to provide a detailed list of the prior year's accomplishments.

Integration

During the integration stage, the Finance Department consolidates all the gathered information and analyzes the budget requests as a whole. The budgets for each fund are then reviewed by the General Manager along with the Department Managers. The information is presented to the member agencies' Chief Financial Officers (CFO) and at the SAWPA Commission Workshop for review and comment before being presented to the SAWPA Commission for adoption.

Adoption

After incorporating changes from the Commission Workshop's review of the budget, the final draft budget is presented to the Commission for adoption at the first scheduled meeting in May. Once the Commission has adopted the budget, each member agency must take the Adopted Budget to their Board for approval.

Execution/Feedback

During the fiscal year, budget-to-actual expense/capital reports are distributed to all levels of management. The SAWPA CFO is required to prepare and submit a budget variance analysis quarterly, in accordance with budget variance guidelines. Subsequently, staff presents the Agency's quarterly budget-to-actual variance to the Commission. The on-going budget review process is essential in monitoring current year operation costs. It further acts as an early warning mechanism for Department Managers when actual spending differs from amounts budgeted.

Budget Calendar

As part of the initial annual budget process, budgetary staff prepares a schedule for the development of the budget for that year. The schedule is then distributed to the Commission and management staff for their reference in submitting their data for review, approval, and incorporation into the final budget.

The budget schedule for this fiscal year is as follows:

Fiscal 2023 – 2024 and 2024 – 2025 Budget Schedule

Date	Description	Responsibility
November 17, 2022	Budget Kick-off Meeting	CFO/GM/Department Managers
November 24, 2022	Budget Goals & Objectives Due	Department Managers
December 19, 2022	Labor Hour Distributions Due	Department Managers
January 10, 2023	Budget Assumptions Due	Department Managers
February 7, 2023	Commission Overview of Budget Goals & Objectives	CFO, GM
February 9, 2023	Budget Workshop – First Draft	CFO, Member Agency Finance Staff
February 21, 2023	Commission Budget Workshop – First Draft OWOW & Roundtable Budgets	GM, CFO, Department Managers
March 7, 2023	Commission Budget Workshop – First Draft General Fund & Brine Line Budgets	GM, CFO, Department Managers
April 4, 2023	Commission Budget Workshop Review – Comprehensive Budget	GM, CFO, Department Managers
May 2, 2023	Commission Budget Presentation (Adoption by Commission)	CFO, GM, Commissioners
June 30, 2023	Budget Ratification by Member Agencies	Member Agency Boards

Level of Control and Budget Amendments

Budgetary controls are maintained to ensure compliance with the provisions embodied in the biennial approved budget. The budgetary level of control, the level at which operating expenses cannot exceed the budgeted amount, is exercised at the individual department level. Administrative policies provide guidelines on budget transfers and the authorization necessary to implement transfers. Generally, there are two types of budget transfers:

Budget Adjustment

This is a transfer which does not change the total budgeted amount and does not require Commission action. Depending on the budget category affected by the transfer, approval may be granted at the General Manager or Department Manager level as follows: Department Managers have the discretion to reapportion funds between certain line items within a budgeted fund, but may not exceed total budgeted amounts for each fund. The General Manager will approve all budget adjustments.

Budget Amendment

A budget amendment is an adjustment to the total budgeted amount, which was not included in the original budget. These supplemental adjustments require formal action by the Commission.

Balanced Budget

The Agency maintains zero-based fund accounting, whereby all the revenues in excess of expenditures are transferred into reserves within the fund and all expenses in excess of revenues are transferred from reserves within the same fund.

The Agency's budget is prepared with itemized budgets for each project within a fund. The budget is balanced with current revenues equal to or greater than current expenses. Prior year fund balances will be used when current expenses exceed current revenues.

Accounting Structure

The Agency is operated as an enterprise fund, which is an accounting entity with a self-balancing set of accounts established to record the financial position and results that pertain to a specific governmental activity. The activities of enterprise funds closely resemble those of businesses in which the purpose is to conserve and add basic resources while meeting operating expenses from current revenues. Enterprise funds account for operations that provide services on a continuous basis and are substantially financed by revenues derived from user charges.

Basis of Accounting

Basis of accounting refers to the point at which revenues and expenses are recognized in the accounts and reported in the financial statements. Revenues and expenses are recognized on the full accrual basis of accounting. In an enterprise fund, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Budget Basis

The operating budget for the Enterprise Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Except as noted in the paragraph below, the basis of accounting and the budgetary basis of accounting are the same.

Under the GAAP basis of accounting, the receipt of long-term debt proceeds, capital outlay, debt service principal payments, and investment maturities are not reported in operations but have been included in the Agency's budget. The GAAP basis of accounting also includes allocation for depreciation and amortization expenses and changes in the fair value of investments, but those items are not included in the Agency's budget.

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Section 3

Budget Summary



Santa Ana Watershed Project Authority
Budget Summary
FYE 2024 and 2025

	<i>FYE 2024 Budget</i>	<i>FYE 2025 Budget</i>	<i>2 Year Budget</i>
Source of Funds:			
Discharge Fees	\$ 11,961,620	\$ 12,405,112	\$ 24,366,732
Grant Proceeds	\$ 3,357,148	\$ 2,359,785	\$ 5,716,933
Member Agency Contributions	\$ 2,308,275	\$ 2,261,410	\$ 4,569,685
Participant Fees	\$ 1,301,678	\$ 1,324,212	\$ 2,625,890
Other Income	\$ 4,203,159	\$ 3,068,418	\$ 7,271,577
Interest & Investments	\$ 770,000	\$ 673,000	\$ 1,443,000
Total Source of Funds	\$ 23,901,880	\$ 22,091,937	\$ 45,993,817
Staffing:			
Hours Allocated	58,880	58,880	58,880
FTE (based on 2080)	28.3	28.3	28.3
Use of Funds:			
Labor	\$ 4,086,368	\$ 4,416,450	\$ 8,502,818
Benefits	\$ 1,499,134	\$ 1,609,040	\$ 3,108,174
Indirect Costs	\$ –	\$ –	\$ –
Education & Training	\$ 71,700	\$ 76,225	\$ 147,925
Consulting & Professional Services	\$ 6,380,573	\$ 4,764,865	\$ 11,145,438
Operating Costs	\$ 2,812,709	\$ 3,053,819	\$ 5,866,528
Repair & Maintenance	\$ 630,580	\$ 660,458	\$ 1,291,038
Phone & Utilities	\$ 96,666	\$ 102,866	\$ 199,532
Equipment & Computers	\$ 635,206	\$ 469,830	\$ 1,105,036
Meeting & Travel	\$ 111,150	\$ 92,450	\$ 203,600
Other Administrative Costs	\$ 298,047	\$ 312,218	\$ 610,265
Other Expenses	\$ 645,975	\$ 716,885	\$ 1,362,860
Program Expenses	\$ 1,649,594	\$ 478,726	\$ 2,128,320
Construction	\$ 2,511,000	\$ 1,125,000	\$ 3,636,000
Debt Service	\$ 1,709,476	\$ 1,709,476	\$ 3,418,952
Total Use of Funds from Operations	\$ 23,138,178	\$ 19,588,308	\$ 42,726,486
Contribution To/(From) Reserves:			
Pipeline Replacement & Capital Investment	\$ 1,900,000	\$ 1,900,000	\$ 3,800,000
OC San Pipeline Replacement	\$ 325,309	\$ 155,786	\$ 481,095
Post Retirement Medical Benefits	\$ 91,235	\$ 99,523	\$ 190,758
Building Repair/Replacement Reserve	\$ 100,000	\$ 100,000	\$ 200,000
Total Contributions to Reserves	\$ 2,416,544	\$ 2,255,309	\$ 4,671,853
Total Use of Funds	\$ 25,554,722	\$ 21,843,618	\$ 47,398,339
Net Gain (Loss)	\$ (1,652,842)	\$ 248,319	\$ (1,404,522)
Beginning Fund Balance	\$ 3,744,096	\$ 2,091,254	\$ 3,744,096
Ending Fund Balance	\$ 2,091,254	\$ 2,339,574	\$ 2,339,574
<i>Pass Throughs (Proposition 1 & 84 – Capital)</i>	<i>\$ 13,901,867</i>	<i>\$ 15,263,495</i>	<i>\$ 29,165,362</i>

Santa Ana Watershed Project Authority
Budget Summary
FYE 2019 through 2025

	<i>FYE 2019 Actuals</i>	<i>FYE 2020 Actuals</i>	<i>FYE 2021 Actuals</i>	<i>FYE 2022 Actuals</i>
Source of Funds:				
Discharge Fees	\$ 11,123,310	\$ 11,539,517	\$ 11,539,517	\$ 12,159,431
Grant Proceeds	\$ 2,311,159	\$ 3,115,525	\$ 2,569,692	\$ 856,080
Member Agency Contributions	\$ 1,455,980	\$ 1,611,965	\$ 1,530,340	\$ 1,581,845
Participant Fees	\$ 1,168,412	\$ 1,611,653	\$ 1,930,499	\$ 1,565,787
Mitigation Credit Sales	\$ —	\$ —	\$ —	\$ —
Operating Transfer	\$ 162,188	\$ 132,344	\$ 133,000	\$ 114,625
Use of Reserves	\$ 2,698,596	\$ 3,432,406	\$ 4,701,359	\$ 2,331,556
Other Income	\$ 1,416,848	\$ 201,393	\$ 212,889	\$ 547,701
Interest & Investments	\$ 1,614,643	\$ 1,482,684	\$ 1,410,166	\$ 384,954
Total Source of Funds	\$ 21,951,136	\$ 23,127,487	\$ 24,027,462	\$ 19,541,979
Use of Funds:				
Labor	\$ 3,331,077	\$ 3,576,121	\$ 3,227,595	\$ 3,531,792
Benefits	\$ 1,455,682	\$ 1,474,606	\$ 1,438,426	\$ 1,468,272
Indirect Costs	\$ (103,416)	\$ (29,029)	\$ 100,390	\$ 127,279
Education & Training	\$ 13,978	\$ 30,749	\$ 22,959	\$ 25,210
Consulting & Professional Services	\$ 3,623,812	\$ 3,735,574	\$ 2,364,675	\$ 1,892,178
Operating Costs	\$ 2,991,112	\$ 2,703,725	\$ 2,705,072	\$ 2,783,028
Repair & Maintenance	\$ 377,480	\$ 291,211	\$ 310,470	\$ 333,628
Phone & Utilities	\$ 62,254	\$ 68,083	\$ 65,174	\$ 67,243
Equipment & Computers	\$ 256,275	\$ 276,862	\$ 241,142	\$ 253,862
Meeting & Travel	\$ 41,432	\$ 31,336	\$ 6,034	\$ 28,704
Other Administrative Costs	\$ 220,002	\$ 226,613	\$ 216,991	\$ 208,494
Other Expenses	\$ 445,997	\$ 496,704	\$ 510,704	\$ 429,728
Program Expenses	\$ 549,958	\$ 564,152	\$ 841,910	\$ 1
Construction	\$ —	\$ 1,358,656	\$ 2,695,477	\$ 83,522
Debt Service	\$ 3,183,451	\$ 2,835,753	\$ 2,835,753	\$ 2,835,027
Total Use of Funds	\$ 16,449,094	\$ 17,641,116	\$ 17,582,772	\$ 14,067,968
Contribution To Reserves:				
Pipeline Replacement & Capital Investment	\$ 1,500,000	\$ 1,435,478	\$ 1,435,478	\$ 1,810,491
OC San Pipeline Rehabilitation	\$ —	\$ —	\$ —	\$ —
Self-Insurance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Debt Service	\$ 1,879,144	\$ 1,790,027	\$ 1,790,027	\$ 1,708,750
Post Retirement Medical Benefits	\$ 95,534	\$ 109,522	\$ 81,266	\$ 131,283
Building Repair/Replacement Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Contributions to Reserves	\$ 3,674,678	\$ 3,535,027	\$ 3,506,771	\$ 3,850,524
Total Use of Funds	\$ 20,123,772	\$ 21,176,143	\$ 21,089,543	\$ 17,918,492
Net Gain (Loss)	\$ 1,827,364	\$ 1,951,344	\$ 2,937,919	\$ 1,623,487
Pass Throughs (Prop 1 & 84 – Capital)	\$ 24,514,735	\$ 5,409,512	\$ 10,726,798	\$ 11,290,121

Santa Ana Watershed Project Authority
Budget Summary
FYE 2019 through 2025

	FYE 2023 Budget	FYE 2023 Actuals	FYE 2024 Budget	FYE 2025 Budget
Source of Funds:				
Discharge Fees	\$ 12,071,872	\$ 12,310,368	\$ 11,961,620	\$ 12,405,112
Grant Proceeds	\$ 1,672,212	\$ 1,142,974	\$ 3,357,148	\$ 2,359,785
Member Agency Contributions	\$ 2,069,762	\$ 2,069,760	\$ 2,308,275	\$ 2,261,410
Participant Fees	\$ 1,570,498	\$ 1,282,055	\$ 1,301,678	\$ 1,324,212
Mitigation Credit Sales	\$ 889,900	\$ –	\$ –	\$ 889,800
Operating Transfer	\$ 114,625	\$ 145,964	\$ 124,165	\$ 120,320
Use of Reserves	\$ 2,207,931	\$ 356,442	\$ 3,893,137	\$ 1,870,013
Other Income	\$ 188,307	\$ 220,042	\$ 185,857	\$ 188,285
Interest & Investments	\$ 325,000	\$ 1,455,408	\$ 770,000	\$ 673,000
Total Source of Funds	\$ 21,110,107	\$ 18,983,013	\$ 23,901,880	\$ 22,091,937
Use of Funds:				
Labor	\$ 4,053,240	\$ 3,963,828	\$ 4,086,368	\$ 4,416,450
Benefits	\$ 1,701,016	\$ 1,665,596	\$ 1,499,134	\$ 1,609,040
Indirect Costs	\$ 45,145	\$ (214,916)	\$ –	\$ –
Education & Training	\$ 61,100	\$ 24,200	\$ 71,700	\$ 76,225
Consulting & Professional Services	\$ 4,488,920	\$ 2,332,349	\$ 6,380,573	\$ 4,764,865
Operating Costs	\$ 3,746,050	\$ 2,939,845	\$ 2,812,709	\$ 3,053,819
Repair & Maintenance	\$ 596,400	\$ 154,311	\$ 630,580	\$ 660,458
Phone & Utilities	\$ 105,850	\$ 63,709	\$ 96,666	\$ 102,866
Equipment & Computers	\$ 549,780	\$ 263,728	\$ 635,206	\$ 469,830
Meeting & Travel	\$ 109,350	\$ 54,942	\$ 111,150	\$ 92,450
Other Administrative Costs	\$ 270,904	\$ 241,964	\$ 298,047	\$ 312,218
Other Expenses	\$ 576,302	\$ 491,712	\$ 645,975	\$ 716,885
Program Expenses	\$ 467,637	\$ 274,461	\$ 1,649,594	\$ 478,726
Construction	\$ 700,000	\$ 38,594	\$ 2,511,000	\$ 1,125,000
Debt Service	\$ 1,709,476	\$ 1,709,476	\$ 1,709,476	\$ 1,709,476
Total Use of Funds	\$ 19,181,170	\$ 14,003,799	\$ 23,138,178	\$ 19,588,308
Contribution To Reserves:				
Pipeline Replacement & Capital Investment	\$ 1,467,543	\$ 1,467,543	\$ 1,900,000	\$ 1,900,000
OC San Pipeline Rehabilitation	\$ –	\$ –	\$ 325,309	\$ 155,786
Self-Insurance	\$ –	\$ –	\$ –	\$ –
Debt Service	\$ –	\$ –	\$ –	\$ –
Post Retirement Medical Benefits	\$ 197,414	\$ 77,861	\$ 91,235	\$ 99,523
Building Repair/Replacement Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Contributions to Reserves	\$ 1,764,957	\$ 1,645,404	\$ 2,416,544	\$ 2,255,309
Total Use of Funds	\$ 20,946,127	\$ 15,649,203	\$ 25,554,722	\$ 21,843,617
Net Gain (Loss)	\$ 163,980	\$ 3,333,810	\$ (1,652,842)	\$ 248,320
Pass Throughs (Prop 1 & 84 – Capital)	\$ 21,209,717	\$ 7,446,126	\$ 13,901,867	\$ 15,263,495

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Section 4

Combined Schedules



**Santa Ana Watershed Project Authority
Combined Summary**

Source of Funds:	Budget FYE 2024	Budget FYE 2025
Member Agency Contributions	\$ 2,308,275	\$ 2,261,410
Participant Fees	\$ 1,301,678	\$ 1,324,212
Discharge Fees (Brine Line)	\$ 11,961,620	\$ 12,405,112
Interest & Investments	\$ 770,000	\$ 673,000
Use of Reserves	\$ 3,893,137	\$ 1,870,013
Mitigation Credit Sales	\$ –	\$ 889,800
Other Income	\$ 185,857	\$ 188,285
Operating Transfers	\$ 124,165	\$ 120,320
Grant Proceeds	\$ 3,357,148	\$ 2,359,785
Total Revenues (Not Including Pass Through)	\$ 23,901,880	\$ 22,091,937
Proposition 1 & 84 – Capital (Pass Through)	\$ 13,901,867	\$ 15,263,495
Total Revenues	\$ 37,803,747	\$ 37,355,432

Use of Funds:	Budget FYE 2024	Budget FYE 2025
General Fund	\$ 696,275	\$ 712,910
Brine Line Enterprise Fund	\$ 8,796,835	\$ 9,312,850
Debt Service	\$ 1,709,476	\$ 1,709,476
OWOW Funds	\$ 2,225,309	\$ 2,055,786
Roundtable Funds	\$ 1,764,355	\$ 1,953,263
Capital Brine Line Fund	\$ 3,893,137	\$ 1,870,013
Total Appropriations (Not Including Pass Through)	\$ 25,554,722	\$ 21,843,617
Proposition 1 & 84 – Capital (Pass Through)	\$ 13,901,867	\$ 15,263,495
Total Appropriations	\$ 39,456,589	\$ 37,107,112
Contribution to/(Use of) Fund Balance	\$ (1,652,842)	\$ 248,320

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BUDGET REVENUE

Summary

Fund		Adopted FYE 2023	Budget FYE 2024	Budget FYE 2025
100	General Fund	\$ 725,437	\$ 696,437	\$ 712,910
145	Proposition 84 – 2015 Program Management	\$ 190,677	\$ 190,677	\$ 539,894
150	Proposition 1 – Program Management	\$ 301,706	\$ 262,343	\$ 248,593
240	Brine Line Enterprise	\$ 12,396,872	\$ 12,731,620	\$ 13,078,112
320	Brine Line Protection Project	\$ 1,397,185	\$ 1,639,115	\$ 1,400,590
327	Reach IV-D Corrosion Repair	\$ 810,746	\$ 391,577	\$ 469,423
328	Agua Mansa Lateral	\$ –	\$ 1,862,445	\$ –
370	Basin Planning General	\$ 400,000	\$ 500,000	\$ 450,000
370	USBR Partnership Studies	\$ 70,000	\$ 70,000	\$ 70,000
373	Watershed Management (OWOW)	\$ 468,700	\$ 767,900	\$ 767,900
374	Basin Monitoring Program Task Force	\$ 485,998	\$ 558,000	\$ 516,000
377	PFAS Study	\$ 363,825	\$ 550,000	\$ 550,000
378	Weather Modification	\$ 403,000	\$ 434,500	\$ 402,500
381	SA River Fish Conservation Task Force	\$ 279,000	\$ 29,000	\$ 279,000
384	MSAR TMDL Task Force	\$ 319,625	\$ 237,040	\$ 282,820
386	RWQ Monitoring Task Force	\$ 386,845	\$ 402,716	\$ 417,625
387	Arundo Management & Habitat Restoration	\$ 889,900	\$ –	\$ 889,800
392	Emerging Constituents Task Force	\$ 113,000	\$ 114,000	\$ 114,000
397	WECAN - Riverside	\$ 351,208	\$ 147,679	\$ 148,933
398	Drought Relief Grant - DACI	\$ –	\$ 1,649,378	\$ 471,466
477	LESJWA Administration	\$ 198,307	\$ 195,857	\$ 198,285
504	Proposition 84 - SARCCUP	\$ 296,370	\$ 47,584	\$ 47,908
505	Proposition 1 – Capital Projects	\$ 261,706	\$ 105,951	\$ 36,178
Total		\$ 21,110,107	\$ 23,901,880	\$ 22,091,937

504,505	Proposition 1 & 84 Capital - Pass Through	\$ 21,209,717	\$ 136,901,867	\$ 15,263,495
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BUDGET EXPENSES

Summary

Fund		Adopted FYE 2023	Budget FYE 2024	Budget FYE 2025
100	General Fund	\$ 725,437	\$ 696,275	\$ 712,910
145	Proposition 84 – 2015 Program Management	\$ 190,677	\$ 508,900	\$ 539,894
150	Proposition 1 – Program Management	\$ 301,706	\$ 262,343	\$ 248,593
240	Brine Line Enterprise	\$ 12,396,872	\$ 12,731,620	\$ 13,078,112
320	Brine Line Protection Project	\$ 1,397,185	\$ 1,639,115	\$ 1,400,590
327	Reach IV-D Corrosion Repair	\$ 810,746	\$ 391,577	\$ 469,423
328	Agua Mansa Lateral	\$ –	\$ 1,862,445	\$ –
370	Basin Planning General	\$ 441,260	\$ 589,459	\$ 539,791
370	USBR Partnership Studies	\$ 87,663	\$ 68,859	\$ 69,471
373	Watershed Management (OWOW)	\$ 577,716	\$ 908,756	\$ 904,428
374	Basin Monitoring Program Task Force	\$ 486,892	\$ 607,712	\$ 565,988
377	PFAS Study	\$ 363,825	\$ 547,652	\$ 550,459
378	Weather Modification	\$ 403,000	\$ 410,911	\$ 494,707
381	SA River Fish Conservation Task Force	\$ 296,983	\$ 97,457	\$ 288,541
384	MSAR TMDL Task Force	\$ 319,976	\$ 236,146	\$ 284,664
386	RWQ Monitoring Task Force	\$ 387,574	\$ 416,225	\$ 415,702
387	Arundo Management & Habitat Restoration	\$ 150,292	\$ 99,252	\$ 85,780
392	Emerging Constituents Task Force	\$ 113,856	\$ 111,706	\$ 114,303
397	WECAN - Riverside	\$ 351,208	\$ 147,679	\$ 148,933
398	Drought Relief Grant – DACI	\$ –	\$ 1,649,378	\$ 471,466
477	LESJWA Administration	\$ 198,307	\$ 195,857	\$ 198,285
504	Proposition 84 - SARCCUP	\$ 683,247	\$ 1,212,085	\$ 225,399
505	Proposition 1 – Capital Projects	\$ 261,706	\$ 163,313	\$ 36,178
Total		\$ 20,946,128	\$ 25,554,722	\$ 21,843,617

504,505	Proposition 1 & 84 Capital – Pass Through	\$ 15,380,781	\$ 13,901,867	\$ 15,263,495
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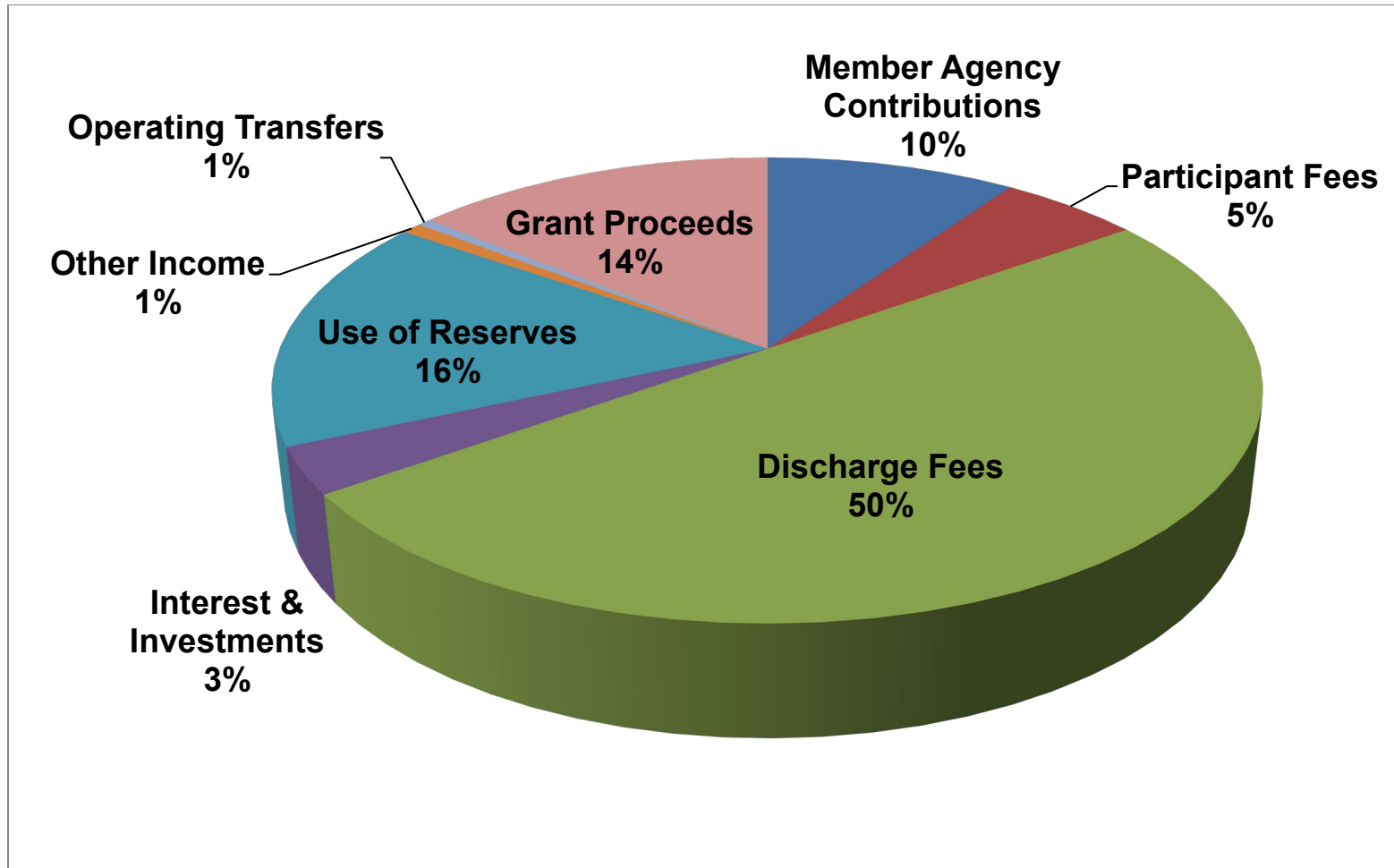
Sources and Uses of Funds

FYE 2024

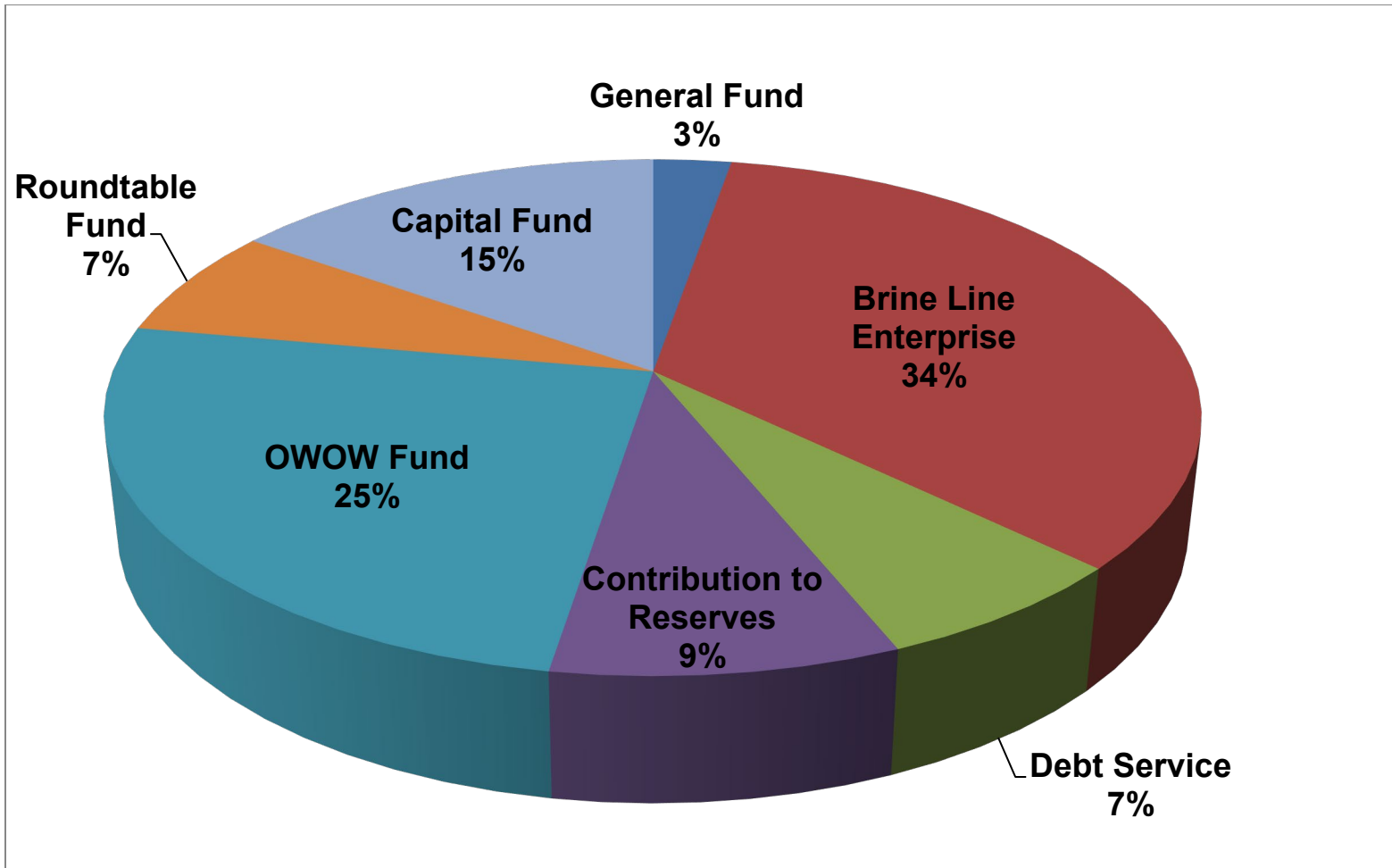
EXPENSES			REVENUES										
			Total	Member Contributions	Participant Fees	Discharge Fees	Interest & Investments	Other Income				Grant Proceeds	Total
								Use of Reserves	Mitigation Credit Sales	Other	Operating Transfers		
100	General Fund	\$ 696,275	696,275	–	–	–	–	–	–	–	–	–	\$ 696,275
145	Prop 84 – 2015 Program Management	\$ 508,900	–	–	–	–	–	–	–	–	508,900	–	\$ 508,900
150	Prop 1 – Program Management	\$ 262,343	–	–	–	–	–	–	–	–	262,343	–	\$ 262,343
240	Brine Line Enterprise	\$12,731,620	–	–	11,961,620	770,000	–	–	–	–	–	–	\$12,731,620
320	Brine Line Protection Project	\$ 1,639,115	–	–	–	–	1,639,115	–	–	–	–	–	\$ 1,639,115
327	Reach IV-D Corrosion Repair	\$ 391,577	–	–	–	–	391,577	–	–	–	–	–	\$ 391,577
328	Agua Mansa Lateral	\$ 1,862,445	–	–	–	–	1,862,445	–	–	–	–	–	\$ 1,862,445
370	Basin Planning General	\$ 589,459	400,000	–	–	–	–	–	–	–	100,000	–	\$ 500,000
370	USBR Partnership Studies	\$ 68,859	20,000	–	–	–	–	–	–	–	50,000	–	\$ 70,000
373	Watershed Management (OWOW)	\$ 908,756	400,000	67,900	–	–	–	–	–	–	300,000	–	\$ 767,900
374	Basin Monitoring Program Task Force	\$ 607,712	–	558,000	–	–	–	–	–	–	–	–	\$ 558,000
377	PFAS Study	\$ 908,756	550,000	–	–	–	–	–	–	–	–	–	\$ 550,000
378	Weather Modification	\$ 410,911	222,000	11,000	–	–	–	–	–	–	201,500	–	\$ 434,500
381	SA River Fish Conservation	\$ 97,457	10,000	19,000	–	–	–	–	–	–	–	–	\$ 29,000
384	MSAR TMDL Task Force	\$ 236,146	–	237,040	–	–	–	–	–	–	–	–	\$ 237,040
386	RWQ Monitoring Task Force	\$ 416,225	–	278,551	–	–	–	–	–	124,165	–	–	\$ 402,716
387	Arundo Mgmt & Habitat Restoration	\$ 99,252	–	–	–	–	–	–	–	–	–	–	\$ –
392	Emerging Constituents Task Force	\$ 111,706	–	114,000	–	–	–	–	–	–	–	–	\$ 114,000
397	WECAN - Riverside	\$ 147,679	–	16,187	–	–	–	–	–	–	131,492	–	\$ 147,679
398	Drought Relief Grant - DACI	\$ 1,649,378	–	–	–	–	–	–	–	–	1,649,378	–	\$ 1,649,378
477	LESJWA Administration	\$ 195,857	10,000	–	–	–	–	–	185,857	–	–	–	\$ 195,857
504	Proposition 84 – SARCCUP	\$ 1,212,085	–	–	–	–	–	–	–	–	47,584	–	\$ 47,584
505	Proposition 1 SAWPA - Capital Project	\$ 163,313	–	–	–	–	–	–	–	–	105,951	–	\$ 105,951
		\$25,554,722	\$ 2,308,275	\$ 1,301,678	\$11,961,620	\$ 770,000	\$ 3,893,137	\$ –	\$ 185,857	\$ 124,165	\$ 3,357,148	–	\$23,901,880
PASS THROUGH													
504	Proposition 84 - Capital	\$ 6,767,442	–	–	–	–	–	–	–	–	6,767,442	–	\$ 6,767,442
505	Proposition 1 – Capital	\$ 7,134,425	–	–	–	–	–	–	–	–	7,134,425	–	\$ 7,134,425
Total		\$39,456,589											\$ 37,803,747

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Source of Funds FYE 2024 \$23,901,880



Use of Funds FYE 2024 \$25,554,722



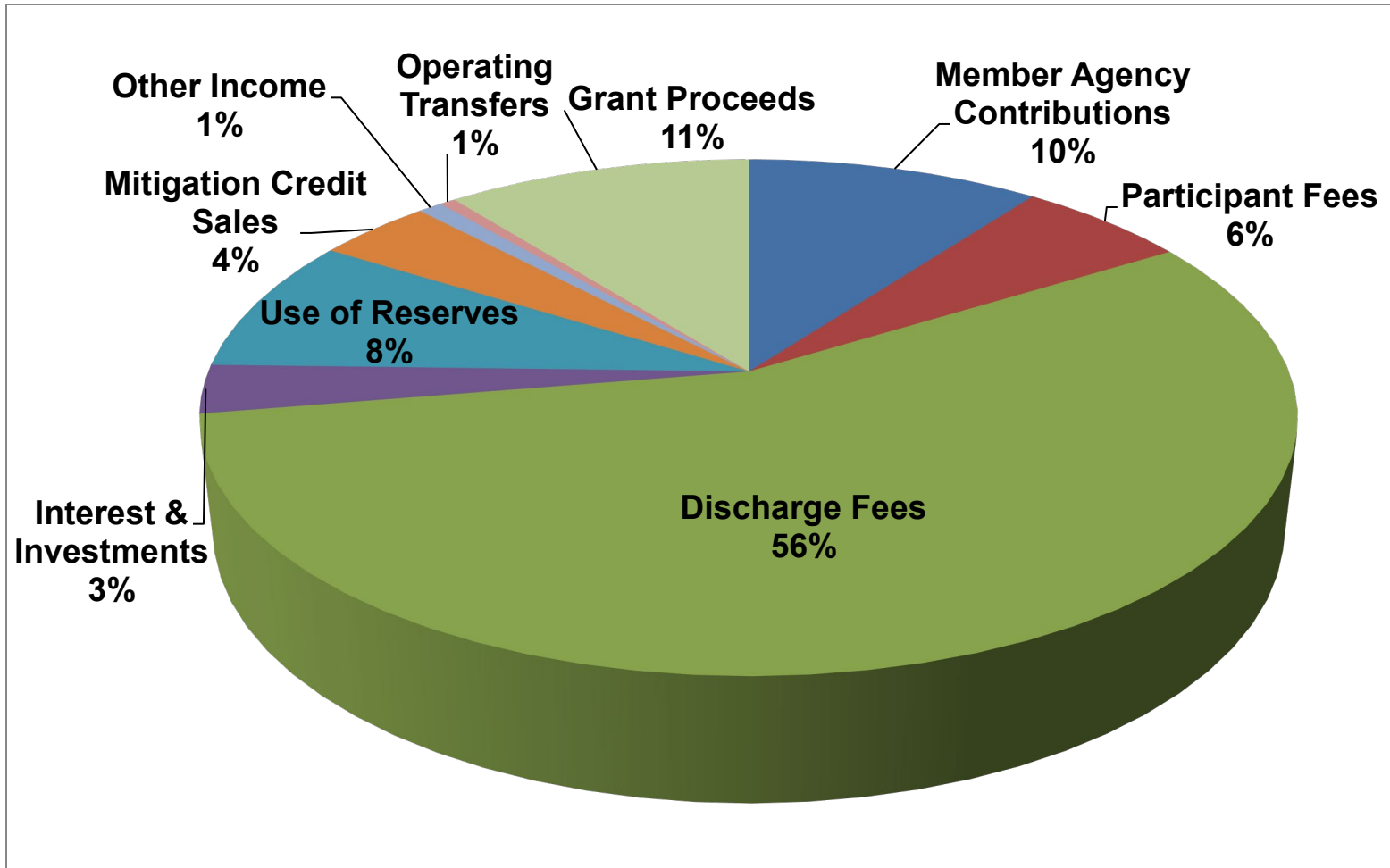
Sources and Uses of Funds

FYE 2025

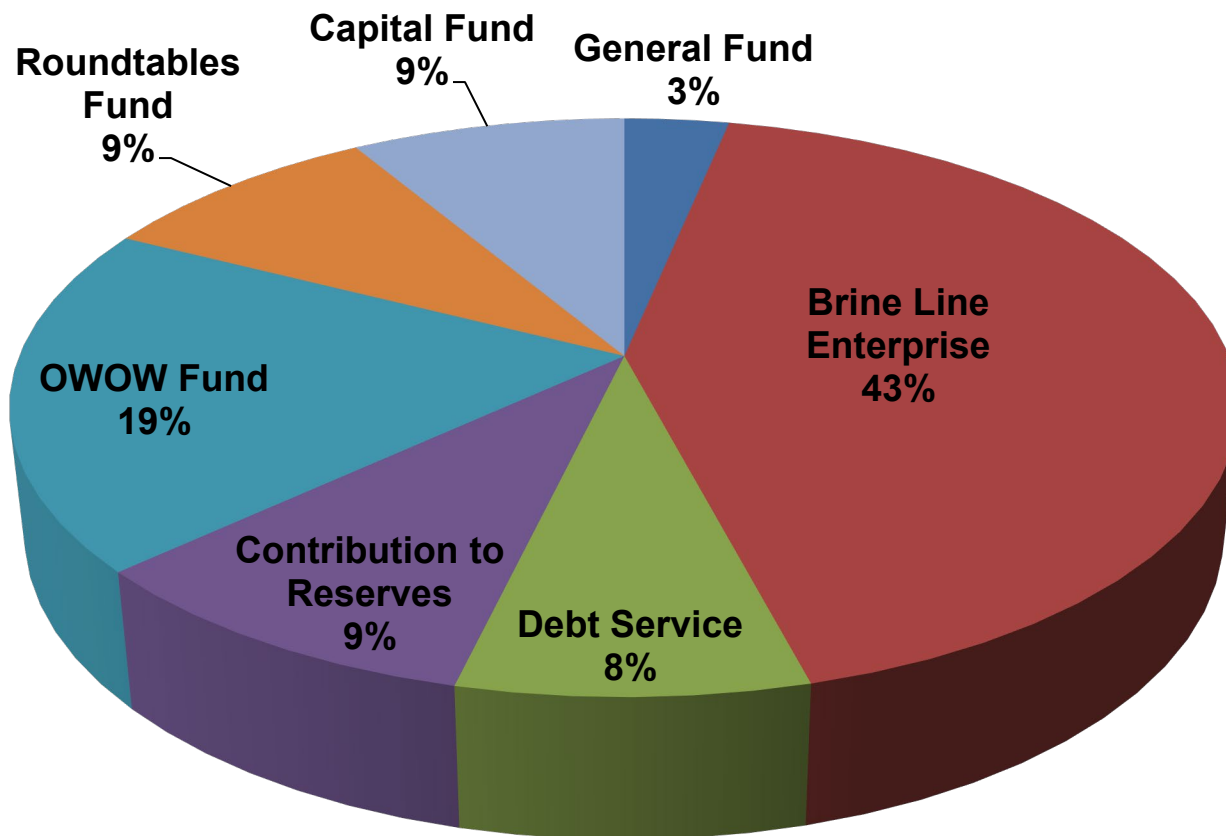
EXPENSES			REVENUES											
			Total	Member Contributions	Participant Fees	Discharge Fees	Interest & Investments	Other Income				Grant Proceeds	Total	
								Use of Reserves	Mitigation Credit Sales	Other	Operating Transfers			
100	General Fund	\$	712,910	712,910	–	–	–	–	–	–	–	–	\$	712,910
145	Prop 84 – 2015 Program Management	\$	539,894	–	–	–	–	–	–	–	–	539,894	\$	539,894
150	Prop 1 – Program Management	\$	248,593	–	–	–	–	–	–	–	–	248,593	\$	248,593
240	Brine Line Enterprise	\$	13,078,112	–	–	12,405,112	673,000	–	–	–	–	–	\$	13,078,112
320	Brine Line Protection Project	\$	1,400,590	–	–	–	–	1,400,590	–	–	–	–	\$	1,400,590
327	Reach IV-D Corrosion Repair	\$	469,423	–	–	–	–	469,423	–	–	–	–	\$	469,423
328	Agua Mansa Lateral	\$	–	–	–	–	–	–	–	–	–	–	\$	–
370	Basin Planning General	\$	539,791	400,000	–	–	–	–	–	–	–	50,000	\$	450,000
370	USBR Partnership Studies	\$	69,471	20,000	–	–	–	–	–	–	–	50,000	\$	70,000
373	Watershed Management (OWOW)	\$	904,428	400,000	67,900	–	–	–	–	–	–	300,000	\$	767,900
374	Basin Monitoring Program Task Force	\$	486,892	–	516,000	–	–	–	–	–	–	–	\$	516,000
377	PFAS Study	\$	486,892	550,000	–	–	–	–	–	–	–	–	\$	550,000
378	Weather Modification	\$	494,707	158,500	11,000	–	–	–	–	–	–	233,000	\$	402,500
381	SA River Fish Conservation	\$	288,541	10,000	19,000	–	–	–	–	–	–	250,000	\$	279,000
384	MSAR TMDL Task Force	\$	284,664	–	282,820	–	–	–	–	–	–	–	\$	282,820
386	RWQ Monitoring Task Force	\$	415,702	–	297,305	–	–	–	–	–	120,320	–	\$	417,625
387	Arundo Mgmt & Habitat Restoration	\$	85,780	–	–	–	–	–	889,800	–	–	–	\$	889,800
392	Emerging Constituents Task Force	\$	114,303	–	114,000	–	–	–	–	–	–	–	\$	114,000
397	WECAN – Riverside	\$	148,933	–	16,187	–	–	–	–	–	–	132,746	\$	148,933
398	Drought Relief Grant – DACI	\$	471,466	–	–	–	–	–	–	–	–	471,466	\$	471,466
477	LESJWA Administration	\$	198,285	10,000	–	–	–	–	–	188,285	–	–	\$	198,285
504	Proposition 84 - SARCCUP	\$	225,399	–	–	–	–	–	–	–	–	47,908	\$	47,908
505	Proposition 1 - SAWPA Capital Projects	\$	36,178	–	–	–	–	–	–	–	–	36,178	\$	36,178
			\$ 21,843,617	\$ 2,261,410	\$ 1,324,212	\$ 12,405,112	\$ 673,000	\$ 1,870,013	\$ 889,800	\$ 188,285	\$ 120,320	\$ 2,359,785	\$ 22,091,937	
PASS THROUGH														
504	Proposition 84 – Capital Projects	\$	10,029,070	–	–	–	–	–	–	–	–	10,029,070	\$	10,029,070
505	Proposition 1 – Capital Projects	\$	5,234,425	–	–	–	–	–	–	–	–	5,234,425	\$	5,234,425
Total			\$ 37,107,112										\$ 37,355,432	

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Source of Funds FYE 2025 \$22,091,937



**Use of Funds
FYE 2025
\$21,843,617**



Line Item Detail by Fund Type FYE 2024

Line Item Detail		Agency Wide Total	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Fund
51000	Salaries - Regular	\$ 4,086,368	1,898,695	1,274,437	689,059	163,806	60,371
52000	Benefits	\$ 1,499,134	696,556	467,548	252,788	60,094	22,148
53000	Indirect Costs	\$ --	(3,700,508)	2,155,749	1,165,557	277,084	102,118
60111	Tuition Reimbursement	\$ 10,500	10,500	--	--	--	--
60112	Training	\$ 29,100	14,600	14,500	--	--	--
60113	Education	\$ 16,600	16,600	--	--	--	--
60114	Other Training & Education	\$ 15,500	15,500	--	--	--	--
60120	Audit Fees	\$ 21,180	21,180	--	--	--	--
60121	Consulting	\$ 5,243,643	307,000	905,000	2,576,681	1,079,962	375,000
60122	Cost of Funds	\$ 250	--	--	--	250	--
60126	Temporary Services	\$ 25,000	25,000	--	--	--	--
60128	Other Professional Services	\$ 31,500	31,500	--	--	--	--
60129	Other Contract Services	\$ 125,000	--	--	125,000	--	--
60130	Legal Fees	\$ 133,000	100,000	25,000	8,000	--	--
6210	Engineering	\$ 730,000	--	--	--	--	730,000
60132	Project Management Services	\$ 65,000	--	--	--	--	65,000
60133	Employment Recruitment	\$ 6,000	6,000	--	--	--	--
60140	Treatment Costs	\$ 1,298,500	--	1,298,500	--	--	--
60141	Volumetric Costs	\$ 1,043,137	--	1,043,137	--	--	--
60143	Lab Costs	\$ 115,000	--	115,000	--	--	--
60145	Permit Fees	\$ 81,000	--	56,000	--	--	25,000
60148	Brine Line Operating Costs	\$ 10,000	--	10,000	--	--	--
60149	Permitting/Pre-Treatment Activities	\$ 56,550	--	56,550	--	--	--
60152	Maintenance Labor	\$ 50,400	--	50,400	--	--	--
60153	Materials & Supplies	\$ 139,692	4,410	135,282	--	--	--
60154	Safety	\$ 18,430	6,950	11,480	--	--	--
60155	Security	\$ 4,900	4,300	600	--	--	--
60156	Custodial Contract Services	\$ 34,900	34,900	--	--	--	--
60157	Landscaping Maintenance	\$ 27,500	27,500	--	--	--	--

Line Item Detail by Fund Type FYE 2024

Line Item Detail		Agency Wide Total	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Fund
60158	HVAC	\$ 12,000	12,000	–	–	–	–
60159	Facility Repair & Maintenance	\$ 551,280	26,800	524,480	–	–	–
60160	Telephone	\$ 38,666	38,666	–	–	–	–
60161	Cellular Services	\$ 24,000	16,000	8,000	–	–	–
60163	Electricity	\$ 29,000	25,000	4,000	–	–	–
60164	Water Services	\$ 5,000	5,000	–	–	–	–
60170	Equipment Expensed	\$ 38,000	7,500	30,500	–	–	–
60171	Equipment Rented	\$ 69,400	12,400	50,000	–	7,000	–
60172	Equipment Repair/Maintenance	\$ 5,000	–	5,000	–	–	–
60180	Computer Hardware	\$ 269,200	209,200	60,000	–	–	–
60181	Software	\$ 200,106	157,900	42,206	–	–	–
60182	Internet Services	\$ 24,000	24,000	–	–	–	–
60183	Computer Supplies	\$ 6,700	5,700	1,000	–	–	–
60184	Computer Repair/Maintenance	\$ 2,800	2,800	–	–	–	–
60185	Cloud Storage	\$ 20,000	20,000	–	–	–	–
60190	Offsite Meeting/Travel Expense	\$ 38,150	26,500	1,000	9,400	1,250	–
60191	In House Meetings	\$ 3,000	2,000	1,000	–	–	–
60192	Conference Expense	\$ 70,000	42,000	5,000	23,000	–	–
60193	Car, Repair, Maintenance	\$ 57,400	–	57,400	–	–	–
60200	Dues	\$ 78,805	53,240	5,565	10,000	10,000	–
60202	Subscriptions	\$ 12,900	7,950	4,950	–	–	–
60203	Contributions	\$ 24,750	24,750	–	–	–	–
60211	Shipping/Postage	\$ 6,550	5,000	1,000	500	50	–
60212	Office Supplies	\$ 22,350	16,000	6,000	250	100	–
60220	Commission Fees	\$ 58,800	58,800	–	–	–	–
60221	Commission Mileage Reimbursement	\$ 5,892	5,892	–	–	–	–
60222	Other Commission Expense	\$ 8,000	8,000	–	–	–	–
60230	Other Expense	\$ 22,600	5,000	15,000	100	–	2,500
60300	Contingency Fund	\$ 25,000	25,000	–	–	–	–

Line Item Detail by Fund Type FYE 2024

Line Item Detail		Agency Wide Total	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Fund
60500	Program Expense	\$ 1,649,594	–	–	1,609,000	40,594	–
80101	Construction	\$ 2,511,000	–	–	–	–	2,511,000
13005	Fixed Assets	\$ 133,815	55,615	78,200	–	–	–
60240	Building Lease	\$ 98,902	7,344	91,558	–	–	–
80000	Building Repair/Replacement Reserve	\$ 100,000	100,000	–	–	–	–
81010	Post Retiree Medical Benefits	\$ 91,235	91,235	–	–	–	–
80001	Insurance Expense	\$ 264,093	78,300	185,793	–	–	–
33070	Pipeline Replacement & Capital Improve	\$ 1,900,000	–	1,900,000	–	–	–
33075	OC San Pipeline Rehabilitation	\$ 325,309	–	325,309	–	–	–
20700	Debt Service	\$ 1,709,476	–	1,709,476	–	–	–
91000	Operating Transfers	\$ 124,165	–	–	–	124,165	–
Sub-total		\$ 25,554,722	\$ 696,275	\$ 12,731,620	\$ 6,469,335	\$ 1,764,355	\$ 3,893,137
PASS THROUGH							
504	Proposition 84 - Capital Projects	\$ 6,767,442					
505	Proposition 1 – Capital Projects	\$ 7,134,425					
Total		\$ 39,456,593					

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Line Item Detail by Fund Type FYE 2025

Line Item Detail		Agency Wide Total	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Fund
51000	Salaries - Regular	\$ 4,416,450	2,115,066	1,392,817	680,611	173,792	54,164
52000	Benefits	\$ 1,609,040	770,579	507,443	247,967	63,317	19,734
53000	Indirect Costs	\$ –	(3,765,175)	2,278,716	1,113,511	284,333	88,615
60111	Tuition Reimbursement	\$ 10,500	10,500	–	–	–	–
60112	Training	\$ 30,125	14,900	15,225	–	–	–
60113	Education	\$ 19,400	19,400	–	–	–	–
60114	Other Training & Education	\$ 16,200	16,200	–	–	–	–
60120	Audit Fees	\$ 21,610	21,610	–	–	–	–
60121	Consulting	\$ 4,205,755	232,500	746,250	1,578,880	1,273,125	375,000
60122	Cost of Funds	\$ 250	–	–	–	250	–
60126	Temporary Services	\$ 25,000	25,000	–	–	–	–
60128	Other Professional Services	\$ 31,500	31,500	–	–	–	–
60129	Other Contract Services	\$ 125,000	–	–	125,000	–	–
60130	Legal Fees	\$ 144,750	110,000	26,250	8,500	–	–
6210	Engineering	\$ 205,000	–	–	–	–	205,000
60133	Employment Recruitment	\$ 6,000	6,000	–	–	–	–
60140	Treatment Costs	\$ 1,423,500	–	1,423,500	–	–	–
60141	Volumetric Costs	\$ 1,135,121	–	1,135,121	–	–	–
60143	Lab Costs	\$ 120,750	–	120,750	–	–	–
60145	Permit Fees	\$ 59,000	–	59,000	–	–	–
60148	Brine Line Operating Costs	\$ 10,000	–	10,000	–	–	–
60149	Permitting/Pre-Treatment Activities	\$ 82,550	–	82,550	–	–	–
60152	Maintenance Labor	\$ 51,940	–	51,940	–	–	–
60153	Materials & Supplies	\$ 154,340	5,530	148,810	–	–	–
60154	Safety	\$ 16,618	6,350	10,268	–	–	–
60155	Security	\$ 5,030	4,400	630	–	–	–
60156	Custodial Contract Services	\$ 36,000	36,000	–	–	–	–

Line Item Detail by Fund Type FYE 2025

Line Item Detail		Agency Wide Total	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Fund
60157	Landscaping Maintenance	\$ 27,500	27,500	–	–	–	–
60158	HVAC	\$ 12,000	12,000	–	–	–	–
60159	Facility Repair & Maintenance	\$ 579,928	27,000	552,928	–	–	–
60160	Telephone	\$ 41,166	41,166	–	–	–	–
60161	Cellular Services	\$ 25,800	17,000	8,800	–	–	–
60163	Electricity	\$ 30,400	26,000	4,400	–	–	–
60164	Water Services	\$ 5,500	5,500	–	–	–	–
60170	Equipment Expensed	\$ 50,000	7,500	42,500	–	–	–
60171	Equipment Rented	\$ 66,600	14,100	52,500	–	–	–
60172	Equipment Repair/Maintenance	\$ 5,000	–	5,000	–	–	–
60180	Computer Hardware	\$ 103,200	43,200	60,000	–	–	–
60181	Software	\$ 190,430	147,363	43,067	–	–	–
60182	Internet Services	\$ 25,000	25,000	–	–	–	–
60183	Computer Supplies	\$ 6,800	5,700	1,100	–	–	–
60184	Computer Repair/Maintenance	\$ 2,800	2,800	–	–	–	–
60185	Cloud Storage	\$ 20,000	20,000	–	–	–	–
60190	Offsite Meeting/Travel Expense	\$ 37,850	26,500	1,100	9,000	1,250	–
60191	In House Meetings	\$ 3,100	2,000	1,100	–	–	–
60192	Conference Expense	\$ 51,500	43,000	5,500	3,000	–	–
60193	Car, Repair, Maintenance	\$ 66,380	–	66,380	–	–	–
60200	Dues	\$ 80,059	54,466	5,593	10,000	10,000	–
60202	Subscriptions	\$ 13,965	8,950	5,015	–	–	–
60203	Contributions	\$ 25,250	25,250	–	–	–	–
60211	Shipping/Postage	\$ 6,550	5,000	1,000	500	50	–
60212	Office Supplies	\$ 22,350	16,000	6,000	250	100	–
60220	Commission Fees	\$ 61,200	61,200	–	–	–	–
60221	Commission Mileage Reimbursement	\$ 5,864	5,864	–	–	–	–

Line Item Detail by Fund Type FYE 2025

Line Item Detail		Agency Wide Total	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Fund
60222	Other Commission Expense	\$ 8,000	8,000	–	–	–	–
60230	Other Expense	\$ 22,600	5,000	15,000	100	–	5,000
60300	Contingency Fund	\$ 25,000	25,000	–	–	–	–
60500	Program Expense	\$ 478,726	–	–	452,000	26,726	–
80101	Construction	\$ 1,125,000	–	–	–	–	1,125,000
13005	Fixed Assets	\$ 203,420	55,000	148,420	–	–	–
60240	Building Lease	\$ 98,052	7,668	90,384	–	–	–
80000	Building Repair/Replacement Reserve	\$ 100,000	100,000	–	–	–	–
81010	Post Retiree Medical Benefits	\$ 99,523	99,523	–	–	–	–
80001	Insurance Expense	\$ 270,093	82,300	187,793	–	–	–
33070	Pipeline Replacement & Capital Improve	\$ 1,900,000	–	1,900,000	–	–	–
33075	OC San Pipeline Rehabilitation	\$ 155,786	–	155,786	–	–	–
20700	Debt Service	\$ 1,709,476	–	1,709,476	–	–	–
91000	Operating Transfers	\$ 120,320	–	–	–	120,320	–
Sub-total		\$ 21,843,617	\$ 712,910	\$ 13,078,112	\$ 4,229,319	\$ 1,953,263	\$ 1,870,013

PASS THROUGH							
504	Proposition 84 - Capital Projects	\$ 10,029,070					
505	Proposition 1 – Capital Projects	\$ 5,234,425					
Total		\$ 37,107,112					

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Cash Flow 2024

Fiscal Year 2023-24							
	BALANCE @ June 2023	Revenues	Interest	Expenses	Debt Service	BALANCE @ June 2024	
General Fund	\$ 2,367,103	\$ 696,275	\$ —	\$ 696,275	\$ —	\$ 2,367,103	
OWOW Fund	\$ 1,948,821	\$ 5,044,235	\$ —	\$ 6,469,335	\$ —	\$ 523,721	
Roundtable Fund	\$ 1,795,275	\$ 1,536,613	\$ —	\$ 1,764,355	\$ —	\$ 1,567,533	
Brine Line Enterprise							
Brine Line Operating Reserve	\$ 2,321,017	\$ —	\$ —	\$ —	\$ —	\$ 2,321,017	
Debt Retirement Reserve	\$ 2,899,430	\$ —	\$ —	\$ —	\$ —	\$ 2,899,430	
Pipeline Replacement & Capital Investment	\$ 32,305,799	\$ 1,900,000	\$ —	\$ 3,893,137	\$ —	\$ 30,312,662	
OC San Pipeline Rehabilitation Reserve	\$ 2,448,640	\$ 325,309	\$ —	\$ —	\$ —	\$ 2,773,949	
OC San Future Treatment & Disposal Capacity	\$ 1,887,871	\$ —	\$ —	\$ —	\$ —	\$ 1,887,871	
Pipeline Capacity Management Reserve	\$ 12,330,705	\$ —	\$ —	\$ —	\$ —	\$ 12,330,705	
Operating Cash	\$ 4,346,072	\$ 9,736,311	\$ 770,000	\$ 8,796,836	\$ 1,709,475	\$ 4,346,072	
Brine Line Enterprise	\$ 58,539,534	\$ 11,961,620	\$ 770,000	\$ 12,689,973	\$ 1,709,475	\$ 56,871,706	
Legal Defense Fund	\$ 482,135	\$ —	\$ —	\$ —	\$ —	\$ 482,135	
TOTALS	\$ 65,132,868	\$ 19,238,743	\$ 770,000	\$ 21,619,938	\$ 1,709,475	\$ 61,812,198	

Cash Flow 2024

Investments & Cash:		
	Actual 6/30/23	Projected 6/30/24
Local Agency Investment Fund (LAIF)	\$ 51,432,369	\$ 46,330,063
Securities - (Incl Disc/Prem)	9,096,697	10,000,000
Certificates of Deposit	3,121,667	4,000,000
Savings Account - EPA Legal	482,135	482,135
Checking Accounts	1,000,000	1,000,000
	\$ 65,132,868	\$ 61,812,198

Cash Flow 2025

Fiscal Year 2024-25						
	BALANCE @ June 2024	Revenues	Interest	Expenses	Debt Service	BALANCE @ June 2025
General Fund	\$ 2,367,103	\$ 712,910	\$ —	\$ 712,910	\$ —	\$ 2,367,103
OWOW Fund	\$ 523,721	\$ 3,733,372	\$ —	\$ 4,229,319	\$ —	\$ 27,774
Roundtable Fund	\$ 1,567,533	\$ 2,697,530	\$ —	\$ 1,953,263	\$ —	\$ 2,311,800
Brine Line Enterprise						
Brine Line Operating Reserve	\$ 2,321,017	\$ —	\$ —	\$ —	\$ —	\$ 2,321,017
Debt Retirement Reserve	\$ 2,899,430	\$ —	\$ —	\$ —	\$ —	\$ 2,899,430
Pipeline Replacement & Capital Investment	\$ 30,312,662	\$ 1,900,000	\$ —	\$ 1,870,013	\$ —	\$ 30,342,649
OC San Pipeline Rehabilitation	\$ 2,773,949	\$ 155,786	\$ —	\$ —	\$ —	\$ 2,929,735
OC San Future Treatment & Disposal Capacity	\$ 1,887,871	\$ —	\$ —	\$ —	\$ —	\$ 1,887,871
Pipeline Capacity Management Reserve	\$ 12,330,705	\$ —	\$ —	\$ —	\$ —	\$ 12,330,705
Operating Cash	\$ 4,346,072	\$ 10,349,326	\$ 673,000	\$ 9,312,850	\$ 1,709,476	\$ 4,346,072
Brine Line Enterprise	\$ 56,871,706	\$ 12,405,112	\$ 673,000	\$ 11,182,863	\$ 1,709,476	\$ 57,057,479
Legal Defense Fund	\$ 482,135	\$ —	\$ —	\$ —	\$ —	\$ 482,135
TOTALS	\$ 61,812,198	\$ 19,548,924	\$ 673,000	\$ 18,078,355	\$ 1,709,476	\$ 62,246,291

Cash Flow 2025

Investments & Cash:		
	Projected 6/30/24	Projected 6/30/25
Local Agency Investment Fund (LAIF)	\$ 46,330,063	\$ 43,764,156
Securities - (Incl Disc/Prem)	10,000,000	12,000,000
Certificates of Deposit	4,000,000	5,000,000
Savings Account - EPA Legal	482,135	482,135
Checking Accounts	1,000,000	1,000,000
	\$ 61,812,198	\$ 62,246,291

SUMMARY OF LABOR MULTIPLIERS

FYE 2024			FYE 2025		
		Benefits Rate			Benefits Rate
Total Employee Benefits	1,499,134	0.367	1,609,040		0.364
Total Payroll	4,086,368		4,416,450		
Gross Indirect Costs	4,175,508		4,240,175		
<i>Less: Member Contributions</i>	<i>(475,000)</i>		<i>(475,000)</i>		
Indirect Costs for Distribution	3,700,508		3,765,175		
		Indirect Costs			Indirect Costs
Direct Labor Charged	2,187,674	1.692	2,301,383		1.636
Indirect Costs	3,700,508		3,765,175		
Budgeted Labor Multiplier		2.058			2.000

	Actual	Budgeted
FY 2022-23 Labor Multiplier	1.984	2.028
FY 2021-22 Labor Multiplier	1.993	2.009
FY 2020-21 Labor Multiplier	1.856	1.961
FY 2019-20 Labor Multiplier	2.309	1.961

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FYE 2024
GENERAL FUND COSTS (INDIRECT)
(to be Distributed)

G/L Acct.	Description	Budget	G/L Acct.	Description	Budget
51000	Salaries - Regular	\$ 1,840,695	60172	Equipment Repair/Maintenance	\$ –
52000	Benefits	\$ 675,281	60180	Computer Hardware	\$ 209,200
60111	Tuition Reimbursement	\$ 10,500	60181	Software/Updates/Licensing	\$ 157,900
60112	Training	\$ 14,600	60182	Internet Services	\$ 24,000
60113	Education	\$ 16,600	60183	Computer Supplies	\$ 5,700
60114	Other Training & Education	\$ 15,500	60184	Computer Repair/Maintenance	\$ 2,800
60120	Audit Fees	\$ 21,180	60185	Cloud Storage	\$ 20,000
60121	Consulting	\$ 190,000	60190	Offsite Meeting/Travel Expense	\$ 6,500
60126	Temporary Services	\$ 25,000	60191	In House Meetings	\$ 2,000
60128	Other Professional Services	\$ 30,000	60192	Conference Expense	\$ 38,500
60130	Legal Fees	\$ 100,000	60200	Dues	\$ 53,240
60133	Employment Recruitment	\$ 6,000	60202	Subscriptions	\$ 7,950
60153	Materials & Supplies	\$ 4,410	60203	Contributions	\$ 24,750
60154	Safety	\$ 6,950	60211	Shipping/Postage	\$ 5,000
60155	Security	\$ 4,300	60212	Office Supplies	\$ 16,000
60156	Custodial Contract Services	\$ 34,900	60220	Commission Fees	\$ 58,800
60157	Landscaping Maintenance	\$ 27,500	60221	Commission Mileage Reimbursement	\$ 5,892
60158	HVAC	\$ 12,000	60222	Other Commission Expense	\$ 8,000
60159	Facility Repair & Maintenance	\$ 26,800	60230	Other Expense	\$ 5,000
60160	Telephone	\$ 38,666	60240	Building Lease	\$ 7,344
60161	Cellular Services	\$ 16,000	81010	Post Retirement Medical Benefits	\$ 91,235
60163	Electricity	\$ 25,000	80001	Insurance Expense	\$ 78,300
60164	Water Services	\$ 5,000	80000	Building Repair/Replacement Reserve	\$ 100,000
60170	Equipment Expensed	\$ 7,500	13005	Fixed Assets	\$ 55,615
60171	Equipment Rented	\$ 12,400	60300	Reserves/Contingency	\$ 25,000

(Continued – next column)

Total General Fund Costs	\$ 4,175,508
Less Reserves Used	–
Net General Fund Costs	\$ 4,175,508

**FYE 2025
GENERAL FUND COSTS (INDIRECT)
(to be Distributed)**

G/L Acct.	Description	Budget	G/L Acct.	Description	Budget
51000	Salaries - Regular	\$ 2,046,966	60172	Equipment Repair/Maintenance	\$ –
52000	Benefits	\$ 745,769	60180	Computer Hardware	\$ 43,200
60111	Tuition Reimbursement	\$ 10,500	60181	Software/Updates/Licensing	\$ 147,363
60112	Training	\$ 14,900	60182	Internet Services	\$ 25,000
60113	Education	\$ 19,400	60183	Computer Supplies	\$ 5,700
60114	Other Training & Education	\$ 16,200	60184	Computer Repair/Maintenance	\$ 2,800
60120	Audit Fees	\$ 21,610	60185	Cloud Storage	\$ 20,000
60121	Consulting	\$ 112,500	60190	Offsite Meeting/Travel Expense	\$ 6,500
60126	Temporary Services	\$ 25,000	60191	In House Meetings	\$ 2,000
60128	Other Professional Services	\$ 30,000	60192	Conference Expense	\$ 39,500
60130	Legal Fees	\$ 110,000	60200	Dues	\$ 54,466
60133	Employment Recruitment	\$ 6,000	60202	Subscriptions	\$ 8,950
60153	Materials & Supplies	\$ 5,530	60203	Contributions	\$ 25,250
60154	Safety	\$ 6,350	60211	Shipping/Postage	\$ 5,000
60155	Security	\$ 4,400	60212	Office Supplies	\$ 16,000
60156	Custodial Contract Services	\$ 36,000	60220	Commission Fees	\$ 61,200
60157	Landscaping Maintenance	\$ 27,500	60221	Commission Mileage Reimbursement	\$ 5,864
60158	HVAC	\$ 12,000	60222	Other Commission Expense	\$ 8,000
60159	Facility Repair & Maintenance	\$ 27,000	60230	Other Expense	\$ 5,000
60160	Telephone	\$ 41,166	60240	Building Lease	\$ 7,668
60161	Cellular Services	\$ 17,000	81010	Post Retirement Medical Benefits	\$ 99,523
60163	Electricity	\$ 26,000	80001	Insurance Expense	\$ 82,300
60164	Water Services	\$ 5,500	80000	Building Repair/Replacement Reserve	\$ 100,000
60170	Equipment Expensed	\$ 7,500	13005	Fixed Assets	\$ 55,000
60171	Equipment Rented	\$ 14,100	60300	Reserves/Contingency	\$ 25,000

(Continued – next column)

Total General Fund Costs \$ 4,240,175
–
\$ 4,240,175

BENEFITS SUMMARY

(Distributed based on Actual Labor)

G/L Acct.	Description	Projected FYE 2023	Budget FYE 2024	Budget FYE 2025
70101	FICA	\$ 200,569	\$ 211,101	\$ 222,966
70102	Medicare	\$ 56,354	\$ 59,818	\$ 64,604
70103	State Unemployment Insurance	\$ 5,280	\$ 3,906	\$ 4,557
70104	Worker's Compensation Insurance	\$ 62,540	\$ 72,456	\$ 78,307
70105	State Disability Insurance	\$ 32,780	\$ 39,569	\$ 41,212
70106	PERS Pension Plan – Employer	\$ 687,535	\$ 487,199	\$ 516,499
70111	Medical Insurance	\$ 496,240	\$ 511,245	\$ 562,370
70112	Dental Insurance	\$ 27,731	\$ 28,657	\$ 31,523
70113	Vision Insurance	\$ 7,666	\$ 7,751	\$ 8,526
70114	Life Insurance	\$ 15,544	\$ 15,940	\$ 16,327
70115	Long Term Disability Insurance	\$ 17,586	\$ 18,593	\$ 19,249
70116	Wellness Program	\$ 3,134	\$ 3,900	\$ 3,900
70120	Car Allowance	\$ 48,273	\$ 39,000	\$ 39,000
Total Benefits		\$ 1,661,231	\$ 1,499,134	\$ 1,609,040
Total Payroll		\$ 3,940,668	\$ 4,086,368	\$ 4,416,450
Benefits Rate		42.2%	36.7%	36.4%

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MEMBER CONTRIBUTION

Summary Schedule

Member Agency Contributions		Adopted FYE 2023	Proposed FYE 2024	Proposed FYE 2025
Exempt from Indirect Costs	Funds			
General Fund Costs	100-00	\$ 475,000	\$ 475,000	\$ 475,000
State Legislative/Regulatory Outreach	100-03	\$ 224,232	\$ 199,550	\$ 215,250
Federal Legislative/Regulatory Outreach	100-04	\$ 26,205	\$ 21,725	\$ 22,660
		\$ 725,437	\$ 696,275	\$ 712,910
Planning Projects				
General Planning	370-01	\$ 400,000	\$ 400,000	\$ 400,000
USBR Partnership Studies	370-02	\$ 20,000	\$ 20,000	\$ 20,000
Watershed Management (OWOW)	373	\$ 400,000	\$ 400,000	\$ 400,000
SA River Fish Conservation	381	\$ 10,000	\$ 10,000	\$ 10,000
LESJWA Administration	477	\$ 10,000	\$ 10,000	\$ 10,000
		\$ 840,000	\$ 840,000	\$ 840,000
Special Projects				
PFAS Study	377	\$ 363,825	\$ 550,000	\$ 550,000
Weather Modification Pilot Project	378	\$ 504,325	\$ 222,222	\$ 158,500
		\$ 504,325	\$ 772,000	\$ 708,500
Total Member Agency Contributions		\$ 2,069,762	\$ 2,308,275	\$ 2,261,410
Per Member Agency		\$ 413,952	\$ 461,655	\$ 452,282

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MEMBER CONTRIBUTION

by Agency

FYE 2024

ACTIVITY	TOTAL	EMWD	IEUA	OCWD	SBVMWD	WMWD
370 General Planning	400,000	80,000	80,000	80,000	80,000	80,000
370 USBR Partnership Studies	20,000	4,000	4,000	4,000	4,000	4,000
373 Watershed Management (OWOW)	400,000	80,000	80,000	80,000	80,000	80,000
381 SA River Fish Conservation	10,000	2,000	2,000	2,000	2,000	2,000
477 LESJWA Administration	10,000	2,000	2,000	2,000	2,000	2,000
<i>Subtotal (Planning)</i>	<i>840,000</i>	<i>168,000</i>	<i>168,000</i>	<i>168,000</i>	<i>168,000</i>	<i>168,000</i>
377 PFAS Study	550,000	110,000	110,000	110,000	110,000	110,000
378 Weather Modification Pilot Project	222,000	44,400	44,400	44,400	44,400	44,400
<i>Subtotal (Special Projects)</i>	<i>772,000</i>	<i>154,400</i>	<i>154,400</i>	<i>154,400</i>	<i>154,400</i>	<i>154,400</i>
State/Federal Legislative/Regulatory Outreach	221,275	44,255	44,255	44,255	44,255	44,255
General Fund Costs	475,000	95,000	95,000	95,000	95,000	95,000
<i>Subtotal (Administration)</i>	<i>696,275</i>	<i>139,255</i>	<i>139,255</i>	<i>139,255</i>	<i>139,255</i>	<i>139,255</i>
Member Agency Contributions to SAWPA	2,308,275	461,655	461,655	461,655	461,655	461,655

MEMBER CONTRIBUTION

by Agency

FYE 2025

ACTIVITY	TOTAL	EMWD	IEUA	OCWD	SBVMWD	WMWD
370 General Planning	400,000	80,000	80,000	80,000	80,000	80,000
370 USBR Partnership Studies	20,000	4,000	4,000	4,000	4,000	4,000
373 Watershed Management (OWOW)	400,000	80,000	80,000	80,000	80,000	80,000
381 SA River Fish Conservation	10,000	2,000	2,000	2,000	2,000	2,000
477 LESJWA Administration	10,000	2,000	2,000	2,000	2,000	2,000
<i>Subtotal (Planning)</i>	<i>840,000</i>	<i>168,000</i>	<i>168,000</i>	<i>168,000</i>	<i>168,000</i>	<i>168,000</i>
377 PFAS Study	550,000	110,000	110,000	110,000	110,000	110,000
378 Weather Modification Pilot Project	158,500	31,700	31,700	31,700	31,700	31,700
<i>Subtotal (Special Projects)</i>	<i>708,500</i>	<i>141,700</i>	<i>141,700</i>	<i>141,700</i>	<i>141,700</i>	<i>141,700</i>
State/Federal Legislative/Regulatory Outreach	237,910	47,582	47,582	47,582	47,582	47,582
General Fund Costs	475,000	95,000	95,000	95,000	95,000	95,000
<i>Subtotal (Administration)</i>	<i>712,910</i>	<i>142,582</i>	<i>142,582</i>	<i>142,582</i>	<i>142,582</i>	<i>142,582</i>
Member Agency Contributions to SAWPA	2,261,410	452,282	452,282	452,282	452,282	452,282

Section 5

Revenues



REVENUES FYE 2024

		Member Contributions	Participant Fees	Discharge Fees	Interest & Investments	Other Income	Grant Proceeds	Total FYE 2024	Total FYE 2023	Inc (Dcr) from Prior Year	% Change
100	General Fund	\$ 696,275	–	–	–	–	–	\$ 696,275	\$ 725,437	\$ (29,162)	(4.0%)
145	Prop 84 – 2015 Program Management	–	–	–	–	–	\$ 508,900	\$ 508,900	\$ 190,677	\$ 318,223	166.9%
150	Prop 1 –Program Management	–	–	–	–	–	\$ 262,343	\$ 262,343	\$ 301,706	\$ (39,363)	(13.0%)
240	Brine Line Enterprise	–	–	\$ 11,961,620	\$ 770,000	–	–	\$ 12,731,620	\$ 12,396,872	\$ 334,748	2.7%
320	Brine Line Protection Project	–	–	–	–	\$ 1,639,115	–	\$ 1,639,115	\$ 1,397,185	\$ 241,930	17.3%
327	Reach IV-D Corrosion Repair	–	–	–	–	\$ 391,577	–	\$ 391,577	\$ 810,746	\$ (419,169)	(51.7%)
328	Agua Mansa Lateral	–	–	–	–	\$ 1,862,445	–	\$ 1,862,445	\$ –	\$ 1,862,445	100.0%
370	Basin Planning General	\$ 400,000	–	–	–	–	\$ 100,000	\$ 500,000	\$ 400,000	\$ 100,000	25.0%
370	USBR Partnership Studies	\$ 20,000	–	–	–	–	\$ 50,000	\$ 70,000	\$ 70,000	\$ –	0.0%
373	Watershed Management (OWOW)	\$ 400,000	\$ 67,900	–	–	–	\$ 300,000	\$ 767,900	\$ 468,700	\$ 299,200	63.8%
374	Basin Monitoring Program Task Force	–	\$ 558,000	–	–	–	–	\$ 558,000	\$ 485,998	\$ 72,002	14.8%
377	PFAS Study	\$ 550,000	–	–	–	–	–	\$ 550,000	\$ 363,825	\$ 186,175	51.2%
378	Weather Modification	\$ 222,000	\$ 11,000	–	–	–	\$ 201,500	\$ 434,500	\$ 403,000	\$ 31,500	7.8%
381	SA River Fish Conservation Task Force	\$ 10,000	\$ 19,000	–	–	–	–	\$ 29,000	\$ 279,000	\$ (250,000)	(89.6%)
384	MSAR TMDL Task Force	–	\$ 237,040	–	–	–	–	\$ 237,040	\$ 319,625	\$ (82,585)	(25.8%)
386	RWQ Monitoring Task Force	–	\$ 278,551	–	–	\$ 124,165	–	\$ 402,716	\$ 386,845	\$ 15,871	4.1%
387	Arundo & Habitat Restoration	–	–	–	–	–	–	\$ –	\$ 889,900	\$ (889,900)	(100.0%)
392	Emerging Constituents Task Force	–	\$ 114,000	–	–	–	–	\$ 114,000	\$ 113,000	\$ 1,000	0.9%
397	WECAN - Riverside	–	\$ 16,187	–	–	–	\$ 131,492	\$ 147,679	\$ 351,208	\$ (203,529)	(58.0%)
398	Drought Relief Grant - DACI	–	–	–	–	–	\$ 1,649,378	\$ 1,649,378	\$ –	\$ 1,649,378	100.0%
477	LESJWA Administration	\$ 10,000	–	–	–	\$ 185,857	–	\$ 195,857	\$ 198,307	\$ (2,450)	(1.2%)
504	Proposition 84 - SARCCUP	–	–	–	–	–	\$ 47,584	\$ 47,584	\$ 296,370	\$ (248,786)	(83.9%)
505	Proposition 1 - Capital Projects	–	–	–	–	–	\$ 105,951	\$ 105,951	\$ 261,706	\$ (155,755)	(59.5%)
		\$ 2,308,275	\$ 1,301,678	\$ 11,961,620	\$ 770,000	\$ 4,203,159	\$ 3,357,148	\$ 23,901,880	\$ 21,110,107	\$ 2,791,773	13.2%

PASS THROUGH

504	Proposition 84 – Capital Projects	–	–	–	–	–	\$ 6,767,442	\$ 6,767,442			
505	Proposition 1 - Capital Projects	–	–	–	–	–	\$ 7,134,425	\$ 7,134,425			
	<i>Total</i>							\$ 13,901,867			

REVENUES FYE 2025

		Member Contributions	Participant Fees	Discharge Fees	Interest & Investments	Other Income	Grant Proceeds	Total FYE 2025	Total FYE 2024	Inc (Dcr) from Prior Year	% Change
100	General Fund	\$ 712,910	–	–	–	–	–	\$ 712,910	\$ 696,275	\$ 16,635	2.4%
145	Prop 84 – 2015 Program Management	–	–	–	–	–	\$ 539,894	\$ 539,894	\$ 508,900	\$ 30,994	6.1%
150	Prop 1 –Program Management	–	–	–	–	–	\$ 248,593	\$ 248,593	\$ 262,343	\$ (13,750)	(5.2%)
240	Brine Line Enterprise	–	–	\$ 12,405,112	\$ 673,000	–	–	\$ 13,078,112	\$ 12,731,620	\$ 346,492	2.7%
320	Brine Line Protection Project	–	–	–	–	\$ 1,400,590	–	\$ 1,400,590	\$ 1,639,115	\$ (238,525)	(14.6%)
327	Reach IV-D Corrosion Repair	–	–	–	–	\$ 469,423	–	\$ 469,423	\$ 391,577	\$ 77,846	19.9%
328	Agua Mansa Lateral	–	–	–	–	–	–	\$ –	\$ 1,862,445	\$ (1,862,445)	(100.0%)
370	Basin Planning General	\$ 400,000	–	–	–	–	\$ 50,000	\$ 450,000	\$ 500,000	\$ (50,000)	(10.0%)
370	USBR Partnership Studies	\$ 20,000	–	–	–	–	\$ 50,000	\$ 70,000	\$ 70,000	\$ –	0.0%
373	Watershed Management (OWOW)	\$ 400,000	\$ 67,900	–	–	–	\$ 300,000	\$ 767,900	\$ 767,900	\$ –	0.0%
374	Basin Monitoring Program Task Force	–	\$ 516,000	–	–	–	–	\$ 516,000	\$ 558,000	\$ (42,000)	(7.5%)
377	PFAS Study	\$ 550,000	–	–	–	–	–	\$ 550,000	\$ 550,000	\$ –	0.0%
378	Weather Modification	\$ 158,500	\$ 11,000	–	–	–	\$ 233,000	\$ 402,500	\$ 434,500	\$ (32,000)	(7.4%)
381	SA River Fish Conservation Task Force	\$ 10,000	\$ 19,000	–	–	–	\$ 250,000	\$ 279,000	\$ 29,000	\$ 250,000	862.1%
384	MSAR TMDL Task Force	–	\$ 282,820	–	–	–	–	\$ 282,820	\$ 237,040	\$ 45,780	19.3%
386	RWQ Monitoring Task Force	–	\$ 297,305	–	–	\$ 120,320	–	\$ 417,625	\$ 402,716	\$ 14,909	3.7%
387	Arundo & Habitat Restoration	–	–	–	–	\$ 889,800	–	\$ 889,800	\$ –	\$ 889,800	100.0%
392	Emerging Constituents Task Force	–	\$ 114,000	–	–	–	–	\$ 114,000	\$ 114,000	\$ –	0.0%
397	WECAN - Riverside	–	\$ 16,187	–	–	–	\$ 132,746	\$ 148,933	\$ 147,679	\$ 1,254	0.8%
398	Drought Relief Grant – DACI	–	–	–	–	–	\$ 471,466	\$ 471,466	\$ 1,649,378	\$ (1,177,912)	(71.4%)
477	LESJWA Administration	\$ 10,000	–	–	–	\$ 188,285	–	\$ 198,285	\$ 195,857	\$ 2,428	1.2%
504	Proposition 84 - SARCCUP	–	–	–	–	–	\$ 47,908	\$ 47,908	\$ 47,584	\$ 324	0.7%
505	Proposition 1 - Capital Projects	–	–	–	–	–	\$ 36,178	\$ 36,178	\$ 105,951	\$ (69,773)	(65.9%)
		\$ 2,261,410	\$ 1,324,212	\$ 12,405,112	\$ 673,000	\$ 4,938,431	\$ 2,359,785	\$ 22,091,937	\$ 23,901,880	\$ (1,809,942)	(7.6%)

PASS THROUGH

504	Proposition 84 – Capital Projects	–	–	–	–	–	\$ 10,029,070	\$ 10,029,070		
505	Proposition 1 - Capital Projects	–	–	–	–	–	\$ 5,234,425	\$ 5,234,425		
<i>Total</i>								\$ 15,263,495		

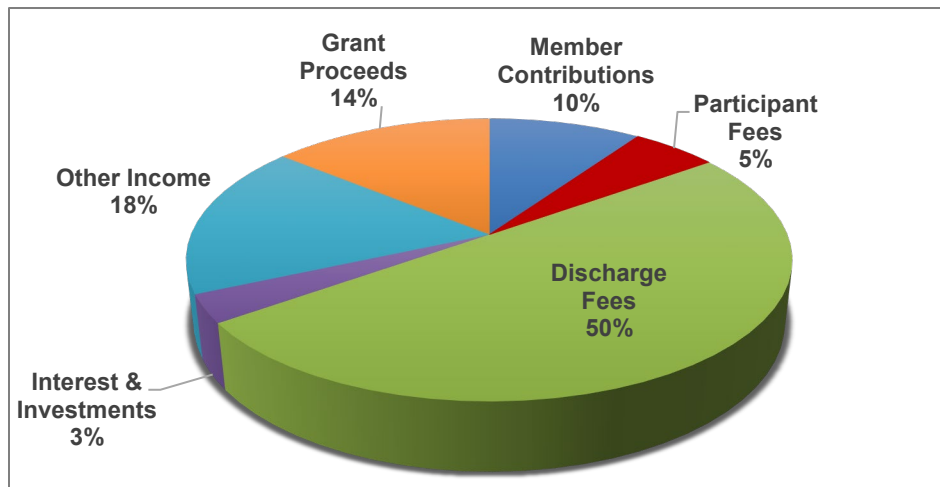
Revenues

The Agency has a variety of revenue sources available to cover operating and capital expenses. The major revenue sources are as follows:

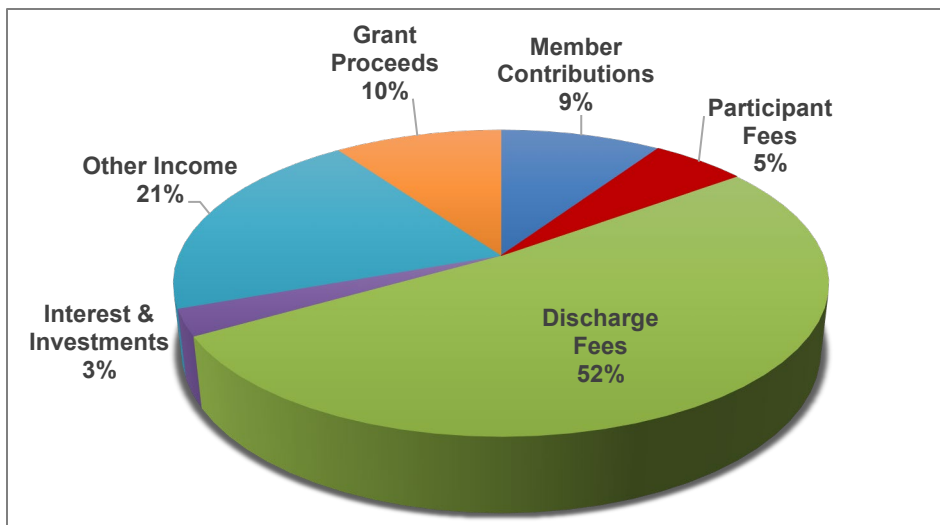
- Member Contributions
- Participant Fees
- Discharge Fees
- Interest & Investments
- Other Income
- Grant Proceeds

The Agency's projected revenue for FYE 2024 totals \$23.9 million, not including \$13.9 million in Propositions 1 and 84 project pass-throughs, and \$22.1 million, not including \$15.3 million in Propositions 1 and 84 project pass-throughs, for FYE 2025. Total revenue reflects the revenue sources listed above and each source is described in detail below.

**Total Revenues by Source
FYE 2024**



**Total Revenues by Source
FYE 2025**



Agency-wide revenues are projected to increase by \$3.2 million in FYE 2024 over the previous year's budget and decrease by \$1.8 million in FYE 2025.

The increase in revenues from FYE 2023 to FYE 2024 is from an increase in member contributions, interest & investments, other income, and grant proceeds.

Member Contributions

Contributions from member agencies are used to offset the cost of operating the Agency. Contributions are used to fund planning efforts, cover SAWPA labor costs in some agency operations for OWOW and roundtable projects, and fund State and Federal legislative/regulatory outreach efforts. In addition to the annual contribution, member agencies may decide to contribute to roundtable projects that directly affect their service areas.

In FYEs 2024 and 2025, member contribution revenues are projected to be \$2.3 million, or approximately 10% and 9% of the Agency's total revenues each year.

Participant Fees

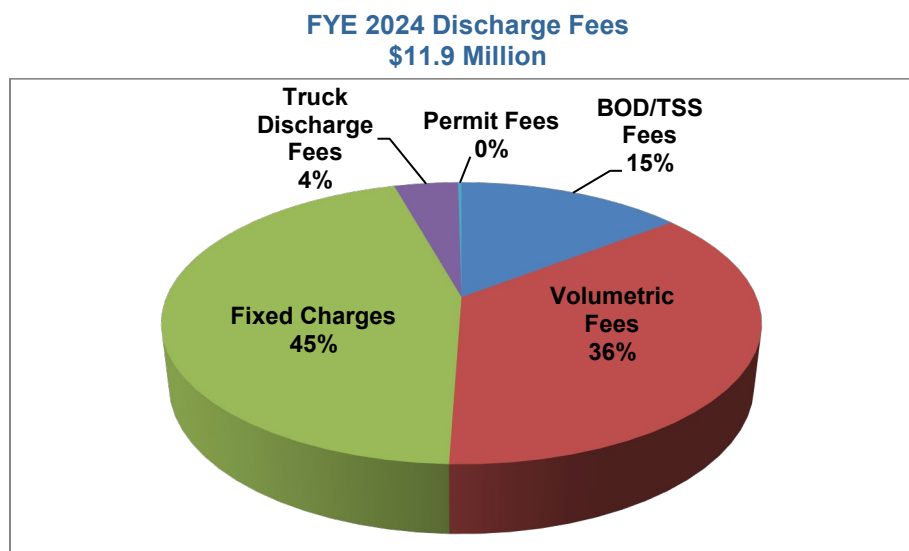
Participant Fees are a source of revenue for OWOW projects and roundtable efforts. SAWPA administers and facilitates several stakeholder efforts. Those agencies that wish to participate in the effort contribute funds to pay for the programs.

In FYEs 2024 and 2025, participant fees revenues are projected to be \$1.3 million, or approximately 5% of the Agency's total revenues.

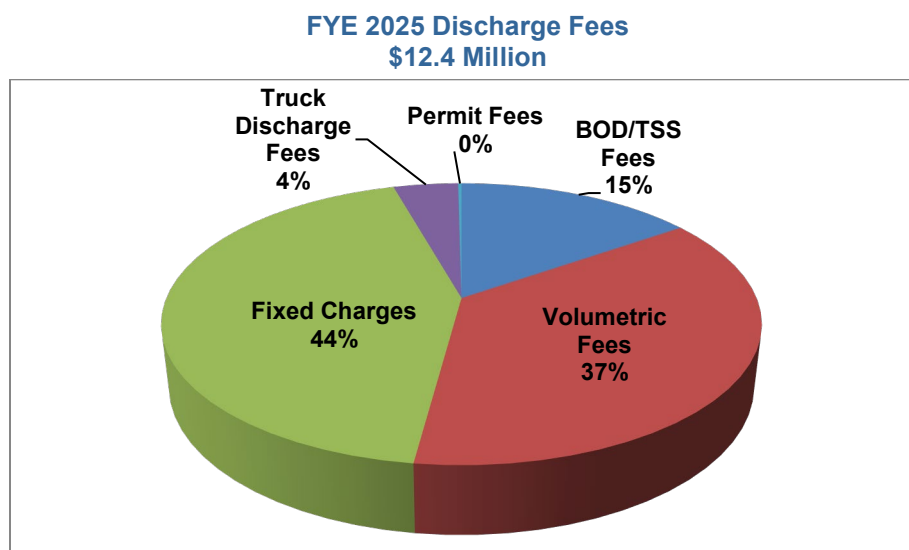
Discharge Fees

The Brine Line is a non-reclaimable wastewater pipeline that provides for the export of domestic wastewater, high-salinity industrial wastewater, and desalter brine generated within the Watershed. The Brine Line carries the waste to a treatment plant operated by Orange County Sanitation District (OC San). After treatment, the treated effluent is discharged to the Pacific Ocean.

In FYE 2024, discharge fees are projected to be \$11.9 million, or approximately 50% of the Agency's total revenues.



In FYE 2025, discharge fees are projected to be \$12.4 million, or approximately 52% of the Agency's total revenues.



Agency discharge fees are comprised of revenues from the Brine Line. Several components to the discharge fees include volumetric, Biochemical Oxygen Demand (BOD)/Total Suspended Solids (TSS), fixed charges, truck discharges, emergency discharges, and permit fees.

In 2018, a rate model and long-term financial study was developed for the Brine Line. The rate structure is designed to provide sufficient revenues to cover on-going operational costs, provide funding for capital efforts, and funding for the long-term capital repair and replacement reserve program; thus, providing for the long-term financial needs of the Brine Line.

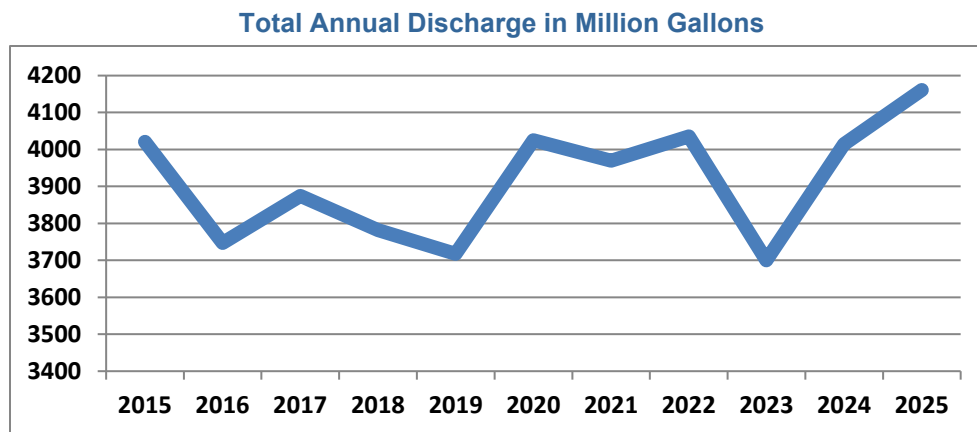
Each year, the rate model is updated, and any rate changes are included in the budget. The following table represents the rates through FYE 2025.

Brine Line Rates

<i>FYE</i>	<i>Flow/MG</i>	<i>BOD/1,000 lbs</i>	<i>TSS/1,000 lbs</i>	<i>Fixed Treatment</i>	<i>Fixed Pipeline</i>
2023	\$1,049	\$353	\$520	\$6,654	\$13,505
2024	\$1,073	\$394	\$494	\$6,654	\$13,505
2025	\$1,097	\$413	\$519	\$6,654	\$13,505

Volumetric Charges

Volumetric charges are based on million gallons (MG) of discharge into the system. Total discharge into the system is projected to be 4,015 MG for FYE 2024 and 4,161 MG for FYE 2025. In FYE 2024, revenues from volumetric charges are projected to be \$4.3 million, or approximately 36% of the \$11.9 million projected for total discharge fees. In FYE 2025, revenues from volumetric charges are projected to be \$4.6 million, or approximately 37% of the \$12.4 million projected for total discharge fees. For FYE 2024 and 2025, only the pass-through portions of flow, BOD, and TSS will increase based on projected OC San rate increases.



BOD/TSS Charges

BOD and TSS charges are based on the pounds of each in the discharge flow (per 1,000 lbs.). Concentration is determined by sampling conducted at each flow meter location.

In FYE 2024, BOD/TSS charges are projected to be \$1.7 million, or approximately 15% of the \$11.9 million projected for total discharge fees. In FYE 2025, BOD/TSS charges are projected to be \$1.9 million, or approximately 15% of the \$12.4 million projected for total discharge fees.

Fixed Charges

Fixed charges cover the portion of annual operating expenses that are fixed regardless of flow amount. The fixed charge is based on total owned pipeline capacity and total owned treatment and disposal capacity rights. Each month, dischargers are charged a fee based on the total pipeline and the total treatment capacity they own in the system. Total treatment and disposal capacity rights sold and leased in the system is 17 MGD. Total purchased pipeline capacity is 32.568 MGD.

In FYE 2024, fixed charges are projected to be \$5.4 million, or approximately 45% of the \$11.9 million projected for total discharge fees. In FYE 2025, fixed charges are projected to be \$5.4 million, or approximately 44% of the \$12.4 million projected for total discharge fees.

Truck Discharge Fees

EMWD, IEUA, SBVMWD, and WMWD each operate a truck discharge station. Truck dischargers are indirect dischargers. Truck discharges are projected at 2.45 MGD per month for FYE 2024 and 2.57 MGD per month for FYE 2025. The rates for truck discharge fees are shown in the table below:

<i>Waste Strength</i>	<i>BOD or TSS Concentration</i>	<i>FYE 2024</i>	<i>FYE 2025</i>
Brine	Less than 100 mg/L	\$0.016	\$0.016
Non Brine Tier	100 mg/L or higher	*	*

* Concentrations 100 mg/L and higher will be charged using the following cost components: \$0.016 per gallon, \$0.78/pound of BOD, and \$0.745/pound of TSS.

In FYE 2024, truck discharge fees are projected to be \$492,400, or approximately 4% of the \$11.9 million projected for total discharge fees. In FYE 2025, truck discharge fees are projected to be \$517,020, or approximately 4% of the \$12.4 million projected for total discharge fees.

Emergency Discharge Fees

From time to time there may be emergency discharges into the system from a variety of sources. Because emergency discharges cannot be projected, they are not included as revenue in the budget.

Permit Fees

Direct dischargers are charged a \$600 permit fee for each meter in the system, indirect dischargers are charged \$300, and liquid waste haulers are charged \$250. There are currently 32 direct connections, 18 indirect dischargers, and 8 liquid waste haulers in the system. In FYE 2024, permit fees are projected to be \$26,600 or approximately 0.22% of the \$11.9 million projected for total discharge fees. In FYE 2025, permit fees are projected to be \$26,600 or approximately 0.21% of the \$12.4 million projected for total discharge fees.

Sampling Surcharge

Sampling Surcharges are the fees charged by OC Sanitation District for the special sampling done on Stringfellow discharges. No sampling surcharge revenues are projected for FYEs 2024 and 2025.

Capacity Sales

This revenue source is from the sale of pipeline or treatment capacity rights in the Brine Line system. No planned capacity sales revenues are projected for FYEs 2024 and 2025.

SRF Loans

SAWPA has used SRF Loans to fund capital repair projects. No revenues from SRF Loans are projected for FYEs 2024 and 2025.

Interest and Investments

In FYE 2024 and 2025, interest and investment revenues are projected to be \$770,000 and \$673,000, or approximately 3% of the Agency's total revenues.

The Agency invests its funds in accordance with the Investment Policy as approved by the Commission on an annual basis. Temporary idle cash is invested in LAIF and Securities.

Other Income

Other Income is made up of four income categories; use of reserves, mitigation credit sales, other income, and operating transfers. In FYE 2024, other income is projected to be \$4.2 million, or approximately 18% of the Agency's total revenues. In FYE 2025, other income is projected to be \$4.9 million, or approximately 21% of the Agency's total revenues. An explanation of each category is listed below.

Use of Reserves

SAWPA's CIP assumes pay-as-you-go funding using reserves and excess operating cash. In FYE 2024, use of reserves is projected to be \$3.9 million. In FYE 2025, use of reserves is projected to be \$1.9 million.

Mitigation Credit Sales

As part of the Proposition 13 Southern California Integrated Watershed Program (SCIWP), SAWPA purchased 100 mitigation bank units (1 unit = 1 acre) from the Riverside County Parks and Open-Space District for \$4 million. These units are sold to those needing riparian mitigation for projects within the region. Funds generated by the sale of units are used to support the on-going maintenance of habitat created from the SCIWP Arundo Program and for other habitat creation projects within the Watershed.

In FYE 2024, there are no anticipated mitigation credit sales. In FYE 2025, we anticipate selling the remaining 20 acres of mitigation credits for a total of \$889,800.

Other Income

SAWPA provides administrative services for the Lake Elsinore & San Jacinto Watersheds Authority (LESJWA) JPA. Other funding proceeds are revenues received for reimbursement of those services. These funds are reimbursed from funds received by LESJWA.

Operating Transfers

As part of the Basin Plan Amendment to revise recreation standards for inland freshwaters in the Santa Ana Region the Regional Water Quality (RWQ) Monitoring Task Force was established to implement a regional monitoring program. In an effort to eliminate redundancy and streamline reporting of regional monitoring efforts, the MSAR TMDL Task Force decided to transfer funding from their task force to the RWQ Monitoring Task Force and have them do the required monitoring.

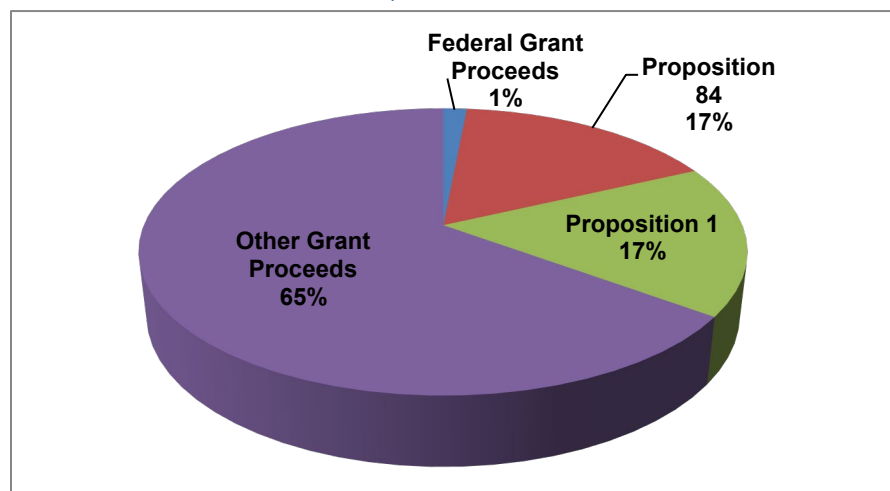
Grant Proceeds

The Agency continues to seek grants that can be obtained for work done in the Watershed. SAWPA has applied for a variety of Federal, State, and local grants.

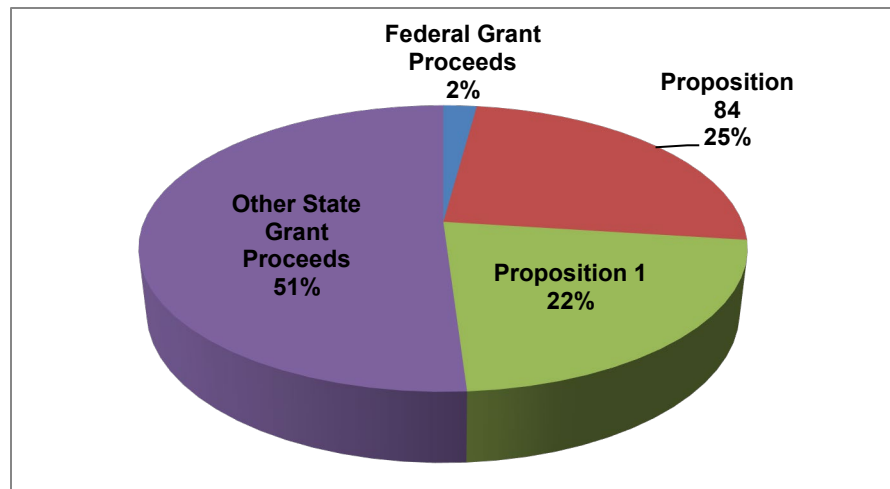
In FYE 2024, grant proceeds are expected to be \$3.4 million, or approximately 14% of the Agency's total revenue. In FYE 2025, grant proceeds are expected to be \$2.4 million, or approximately 10% of the Agency's total revenue.

Grant proceeds projections are based on the total expenses for eligible projects and any other programs that are eligible for grant funding. SAWPA has received several grants which are included in the FYEs 2024 and 2025 budget.

**Grant Proceeds
FYE 2024
\$3.4 Million**



**Grant Proceeds
FYE 2025
\$2.4 Million**



Proposition 84

In 2006, Propositions 84, 1E, and 1C were approved by the voters. Under Chapter 2 of Proposition 84, \$114 million was allocated to the Watershed subject to an adopted IRWMP. Through the SAWPA OWOW Plan, an IRWMP for the Watershed was crafted and was instrumental in securing funds for the region. SAWPA has received \$12.7 million in grant funding under Proposition 84 IRWM Round 1 implementation in August 2011, \$15.1 million in Round 2 implementation in late 2013, \$12.9 million in grant funding from the Drought Round implementation in early 2015. Under the Final Proposition 84 Round 2015, \$64.3 million in grant funding has been allocated to SAWPA and will be provided to SAWPA on a reimbursable basis through Fall 2024.

Proposition 1 – Capital Projects

On November 4, 2014, California voters approved Proposition 1, the Water Quality, Supply, and Infrastructure Improvement Act of 2014. Proposition 1 authorized \$510 million in IRWM funding. The Proposition 1 IRWM Grant Program, administered by DWR, provides funding for projects that help meet the long-term water needs of the state. Of the \$510 million, \$63 million will be allocated to the Watershed. DWR has released the first round of grant funding and SAWPA was awarded approximately \$23 million in grant funding for projects. The 2nd and final round of Proposition 1 IRWM Implementation grant funding, approximately \$27 million, is expected to be awarded in Fall 2023.

Other State Grant Proceeds

Additional State grant funding has been awarded to SAWPA from the California Strategic Growth Council (SGC) as part of joint application and award to the City of Riverside for the development and implementation of neighborhood-level climate sustainability projects as part of the Transformative Climate Communities (TCC) program. The grant will provide SAWPA with \$131,492 in FYE 2024 and \$132,746 in FYE 2025 for turf removal and drought tolerant landscaping in the City of Riverside.

The Agency applied for and received a \$5 million grant for DWR's Urban and Multi-benefit Drought Relief Grant Program for Disadvantaged Communities.

SAWPA staff will also be applying for State grant funding to fund water infrastructure improvements to support the Santa Ana sucker, an endangered fish species, in the Santa Ana River. Other grants the agency will be applying for include various Drought and Multi-use grants, Integrated Climate Adaption and Resiliency Program grants (ICARP), and Wildlife Conservation Board Habitat Enhancement and Restoration Grants.

Federal Grant Proceeds

SAWPA will continue to explore grant funding opportunities through the Bureau of Reclamation's WaterSmart Program. The WaterSmart financial assistance program is a 50-50 cost share program intended to support drought planning and projects that save water, improve energy efficiency, and address endangered species habitats. Federal funding grant application may serve as match to various State grant funded projects previously described.

Section 6

Debt Service



Debt Service

The Agency's outstanding debt at the beginning of FYE 2024 totals \$22.2 million. Total outstanding debt includes two State Revolving Fund (SRF) loans for the construction of pipelines/facilities.

Impact on proposed budget

The total debt service obligations (interest and principal) included in the budget for the FYEs 2024 and 2025 amounts to \$1.7 million for each year, or 6.7% and 7.8% of the total budgeted expenses.

Debt Policy

The Agency has a formal debt policy that outlines the use of debt instruments and provides guidelines for the use of debt for financing SAWPA's infrastructure needs. In the past, debt financing has been used to construct the Brine Line. The Agency will limit long-term borrowing to capital improvements or projects that cannot be financed from current revenues, upon approval by the SAWPA Commission. The Agency has no legal debt limits as imposed by State or local legislation.

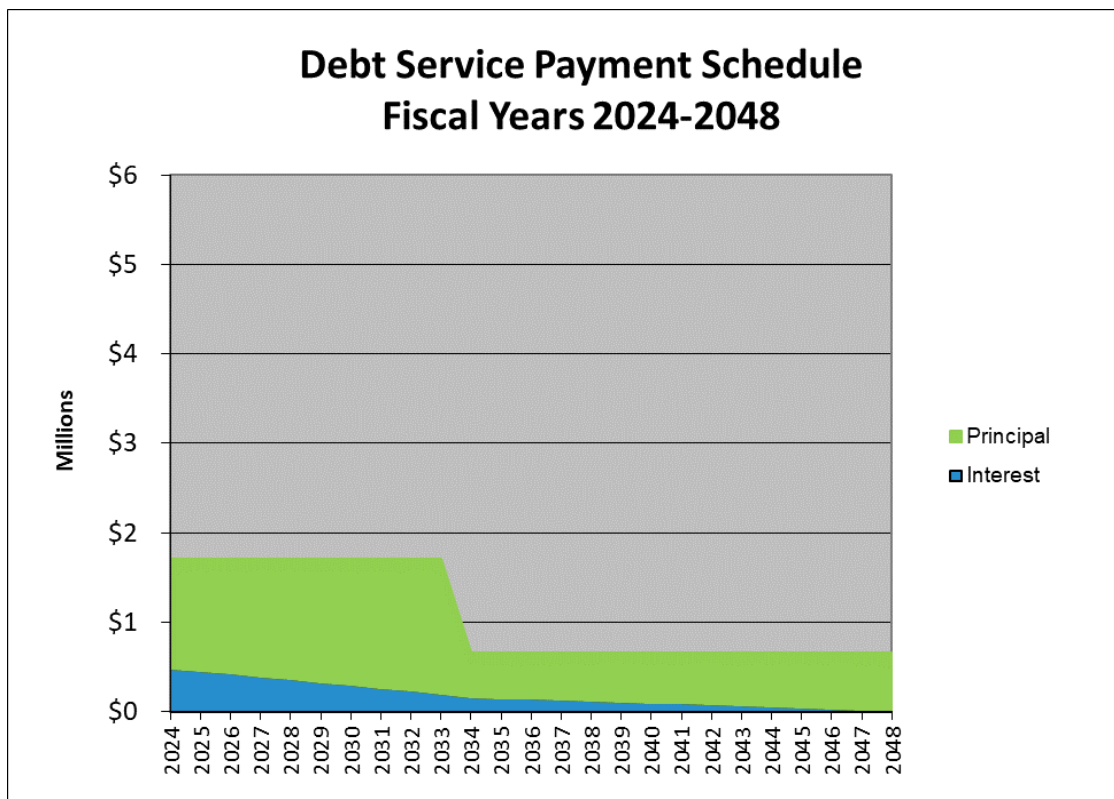
Future Debt Financing

In June 2021, the SAWPA Commission approved, for planning purposes, a CIP totaling over \$48 million. The CIP will be funded by a combination of rate increases, use of reserves, pay-as-you-go, and debt financing. There are no planned debt financings within the next five years.

Funding

The Agency has established debt reserves to cover its annual debt service obligations as stipulated in the loan agreements, in the amount of \$2.9 million at the beginning of FYE 2024. Those reserves are held in medium and short-term investments.

The graph and table below show total debt service payments, principal, and interest, that will be made through 2048.



Total Debt Schedule and Graph

FYE	Interest	Principal	Total Payment	Remaining Principal
2024	\$ 486,080	\$ 1,223,395	\$ 1,709,476	\$ 21,009,919
2025	457,181	1,252,295	1,709,476	19,757,624
2026	427,585	1,281,891	1,709,476	18,475,733
2027	397,276	1,312,199	1,709,476	17,163,534
2028	366,237	1,343,239	1,709,476	15,820,295
2029	334,449	1,375,027	1,709,476	14,445,268
2030	301,894	1,407,582	1,709,476	13,037,686
2031	268,553	1,440,923	1,709,476	11,596,763
2032	234,407	1,475,068	1,709,476	10,121,694
2033	199,437	1,510,039	1,709,476	8,611,656
2034	163,621	501,581	665,203	8,110,075
2035	154,091	511,111	665,203	7,598,963
2036	144,380	520,822	665,203	7,078,141
2037	134,485	530,718	665,203	6,547,423
2038	124,401	540,801	665,203	6,006,622
2039	114,126	551,077	665,203	5,455,545
2040	103,655	561,547	665,203	4,893,998
2041	92,986	572,217	665,203	4,321,782
2042	82,114	583,089	665,203	3,738,693
2043	71,035	594,167	665,203	3,144,526
2044	59,746	605,457	665,203	2,539,069
2045	48,242	616,960	665,203	1,922,109
2046	36,520	628,682	665,203	1,293,426
2047	24,575	640,627	665,203	652,799
2048	12,403	652,799	665,203	-

Debt Service Fund Analysis

FYE	From Rates	Loan Payments	Interest Earned *	Excess/(Use) of Cash	Ending Cash Reserve Balance
Beg. Balance					\$ 2,899,430
2024	\$ 1,709,476	\$ (1,709,476)	\$ 57,989	\$ 57,989	3,015,407
2025	1,709,476	(1,709,476)	60,308	60,308	3,075,715
2026	1,709,476	(1,709,476)	61,514	61,514	3,137,230
2027	1,709,476	(1,709,476)	62,745	62,745	3,199,974
2028	1,709,476	(1,709,476)	63,999	63,999	3,263,974
2029	1,709,476	(1,709,476)	65,279	65,279	3,329,253
2030	1,709,476	(1,709,476)	66,585	66,585	3,395,838
2031	1,709,476	(1,709,476)	67,917	67,917	3,463,755
2032	1,709,476	(1,709,476)	69,275	69,275	3,533,030
2033	1,709,476	(1,709,476)	70,661	70,661	3,603,691
2034	665,203	(665,203)	72,074	72,074	3,675,765
2035	665,203	(665,203)	73,515	73,515	3,749,281
2036	665,203	(665,203)	74,986	74,986	3,824,265
2037	665,203	(665,203)	76,485	76,485	3,900,752
2038	665,203	(665,203)	78,015	78,015	3,978,766
2039	665,203	(665,203)	79,575	79,575	4,058,341
2040	665,203	(665,203)	81,167	81,167	4,139,508
2041	665,203	(665,203)	82,790	82,790	4,222,298
2042	665,203	(665,203)	84,446	84,446	4,306,744
2043	665,203	(665,203)	86,135	86,135	4,392,879
2044	665,203	(665,203)	87,858	87,858	4,480,737
2045	665,203	(665,203)	89,615	89,615	4,570,351
2046	665,203	(665,203)	91,407	91,407	4,661,758
2047	665,203	(665,203)	93,235	93,235	4,754,993
2048	665,203	(665,203)	95,100	95,100	4,850,093
Totals	\$ 28,782,271	\$ (28,782,271)	\$ 1,892,675	\$ 1,892,675	\$ 4,850,093

* Interest earned is based on a conservative estimate of 2%

SRF Loan

The Brine Line construction was primarily funded by SRF loans issued by the State Water Resources Control Board (SWRCB). The Agency has two outstanding SRF loans, one loan funded Reach IV-A and IV-B Repairs and one loan funded the Reach V Capital Repair Project.

Reach IV-A and IV-B Repairs

After inspection of the unlined reinforced concrete pipe (RCP) used in the construction of portions of Reach IV-A and IV-B, which was constructed in the early 1980's, it was found that the structural integrity of those portions could be at risk. In 2012, repairs on Reach IV-A and IV-B began. Over 32,504 linear feet of pipeline were slip lined to protect the integrity of the pipeline and another 25,023 linear feet were rehabilitated using cured-in-place pipe (CIPP). An SRF loan in the amount of \$15,956,864 was obtained to fund construction of the pipeline repairs.

SRF Loans

Repayment Began	Loan Amount	Interest Rate	Term	Annual Payment
12/29/13	\$ 15,956,864	2.60%	20 Years	\$ 1,044,273
Total	\$ 15,956,864			\$ 1,044,273

Debt Service Funding

To fund repayment of the SRF loan, rates will be increased to cover the entire loan payment each year.

The following table displays the debt service funding analysis for the Reach IV-A and IV-B Repairs SRF loan payments.

Debt Service Fund Analysis

FYE	Rate Increases	Loan Payments
2024	\$ 1,044,273	\$ (1,044,273)
2025	1,044,273	(1,044,273)
2026	1,044,273	(1,044,273)
2027	1,044,273	(1,044,273)
2028	1,044,273	(1,044,273)
2029	1,044,273	(1,044,273)
2030	1,044,273	(1,044,273)
2031	1,044,273	(1,044,273)
2032	1,044,273	(1,044,273)
2033	1,044,273	(1,044,273)
Totals	\$ 10,442,730	\$ (10,442,730)

Reach V Capital Repairs

On October 18, 2011, a catastrophic failure and brine spill occurred on Reach V of the Brine Line. An investigation revealed that in some portions of Reach V, the original PVC pipe had experienced deflection, and that the resulting increase in ovality had contributed to the failure, resulting in the spill. Further investigation found that other instances of deflection appeared to exist in other segments of Reach V. A project was developed to investigate the condition and shape of the original pipe in the area of question, and based on that investigation, address each segment either by leaving it in place, lining it with CIPP, or excavating and replacing the segment. The project was completed in January 2018 at a cost of \$30.9 million. A SRF loan in the amount of \$15,000,000 was obtained to fund construction of the pipeline repairs.

SRF Loans

Repayment Began	Loan Amount	Interest Rate	Term	Annual Payment
03/31/2019	\$ 15,000,000	1.90%	30 Years	\$ 665,203
Total	\$ 15,000,000			\$ 665,203

Debt Service Funding

To fund repayment of the SRF loan, rates will be increased to cover the entire loan payment each year.

The following table displays the debt service funding analysis for the Reach V Capital Repairs SRF loan payments.

Debt Service Fund Analysis

FYE	From Rates		Loan Payments	
2024	\$	665,203	\$	(665,203)
2025		665,203		(665,203)
2026		665,203		(665,203)
2027		665,203		(665,203)
2028		665,203		(665,203)
2029		665,203		(665,203)
2030		665,203		(665,203)
2031		665,203		(665,203)
2032		665,203		(665,203)
2033		665,203		(665,203)
2034		665,203		(665,203)
2035		665,203		(665,203)
2036		665,203		(665,203)
2037		665,203		(665,203)
2038		665,203		(665,203)
2039		665,203		(665,203)
2040		665,203		(665,203)
2041		665,203		(665,203)
2042		665,203		(665,203)
2043		665,203		(665,203)
2044		665,203		(665,203)
2045		665,203		(665,203)
2046		665,203		(665,203)
2047		665,203		(665,203)
2048		665,203		(665,203)
Totals	\$	16,630,075	\$	(16,630,075)

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Section 7

Reserves



Reserves

Policy Statement

A key element of prudent financial planning is to ensure that sufficient funding is available for current operating, capital, and debt service needs. Additionally, fiscal responsibility requires anticipating the likelihood of, and preparing for, unforeseen events. SAWPA desires to identify and provide a calculation methodology and/or maintained level of all existing and future needs of the agency where reserve funds are required and/or necessary. The SAWPA Commission and the Project Agreement 24 Committee (PA 24) realizes the importance of reserves in providing reliable service to its member agencies, financing long-term capital projects, and the funding of emergencies, should they arise. In this context, SAWPA will at all times strive to have sufficient funding available to meet its operating, capital, and debt service obligations. Funds will be accumulated and maintained to allow SAWPA to fund expenditures in a manner consistent with SAWPA's long range financial plan and the Capital Improvement Plan ("CIP"), and avoid significant rate fluctuations due to changes in cash flow requirements.

The Commission and PA 24 may designate specific reserve accounts and maintain minimum reserve balances consistent with statutory obligations that it has determined to be in the best interest of SAWPA. The Policy directives outlined in this document are intended to ensure SAWPA has sufficient funds to meet current and future needs. The Commission and PA 24 will annually review the level of reserve funding. Considerations to continue or the establishment of a new reserve will be determined based on the following criteria:

- ◆ Reason for the reserve.
- ◆ Availability and source of funds to continue, replenish, or establish the reserve.
- ◆ Operating expenditure levels approved within the biennial budget process.
- ◆ Future capital expenditure and debt service requirements of the agency.
- ◆ Commission and PA 24 approval of the reserve policy.

SAWPA recognizes the importance of operating an agency or company with a sound business plan in place that provides for unanticipated/emergency costs should they arise within a budgeted fiscal year. In keeping SAWPA's member agencies' best interest in mind, these costs would be set aside to avoid, a request for additional funding from member agencies within a fiscal year.

It is staff's intent through this policy to describe how and why specific reserves are established and maintained at SAWPA and to provide SAWPA's member agencies with assurance that reserve balances will be maintained at prudent and fiscally responsible levels.

Definitions

This policy describes the reserves to be maintained in connection with: i) the Inland Empire Brine Line (Brine Line) and ii) the General Fund. In general, there are two types of reserve fund classifications:

- I. **RESTRICTED FUNDS:** Restrictions on the use of these funds are imposed by an outside source such as creditors, grantors, contributors, laws, or regulations governing use. These funds are specifically governed by a written contract with SAWPA or outlined within the debt covenants of a debt financing.
- II. **UNRESTRICTED FUNDS:** These funds have no externally imposed use restrictions. The use of Unrestricted Funds is at the discretion of the SAWPA Commission and PA 24. Unrestricted Funds are designated for a specific purpose, which is determined by the Commission and PA 24. The Commission and PA 24 also have the authority to redirect the use of these funds as the needs of SAWPA change.

The restricted and unrestricted funds can further be subdivided into Capital Funds and Liquidity (Operating) Funds. The Capital Funds are designated for specific purposes and utilized primarily to fund

capital and asset replacement costs. The Liquidity Funds are established to safeguard SAWPA's financial viability and stability and are funded from accumulated net revenues.

Further, for internal control purposes, SAWPA accumulates, maintains, and segregates its reserves into the following categories:

- ♦ *Restricted and Designated Reserves* – Reserves that are designated for a particular purpose and whose use is restricted to only that purpose. The Restricted and Designated Reserves consist of the Debt Retirement Reserve (R-02).
- ♦ *Board Designated Reserves* – Reserves earmarked for the purpose of funding items such as new capital facilities, repair or replacement of existing facilities, and general operating reserves designated for a specific purpose and use by the Commission and PA 24. The Board Designated Reserves are comprised of the following reserve accounts: Brine Line Operating Reserves (R-01), Debt Retirement Reserve (R-02), Pipeline Capacity Management Reserve (R-04), OC San Future Treatment and Disposal Capacity Reserve (R-05), OC San Pipeline Rehabilitation Reserve (R-06) Pipeline Replacement and Capital Investment Reserve (R-07), General Fund Operating Reserve (R-10), and General Fund Building Reserve (R-11).
- ♦ *Board Restricted (Obligated) Reserves* – Reserves set aside to meet financial commitments for services not yet fulfilled and purchases that will take place in the future. These reserves consist of the Capital Improvement Construction Reserve (R-12).
- ♦ *Contractually Restricted Reserves* – Funds held to satisfy limitations set by external requirements established by creditors, grant agencies or contributors, or law. Examples include stipulated bond covenants, capital improvement fees, and service deposits. These reserves consist of the Debt Retirement Reserve (R-02).

General Provisions

SAWPA will maintain its operating and capital funds in designated accounts in a manner that ensures its financial soundness and provides transparency to its member agencies. The fund balance minimum and target levels are intended to maintain SAWPA's fiscal strength and flexibility and adequately provide for:

- ♦ Compliance with applicable statutory requirements.
- ♦ Financing of future capital projects and repair and replacement of existing assets.
- ♦ Cash flow requirements.
- ♦ Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
- ♦ Contingencies or unforeseen operating or capital needs.

In the context of funding future capital projects and maintaining and replacing existing assets, in each instance, SAWPA will analyze the benefits and tradeoffs of utilizing pay-as-you-go (cash financed) and/or debt financing and determine the optimal funding strategy or combination of funding strategies. The analysis should consider SAWPA's current and projected operating and capital positions, as well as the impact of inflation, depreciation, the cost of service, and other factors on the operations of SAWPA and its Capital Improvement Plan (CIP).

Through a variety of policy documents and plans, including the Brine Line CIP, the long-range financial plan, and the Brine Line Financial Study and Rate Model, the Commission and PA 24 have set forth a number of long-term goals for SAWPA. A fundamental purpose of SAWPA's policy documents and plans is to link what must be accomplished with the necessary resources to successfully do so.

SAWPA has established and will maintain the reserves outlined in the following sections. A principal tenet of SAWPA's Reserve Policy shall be the crediting of interest income to specific funds. Unless otherwise

stated in this Reserve Policy, interest derived from reserve balances will be credited to the reserve account from which it was earned. Reserve balances will be reviewed by the Chief Financial Officer (“CFO”) on a monthly basis, as well as biennially during the budget review process in order to determine how reserve balances compare with the budgeted projections and how they measure against the goals outlined in this Policy. The CFO will involve member agencies in reviewing SAWPA’s long range financial plan during the biennial budget process to determine if the current annual funding amounts for each reserve, if applicable, should be raised, lowered, or maintained.

The minimum level established for each reserve represents the baseline financial condition that is acceptable to SAWPA from risk and long-range financial planning perspectives. The target level established represents the goal amount to be held in each reserve fund at any time. The maximum level funding for the reserves are these target levels. The target level may at times be above the target level due to the accumulation of funds to meet SAWPA’s operating, capital, and debt service obligations. Funding above the target level in the reserve will be discussed and approved with the Commission and PA24 annually and during the biennial budget adoption process. SAWPA will involve member agencies in reviewing the timing for each reserve to achieve its target. Maintaining reserve funding at appropriate levels is a prudent, ongoing business process that consists of an iterative, dynamic assessment and application of various funding alternatives. These alternatives (either alone or in combination with each other) include, but are not limited to: rates, loans and grants, debt financing, investment of funds, and levels of capital expenditures.

The Commission or PA 24 shall approve any reallocation of funds or any transfers among reserve funding.

Specific Provisions

SAWPA will maintain the following reserves at or above the respective minimum levels, with a goal of achieving the respective target levels (if applicable):

- 1.) **Brine Line Operating Reserve (R-01)** – The Brine Line Operating Reserve is established to cover temporary cash flow deficiencies that occur as a result of timing differences between the receipt of operating revenue and expenditure requirements. The reserve is utilized as needed to pay outstanding Brine Line Enterprise expenditures prior to the receipt of anticipated operating revenues. The reserve is also intended to mitigate the effects of occasional shortfalls in revenue due to a number of events such as weather factors (wet weather or drought events and natural disasters), increased water conservation, poor regional economic conditions, and unplanned or unexpectedly large rate adjustments/increases. This reserve may also be utilized in the event that a meter error occurs and the discharger is over-billed.

Minimum Level – Funding shall at a minimum be equal to 90 days (i.e., 25%) of SAWPA’s Brine Line Enterprise total annual operating expenditures. If SAWPA elects to issue variable rate debt, the minimum required balance in this reserve might need to be higher.

Target Level – Same as minimum level.

Events and Conditions Prompting the Use of the Reserve – This reserve is utilized as needed to pay outstanding Brine Line Enterprise expenditures prior to the receipt of anticipated operating revenues, to mitigate the effects of occasional revenue shortfalls, and to refund dischargers in the event that a meter error occurs and the discharger is over-billed.

Funding Source – Primary source of funding is through Brine Line Rates. Funding may be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reviewed and recalibrated through the normal biennial budget and annual rate-setting process. Funding above the target level in the reserve will be discussed with PA 24 during the biennial budget adoption process.

Contribution for FYEs 2024 and 2025 – No contributions are projected to be made to this reserve for FYEs 2024 and 2025.

2.) Debt Retirement Reserve (R-02) – This reserve was initially established with funds received from SAWPA's member agencies for the purchase of pipeline capacity (30 MGD) in the Brine Line system to provide future funding on debt service payments for SRF loans required to build the Brine Line system. Treasury-strips ("T-Strips") were purchased with maturities to match annual principal and interest payments due on the long-term debt associated with the State loans. This reserve will be maintained and/or adjusted at levels set forth in future "bond covenants" or other debt obligation instruments as approved by PA 24.

Minimum Level – Funding shall at a minimum equal the amount stipulated in any formal loan agreements and/or bond covenants. Additionally, SAWPA shall meet or exceed all required debt service coverage ratios as stipulated in any formal loan agreements and/or bond covenants.

Target Level – Same as minimum level.

Additionally, SAWPA shall target a debt service coverage ratio equal to the higher of:

- ♦ 1.5 times the highest annual debt service; or
- ♦ The highest annual debt service times the sum of the minimum debt service coverage ratio plus 0.25.

Events and Conditions Prompting the Use of the Reserve – This reserve is utilized as needed to pay when due debt service payments on SAWPA's obligations. The PA 24 shall take action to approve annual debt service obligations of the Agency as presented in the biennial budget. Any other use (debt obligations approved and entered into following adoption of the biennial budget) shall require prior PA 24 approval before the expense of funds from this reserve.

Funding Source – Primary source of funding is through Brine Line Rates. Funding may be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reviewed by staff on a semi-annual basis (i.e., every interest and/or principal payment date) and as part of the biennial budget process.

Contribution for FYEs 2024 and 2025 – No contributions are projected to be made to this reserve for FYEs 2024 and 2025.

3.) Pipeline Capacity Management Reserve (R-04) – This reserve was established to set aside 100% of the funding derived from pipeline capacity sales to provide funds for future pipeline capacity needs within the Brine Line. As the pipeline reaches capacity, other alternatives will be needed to ensure the ability to discharge and achieve salt balance within the Santa Ana Watershed. All of the funding derived from pipeline capacity sales will be deposited and maintained in this reserve.

Minimum Level – Funding shall at a minimum equal 25% of annual average CIP project costs associated with managing pipeline capacity. These projects may involve Brine Line flow concentration, flow reduction, or other alternative solutions to ensure sufficient capacity.

Target Level – The target funding level shall equal 2.5 times the minimum level.

Events and Conditions Prompting the Use of the Reserve – This reserve is to be utilized to cover costs required to manage capacity within the pipeline, including the cost to further concentrate Brine Line flows, reduction of flows to meet capacity needs, additional pipeline capacity, additional CIP, and other changes as appropriate.

Funding Source – Funding derived from pipeline capacity sales and through Brine Line Rates. Funding may be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reviewed as part of the biennial budget process. Funding above the target level in the reserve will be discussed with PA 24 during the biennial budget adoption process.

Contribution for FYEs 2024 and 2025 – No contributions are projected to be made to this reserve for FYEs 2024 and 2025.

- 4.) OC San Future Treatment and Disposal Capacity Reserve (R-05)** – This reserve is established to provide future funding as it becomes necessary for SAWPA to acquire (purchase) additional treatment and disposal capacity (minimum of 1 MGD increments) in the OC San treatment plant facility. As incremental treatment plant capacity is purchased by member agencies from SAWPA at an agreed upon rate set by SAWPA resolution, funds would be deposited into this reserve account which can then be used by SAWPA to purchase treatment and disposal capacity from OC San.

Reserve levels will depend on the rate of growth and capacity sales. As capacity purchases are made by member agencies, funds will be deposited in this reserve so that its balance will be sufficient to cover anticipated additional treatment and disposal capacity purchases as and when they come due. Capacity lease revenue may also be deposited in this reserve to provide funding for future purchases of treatment and disposal capacity from OC San required to serve Brine Line lessees.

Minimum Level – Funding shall at a minimum equal the sum of past reserve contributions from member agencies not yet spent by SAWPA to purchase additional treatment and disposal capacity from OC San.

Target Level – Same as minimum level.

Events and Conditions Prompting the Use of the Reserve – This reserve may only be utilized to purchase additional treatment capacity in the OC San plant as approved by PA 24. Any other use of this reserve shall not occur without prior authorization from PA 24.

Funding Source – Funding derived from treatment and disposal capacity sales, capacity lease revenues and Brine Line Rates. Funding may be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reviewed as part of the biennial budget process. Funding above the target level in the reserve will be discussed with PA 24 during the biennial budget adoption process.

Contribution for FYEs 2024 and 2025 – No contributions are projected to be made to this reserve for FYEs 2024 and 2025.

- 5.) OC San Pipeline Rehabilitation Reserve (R-06)** – This reserve was established to fund SAWPA's share of capital costs associated with its proportionate share of capacity right ownership in the Santa Ana Regional Interceptor (SARI) Line maintained by OC San. Since these costs are expected to vary significantly in timing and size, an approach has been developed to normalize these expenditures into equal annual payments. The objective is for SAWPA to make equal annual contributions (adjusted for inflation) into this interest earning reserve fund, and then make withdrawals from this fund when payments to OC San for the SARI Line come due.

According to the Brine Line Financial Study, this approach will mitigate significant capital cost spikes for SAWPA.

Minimum Level – Funding shall at a minimum equal 2% of SAWPA's estimated share of SARI Line asset value.

Target Level – The target funding level shall equal the higher of the following:

- ♦ The minimum level.
- ♦ $[\% \text{ certainty of OC San's project costs}] \times [\text{SAWPA share in project}] \times [\% \text{ of project cost to be cash financed}]$.

Events and Conditions Prompting the Use of the Reserve – This reserve is utilized as needed to pay when due SAWPA's share of OC San SARI Line capital costs.

Funding Source – Primary source of funding is through Brine Line Rates. Funding may be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reviewed and recalibrated through the normal biennial budget and if OC San revises its SARI Line capital costs. Funding above the target level in the reserve will be discussed with PA 24 during the biennial budget adoption process.

Contribution for FYEs 2024 and 2025 – Contributions projected to be made to this reserve are \$325,309 for FYE 2024 and \$155,786 for FYE 2025.

6.) Pipeline Replacement and Capital Investment Reserve (R-07) – This reserve was established to provide capital replacement funding as the Brine Line system's infrastructure (pipe) deteriorates over its expected useful life. This reserve is also intended to provide cash on hand for planned capital projects and emergency repairs. Maintaining this reserve serves two major purposes: i) provides a means of tracking funds designated for capital investment (such as capital revenues, depreciation funding, grants, etc.) and ensuring that they are used for their intended purpose and facilitating compliance with any applicable requirements, and ii) provides protection against the risk of cost overruns related to its capital improvement program.

Minimum Level – Funding shall at a minimum equal the sum of the following three components:

- ♦ Resiliency Component: Asset value times the lowest non-zero percentage of high and very high probability of failure (PoF) and consequence of failure (CoF) per SAWPA's most recent Brine Line Criticality Assessment.
- ♦ CIP Component: Annual average cash financed project costs in the 10-year inflated CIP.
- ♦ Renewal & Replacement (R&R) Component: The sum of the following formula calculated individually for each pipeline reach:
 $[10\% \text{ equity financing}] \times [\text{asset value}] \div [75\text{-year replacement period}] \times [\text{age of reach in years}]$.

Target Level – The target funding level shall equal the sum of the following three components:

- ♦ Resiliency Component: The minimum of:
 - 1) Asset value times half of the highest percentage of high and very high PoF and CoF per SAWPA's most recent Brine Line Criticality Assessment.
 - 2) \$5 million.
- ♦ CIP Component: 2.5 times the annual average cash financed projects in the 10-year inflated CIP.
- ♦ Renewal & Replacement Component: The sum of the following formula calculated individually for each pipeline reach:

$[25\% \text{ equity financing}] \times [\text{asset value}] \div [75\text{-year replacement period}] \times [\text{age of reach in years}]$.

Events and Conditions Prompting the Use of the Reserve – Through the biennial budget process, staff shall recommend anticipated asset replacement projects. The PA 24 shall take action to approve recommended project appropriations from this reserve. This reserve shall be utilized to cover out of pocket insurance losses experienced by SAWPA. Any reimbursement received by SAWPA from the insurance company as a result of a submitted claim shall be deposited back into the reserve as replenishment for the loss. Should emergency replacement be necessary during any fiscal year, PA 24 may take action to amend the budget and appropriate needed funds as required by such emergency. In addition, in certain circumstances SAWPA may elect to fund one-time operating expenditures related to specific projects through the use of this reserve rather than rate increases.

Funding Source – Primary source of funding is through Brine Line Rates. Funding may be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reserve balances and projected replacement projects will be reviewed by staff and PA 24 during the preparation and approval of the biennial budget and on an as-needed basis in the case of emergencies. Funding above the target level in the reserve will be discussed with PA 24 during the biennial budget adoption process.

Contribution for FYEs 2024 and 2025 – Contributions projected to be made to this reserve are \$1,900,000 for both FYE 2024 and FYE 2025.

7.) General Fund Operating Reserve (R-10) – Established to provide cash flow for unbudgeted and/or unexpected expenditures and to mitigate potential delays between the time when expenditures are incurred and the time when revenues are received. This reserve also holds accrued employee vacation and sick time funds owed to SAWPA employees.

Minimum Level – None.

Target Level – A prudent target level will be equal to 180 days of SAWPA's General Fund total budgeted operating expenditures. This reserve will be funded only based on realized efficiencies in the General Fund resulting in actual year-end expenditures being under budget.

Events and Conditions Prompting the Use of the Reserve – This reserve is designated to maintain working capital for current operations and to meet routine cash flow needs. Upon Commission approval, this reserve may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenues and expenditures and extraordinary decreases in revenues and unexpected increases in expenditures. This reserve is also used to pay accrued employee vacation and sick time per the SAWPA Employee Manual.

Funding Source – Primary source of funding is from member agency contributions.

Periodic Review Dates for Balances – Reviewed during the preparation and approval of the biennial budget process. Funding above the target level in the reserve will be discussed with the Commission during the biennial budget adoption process.

Contribution for FYEs 2024 and 2025 – No contributions are projected to be made to this reserve for FYEs 2024 and 2025.

8.) General Fund Building Reserve (R-11) - Established to provide for the accumulation of funds towards a building reserve set aside to cover major repair/maintenance work on SAWPA's Headquarters Office unless directed otherwise by Commission action during the biennial budget process.

Minimum Level – Funding shall be at a minimum amount equal \$300,000 at all times.

Target Level – None.

Events and Conditions Prompting the Use of the Reserve – This reserve is designated to maintain a building repair and replacement reserve. Upon Commission approval, this reserve may be routinely utilized by staff for building-related purposes.

Funding Source – Primary source of funding is from member agency contributions.

Periodic Review Dates for Balances – Reviewed during the preparation and approval of the biennial budget process.

Contribution for FYEs 2024 and 2025 – Contributions projected to be made to this reserve are \$100,000 for both FYEs 2024 and FYE 2025.

- 9.) Capital Improvement Construction Reserve (R-12)** – This is a restricted reserve established to set aside 100% of the funding derived from the construction fund money proceeds of a bond issue required to support specific capital projects identified and approved by PA 24 in SAWPA's CIP. The use of these proceeds is restricted by conditions set in the respective legal bond documents.

Minimum Level – None. The balance in this reserve will be determined based on the amount of construction fund moneys generated as part of the bond proceeds and the spend-down requirements for the particular CIP project being financed.

Target Level – Same as minimum level.

Events and Conditions Prompting the Use of the Reserve – The use of this reserve is for the sole purpose of paying for those capital expenditures identified within the SAWPA Commission approved CIP Program budget. Specific construction fund proceeds will be spent on applicable projects. The reserve will be depleted as the approved capital projects are completed. In the event that SAWPA has more than one bond issue outstanding, separate sub-funds will be created within this reserve with bond proceeds from each debt issue deposited in that issue's respective sub-account. Sub-accounts will be kept segregated at all times.

Funding Source – Proceeds from bond issuance. Funding may also be provided through reallocation of funds or any transfers among reserves as approved by PA 24.

Periodic Review Dates for Balances – Reviewed by staff on semi-annual basis whenever SAWPA has issued bonds and this reserve has a balance.

Contribution for FYEs 2024 and 2025 – No contributions are projected to be made to this reserve for FYEs 2024 and 2025.

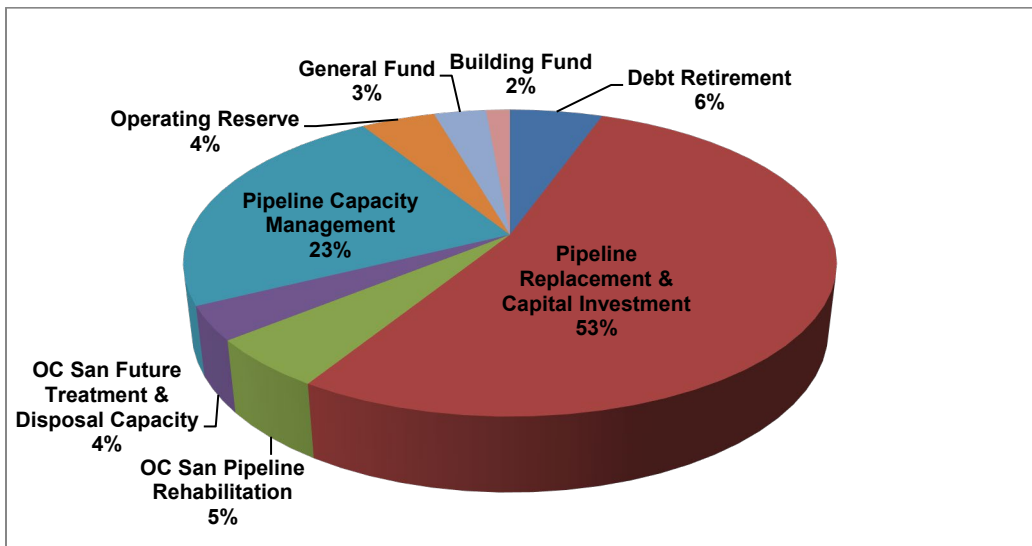
INVESTMENT GUIDELINES

It has been SAWPA's practice to rely primarily on a pay-as-you-go (pay-go) strategy and some use of SRF loans to fund capital improvements and replacement of existing assets. Maintaining a balance between debt and pay-go sources may provide an added benefit to SAWPA in terms of allowing for a more optimal investment strategy. In the context of these policies and in circumstances where such balance is present, the investment portfolio can be separated into short and long-term portfolios to maximize investment returns. The balance in the Liquidity (Operating) Funds should be kept in short-term investments. Moneys in the Capital Funds, however, may be invested for a longer horizon as the funds are needed in the later years.

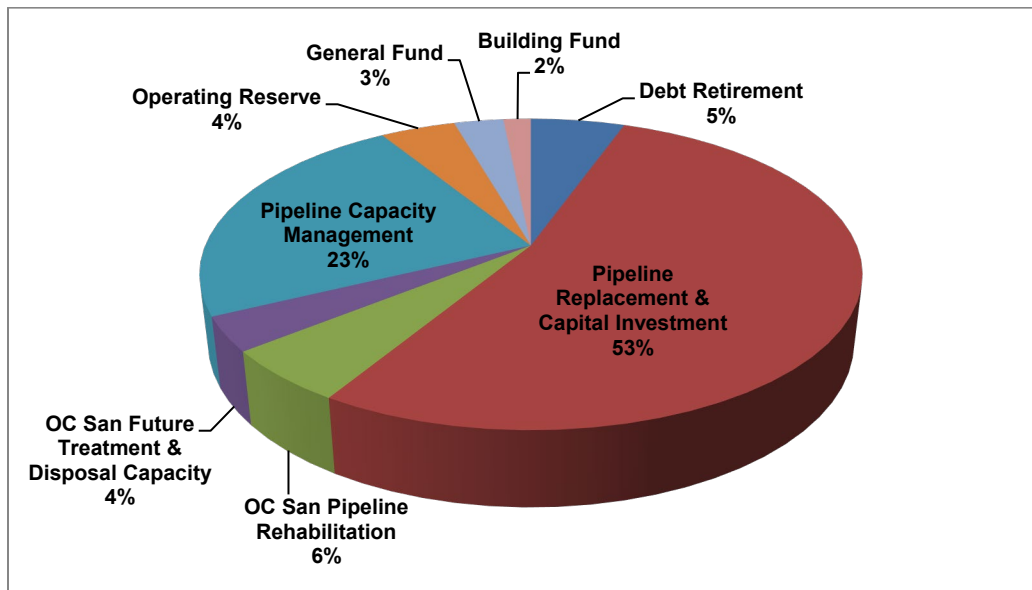
DELEGATION OF AUTHORITY

The Commission and PA 24 have sole authority to amend or revise this Reserve Policy. Through approval of this Policy, the Commission and PA 24 have established written procedures and guidelines for staff to follow in the management of SAWPA's Reserves.

**Total Reserves
FYE 2024
\$52.6 Million**



**Total Reserves
FYE 2025
\$52.8 Million**



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Section 8

Personnel



Personnel

Staffing and related employment costs are one of the primary operating expenses for the Agency. For FYE 2024, these costs will represent \$5.6 million, or approximately 22% of the Agency's total budget of \$25.6 million. For FYE 2025, staffing and related employment costs will represent \$6 million, or approximately 28% of the Agency's total budget of \$21.8 million. Benefit costs for FYE 2024 have decreased 11.3% from FYE 2023 and have increased by 6.8% for FYE 2025. Overall, employment expenses have decreased by 2.3% (\$128,898) over the FYE 2023 budgeted expenses and have increased by 7.9% (\$439,988) for FYE 2025. The following increases are reflected in the total employment expenses:

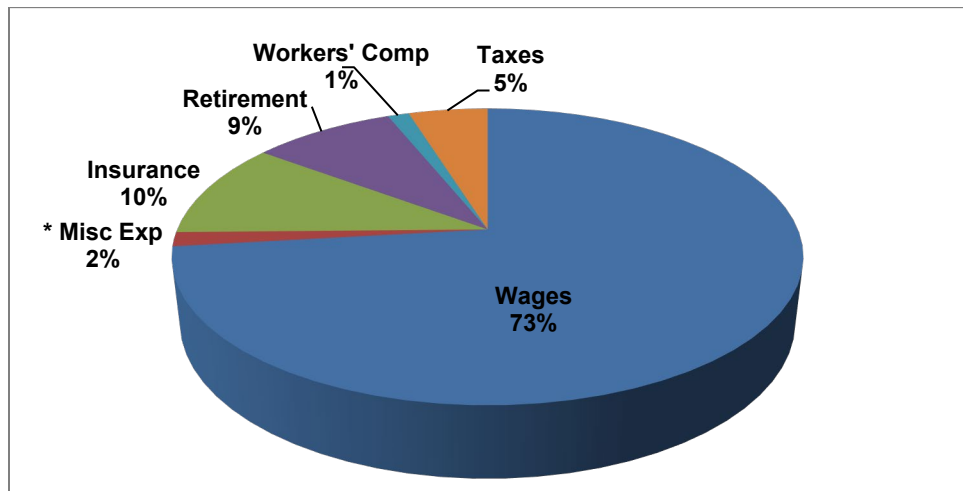
FYE 2024

- ◆ Projected increases in both insurance and taxes account for a slight increase.
- ◆ Increase in PERS employer contribution rate.
- ◆ An overall 8% increase for COLA and merit pool has been budgeted and approved, that will go into effect on July 1, 2023, for an estimated cost of \$302,140.
- ◆ Funds are available in the budget to be used at the General Manager's discretion for promoting and reclassification of budgeted positions.

FYE 2025

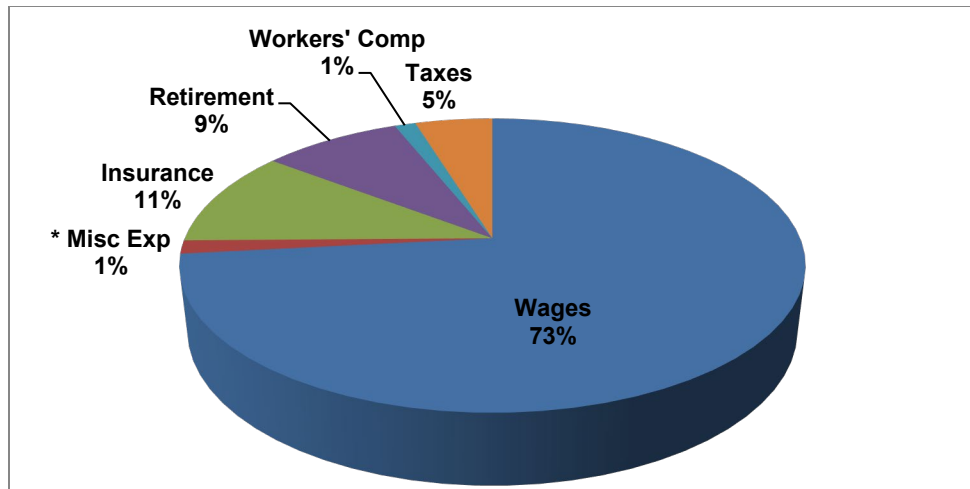
- ◆ Projected increases in both insurance and taxes account for a slight increase.
- ◆ Increase in PERS employer contribution rate.
- ◆ An overall 8% increase for COLA and merit pool has been budgeted and approved, that will go into effect on July 1, 2024, for an estimated cost of \$327,684.
- ◆ Funds are available in the budget to be used at the General Manager's discretion for promoting and reclassification of budgeted positions.

**Employment Expenses
FYE 2024
\$5.6 million**



* Miscellaneous Expense of 2% includes State Unemployment taxes, State Disability Insurance (SDI), car allowance, and other benefits.

**Employment Expenses
FYE 2025
\$6 million**



* Miscellaneous Expense of 1% includes State Unemployment taxes, State Disability Insurance (SDI), car allowance, and other benefits.

The Agency provides a comprehensive benefit package to all permanent full-time employees, which includes: insurance (health, dental, vision, short- and long-term disability, and workers' compensation), sick and vacation leave, deferred compensation, and retirement benefits in the form of participation in the California Public Employees Retirement System (CalPERS). In FYEs 2024 and 2025, these benefits are budgeted at \$1.5 million and \$1.6 million, or approximately 27% of employment expenses.

The following tables display total labor costs for FYEs 2024 and 2025 by department.

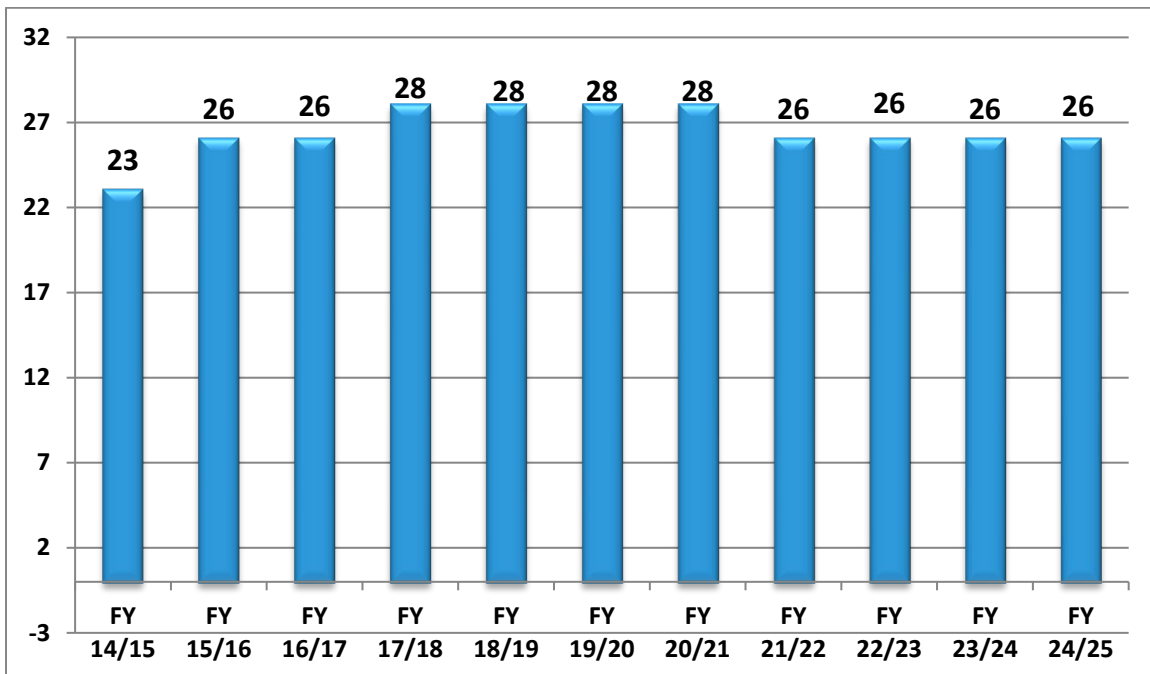
Labor Costs by Fund 2024

<i>Department</i>	<i>General</i>	<i>Brine Line</i>	<i>OWOW</i>	<i>Round-table</i>	<i>Capital Project</i>	<i>Total</i>
<i>Executive Mgmt</i>	\$ 228,790	\$ 50,586	\$ 15,463	\$ 5,783	\$ –	\$ 300,622
<i>Admin Services</i>	462,657	94,445	53,363	27,569	1,325	639,359
<i>Finance/Accounting</i>	358,428	137,065	56,636	44,610	–	596,739
<i>Info and Technology</i>	453,907	27,933	42,781	4,019	–	528,640
<i>Engineering & Operations</i>	272,920	964,408	134,322	–	59,046	1,430,696
<i>Wtr Resources & Plan</i>	121,993	–	386,494	81,825	–	573,068
Total	\$1,898,695	\$ 1,274,437	\$ 689,059	\$ 163,806	\$ 60,371	\$ 4,086,368

Labor Costs by Fund 2025

Department	General	Brine Line	OWOW	Round-tables	Capital Projects	Total
Executive Mgmt	\$ 249,031	\$ 54,716	\$ 15,164	\$ 6,255	\$ –	\$ 325,166
Admin Services	508,990	103,703	46,566	30,168	1,433	690,860
Finance/Accounting	402,754	148,258	44,731	45,522	3,482	644,747
Info and Technology	497,779	30,100	38,709	4,486	–	571,074
Engineering & Operations	300,109	1,056,040	141,425	–	49,249	1,546,823
Wtr Resources & Plan	156,403	–	394,016	87,361	–	637,780
Total	\$ 2,115,066	\$ 1,392,817	\$ 680,611	\$ 173,792	\$ 54,164	\$4,416,450

Budgeted Staffing Levels FY 14/15 – FY 24/25 (Does not include interns)



Staffing Plan

The FYEs 2024 and 2025 staffing plan does not include any change to the number of positions. There were some changes that include: changed a Senior Accounting Technician to a Project Specialist, changed the Engineering Manager to the Executive Manager of Operations and Engineering, and changed the Operations Manager to the Manager of Operations. The following table is a summary of the Agency's budgeted positions.

Total Budgeted Position Count by Year

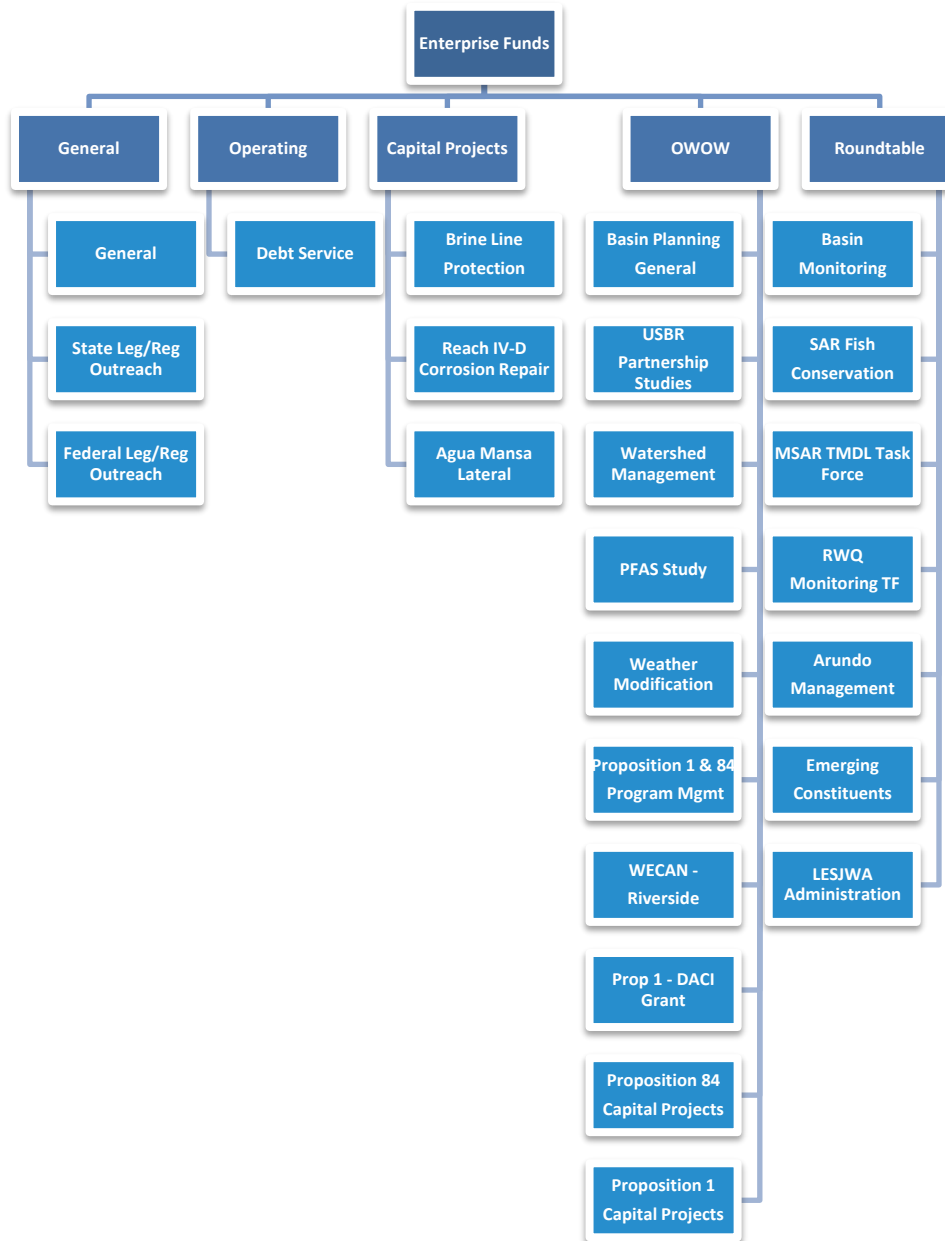
Position	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	Department
<i>General Manager</i>	1	1	1	1	1	<i>Executive Management</i>
<i>Executive Counsel</i>	1	0	0	0	0	<i>Executive Management</i>
<i>Administrative Services Mgr</i>	1	1	1	1	1	<i>Administrative Services</i>
<i>Clerk of the Board</i>	0	1	1	1	1	<i>Administrative Services</i>
<i>Business Analyst II</i>	1	1	1	1	1	<i>Administrative Services</i>
<i>Executive Assistant</i>	1	1	1	1	1	<i>Administrative Services</i>
<i>Senior Administrative Assistant</i>	3	0	0	0	0	<i>Administrative Services</i>
<i>Communications Specialist</i>	0	1	1	1	1	<i>Administrative Services</i>
<i>Deputy GM/Chief Financial Officer</i>	1	1	1	1	1	<i>Finance/Accounting</i>
<i>Senior Accountant</i>	0	0	0	1	1	<i>Finance/Accounting</i>
<i>Accountant II</i>	1	1	1	0	0	<i>Finance/Accounting</i>
<i>Accounting Technician II</i>	1	2	1	1	1	<i>Finance/Accounting</i>
<i>Project Specialist</i>	0	0	1	1	1	<i>Finance/Accounting</i>
<i>IS and Technology Mgr</i>	1	1	1	1	1	<i>IS and Technology</i>
<i>Senior GIS Project Manager</i>	1	1	1	1	1	<i>IS and Technology</i>
<i>IS Analyst II</i>	1	1	1	1	1	<i>IS and Technology</i>
<i>Ex Mgr of Engineering & Operations</i>	0	0	1	1	1	<i>Engineering & Operations</i>
<i>Engineering Manager</i>	1	1	0	0	0	<i>Engineering & Operations</i>
<i>Project Manager</i>	1	1	1	1	1	<i>Engineering & Operations</i>
<i>Mgr Permitting & Pretreatment</i>	1	1	1	1	1	<i>Engineering & Operations</i>
<i>Sr Pretreatment Program Specialist</i>	0	0	0	1	1	<i>Engineering & Operations</i>
<i>Pretreatment Program Specialist</i>	1	1	1	0	0	<i>Engineering & Operations</i>
<i>Pretreatment Program Technician I</i>	1	1	1	1	1	<i>Engineering & Operations</i>
<i>Operations Manager</i>	1	1	0	0	0	<i>Engineering & Operations</i>
<i>Manager of Operations</i>	0	0	1	1	1	<i>Engineering & Operations</i>
<i>BL Operations Superintendent</i>	1	1	1	1	1	<i>Engineering & Operations</i>
<i>Senior Brine Line Pipeline Operator</i>	2	2	2	2	2	<i>Engineering & Operations</i>
<i>Brine Line Pipeline Operator II</i>	1	1	1	1	1	<i>Engineering & Operations</i>
<i>Water Res. & Planning Mgr</i>	1	1	1	1	1	<i>Water Resources & Planning</i>
<i>Senior Watershed Manager</i>	3	2	2	2	2	<i>Water Resources & Planning</i>
Total	28	26	26	26	26	

Section 9

Fund Budgets



Fund Structure



The Agency's budget is organized on the basis of funds, each of which is considered a separate budgetary and accounting entity. Financial resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be utilized.

The Agency develops its sources and uses of fund estimates for the annual budget in a manner that follows GAAP. Activities and projects are accounted for in Enterprise Funds. These funds are included in the Agency's financial statements and are grouped in the following fund types based on their activities: General, Brine Line Enterprise, Capital Projects, OWOW, and Roundtable. All of the entities' funds are subject to appropriation and are included in this budget.

Details on each program fund's initiatives, activities, and budget are provided in the individual project budgets that follow.

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<i>Fund Summary - Combined</i>	<i>General Fund</i>		<i>Brine Line Enterprise Fund</i>		<i>OWOW Fund</i>	
<i>Source of Funds:</i>	FYE 2024	FYE 2025	FYE 2024	FYE 2025	FYE 2024	FYE 2025
Discharge Fees	\$ –	\$ –	\$ 11,961,620	\$ 12,405,112	\$ –	\$ –
Grant Proceeds	\$ –	\$ –	\$ –	\$ –	\$ 3,357,148	\$ 2,109,785
Member Agency Contributions	\$ 696,275	\$ 712,910	\$ –	\$ –	\$ 1,592,000	\$ 1,528,500
Participant Fees	\$ –	\$ –	\$ –	\$ –	\$ 95,087	\$ 95,087
Operating Transfer	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Use of Reserves	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Other Income	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Interest & Investments	\$ –	\$ –	\$ 770,000	\$ 673,000	\$ –	\$ –
Total Source of Funds	\$ 696,275	\$ 712,910	\$ 12,731,620	\$ 13,078,112	\$ 5,044,235	\$ 3,733,372
<i>Use of Funds:</i>						
Labor	\$ 1,898,695	\$ 2,115,066	\$ 1,274,437	\$ 1,392,817	\$ 689,059	\$ 680,611
Benefits	\$ 696,556	\$ 770,579	\$ 467,548	\$ 507,443	\$ 252,788	\$ 247,967
Indirect Costs	\$ (3,700,508)	\$ (3,765,175)	\$ 2,155,749	\$ 2,278,716	\$ 1,165,557	\$ 1,113,511
Education & Training	\$ 57,200	\$ 61,000	\$ 14,500	\$ 15,225	\$ –	\$ –
Consulting & Professional Services	\$ 490,680	\$ 426,610	\$ 930,000	\$ 772,500	\$ 2,709,681	\$ 1,712,380
Operating Costs	\$ 11,360	\$ 11,880	\$ 2,776,349	\$ 3,041,939	\$ –	\$ –
Repair & Maintenance	\$ 105,500	\$ 106,900	\$ 525,080	\$ 553,558	\$ –	\$ –
Phone & Utilities	\$ 84,666	\$ 89,666	\$ 12,000	\$ 13,200	\$ –	\$ –
Equipment & Computer	\$ 439,500	\$ 265,663	\$ 188,706	\$ 204,167	\$ –	\$ –
Meeting & Travel	\$ 70,500	\$ 71,500	\$ 7,000	\$ 7,700	\$ 32,400	\$ 12,000
Other Administrative Costs	\$ 184,632	\$ 189,730	\$ 89,915	\$ 98,988	\$ 10,850	\$ 10,850
Other Expenses	\$ 166,259	\$ 169,968	\$ 355,551	\$ 426,597	\$ –	\$ –
Program Expense	\$ –	\$ –	\$ –	\$ –	\$ 1,609,000	\$ 452,000
Construction	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Debt Service	\$ –	\$ –	\$ 1,709,476	\$ 1,709,476	\$ –	\$ –
Total Use of Funds from Operations	\$ 505,040	\$ 513,387	\$ 10,506,311	\$ 11,022,326	\$ 6,469,335	\$ 4,229,319
<i>Contribution To/(From) Reserves:</i>						
Pipeline Replacement & Capital Investment	\$ –	\$ –	\$ 1,900,000	\$ 1,900,000	\$ –	\$ –
OC San Pipeline Rehabilitation	\$ –	\$ –	\$ 325,309	\$ 155,786	\$ –	\$ –
Debt Retirement Reserve	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Post Retirement Medical Benefits	\$ 91,235	\$ 99,523	\$ –	\$ –	\$ –	\$ –
Building Repair/Replacement Reserve	\$ 100,000	\$ 100,000	\$ –	\$ –	\$ –	\$ –
Total Contributions to Reserves	\$ 191,235	\$ 199,523	\$ 2,225,309	\$ 2,055,786	\$ –	\$ –
Total Use of Funds	\$ 696,275	\$ 712,910	\$ 12,731,620	\$ 13,078,112	\$ 6,469,335	\$ 4,229,319
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ –	\$ (1,425,100)	\$ (495,947)
Beginning Fund Balance	\$ –	\$ –	\$ –	\$ –	\$ 1,948,821	\$ 523,721
Ending Fund Balance	\$ –	\$ –	\$ –	\$ –	\$ 523,721	\$ 27,774

<i>Fund Summary - Combined</i>	<i>Roundtable Fund</i>		<i>Capital Project Fund</i>		<i>Total</i>		
<i>Source of Funds:</i>	<i>FYE 2024</i>	<i>FYE 2025</i>	<i>FYE 2024</i>	<i>FYE 2025</i>	<i>FYE 2024</i>	<i>FYE 2025</i>	<i>2-Yr Budget</i>
Discharge Fees	\$ –	\$ –	\$ –	\$ –	\$ 11,961,620	\$ 12,405,112	\$ 24,366,732
Grant Proceeds	\$ –	\$ 250,000	\$ –	\$ –	\$ 3,357,148	\$ 2,359,785	\$ 5,716,933
Member Agency Contributions	\$ 20,000	\$ 20,000	\$ –	\$ –	\$ 2,308,275	\$ 2,261,410	\$ 4,569,685
Participant Fees	\$ 1,206,591	\$ 1,229,125	\$ –	\$ –	\$ 1,301,678	\$ 1,324,212	\$ 2,625,890
Operating Transfer	\$ 124,165	\$ 120,320	\$ –	\$ –	\$ 124,165	\$ 120,320	\$ 244,485
Use of Reserves	\$ –	\$ –	\$ 3,893,137	\$ 1,870,013	\$ 3,893,137	\$ 1,870,013	\$ 5,763,150
Other Income	\$ 185,857	\$ 1,078,085	\$ –	\$ –	\$ 185,857	\$ 1,078,085	\$ 1,263,942
Interest & Investments	\$ –	\$ –	\$ –	\$ –	\$ 770,000	\$ 673,000	\$ 1,443,000
Total Source of Funds	\$ 1,536,613	\$ 2,697,530	\$ 3,893,137	\$ 1,870,013	\$ 23,901,880	\$ 22,091,937	\$ 45,993,817
<i>Use of Funds:</i>							
Labor	\$ 163,806	\$ 173,792	\$ 60,371	\$ 54,164	\$ 4,086,368	\$ 4,416,450	\$ 8,502,818
Benefits	\$ 60,094	\$ 63,317	\$ 22,148	\$ 19,734	\$ 1,499,134	\$ 1,609,040	\$ 3,108,174
Indirect Costs	\$ 277,084	\$ 284,333	\$ 102,118	\$ 88,615	\$ –	\$ –	\$ –
Education & Training	\$ –	\$ –	\$ –	\$ –	\$ 71,700	\$ 76,225	\$ 147,925
Consulting & Professional Services	\$ 1,080,212	\$ 1,273,375	\$ 1,170,000	\$ 580,000	\$ 6,380,573	\$ 4,764,865	\$ 11,145,438
Operating Costs	\$ –	\$ –	\$ 25,000	\$ –	\$ 2,812,709	\$ 3,053,819	\$ 5,866,528
Repair & Maintenance	\$ –	\$ –	\$ –	\$ –	\$ 630,580	\$ 660,458	\$ 1,291,038
Phone & Utilities	\$ –	\$ –	\$ –	\$ –	\$ 96,666	\$ 102,866	\$ 199,532
Equipment & Computer	\$ 7,000	\$ –	\$ –	\$ –	\$ 635,206	\$ 469,830	\$ 1,105,036
Meeting & Travel	\$ 1,250	\$ 1,250	\$ –	\$ –	\$ 111,150	\$ 92,450	\$ 203,600
Other Administrative Costs	\$ 10,150	\$ 10,150	\$ 2,500	\$ 2,500	\$ 298,047	\$ 312,218	\$ 610,265
Other Expenses	\$ 124,165	\$ 120,320	\$ –	\$ –	\$ 645,975	\$ 716,885	\$ 1,362,860
Program Expense	\$ 40,594	\$ 26,726	\$ –	\$ –	\$ 1,649,594	\$ 478,726	\$ 2,128,320
Construction	\$ –	\$ –	\$ 2,511,000	\$ 1,125,000	\$ 2,511,000	\$ 1,125,000	\$ 3,636,000
Debt Service	\$ –	\$ –	\$ –	\$ –	\$ 1,709,476	\$ 1,709,476	\$ 3,418,952
Total Use of Funds from Operations	\$ 1,764,355	\$ 1,953,263	\$ 3,893,137	\$ 1,870,013	\$ 23,138,178	\$ 19,588,308	\$ 42,726,486
<i>Contribution To/(From) Reserves:</i>							
Pipeline Replacement & Capital Investment	\$ –	\$ –	\$ –	\$ –	\$ 1,900,000	\$ 1,900,000	\$ 3,800,000
OC San Pipeline Rehabilitation	\$ –	\$ –	\$ –	\$ –	\$ 325,309	\$ 155,786	\$ 481,095
Debt Retirement Reserve	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Post Retirement Medical Benefits	\$ –	\$ –	\$ –	\$ –	\$ 91,235	\$ 99,523	\$ 190,758
Building Repair/Replacement Reserve	\$ –	\$ –	\$ –	\$ –	\$ 100,000	\$ 100,000	\$ 200,000
Total Contributions to Reserves	\$ –	\$ –	\$ –	\$ –	\$ 2,416,544	\$ 2,255,309	\$ 4,671,853
Total Use of Funds	\$ 1,764,355	\$ 1,953,263	\$ 3,893,137	\$ 1,870,013	\$ 25,554,722	\$ 21,843,617	\$ 47,398,339
Net Gain (Loss)	\$ (227,742)	\$ 744,267	\$ –	\$ –	\$ (1,652,842)	\$ 248,320	\$ (1,404,522)
Beginning Fund Balance	\$ 1,795,275	\$ 1,567,533	\$ –	\$ –	\$ 3,744,096	\$ 2,091,254	\$ 3,744,096
Ending Fund Balance	\$ 1,567,533	\$ 2,311,800	\$ –	\$ –	\$ 2,091,254	\$ 2,339,574	\$ 2,339,574

SAWPA Fund Summary FYE 2024	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	BL Capital Fund	Total
Source of Funds:						
Discharge Fees	\$ -	\$ 11,961,620	\$ -	\$ -	\$ -	\$ 11,961,620
Grant Proceeds	\$ -	\$ -	\$ 3,357,148	\$ -	\$ -	\$ 3,357,148
Member Agency Contributions	\$ 696,275	\$ -	\$ 1,592,000	\$ 20,000	\$ -	\$ 2,308,275
Participant Fees	\$ -	\$ -	\$ 95,087	\$ 1,206,591	\$ -	\$ 1,301,678
Other Income	\$ -	\$ -	\$ -	\$ 310,022	\$ 3,893,137	\$ 4,203,159
Interest & Investments	\$ -	\$ 770,000	\$ -	\$ -	\$ -	\$ 770,000
Total Source of Funds	\$ 696,275	\$ 12,731,620	\$ 5,044,235	\$ 1,536,613	\$ 3,893,137	\$ 23,901,880
Staffing:						
Hours Allocated	27,297	19,253	9,217	2,360	753	58,880
FTE (based on 2080)	13.1	9.3	4.4	1.1	0.4	28.3
Use of Funds:						
Labor	\$ 1,898,695	\$ 1,274,437	\$ 689,059	\$ 163,806	\$ 60,371	\$ 4,086,368
Benefits	\$ 696,556	\$ 467,548	\$ 252,788	\$ 60,094	\$ 22,148	\$ 1,499,134
Indirect Costs	\$ (3,700,508)	\$ 2,155,749	\$ 1,165,557	\$ 277,084	\$ 102,118	\$ -
Education & Training	\$ 57,200	\$ 14,500	\$ -	\$ -	\$ -	\$ 71,700
Consulting & Professional Services	\$ 490,680	\$ 930,000	\$ 2,709,681	\$ 1,080,212	\$ 1,170,000	\$ 6,380,573
Operating Costs	\$ 11,360	\$ 2,776,349	\$ -	\$ -	\$ 25,000	\$ 2,812,709
Repair & Maintenance	\$ 105,500	\$ 525,080	\$ -	\$ -	\$ -	\$ 630,580
Phone & Utilities	\$ 84,666	\$ 12,000	\$ -	\$ -	\$ -	\$ 96,666
Equipment & Computers	\$ 439,500	\$ 188,706	\$ -	\$ 7,000	\$ -	\$ 635,206
Meeting & Travel	\$ 70,500	\$ 7,000	\$ 32,400	\$ 1,250	\$ -	\$ 111,150
Other Administrative Costs	\$ 184,632	\$ 89,915	\$ 10,850	\$ 10,150	\$ 2,500	\$ 298,047
Other Expenses	\$ 166,259	\$ 355,551	\$ -	\$ 124,165	\$ -	\$ 645,975
Program Expenses	\$ -	\$ -	\$ 1,609,000	\$ 40,594	\$ -	\$ 1,649,594
Construction	\$ -	\$ -	\$ -	\$ -	\$ 2,511,000	\$ 2,511,000
Debt Service	\$ -	\$ 1,709,476	\$ -	\$ -	\$ -	\$ 1,709,476
Total Use of Funds from Operations	\$ 505,040	\$ 10,506,311	\$ 6,469,335	\$ 1,764,355	\$ 3,893,137	\$ 23,138,178
Contribution To Reserves:						
Pipeline Replacement & Capital Investment	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ 1,900,000
OC San Pipeline Rehabilitation	\$ -	\$ 325,309	\$ -	\$ -	\$ -	\$ 325,309
Debt Retirement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Post Retirement Medical Benefits	\$ 91,235	\$ -	\$ -	\$ -	\$ -	\$ 91,235
Building Repair/Replacement Reserve	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Contributions to Reserves	\$ 191,235	\$ 2,225,309	\$ -	\$ -	\$ -	\$ 2,416,544
Total Use of Funds	\$ 696,275	\$ 12,731,620	\$ 6,469,335	\$ 1,764,355	\$ 3,893,137	\$ 25,554,722
Net Gain (Loss)	\$ -	\$ -	\$ (1,425,100)	\$ (227,742)	\$ -	\$ (1,652,842)
Beginning Fund Balance	\$ -	\$ -	\$ 1,948,821	\$ 1,795,275	\$ -	\$ 3,744,096
Ending Fund Balance	\$ -	\$ -	\$ 523,721	\$ 1,567,533	\$ -	\$ 2,091,254
Pass Throughs (Prop 1 & 84 – Capital)	\$ -	\$ -	\$ 13,901,867	\$ -	\$ -	\$ 13,901,867

SAWPA Fund Summary FYE 2025	General Fund	Brine Line Enterprise Fund	OWOW Fund	Roundtable Fund	Capital Project Fund	Total
Source of Funds:						
Discharge Fees	\$ -	\$ 12,405,112	\$ -	\$ -	\$ -	\$ 12,405,112
Grant Proceeds	\$ -	\$ -	\$ 2,109,785	\$ 250,000	\$ -	\$ 2,359,785
Member Agency Contributions	\$ 712,910	\$ -	\$ 1,528,500	\$ 20,000	\$ -	\$ 2,261,410
Participant Fees	\$ -	\$ -	\$ 95,087	\$ 1,229,125	\$ -	\$ 1,324,212
Other Income	\$ -	\$ -	\$ -	\$ 1,198,405	\$ 1,870,013	\$ 3,068,418
Interest & Investments	\$ -	\$ 673,000	\$ -	\$ -	\$ -	\$ 673,000
Total Source of Funds	\$ 712,910	\$ 13,078,112	\$ 3,733,372	\$ 2,697,530	\$ 1,870,013	\$ 22,091,937
Staffing:						
Hours Allocated	28,150	19,407	8,372	2,325	626	58,880
FTE (based on 2080)	13.5	9.3	4.0	1.1	0.3	28.3
Use of Funds:						
Labor	\$ 2,115,066	\$ 1,392,817	\$ 680,611	\$ 173,792	\$ 54,164	\$ 4,416,450
Benefits	\$ 770,579	\$ 507,443	\$ 247,967	\$ 63,317	\$ 19,734	\$ 1,609,040
Indirect Costs	\$ (3,765,175)	\$ 2,278,716	\$ 1,113,511	\$ 284,333	\$ 88,615	\$ -
Education & Training	\$ 61,000	\$ 15,225	\$ -	\$ -	\$ -	\$ 76,225
Consulting & Professional Services	\$ 426,610	\$ 772,500	\$ 1,712,380	\$ 1,273,375	\$ 580,000	\$ 4,764,865
Operating Costs	\$ 11,880	\$ 3,041,939	\$ -	\$ -	\$ -	\$ 3,053,819
Repair & Maintenance	\$ 106,900	\$ 553,558	\$ -	\$ -	\$ -	\$ 660,458
Phone & Utilities	\$ 89,666	\$ 13,200	\$ -	\$ -	\$ -	\$ 102,866
Equipment & Computers	\$ 265,663	\$ 204,167	\$ -	\$ -	\$ -	\$ 469,830
Meeting & Travel	\$ 71,500	\$ 7,700	\$ 12,000	\$ 1,250	\$ -	\$ 92,450
Other Administrative Costs	\$ 189,730	\$ 98,988	\$ 10,850	\$ 10,150	\$ 2,500	\$ 312,218
Other Expenses	\$ 169,968	\$ 426,597	\$ -	\$ 120,320	\$ -	\$ 716,885
Program Expense	\$ -	\$ -	\$ 452,000	\$ 26,726	\$ -	\$ 478,726
Construction	\$ -	\$ -	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000
Debt Service	\$ -	\$ 1,709,476	\$ -	\$ -	\$ -	\$ 1,709,476
Total Use of Funds	\$ 513,387	\$ 11,022,326	\$ 4,229,319	\$ 1,953,263	\$ 1,870,013	\$ 19,588,308
Contribution To Reserves:						
Pipeline Replacement & Capital Investment	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ 1,900,000
OC San Pipeline Rehabilitation	\$ -	\$ 155,786	\$ -	\$ -	\$ -	\$ 155,786
Debt Retirement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Post Retirement Medical Benefit	\$ 99,523	\$ -	\$ -	\$ -	\$ -	\$ 99,523
Building Repair/Replacement Reserve	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Contributions to Reserves	\$ 199,523	\$ 2,055,786	\$ -	\$ -	\$ -	\$ 2,255,309
Total Use of Funds	\$ 712,910	\$ 13,078,112	\$ 4,229,319	\$ 1,953,263	\$ 1,870,013	\$ 21,843,617
Net Gain (Loss)	\$ -	\$ -	\$ (495,947)	\$ 744,267	\$ -	\$ 248,320
Beginning Fund Balance	\$ -	\$ -	\$ 523,721	\$ 1,567,533	\$ -	\$ 2,091,254
Ending Fund Balance	\$ -	\$ -	\$ 27,774	\$ 2,311,800	\$ -	\$ 2,339,574
Pass Throughs (Prop 1 & 84 – Capital)	\$ -	\$ -	\$ 15,263,495	\$ -	\$ -	\$ 15,263,495

General Fund

The General Fund is the administrative cost center for labor, benefits, and other direct costs associated with SAWPA's efforts of operating the JPA, which are not directly allocable to the other funds. Other direct costs include operating costs, repair and maintenance of the building, technology and information systems, Commission and related expenses, and outreach efforts. Through the indirect cost allocation process, costs are recovered as direct labor is charged to activities and projects within other fund groups.

To help achieve the goals and objectives within the Strategic Plan, staff will focus on several critical functions within the general fund. Those functions are communication and participation throughout the Watershed, financial management and planning, and legislative efforts.

Communication and Participation

To meet SAWPA's goals, various efforts related to the newsletter, stakeholder communication, and participation in various conferences and task forces are budgeted in the general fund. Goals include efforts to obtain further funding for the IRWMP and the following:

- ◆ Keep Watershed needs in the public's, administrations', and legislators' views.
- ◆ Continue efforts to fund local/regional water projects.
- ◆ Work to improve Watershed opportunities for proposition funding.

Financial Management and Planning

- ◆ Develop a long-range financial plan.
- ◆ Initiate development of models for other areas of SAWPA.
- ◆ Integrate the models into a framework to guide decision-making.
- ◆ Utilize model to assist in strategic goal setting and evaluation.

Outreach Efforts

The Agency's main role in outreach efforts is to coordinate with the member agencies and Watershed stakeholders to advocate for common priorities and goals in Federal, State, and local regulatory and legislative areas, maximizing the voice and stature of the agencies and the Watershed.

Revenue and Other Funding Sources

In FYE 2024, the general fund has total budgeted revenues of \$696,275, or approximately 2.9% of the total budgeted revenue of \$23.9 million. Revenues are made up of member agency contributions.

In FYE 2025, the general fund has total budgeted revenues of \$712,910, or approximately 3.2% of the total budgeted revenue of \$22.1 million. Revenues are made up of member agency contributions.

Expenses and Other Uses of Funds

Staff continues to cut costs throughout the budget where possible. While we have been able to implement a number of efficiencies throughout the Agency that help in reducing overall operating costs, inflation has had an impact on costs.

In FYE 2024, the general fund has total budgeted expenses of \$4.2 million, or approximately 16.3% of the total budgeted operating expenses of \$25.6 million. General fund expenses are projected to increase by approximately 6.3% or \$248,364, over the FYE 2023 budget.

In FYE 2025, the general fund has total budgeted expenses of \$4.2 million, or approximately 19.4% of the total budgeted operating expenses of \$21.8 million. General fund expenses are projected to increase approximately 1.5% or \$64,667, over the FYE 2024 budget.

Of the total expenses for FYEs 2024 and 2025, \$3.7 million and \$3.8 million are charged out as Indirect Cost Allocation to the Brine Line Enterprise, OWOW, Roundtable, and Capital Project Funds based on total labor dollars. After allocation of these costs, total expenses of \$696,275 (FYE 2024) and \$712,910 (FYE 2025) will be covered by member agency contributions and reserves.

FYE 2024 Indirect Cost Allocation by Fund Type

<i>Fund Type</i>	<i>Indirect Cost Allocation</i>	<i>% of Total</i>
Brine Line Enterprise Fund	\$2,155,749	58.26%
OWOW Fund	1,165,557	31.50%
Roundtable Fund	277,084	7.49%
Capital Project Fund	102,118	2.75%
Total	\$3,700,508	100.00%

FYE 2025 Indirect Cost Allocation by Fund Type

<i>Fund Type</i>	<i>Indirect Cost Allocation</i>	<i>% of Total</i>
Brine Line Enterprise Fund	\$2,278,716	60.52%
OWOW Fund	1,113,511	29.57%
Roundtable Fund	284,333	7.55%
Capital Project Fund	88,615	2.36%
Total	\$3,765,175	100.00%

Labor and Benefits

Total labor and benefits for FYE 2024 are projected to be \$2.6 million, or 46.5% of the Agency's total labor and benefits of \$5.6 million. This is a decrease of 2.7% from last year's budget. Approximately 13.1 FTE, or 27,297 total hours will be required to perform work under this fund.

Total labor and benefits for FYE 2025 are projected to be \$2.9 million, or 47.9% of the Agency's total labor and benefits of \$6 million. This is an increase of 11.2% from the FYE 2024 budget. Approximately 13.5 FTE, or 28,150 total hours will be required to perform work under this fund.

Education and Training

Total education and training costs are projected to be \$57,200 for FYE 2024 and \$61,000 for FYE 2025. This is an increase of 30.6% from the FYE 2023 budget with an increase of 6.6% for FYE 2025.

Consulting and Other Professional Services

Total consulting and other professional services are projected to be \$490,680 for FYE 2024 and \$426,610 for FYE 2025. This is an increase of 12.7% from last year's budget and a decrease of 13.1% from the FYE 2024 budget. Planned consulting costs include network/security support, internal security audit, document imaging support, website re-design, and long-term financial planning consulting. Other professional services include temporary staffing, employment recruitment, audit, and legal services.

Operating Costs

Total operating costs are projected to be \$11,360 for FYE 2024 and \$11,880 for FYE 2025. This is an increase of 7.8% from FYE 2023. Costs in this category include materials, supplies, and safety.

Repair and Maintenance

Total repair and maintenance costs are projected to be \$105,500 for FYE 2024 and \$106,900 for FYE 2025. This is a decrease of 0.8% from last year's budget and a very slight increase from the FYE 2024 budget. Costs in this category include security, custodial services, landscape maintenance, HVAC, and facility repair and maintenance.

Phone and Utilities

Total phone and utilities are projected to be \$84,666 for FYE 2024 and \$89,666 for FYE 2025. This is a decrease of 10.3% from last year's budget and an increase of 5.9% from the FYE 2024 budget. Costs in this category include electricity, water, telephone, internet, and cell phone services.

Equipment and Computers

Total equipment and computer expenses are projected to be \$439,500 for FYE 2024 and \$265,663 for FYE 2025. This is an increase of 154.9% from last year's budget and a decrease of 39.6% from the FYE 2024 budget. The increase in 2024 is from the planned replacement of several servers. Costs in this category include equipment expenses, repair/maintenance, equipment rented, and computer hardware and software.

Meeting and Travel

Total meeting and travel expenses are projected to be \$70,500 for FYE 2024 and \$71,500 for FYE 2025. This is a slight increase from last year's budget and the FYE 2024 budget. Costs in this category include offsite meeting and travel, in-house meetings, and conference expenses.

Other Administrative Costs

Total other administrative costs are projected to be \$184,632 for FYE 2024 and \$189,730 for FYE 2025. This is an increase of 20.6% from last year's budget and an increase of 2.8% from the FYE 2024 budget. Costs in this category include dues and subscriptions, contributions, bank fees, shipping and postage, office supplies, offsite storage costs, Commission fees, mileage, and other expenses.

Other Expenses

Total other expenses are projected to be \$166,259 for FYE 2024 and \$169,968 for FYE 2025. This is an increase of 56% from last year's budget and an increase of 2.2% from the FYE 2024 budget. Costs in this category include insurance, contingency costs, building lease, and fixed asset purchases. Details for fixed asset purchases are listed below. The increase of 56% from FYE 2023 to FYE 2024 is because there were no fixed asset purchases in FYE 2023.

▪ Fixed Assets

All capital purchases (defined by the policy as purchased items greater than \$5,000) for furniture, vehicles, computers, and office equipment are capitalized and depreciated as fixed assets. In FYEs 2024 and 2025 fixed asset purchases are projected to be \$55,615 and \$55,000. Fixed asset purchases include a 13-camera security system, roof replacement, and the replacement of two HVAC units.

Reserve Contributions

Included in the budget are reserve contributions of \$191,235 for FYE 2024 and \$199,523 for FYE 2025. The Annual Required Contribution (ARC) for the Retiree Medical Trust is \$91,235 for FYE 2024 and \$99,523 for FYE 2025. For both FYEs 2024 and 2025 the contribution to the Building Repair/Replacement reserve is \$100,000.

FYE 2024 Reserve Balance

Reserve	FYE 2023 Balance	Contribution	Interest	Expenses	FYE 2024 Balance
Building Repair	\$737,493	\$100,000	\$—	\$—	\$837,493
Total	\$737,493	\$100,000	\$—	\$—	\$837,493

FYE 2025 Reserve Balance

<i>Reserve</i>	<i>FYE 2024 Balance</i>	<i>Contribution</i>	<i>Interest</i>	<i>Expenses</i>	<i>FYE 2025 Balance</i>
Building Repair	\$837,493	\$100,000	\$—	\$—	\$937,493
Total	\$837,493	\$100,000	\$—	\$—	\$937,493

In June 2004, the Government Accounting Standards Board (GASB) issued Statement No. 45 (GASB 45), Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. More recently the GASB issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. These reporting standards will have a significant impact on the Agency. The Agency is required to complete an actuarial valuation to determine the annual cost of the outstanding obligations and commitments of the retiree medical benefit SAWPA offers its employees. An actuarial valuation will be required in FYE 2024. The Agency joined the CalPERS Trust Fund and will contribute the ARC each year.

General Fund Budget FYE 2024	General Fund Fund 100-00	State Leg/Reg Outreach Fund 100-03	Federal Leg/Reg Outreach Fund 100-04	Total
Source of Funds:				
Member Agency Contributions	\$ 475,000	\$ 199,550	\$ 21,725	\$ 696,275
Total Source of Funds	\$ 475,000	\$ 199,550	\$ 21,725	\$ 696,275
Staffing:				
Hours Allocated	26,767	445	85	27,297
FTE (based on 2080)	12.9	0.2	0.04	13.1
Use of Funds:				
Labor	\$ 1,840,695	\$ 49,420	\$ 8,580	\$ 1,898,695
Benefits	\$ 675,281	\$ 18,130	\$ 3,145	\$ 696,556
Indirect Costs Applied	\$ (3,700,508)	\$ –	\$ –	\$ (3,700,508)
Education & Training	\$ 57,200	\$ –	\$ –	\$ 57,200
Consulting & Professional Services	\$ 372,180	\$ 118,500	\$ –	\$ 490,680
Operating Costs	\$ 11,360	\$ –	\$ –	\$ 11,360
Repair & Maintenance	\$ 105,500	\$ –	\$ –	\$ 105,500
Phone & Utilities	\$ 84,666	\$ –	\$ –	\$ 84,666
Equipment & Computers	\$ 439,500	\$ –	\$ –	\$ 439,500
Meeting & Travel	\$ 47,000	\$ 13,500	\$ 10,000	\$ 70,500
Other Administrative Costs	\$ 184,632	\$ –	\$ –	\$ 184,632
Other Expenses	\$ 166,259	\$ –	\$ –	\$ 166,259
Total Use of Funds	\$ 283,765	\$ 199,550	\$ 21,725	\$ 505,040
Contribution To Reserves:				
Post Retirement Medical Benefits	\$ 91,235	\$ –	\$ –	\$ 91,235
Building Repair/Replacement Reserve	\$ 100,000	\$ –	\$ –	\$ 100,000
Total Contributions to Reserves	\$ 191,235	\$ –	\$ –	\$ 191,235
Total Use of Funds	\$ 475,000	\$ 199,550	\$ 21,725	\$ 696,275
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ –

General Fund Budget FYE 2025	General Fund Fund 100-00	State Leg/Reg Outreach Fund 100-03	Federal Leg/Reg Outreach Fund 100-04	Total
Source of Funds:				
Member Agency Contributions	\$ 475,000	\$ 215,250	\$ 22,660	\$ 712,910
Total Source of Funds	\$ 475,000	\$ 215,250	\$ 22,660	\$ 712,910
Staffing:				
Hours Allocated	27,570	495	85	28,150
FTE (based on 2080)	13.3	0.2	0.04	13.5
Use of Funds:				
Labor	\$ 2,046,966	\$ 58,820	\$ 9,280	\$ 2,115,066
Benefits	\$ 745,769	\$ 21,430	\$ 3,380	\$ 770,579
Indirect Costs Applied	\$ (3,765,175)	\$ –	\$ –	\$ (3,765,175)
Education & Training	\$ 61,000	\$ –	\$ –	\$ 61,000
Consulting & Professional Services	\$ 305,110	\$ 121,500	\$ –	\$ 426,610
Operating Costs	\$ 11,880	\$ –	\$ –	\$ 11,880
Repair & Maintenance	\$ 106,900	\$ –	\$ –	\$ 106,900
Phone & Utilities	\$ 89,666	\$ –	\$ –	\$ 89,666
Equipment & Computers	\$ 265,663	\$ –	\$ –	\$ 265,663
Meeting & Travel	\$ 48,000	\$ 13,500	\$ 10,000	\$ 71,500
Other Administrative Costs	\$ 189,730	\$ –	\$ –	\$ 189,730
Other Expenses	\$ 169,968	\$ –	\$ –	\$ 169,968
Total Use of Funds	\$ 275,477	\$ 215,250	\$ 22,660	\$ 513,387
Contribution To Reserves:				
Post Retirement Medical Benefits	\$ 99,523	\$ –	\$ –	\$ 99,523
Building Repair/Replacement Reserve	\$ 100,000	\$ –	\$ –	\$ 100,000
Total Contributions to Reserves	\$ 199,523	\$ –	\$ –	\$ 199,523
Total Use of Funds	\$ 475,000	\$ 215,250	\$ 22,660	\$ 712,910
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ –

General Fund FYE 2019 - 2025	FYE 2019 Actuals	FYE 2020 Actuals	FYE 2021 Actuals	FYE 2022 Actuals	FYE 2023 Budget	FYE 2023 Actuals	FYE 2024 Budget	FYE 2025 Budget
Source of Funds:								
Member Agency Contributions	\$ 588,980	\$ 676,965	\$ 680,340	\$ 716,845	\$ 725,437	\$ 725,435	\$ 696,275	\$ 712,910
Other Income	\$ 1,424	\$ 2,425	\$ 3,832	\$ 38,435	\$ –	\$ 7,039	\$ –	\$ –
Interest & Investments	\$ 84,189	\$ 57,131	\$ 21,707	\$ 24,566	\$ –	\$ 91,492	\$ –	\$ –
Total Source of Funds	\$ 674,593	\$ 736,521	\$ 705,879	\$ 779,846	\$ 725,437	\$ 823,966	\$ 696,275	\$ 712,910
Staffing:								
Hours Allocated	27,092	28,824	24,234	22,956	27,580	27,416	27,297	28,150
FTE (based on 2080)	13.0	13.9	11.7	11.0	13.3	13.2	13.1	13.5
Use of Funds:								
Labor	\$ 1,648,471	\$ 1,799,471	\$ 1,528,571	\$ 1,627,232	\$ 1,878,457	\$ 2,043,775	\$ 1,898,695	\$ 2,115,066
Benefits	\$ 720,382	\$ 761,181	\$ 699,690	\$ 644,384	\$ 788,329	\$ 859,173	\$ 696,556	\$ 770,579
Indirect Costs Applied	\$ (2,477,568)	\$ (3,130,449)	\$ (2,851,357)	\$ (2,816,406)	\$ (3,452,144)	\$ (3,302,361)	\$ (3,700,508)	\$ (3,765,175)
Education & Training	\$ 13,793	\$ 27,824	\$ 20,034	\$ 25,203	\$ 46,600	\$ 22,849	\$ 57,200	\$ 61,000
Consulting & Professional Services	\$ 307,420	\$ 351,037	\$ 334,422	\$ 282,968	\$ 435,500	\$ 296,920	\$ 490,680	\$ 426,610
Operating Costs	\$ 3,240	\$ 4,793	\$ 3,618	\$ 1,564	\$ 6,400	\$ 2,145	\$ 11,360	\$ 11,880
Repair & Maintenance	\$ 71,204	\$ 70,870	\$ 90,129	\$ 64,179	\$ 106,400	\$ 63,997	\$ 105,500	\$ 106,900
Phone & Utilities	\$ 54,220	\$ 60,385	\$ 57,476	\$ 55,109	\$ 94,350	\$ 54,382	\$ 84,666	\$ 89,666
Equipment & Computer	\$ 211,176	\$ 226,086	\$ 190,520	\$ 203,046	\$ 185,400	\$ 208,156	\$ 439,500	\$ 265,663
Meeting & Travel	\$ 17,474	\$ 23,190	\$ 4,091	\$ 25,700	\$ 79,000	\$ 44,117	\$ 70,500	\$ 71,500
Other Administrative Costs	\$ 128,976	\$ 134,704	\$ 156,091	\$ 148,841	\$ 153,154	\$ 166,059	\$ 184,632	\$ 189,730
Other Expenses	\$ 93,650	\$ 62,961	\$ 73,864	\$ 115,399	\$ 106,577	\$ 106,476	\$ 166,259	\$ 169,968
Total Use of Funds	\$ 792,438	\$ 392,053	\$ 307,149	\$ 377,219	\$ 428,023	\$ 565,688	\$ 505,040	\$ 513,387
Contributions To Reserves:								
Post Retirement Medical Benefits	\$ 95,534	\$ 109,522	\$ 81,266	\$ 131,283	\$ 197,414	\$ 77,861	\$ 91,235	\$ 99,523
Building Repair/Replacement Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Contributions to Reserves	\$ 195,534	\$ 209,522	\$ 181,266	\$ 231,283	\$ 297,414	\$ 177,861	\$ 191,235	\$ 199,523
Total Use of Funds	\$ 987,972	\$ 601,575	\$ 488,415	\$ 608,502	\$ 725,437	\$ 743,549	\$ 696,275	\$ 712,910
Net Gain (Loss)	\$ (313,379)	\$ 134,946	\$ 217,464	\$ 171,344	\$ –	\$ 80,417	\$ –	\$ –

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Enterprise Fund

The Agency's Enterprise Fund is made up of Brine Line operations and debt service, and is funded through user fees, grants, use of reserves, and interest and investments.

Brine Line Enterprise

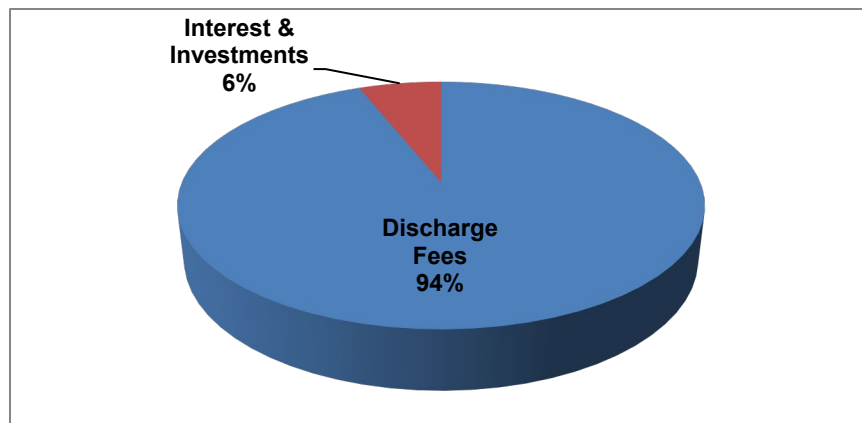
The Brine Line is a regional brine line designed to convey 30 MGD of non-reclaimable wastewater from the upper Santa Ana River Basin to the ocean for disposal, after treatment. The non-reclaimable wastewater consists of desalter concentrate, other brine wastes, and industrial wastewater. Domestic wastewater is received on a temporary basis. To date, over 73 miles of the Brine Line have been completed.

Revenue and Other Funding Sources

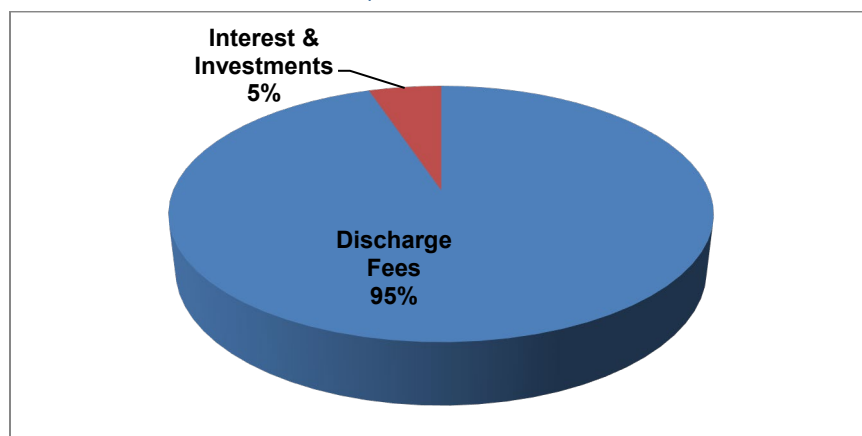
In FYE 2024, the Brine Line Enterprise has total budgeted revenues of \$12.7 million, or approximately 53.3% of the total budgeted revenue of \$23.9 million. Revenues are made up of \$11.9 million from discharge fees, and \$0.8 million from interest and investments.

In FYE 2025, the Brine Line Enterprise has total budgeted revenues of \$13.1 million, or approximately 59.2% of the total budgeted revenue of \$22.1 million. Revenues are made up of \$12.4 million from discharge fees and \$0.7 million from interest and investments.

FYE 2024 Revenues
\$12.7 Million



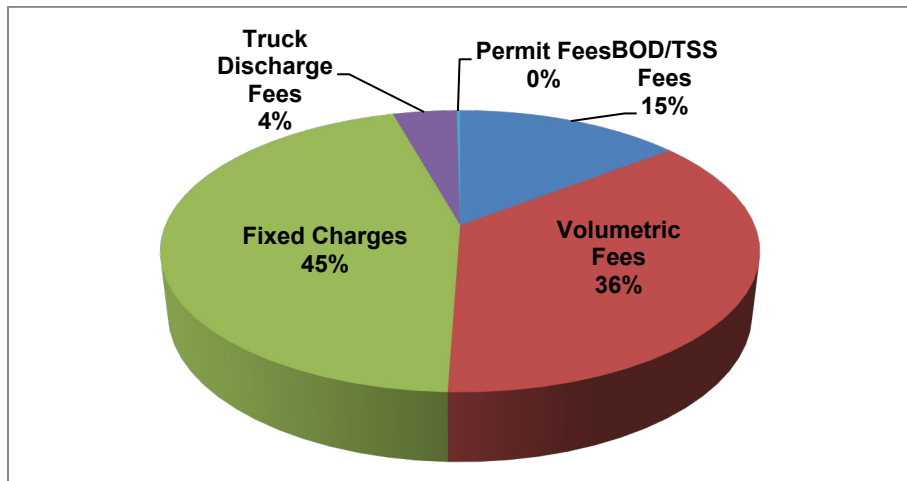
FYE 2025 Revenues
\$13.1 Million



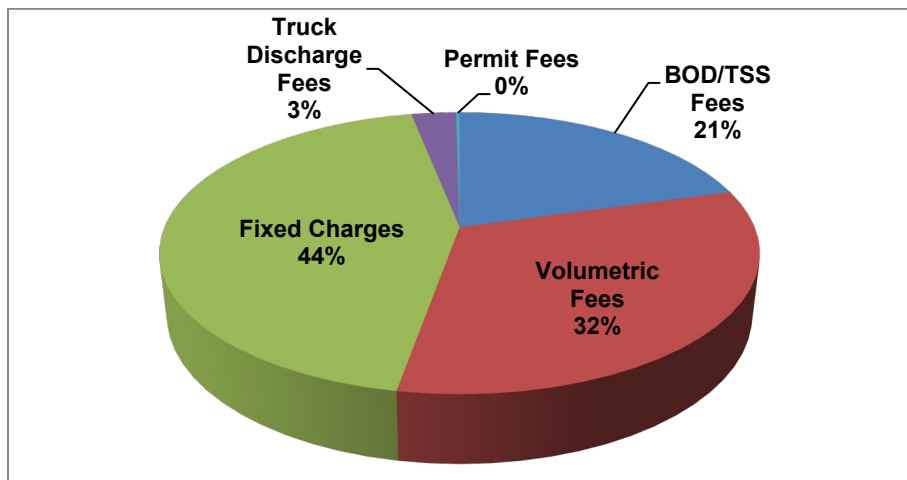
Brine Line Operating Revenues

Brine Line operating revenues include discharge fees, other income/use of reserves, and interest and investments. Total discharge fees for FYEs 2024 and 2025 are projected to be \$11.9 million and \$12.4 million. Total interest and investments for FYEs 2024 and 2025 are projected to be \$770,000 and \$673,000.

**FYE 2024 Discharge Fees
\$11.9 Million**



**FYE 2025 Discharge Fees
\$12.4 Million**



Several components make up the discharge fees: volumetric, BOD/TSS, fixed charges, truck discharge, emergency discharges, permit fees, and sampling surcharges.

A detailed narrative on each revenue source can be found in the "Revenues" section of this budget.

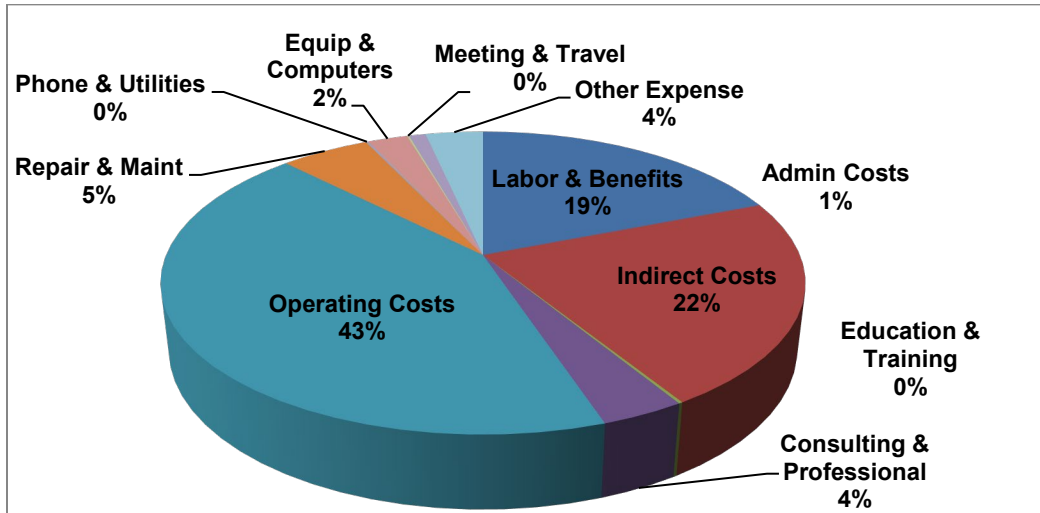
Brine Line Operating Expenses and Other Uses of Funds

In FYE 2024, the Brine Line operating fund has total budgeted expenses of \$8.8 million, or approximately 38% of total budgeted operating expenses of \$23.1 million.

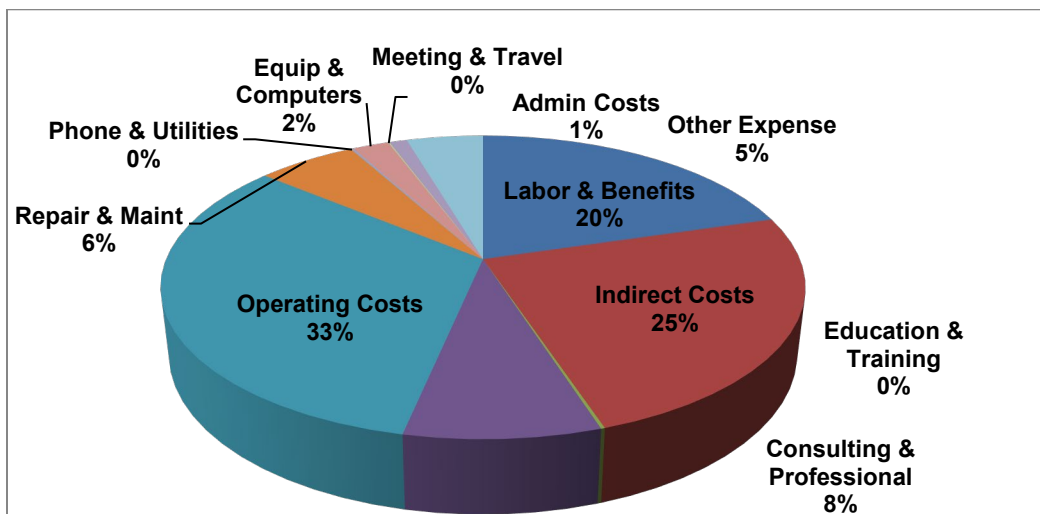
In FYE 2025, the Brine Line operating fund has total budgeted expenses of \$9.3 million, or approximately 47.5% of total budgeted operating expenses of \$19.6 million.

Brine Line Enterprise expenses are projected to decrease by \$423,018 from the FYE 2023 budget.

**FYE 2024 Total Operating Expenses
\$8.8 Million**



**FYE 2025 Total Operating Expenses
\$9.3 Million**



Labor and Benefits

In FYE 2024, total labor and benefits are projected to be \$1.7 million, or approximately 31.2% of the Agency's total labor and benefits of \$5.6 million. This is a decrease of 7.5% from last year's budget. Approximately 9.3 FTE, or 19,253 hours are required under this fund.

In FYE 2025, total labor and benefits are projected to be \$1.9 million, or approximately 31.5% of the Agency's total labor and benefits of \$6 million. This is a minimal increase from the FYE 2024 budget. Approximately 9.3 FTE, or 19,407 hours are required under this fund.

Indirect Costs

The Indirect Cost allocation is an allocation of general fund expenses based on the percentage of direct labor charged to the enterprise. In FYE 2024, approximately 58.26%, or \$2.2 million of general fund expenses will be paid by the Brine Line Enterprise. In FYE 2025, approximately 60.52%, or \$2.3 million of general fund expenses will be paid by the Brine Line Enterprise.

Training Costs

Training costs are projected to be \$14,500 for FYE 2024 and \$15,225 for FYE 2025. Expected training requirements are attributed to EPA and Occupational Safety and Health Administrators (OSHA) training, collection system operator testing and training, and pretreatment program training.

Consulting and Professional Services

Consulting and professional services are projected to be \$930,000 for FYE 2024, a \$645,000 increase from FYE 2023. The increase is based on the completion of the Brine Line Master Plan and all additional work needed based on the plan. Consulting and professional services for FYE 2025 are projected to be \$772,500, a decrease of 16.9% from FYE 2024.

The following table shows the type of work that will be completed by consultants for the FYEs 2024 and 2025.

FYE 2024 Consulting & Professional Services

<i>Work Performed</i>	<i>FYE 2024</i>
Brine Flow Projection Planning	\$ 25,000
Hydraulic Model Support	\$ 25,000
Engineering Support	\$ 50,000
Master Plan	\$ 225,000
Master Plan Follow-up Studies	\$ 150,000
Traffic Engineering	\$ 60,000
Topographic Mapping/Field Survey	\$ 150,000
Evaluation of Impacts from Scouring and Erosion	\$ 35,000
Developer Coordination – Construction Support	\$ 50,000
Scale Evaluation, Solids Control, Operations Support	\$ 110,000
Right of Way, Surveyor Support, As Built Drawings	\$ 25,000
Legal Fees	\$ 25,000
Total Consulting & Professional Services	\$ 930,000

FYE 2025 Consulting & Professional Services

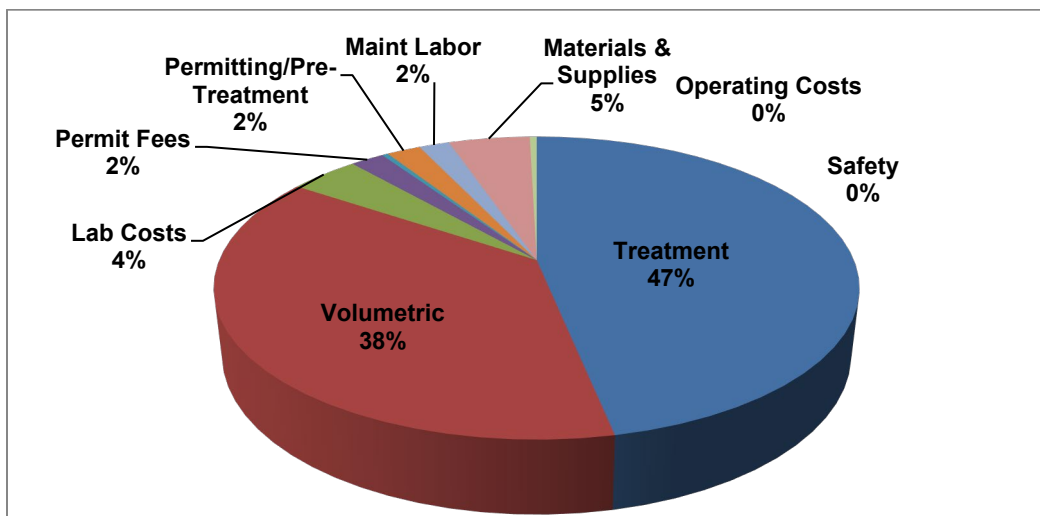
<i>Work Performed</i>	<i>FYE 2025</i>
Brine Flow Projection Planning	\$ 25,000
Hydraulic Model Support	\$ 26,250
Engineering Support	\$ 75,000
Master Plan Follow-up Studies	\$ 175,000
Traffic Engineering	\$ 80,000
Topographic Mapping/Field Survey	\$ 100,000
Evaluation of Impacts from Scouring and Erosion	\$ 80,000
Developer Coordination – Construction Support	\$ 50,000
Scale Evaluation, Solids Control, Operations Support	\$ 110,000
Right of Way, Surveyor Support, As Built Drawings	\$ 25,000
Legal Fees	\$ 26,250
Total Consulting & Professional Services	\$ 772,500

Operating Costs

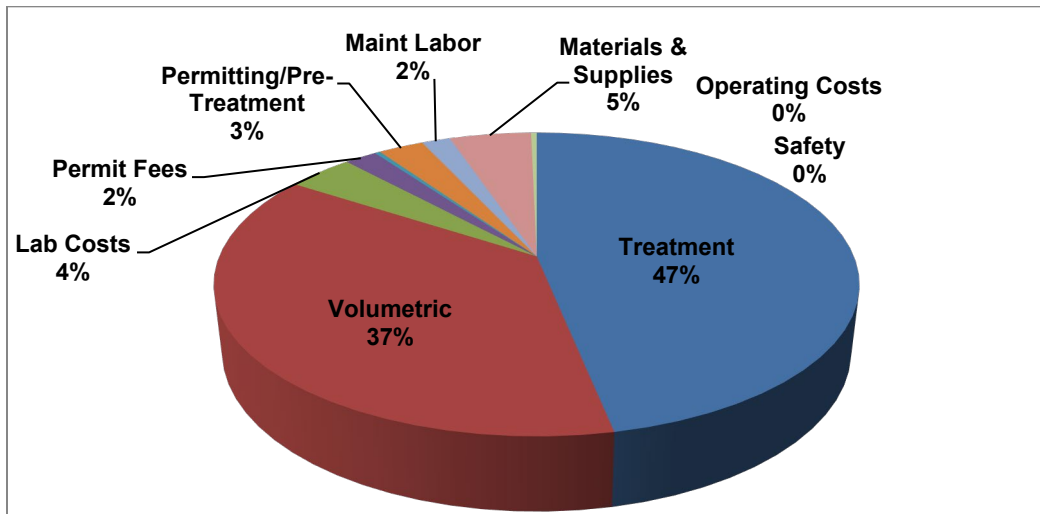
Operating costs include treatment and volumetric costs paid to OC San, permitting and pre-treatment activities, member agency operating labor, maintenance, materials, and safety costs.

In FYE 2024, total budgeted operating costs are \$2.8 million, or approximately 31.6% of total Brine Line operating expenses. In FYE 2025, total budgeted operating costs are \$3 million, or approximately 32.7% of total Brine Line operating expenses.

FYE 2024 Operating Costs \$2.8 Million



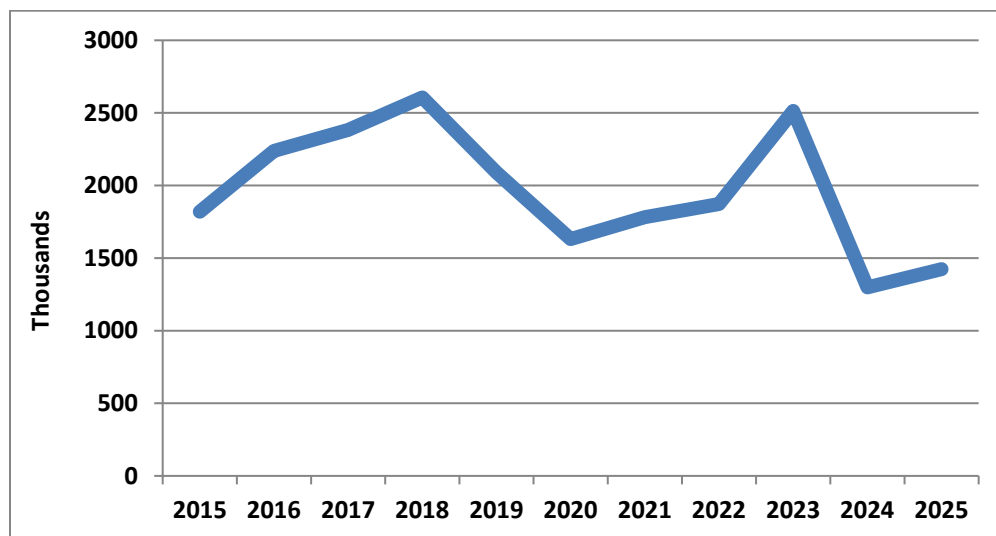
FYE 2025 Operating Costs \$3 Million



■ Treatment Costs

Treatment costs are the fees OC San charges for BOD and TSS loadings based on samples taken at the meter facility located near the Orange County line. Total treatment costs are projected to be \$1.3 million for FYE 2024 and \$1.4 million for FYE 2025. Treatment costs are passed through to the dischargers.

Historical Treatment Costs

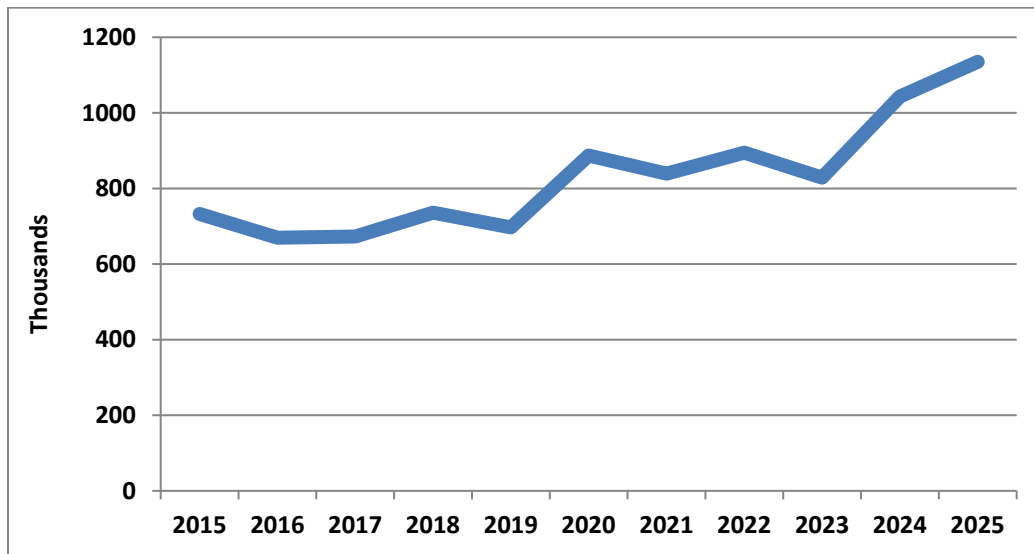


■ Volumetric Costs

Volumetric costs are the fees OC San charges for volume of flow at Meter S-01. Total volumetric costs are projected to be \$1 million for FYE 2024 and \$1.1 million for FYE 2025. This is an increase of 8.5% from last year's budget and an increase of 8.8% from the FYE 2024 budget.

Last year's (FYE 2023) projected total flow was 10.2 MGD; whereas this year's projected total flow is 11 MGD for FYE 2024 and 11.42 MGD for FYE 2025.

Historical Volumetric Costs



- Lab Costs

Lab costs are the costs of laboratory analysis of the dischargers sample collections used to determine the BOD and TSS concentrations in the discharge. Total Lab costs are projected to be \$115,000 for FYE 2024 and \$120,750 for FYE 2025. There is no increase from last year's budget.

SAWPA is now issuing the Brine Line Discharge Permits to Member Agency owned facilities, which has resulted in additional laboratory costs. Additionally, the scope of the sampling effort (both in number of parameters and frequency) has increased at the SARI Metering Station (S-01) and at the dischargers monitoring locations to gain a better understanding of the Total Suspended Solids formation throughout the Brine Line.

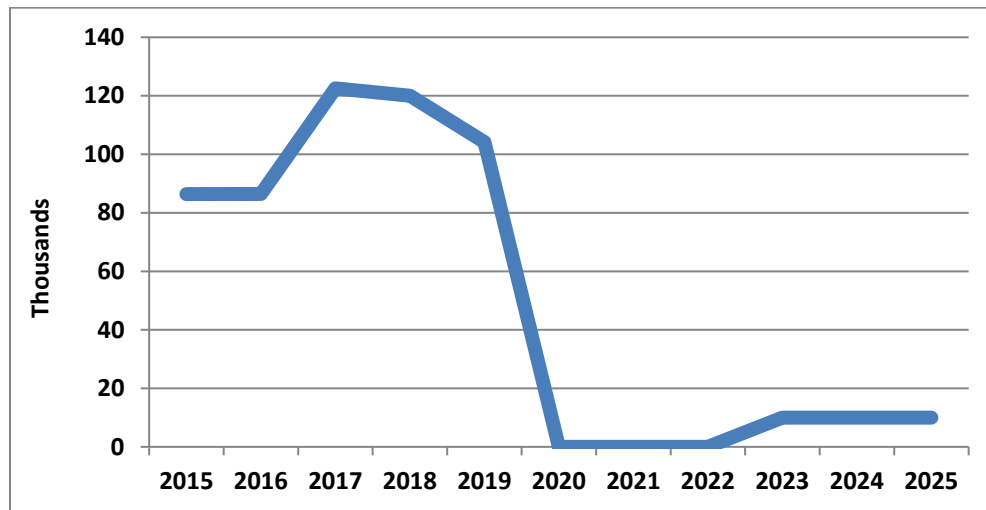
- Permit Fees

Permit fees are the cost of encroachment fees from various local jurisdictions required to perform Brine Line activities within the Public Right-of-Way, as well as annual fees for the Brine Line Waste Discharge Requirements (WDR) permit required by the State Water Resources Control Board. Total permit fees are projected to be \$56,000 for FYE 2024 and \$59,000 for FYE 2025. There is a \$16,000 increase over last year's budget. The increase is based on the amount of work anticipated for maintenance activities, the CIP, and increases in permit fee costs.

- Brine Line Operating Labor

Brine Line operating labor is the cost of WMWD staff for sample collection and line cleaning activities. Total Brine Line operating labor costs are projected to be \$10,000 for FYEs 2024 and 2025. There is no increase from last year's budget.

Historical Brine Line Operating Labor (WMWD)



- Permitting/Pre-Treatment Activities

Permitting/pre-treatment activities are the costs related to permit processing, inspections, reporting, enforcement, and the update to SAWPA Ordinance No. 9. Specialty permitting/pre-treatment consultant costs are projected to be \$56,550 for FYE 2024 and \$82,550 for FYE 2025. This is a 2.8% increase from last year's budget and a 45.9% increase from the FYE 2024 budget. The increase is from a feasibility study on the wastehauler program for FYE 2025.

- Maintenance Labor

Maintenance labor is the cost associated with OC San maintenance of Stringfellow sampling and inspections as well as maintenance done by IEUA and EMWD for the portion of the Brine Line within their service territory. Total maintenance labor costs are projected to be \$50,400 for FYE 2024 and \$51,940 for FYE 2025.

- Materials and Supplies

Material and supply costs are projected to be \$135,282 for FYE 2024 and \$148,810 for FYE 2025. This is an increase of 25.3% from last year's budget. With more of the work being done by SAWPA staff, and additional work based on the Master Plan, we will have to purchase materials and supplies needed to complete the work.

- Safety

Safety costs are projected to be \$11,480 FYE 2024 and \$10,268 for FYE 2025.

Repair and Maintenance

Total repair and maintenance costs are projected to be \$525,080 for FYE 2024 and \$553,558 for FYE 2025. This is an increase of 7.2% from last year's budget and a 5.4% increase for FYE 2025.

Phone and Utilities

Total phone and utilities are projected to be \$12,000 for FYE 2024 and \$13,200 for FYE 2025. This is a slight increase from last year's budget. Costs in this category include electricity and cell phone services.

Equipment and Computers

Total equipment and computers expenses are projected to be \$188,706 for FYE 2024 and \$204,167 for FYE 2025. This is a slight decrease of 8.6% from the FYE 2023 budget.

Meeting and Travel

Total meeting and travel expenses are projected to be \$7,000 for FYE 2024 and \$7,700 for FYE 2025. This is a slight decrease from last year's budget. Costs in this category include offsite meeting and travel, in-house meetings, and conference expenses.

Other Administrative Costs

Total other administrative costs are projected to be \$89,915 for FYE 2024 and \$98,988 for FYE 2025. This is a slight decrease from last year's budget, with a 10% increase for FYE 2025. Costs in this category include car repair/maintenance, dues and subscriptions, contributions, shipping and postage, office supplies, and other expenses. The increase is based on fuel costs for six field vehicles.

Other Expenses

Total other expenses are projected to be \$355,551 for FYE 2024 and \$426,597 for FYE 2025. This is a slight increase from last year's budget and a 19.9% increase for FYE 2025. Costs in this category include insurance and fixed asset purchases.

◆ Fixed Assets

All capital purchases (defined by the policy as purchased items greater than \$5,000) for furniture, vehicles, computers, and office equipment are capitalized and depreciated as fixed assets. In FYE 2024 we will purchase a new truck and in FYE 2025 we will purchase a dump trailer and mini excavator with two buckets.

Reserve Contributions

Included in the FYE 2024 budget are reserve contributions of \$1.9 million for Pipeline Replacement and Capital Investment and \$325,309 for OC San Pipeline Rehabilitation. For FYE 2025 reserve contributions will be \$1.9 million for Pipeline Replacement and Capital Investment and \$155,786 for OC San Pipeline Rehabilitation.

FYE 2024 Reserve Contribution and Balance

Reserve	FYE 2023 Balance	Contribution	Expense	FYE 2024 Balance
Pipeline Replacement and Capital Investment	\$ 32,305,799	\$ 1,900,000	\$ 3,893,137	\$30,312,662
OC San Pipeline Rehabilitation Reserve	\$ 2,448,640	\$ 325,309	\$ –	\$ 2,773,949
OC San Future Treatment & Disposal Capacity	\$ 1,887,871	\$ –	\$ –	\$ 1,887,871
Pipeline Capacity Management Reserve	\$ 12,330,705	\$ –	\$ –	\$12,330,705
Operating Reserve	\$ 2,321,017	\$ –	\$ –	\$ 2,321,017
Operating Cash	\$ 4,346,072	\$ 10,506,311	\$10,506,311	\$ 4,346,072
Debt Retirement Reserve	\$ 2,899,430	\$ –	\$ –	\$ 2,899,430
Total	\$ 58,539,534	\$ 12,731,620	\$14,399,448	\$56,871,706

FYE 2025 Reserve Contribution and Balance

<i>Reserve</i>	<i>FYE 2024 Balance</i>	<i>Contribution</i>	<i>Expense</i>	<i>FYE 2025 Balance</i>
Pipeline Replacement and Capital Investment	\$ 30,312,662	\$ 1,900,000	\$ 1,870,013	\$30,342,649
OC San Pipeline Rehabilitation Reserve	\$ 2,773,949	\$ 155,786	\$ –	\$ 2,929,735
OC San Future Treatment & Disposal Capacity	\$ 1,887,871	\$ –	\$ –	\$ 1,887,871
Pipeline Capacity Management Reserve	\$ 12,330,705	\$ –	\$ –	\$12,330,705
Operating Reserve	\$ 2,321,017	\$ –	\$ –	\$ 2,321,017
Operating Cash	\$ 4,346,072	\$ 11,022,326	\$11,022,326	\$ 4,346,072
Debt Retirement Reserve	\$ 2,899,430	\$ –	\$ –	\$ 2,899,430
Total	\$ 56,871,706	\$ 13,078,112	\$12,892,339	\$57,057,479

The Pipeline Replacement and Capital Investment Reserve will fund the CIP. Total reserve contributions are projected to be \$1.9 million for both FYE 2024 and 2025.

The OC San Pipeline Rehabilitation Reserve will fund SAWPA's portion of OC San's CIP. Total reserve contributions are projected to be \$325,309 for FYE 2024 and \$155,786 for FYE 2025.

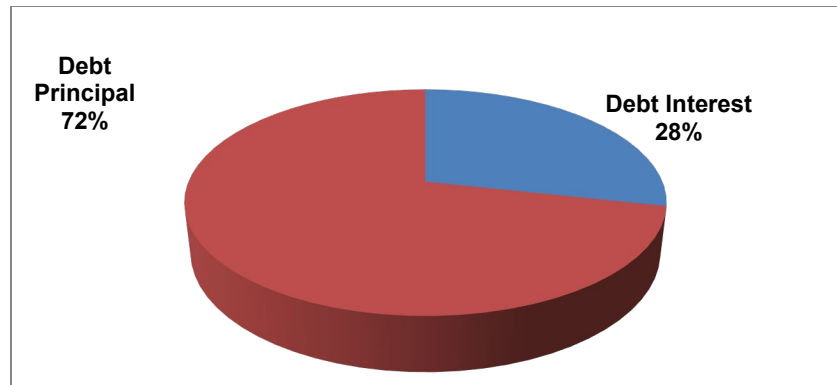
The Operating Reserve is based on 25% of total operating expenses. There are no further contributions needed to this fund due to it being fully funded.

A detailed narrative on reserve account contributions and balances can be found in the "Reserve" section of this budget.

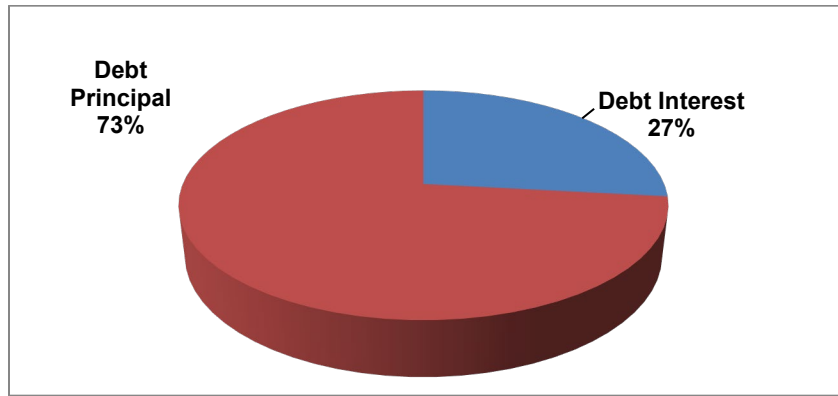
Brine Line Debt Service Expenses

Brine Line debt service expenses include debt service principal and interest payments. Total debt service payments for FYE 2024 and 2025 are projected to be \$1.7 million.

FYE 2024 Debt Service Expense \$1.7 Million



FYE 2025 Debt Service Expense
\$1.7 Million



A detailed narrative of debt service can be found in the “Debt Service” section of this budget.

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Enterprise Fund Budget FYE 2024	Brine Line Operating Fund 240	Brine Line Debt Service	Total
Source of Funds:			
Discharge Fees	\$ 11,961,620	\$ –	\$ 11,961,620
Interest & Investments	\$ 770,000	\$ –	\$ 770,000
Total Source of Funds	\$ 12,731,620	\$ –	\$ 12,731,620
Staffing:			
Hours Allocated	19,253	–	19,253
FTE (based on 2080)	9.3	–	9.3
Use of Funds:			
Labor	\$ 1,274,437	\$ –	\$ 1,274,437
Benefits	\$ 467,548	\$ –	\$ 467,548
Indirect Costs	\$ 2,155,749	\$ –	\$ 2,155,749
Education & Training	\$ 14,500	\$ –	\$ 14,500
Consulting & Professional Services	\$ 930,000	\$ –	\$ 930,000
Operating Costs	\$ 2,776,349	\$ –	\$ 2,776,349
Repair & Maintenance	\$ 525,080	\$ –	\$ 525,080
Phone & Utilities	\$ 12,000	\$ –	\$ 12,000
Equipment & Computer	\$ 188,706	\$ –	\$ 188,706
Meeting & Travel	\$ 7,000	\$ –	\$ 7,000
Other Administrative Costs	\$ 89,915	\$ –	\$ 89,915
Other Expenses	\$ 355,551	\$ –	\$ 355,551
Debt Service Payments	\$ –	\$ 1,709,476	\$ 1,709,476
Total Use of Funds	\$ 8,796,835	\$ 1,709,476	\$ 10,506,311
Contribution To Reserves:			
Pipeline Replacement & Capital Investment	\$ 1,900,000	\$ –	\$ 1,900,000
OC San Pipeline Rehabilitation	\$ 325,309	\$ –	\$ 325,309
Total Contributions to Reserves	\$ 2,225,309	\$ –	\$ 2,225,309
Total Use of Funds	\$ 11,022,144	\$ 1,709,476	\$ 12,731,620
Net Gain (Loss)	\$ 1,709,476	\$ (1,709,476)	\$ –
Indirect Costs Contribution	58.26%	0.00%	58.26%

Enterprise Fund Budget FYE 2025	Brine Line Operating Fund 240	Brine Line Debt Service	Total
Source of Funds:			
Discharge Fees	\$ 12,405,112	\$ –	\$ 12,405,112
Interest & Investments	\$ 673,000	\$ –	\$ 673,000
Total Source of Funds	\$ 13,078,112	\$ –	\$ 13,078,112
Staffing:			
Hours Allocated	19,407	–	19,407
FTE (based on 2080)	9.3	–	9.3
Use of Funds:			
Labor	\$ 1,392,817	\$ –	\$ 1,392,817
Benefits	\$ 507,443	\$ –	\$ 507,443
Indirect Costs	\$ 2,278,716	\$ –	\$ 2,278,716
Education & Training	\$ 15,225	\$ –	\$ 15,225
Consulting & Professional Services	\$ 772,500	\$ –	\$ 772,500
Operating Costs	\$ 3,041,939	\$ –	\$ 3,041,939
Repair & Maintenance	\$ 553,558	\$ –	\$ 553,558
Phone & Utilities	\$ 13,200	\$ –	\$ 13,200
Equipment & Computer	\$ 204,167	\$ –	\$ 204,167
Meeting & Travel	\$ 7,700	\$ –	\$ 7,700
Other Administrative Costs	\$ 98,988	\$ –	\$ 98,988
Other Expenses	\$ 426,597	\$ –	\$ 426,597
Debt Service Payments	\$ –	\$ 1,709,476	\$ 1,709,476
Total Use of Funds from Operations	\$ 9,312,850	\$ 1,709,476	\$ 11,022,326
Contribution To Reserves:			
Pipeline Replacement & Capital Investment	\$ 1,900,000	\$ –	\$ 1,900,000
OC San Pipeline Rehabilitation	\$ 155,786	\$ –	\$ 155,786
Total Contributions to Reserves	\$ 2,055,786	\$ –	\$ 2,055,786
Total Use of Funds	\$ 11,368,636	\$ 1,709,476	\$ 13,078,112
Net Gain (Loss)	\$ 1,709,476	\$ (1,709,476)	\$ –
Indirect Costs Contribution	60.52%	0.00%	60.52%

Enterprise Fund FYE 2019 - 2025	FYE 2019 Actuals	FYE 2020 Actuals	FYE 2021 Actuals	FYE 2022 Actuals	FYE 2023 Budget	FYE 2023 Actuals	FYE 2024 Budget	FYE 2025 Budget
Source of Funds:								
Discharge Fees	\$ 11,123,310	\$ 11,539,517	\$ 12,159,431	\$ 12,010,235	\$ 12,071,872	\$ 12,310,368	\$ 11,961,620	\$ 12,405,112
Use of Reserves	\$ 2,009,869	\$ 1,790,027	\$ 2,160,027	\$ 196,104	\$ –	\$ –	\$ –	\$ –
Other Income	\$ 1,211,036	\$ 7,702	\$ 317,425	\$ 30,286	\$ –	\$ 9,289	\$ –	\$ –
Interest & Investments	\$ 1,471,595	\$ 1,368,068	\$ 342,986	\$ 304,367	\$ 325,000	\$ 1,295,665	\$ 770,000	\$ 673,000
Total Source of Funds	\$ 15,815,810	\$ 14,705,314	\$ 14,979,869	\$ 12,540,992	\$ 12,396,872	\$ 13,615,322	\$ 12,731,620	\$ 13,078,112
Staffing:								
Hours Allocated	17,763	17,680	20,314	17,954	20,920	18,035	19,253	19,407
FTE (based on 2080)	8.5	8.5	9.8	8.6	10.1	8.7	9.3	9.3
Use of Funds:								
Labor	\$ 1,005,423	\$ 1,030,734	\$ 1,222,530	\$ 1,058,655	\$ 1,326,650	\$ 1,161,934	\$ 1,274,437	\$ 1,392,817
Benefits	\$ 439,370	\$ 436,000	\$ 553,806	\$ 419,227	\$ 556,753	\$ 488,012	\$ 467,548	\$ 507,443
Indirect Costs	\$ 1,418,651	\$ 1,943,964	\$ 1,843,575	\$ 1,707,611	\$ 2,133,400	\$ 1,868,390	\$ 2,155,749	\$ 2,278,716
Education & Training	\$ 185	\$ 2,925	\$ 7	\$ 1,197	\$ 14,500	\$ 1,236	\$ 14,500	\$ 15,225
Consulting & Professional Services	\$ 153,352	\$ 77,788	\$ 130,145	\$ 77,679	\$ 285,000	\$ 113,549	\$ 930,000	\$ 772,500
Operating Costs	\$ 2,987,231	\$ 2,698,932	\$ 2,781,464	\$ 2,899,025	\$ 3,739,650	\$ 2,936,409	\$ 2,776,349	\$ 3,041,939
Repair & Maintenance	\$ 306,276	\$ 220,341	\$ 269,449	\$ 216,778	\$ 490,000	\$ 90,314	\$ 525,080	\$ 553,558
Phone & Utilities	\$ 8,034	\$ 7,698	\$ 11,816	\$ 11,092	\$ 11,500	\$ 9,327	\$ 12,000	\$ 13,200
Equipment & Computer	\$ 44,994	\$ 50,450	\$ 50,045	\$ 49,938	\$ 206,500	\$ 53,572	\$ 188,706	\$ 204,167
Meeting & Travel	\$ 1,486	\$ 1,963	\$ 285	\$ –	\$ 10,000	\$ 2,055	\$ 7,000	\$ 7,700
Other Administrative Costs	\$ 40,590	\$ 39,682	\$ 39,183	\$ 55,295	\$ 90,900	\$ 43,374	\$ 89,915	\$ 98,988
Other Expenses	\$ 207,142	\$ 301,399	\$ 190,861	\$ 406,635	\$ 355,000	\$ 239,272	\$ 355,551	\$ 426,597
Debt Service	\$ 3,183,451	\$ 2,835,753	\$ 2,835,027	\$ 2,608,439	\$ 1,709,476	\$ 1,709,476	\$ 1,709,476	\$ 1,709,476
Total Use of Funds from Operations	\$ 9,796,185	\$ 9,647,629	\$ 9,928,193	\$ 9,511,571	\$ 10,929,329	\$ 8,716,920	\$ 10,506,311	\$ 11,022,326
Contribution To Reserves:								
Pipeline Replacement & Capital Investment	\$ 1,500,000	\$ 1,435,478	\$ 1,810,491	\$ 928,781	\$ 1,467,543	\$ 1,467,543	\$ 1,900,000	\$ 1,900,000
OC San Pipeline Rehabilitation Reserve	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 325,309	\$ 155,786
Self-Insurance Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ –	\$ –	\$ –	\$ –	\$ –
Debt Retirement Reserve	\$ 1,879,144	\$ 1,790,027	\$ 1,708,750	\$ –	\$ –	\$ –	\$ –	\$ –
Total Contributions to Reserves	\$ 3,479,144	\$ 3,325,505	\$ 3,619,241	\$ 928,781	\$ 1,467,543	\$ 1,467,543	\$ 2,225,309	\$ 2,055,786
Total Use of Funds	\$ 13,275,329	\$ 12,973,134	\$ 13,547,434	\$ 10,440,352	\$ 12,396,872	\$ 10,184,463	\$ 12,731,620	\$ 13,078,112
Net Gain (Loss)	\$ 2,540,481	\$ 1,732,180	\$ 1,432,435	\$ 2,100,640	\$ –	\$ 3,430,859	\$ –	\$ –

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OWOW Fund

Under the OWOW Fund, integrated regional water management planning and implementation is conducted. The fund includes basin planning in which regional water issues are addressed, partnership studies with the US Bureau of Reclamation, IRWM planning known as the SAWPA OWOW Plan, and various multi-benefit projects using grant and local funding to implement the OWOW Plan. Combined, these efforts promote increased sustainability and resiliency of the Watershed in dealing with water challenges as we move into the future. The OWOW fund is made up of the following activities/projects described below.

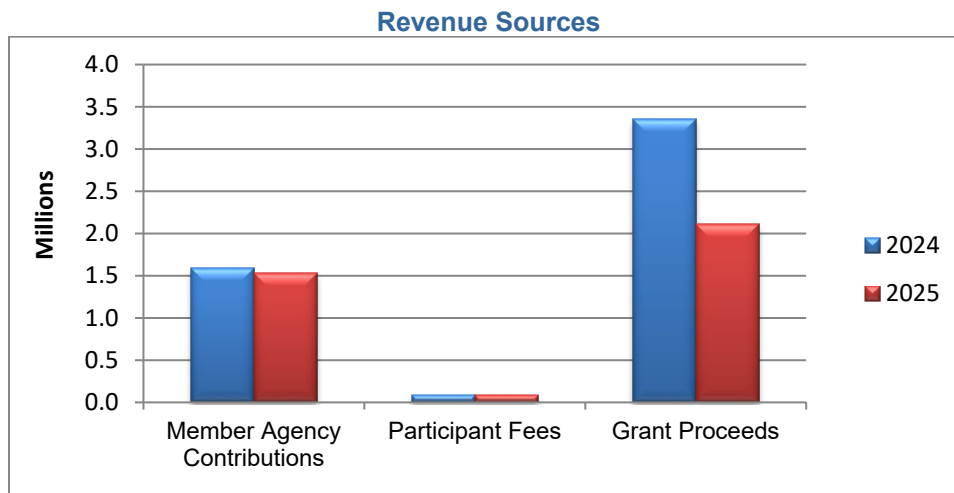
<i>Fund</i>	<i>Project</i>
370-01	Basin Planning General
370-02	USBR Partnership Studies
373	Watershed Management (OWOW)
377	PFAS Study
378	Weather Modification
145	Proposition 84 Program Management – Round 2015
150	Proposition 1 Program Management
397	WECAN - Riverside
398	Drought Relief Grant - DACI
504-04	Proposition 84 - Round 2015 (SARCCUP & Other Projects)
505	Proposition 1 – Capital Projects

Revenue and Other Funding Sources

In FYE 2024, the OWOW fund has total budgeted revenues of \$5 million, or approximately 21.1% of the total budgeted revenue of \$23.9 million. This represents a 62.3%, or \$1.9 million, decrease in revenues over the FYE 2023 budget.

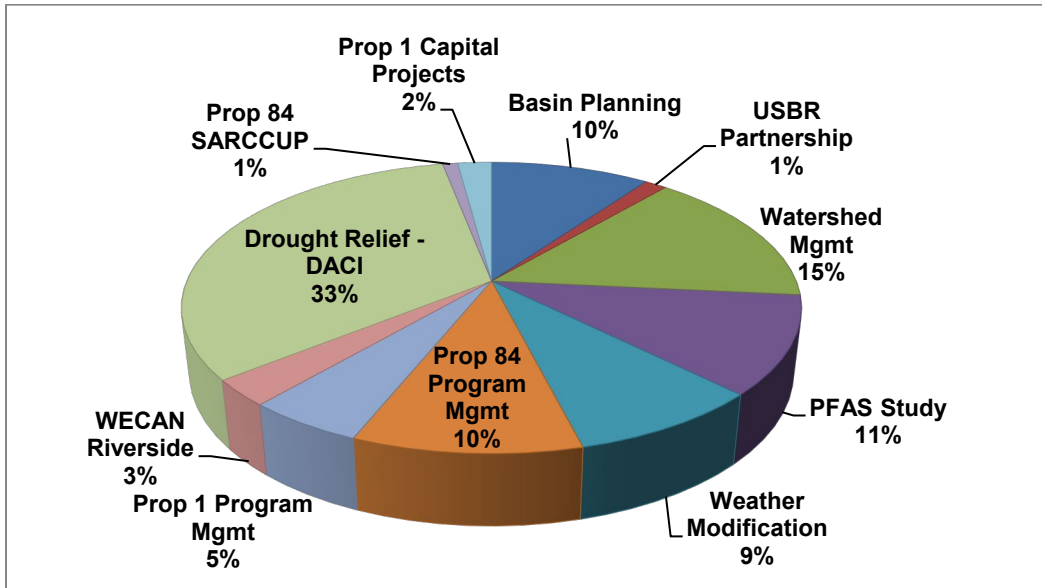
In FYE 2025, the OWOW fund has total budgeted revenues of \$3.7 million, or approximately 16.9% of the total budgeted revenue of \$22.1 million. This represents a 25.9%, or \$1.3 million, decrease in revenues over the FYE 2024 budget.

Revenues by source are shown in the graph below. The revenue sources for this fund are derived from member agency contributions, participant fees, and grant proceeds.

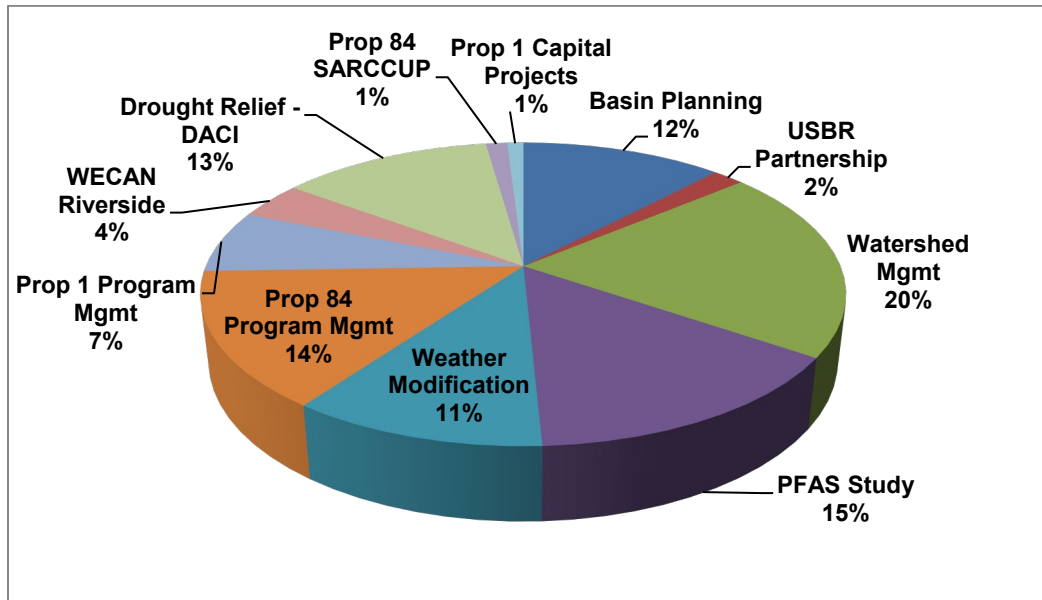


The total revenues by fund type are shown in the pie charts below.

FYE 2024 Revenue by Fund
\$5 Million



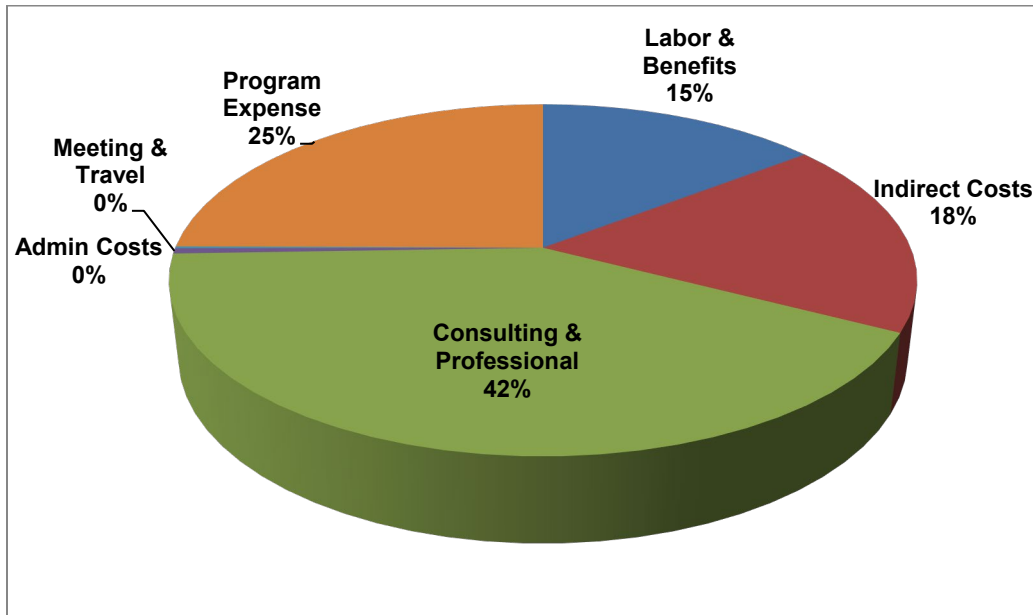
FYE 2025 Revenue by Fund
\$3.7 Million



Expenses and Other Uses of Funds

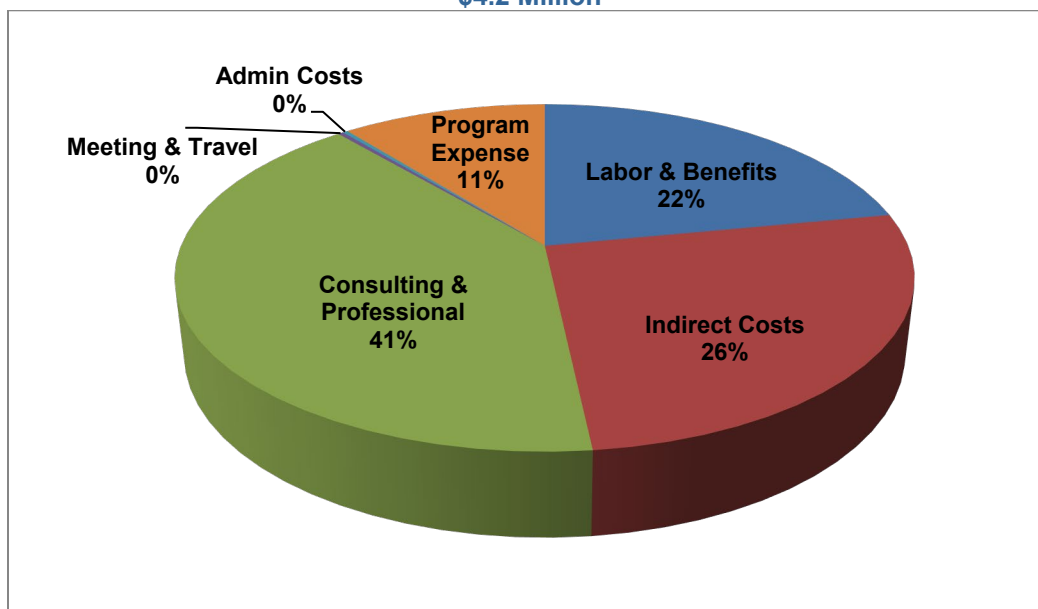
Total expenses for FYE 2024 are \$6.5 million, or approximately 25.3% of total budgeted operating expenses. This represents a 76.7%, or \$2.8 million, increase in expenses from the FYE 2023 budget. The increase is due to the Drought Relief Grant – DACI and ICARP Grants.

FYE 2024 Total Expenses
\$6.5 Million



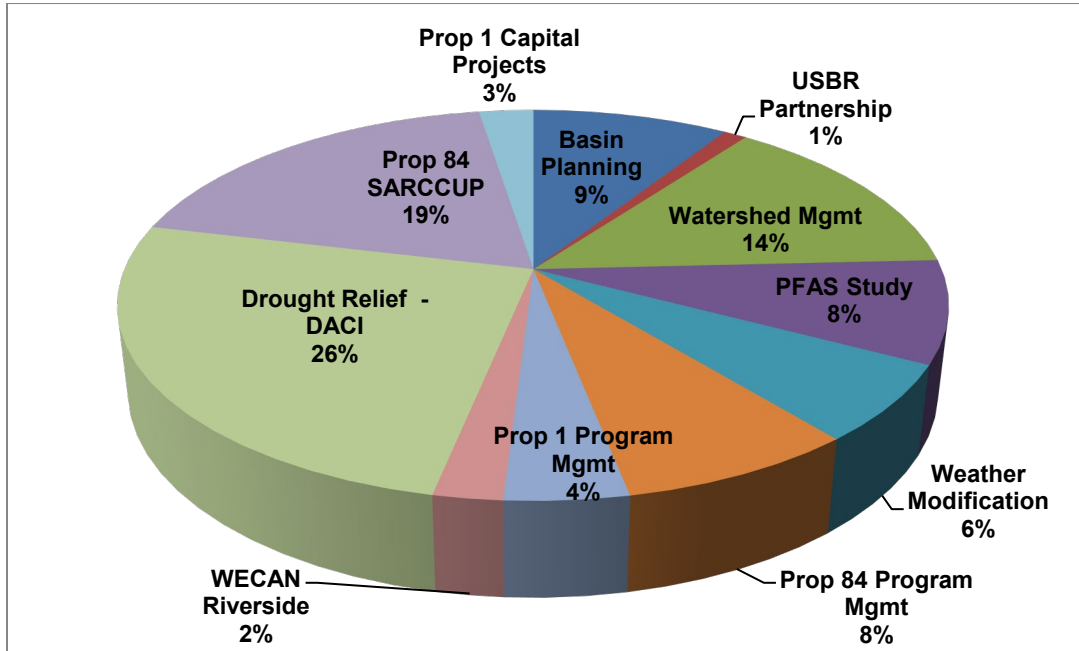
Total expenses for FYE 2025 are \$4.2 million, or approximately 19.4% of total budgeted operating expenses. This represents a 76.7%, or \$2.8 million, decrease in expenses from the FYE 2024 budget. The decrease is due to decreased costs for the Drought Relief Grant and the Proposition 84 SARCCUP and Other Projects grant winding down.

FYE 2025 Total Expenses
\$4.2 Million

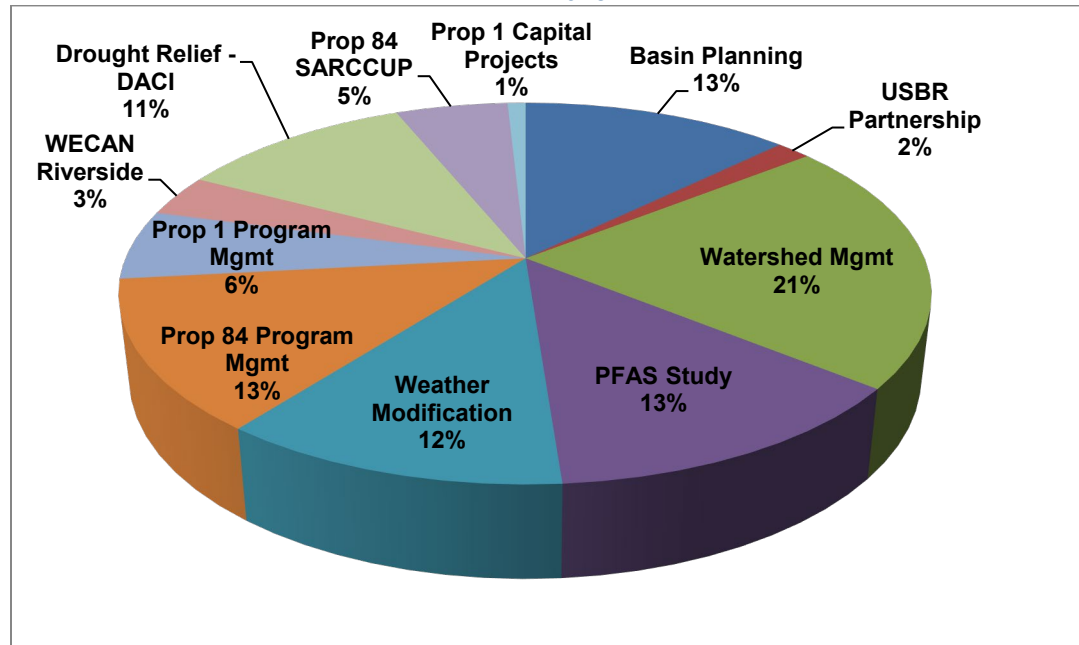


Participating in OWOW projects allows some of the Agency's general fund expenses to be allocated to these funds. In FYE 2024, approximately 31.5%, or \$1.2 million, of general fund expenses will be paid through this fund group. In FYE 2025, approximately 29.57%, or \$1.1 million, of general fund expenses will be paid through this fund group.

**Expenses by Fund
FYE 2024**



**Expenses by Fund
FYE 2025**



Fund Balance

The fund balance is the difference between fund assets and liabilities. For many OWOW projects, revenues may be collected in one year and the expenses occur in another. The fund balance is a timing difference between when cash is received versus when it is spent. The table below shows the fund balance for each OWOW project.

FYE 2024 Fund Balance

<i>Fund</i>	<i>Fund Balance at 06/30/23</i>	<i>Revenues</i>	<i>Expenses</i>	<i>Fund Balance at 06/30/24</i>
370-01	\$ 194,753	\$ 500,000	\$ 589,459	\$ 105,294
370-02	\$ 22,312	\$ 70,000	\$ 68,859	\$ 23,453
373	\$ 302,955	\$ 767,900	\$ 908,756	\$ 162,099
377	\$ 56	\$ 550,000	\$ 547,652	\$ 2,404
378	\$ 141,073	\$ 434,500	\$ 410,911	\$ 164,662
145	\$ –	\$ 508,900	\$ 508,900	\$ –
150	\$ –	\$ 262,343	\$ 262,343	\$ –
397	\$ –	\$ 147,679	\$ 147,679	\$ –
398	\$ –	\$ 1,649,378	\$ 1,649,378	\$ –
504-04	\$ 1,341,992	\$ 47,584	\$ 1,212,085	\$ 177,491
505	\$ 57,362	\$ 105,951	\$ 163,313	\$ –
Total	\$ 2,060,503	\$ 5,044,235	\$ 6,469,335	\$ 635,403

FYE 2025 Fund Balance

<i>Fund</i>	<i>Fund Balance at 06/30/24</i>	<i>Revenues</i>	<i>Expenses</i>	<i>Fund Balance at 06/30/25</i>
370-01	\$ 105,294	\$ 450,000	\$ 539,791	\$ 15,503
370-02	\$ 23,453	\$ 70,000	\$ 69,471	\$ 23,982
373	\$ 162,099	\$ 767,900	\$ 904,428	\$ 25,571
377	\$ 2,404	\$ 550,000	\$ 550,459	\$ 1,945
378	\$ 164,662	\$ 402,500	\$ 494,707	\$ 72,455
145	\$ –	\$ 539,894	\$ 539,894	\$ –
150	\$ –	\$ 248,593	\$ 248,593	\$ –
397	\$ –	\$ 148,933	\$ 148,933	\$ –
398	\$ –	\$ 471,466	\$ 471,466	\$ –
504-04	\$ 177,491	\$ 47,908	\$ 225,399	\$ –
505	\$ –	\$ 36,178	\$ 36,178	\$ –
Total	\$ 635,403	\$ 3,733,372	\$ 4,229,319	\$ 139,456

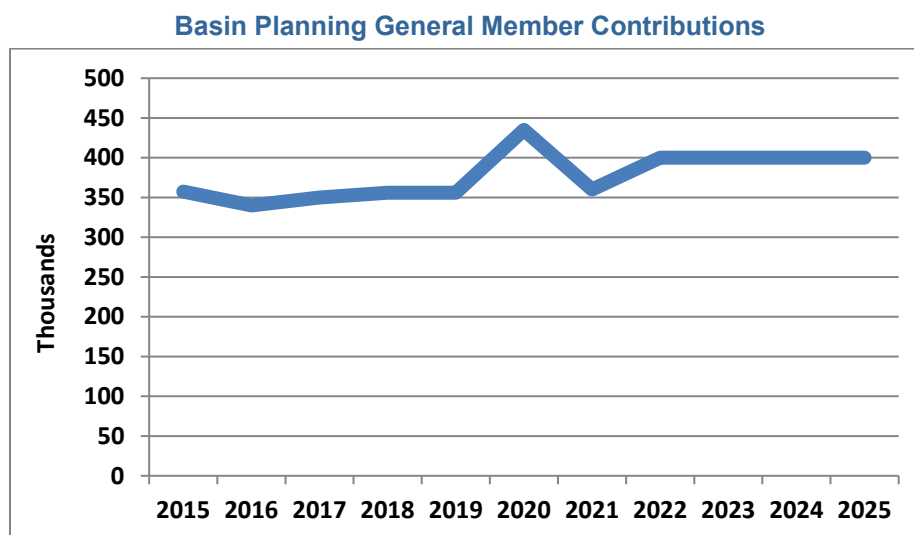
The fund balance is expected to decrease by 69.2% for FYE 2024 and decrease by 78.1% for FYE 2025. Staff has decided to utilize the existing fund balance for some projects to balance the budget each year instead of increasing member contributions to cover total expenses.

Fund 370-01 Basin Planning General

This activity consolidates planning activities that focus on inter-agency coordination and cooperation, both within the member agencies and external organizations. The project includes staff effort directed toward coordinating programs and issues with other organizations. Work under this activity continues to expand as watershed-wide activities increase. All new grant applications, with the exception of State Propositions such as Proposition 84, Proposition 1, and the U.S. Bureau of Reclamation (USBR) grants are prepared under this fund. This activity permits staff to remain current and knowledgeable about state priorities, regulations, and local agency issues and actions. This activity also funds the SAWPA staff involvement and support for the Multi State Salinity Coalition and Southern California Salinity Coalition.

Other activities include pursuit of stormwater management projects in collaboration with Flood Control Districts and development of watershed tools such as dashboards to convey information on watershed management topics.

In FYEs 2024 and 2025, total revenues are projected to be \$500,000 and \$450,000. Funding for this project is from member agency contributions, grant proceeds, and participant fees. The following chart shows the history of member contributions for this fund.

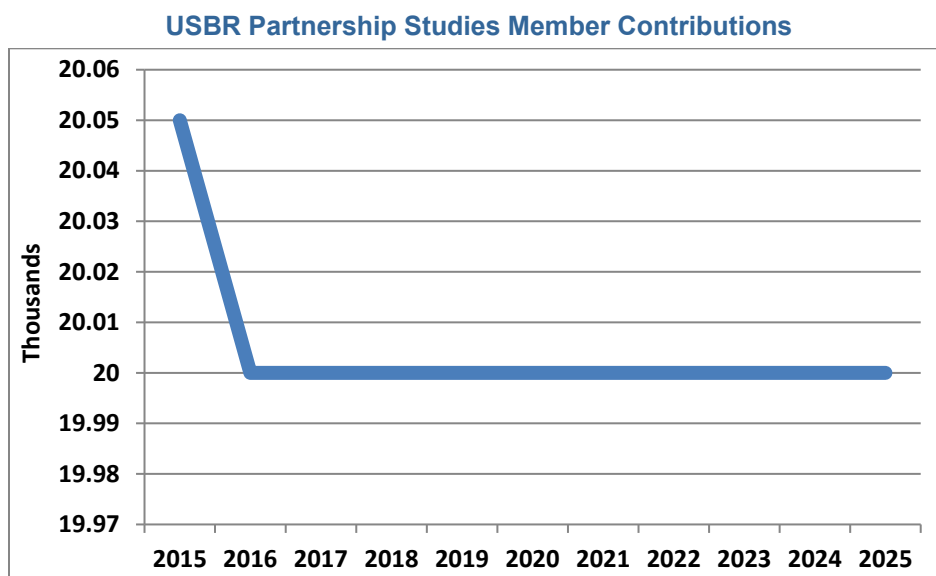


Fund 370-02 USBR Partnership Studies

This activity covers the study activities based on funding partnerships with the USBR. Each year the USBR releases grant funding opportunities for water resource planning and water use efficiency planning and projects. In previous years, grant funding for a pilot scale analysis of aerial mapping tools and measurement was acquired and several multi-agency regional studies involving water recycling and salinity management were conducted under the partnership with the USBR. The federal funding typically is provided on 50-50 cost share with the SAWPA local funding provided for the local match.

For FYEs 2024 and 2025, staff anticipates preparing and submitting grant applications for various Bureau of Reclamation's projects and programs offered nationwide. Additionally, some activity will cover SAWPA staff time necessary to prepare quarterly reports and coordination activities with USBR staff associated with the analysis of high-resolution imagery of the watershed and developing water efficiency budgets based on the imagery analysis performed as part of the Proposition 1 Round 1 IRWM SAWPA project entitled the SAWPA Enhanced Water Budget Tool.

In FYEs 2024 and 2025, total revenues are projected to be \$70,000. Funding for this project is from member agency contributions and grant funding from the USBR. The chart below shows the history of member contributions to this fund.

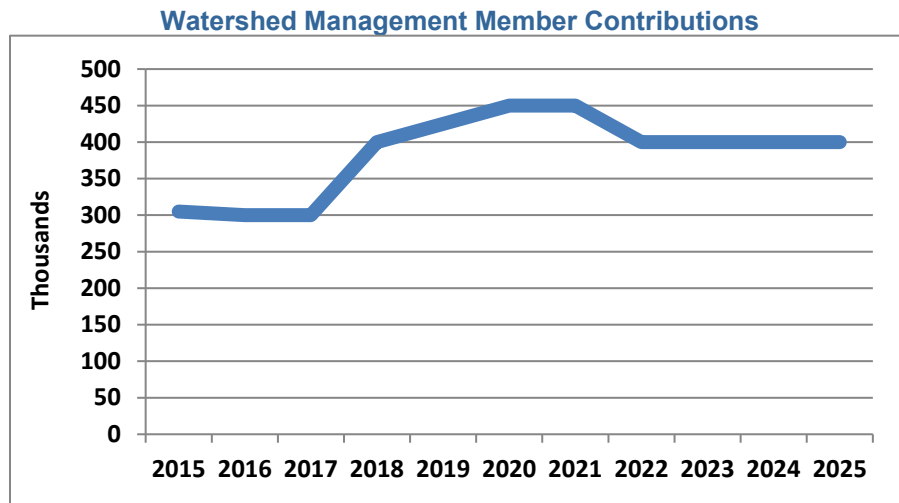


Fund 373 Watershed Management

This project was formed to conduct SAWPA IRWMP Planning. The first SAWPA IRWMP report was completed in June 2002. This report was updated in 2005, 2010, and 2014 and has been funded by the SAWPA member agencies and grants received from the State. In FYE 2016, a new expanded SAWPA IRWMP called the “One Water One Watershed” (OWOW) Plan was developed. This plan reflects a comprehensive view of the watershed and water issues encompassing all sub-regions, political jurisdictions, water agencies, and non-governmental stakeholders in the watershed. It is one in which all types of water (imported, local surface and groundwater, stormwater, and wastewater effluent) are viewed as components of a single water resource linked to land use and habitat supporting natural hydrology in the watershed.

In February 2019, the OWOW Plan Update 2018 was adopted by the SAWPA Commission and submitted to the DWR as a deliverable associated with Proposition 1 IRWM Planning Grant. The State has indicated that the plan fully meets the new Statewide IRWM plan standards released in 2016. For FYE’s 2022 and 2023, work was conducted to prepare grant applications for Proposition 1 IRWM Implementation grant funding for projects that are competitively selected that meet the goals and objectives of the updated plan. Work under this fund also included outreach for future OWOW Call for Projects, rating, ranking, and selection of projects eligible for grant funding under Round 2 of the Proposition 1 IRWM Implementation grant program. Grant applications were awarded in the amount of \$29,058,571. For FYE’s 2024 and 2025, grant agreements with DWR and project proponents will be executed and grant implementation for the 13 projects funded under Proposition 1 Round 2 will be implemented. Grant applications will be developed to prepare a regional climate adaptation and resilience plan for the Santa Ana River Watershed. Grant funding will also be pursued to implement nature-based solutions to address water quality impairments within the Santa Ana River Watershed. Under the OWOW Plan, the Santa Ana River Watershed Sustainability Assessment will also be updated to reflect current conditions.

In FYEs 2024 and 2025, total revenues are projected to be \$767,900. Funding for this project is from member agency contributions, participant fees, and grants. The chart below shows the history of member contributions for this fund.



Fund 377 PFAS Study

The regional PFAS analysis commenced in 2023 and includes evaluation of publicly available PFAS data from surface water, stormwater, and POTW discharges as well as assessment of available modeling tools to project PFAS surface water concentrations. Data available from Geotracker was also reviewed for PFAS detection in groundwater wells within the upper watershed as it relates to PFAS occurrence in surface water and modeling. PFAS concentrations in POTWs' biosolids will be collected and reviewed for potential future phases of work.

In FYEs 2024 and 2025, total revenues are projected to be \$550,000 for both years. Funding for this project is from member agency contributions.

Fund 378 Weather Modification

SAWPA is continuing its preparatory work on the Santa Ana Watershed Weather Modification (Cloud Seeding) Pilot with its operations contractor, North American Weather Consultants. The Pilot will span the four winter seasons (November 15 - April 15) from November 2023 to April 2026. The focus of the Pilot will be on seeding four mountain ranges or target areas surrounding the Watershed with an emphasis on increasing snow precipitation during carefully selected storms that don't pose a threat for flooding or other major threats. The results of the storm seedings and potential increase in snow precipitation will be independently validated by an outside research partner.

Ten local agency agreements, which are necessary to place and operate the weather modification equipment, are nearing completion in Summer 2023. The CEQA and permitting process for this Pilot was completed in 2022.

In FYEs 2024 and 2025, total revenues are projected to be \$434,500 and \$402,500. Funding for this project is from member agency contributions, grant proceeds, and participant fees.

Fund 145 – Proposition 84 Program Management – 2015 Round

In 2006, voters passed Proposition 84, which provides over \$5 billion to support various water resource needs in the State. Chapter 2 of Proposition 84 authorized \$1 billion for the IRWM Program, with \$114 million called out specifically for the SAR Watershed. From the \$114 million, \$64.3 million in grant funding was designated to SAWPA under the 2015 Round for three major projects with \$3.2 million budgeted for SAWPA grant administration. The administration of the Proposition 84 IRWM 2015 Round grant will be accounted for in this fund.

In FYE 2024, both revenues and expenses are projected to be \$508,900. In FYE 2025, both revenues and expenses are projected to be \$539,894. Only the costs of administering the grant contract have been included in the budget.

Fund 150 – Proposition 1 Program Management

On November 4, 2014, California voters approved Proposition 1, the Water Quality, Supply, and Infrastructure Improvement Act of 2014. Proposition 1 authorized \$510 million for IRWM funding. The Proposition 1 IRWM Grant Program, administered by DWR, provides funding for projects that help meet the long-term water needs of the state. Of the \$510 million, \$63 million will be allocated to the Santa Ana River Watershed.

In FYE 2024, both revenues and expenses are projected to be \$262,343. In FYE 2025, both revenues and expenses are projected to be \$248,593. Only the costs of administering the grant contract have been included in the budget.

Fund 397 – WECAN - Riverside

On June 24, 2015, SAWPA was selected to receive a grant of \$2.3 million from DWR under the 2014 Water-Energy Grant Program to support the SAWPA Water-Energy Community Action Network (WECAN). The focus of the DWR grant program is designed to support disadvantaged community-focused proposals that provide substantial water and energy savings. The funding for this grant is provided by appropriated funds from the Greenhouse Gas Reduction Fund created by AB 32, the Global Warming Solutions Act of 2006.

For FYEs 2024 and 2025, SAWPA will continue the WECAN work based on a grant applied for by the City of Riverside from the Transformative Climate Communities Grant program in which SAWPA was named as an implementing partner. The grant program will provide approximately \$593,000 to SAWPA along with \$100,000 from the City of Riverside Public Utilities for SAWPA to undertake turf removal and replacement with drought tolerant landscaping for approximately 100 low-income residential homes in the City of Riverside.

In FYE 2024, both revenues and expenses are projected to be \$147,679. In FYE 2025, total revenues and expenses are projected to be \$148,933.

Fund 398 – Drought Relief Grant - DACI

The statewide Disadvantaged Community Involvement (DACI) grant program was developed to involve economically burdened communities in Integrated Regional Water Management (IRWM). It provides extra support to IRWM funding areas with disproportionately high numbers of individuals who meet the state-defined criteria for a “disadvantaged community, economically distressed area, or underrepresented community”. These communities are underserved and chronically excluded from watershed planning processes.

Using DWR Urban and Multibenefit Drought Relief grant funding, SAWPA administers a suite of drought relief implementation projects serving disadvantaged communities within the Santa Ana River Watershed.

In FYE 2024, both revenues and expenses are projected to be \$1.6 million. In FYE 2025, total revenues and expenses are projected to be \$471,466.

Fund 504-04 – Proposition 84 – SARCCUP & Other Projects

In 2006, voters passed Proposition 84, which provides over \$5 billion to support various water resource needs in the State. Chapter 2 of Proposition 84 authorized \$1 billion for the IRWM Program, with \$114 million called out specifically for the SAR Watershed. From the \$114 million, \$64.3 million in grant funding was designated to SAWPA under the 2015 Round for three major projects with another \$175.6 million in local cost share match. Among the three projects, the majority of the grant funding is directed to the SARCCUP Project which supports a major conjunctive use water storage project in the Watershed. The other two projects are a pipeline project by OC San and a watershed protection program by Riverside County Flood Control & Water Conservation District (RCFC&WCD).

For the Proposition 84 SARCCUP & Other Projects, total revenues and expenses for FYE 2024 are projected to be \$1.2 million using \$1.2 million of carryover funding, with \$6.8 million passing through to project proponents. In FYE 2025, total revenues and expenses are projected to be \$225,399 using \$177,491 of carryover funding, with \$10 million passing through to project proponents.

Fund 505 – Proposition 1 – Capital Projects

On November 4, 2014, California voters approved Proposition 1, the Water Quality, Supply, and Infrastructure Improvement Act of 2014. Proposition 1 authorized \$510 million for IRWM funding. The Proposition 1 IRWM Grant Program, administered by DWR, provides funding for projects that help meet the long-term water needs of the state. Of the \$510 million, \$63 million will be allocated to the Santa Ana River Watershed.

For the Proposition 1 Capital Projects, total revenues for FYE 2024 are projected to be \$163,313 using \$57,362 of carryover funding, with \$7.1 million passing through to project proponents. In FYE 2025, total revenues are projected to be \$36,178, with \$5.2 million passing through to project proponents.

OWOW Fund Budget FYE 2024	Basin Planning General Fund 370-01	USBR Partnership Studies Fund 370-02	Watershed Mgmt (OWOW) Fund 373	PFAS Study Fund 377	Weather Modification Fund 378	Prop 84 – 2015 Program Mgmt Fund 145
Source of Funds:						
Grant Proceeds	\$ 100,000	\$ 50,000	\$ 300,000	\$ –	\$ 201,500	\$ 508,900
Member Agency Contributions	\$ 400,000	\$ 20,000	\$ 400,000	\$ 550,000	\$ 222,000	\$ –
Participant Fees	\$ –	\$ –	\$ 67,900	\$ –	\$ 11,000	\$ –
Total Source of Funds	\$ 500,000	\$ 70,000	\$ 767,900	\$ 550,000	\$ 434,500	\$ 508,900
Staffing:						
Hours Allocated	1,830	85	2,140	220	215	2,140
FTE (based on 2080)	0.9	0.0	1.0	0.1	0.1	1.0
Use of Funds:						
Labor	\$ 138,622	\$ 6,101	\$ 155,476	\$ 15,254	\$ 17,791	\$ 166,395
Benefits	\$ 50,855	\$ 2,238	\$ 57,038	\$ 5,596	\$ 6,527	\$ 61,044
Indirect Costs	\$ 234,482	\$ 10,320	\$ 262,992	\$ 25,802	\$ 30,093	\$ 281,461
Consulting & Professional Services	\$ 150,000	\$ 50,000	\$ 407,500	\$ 501,000	\$ 355,500	\$ –
Equipment & Computers	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Meeting & Travel	\$ 5,500	\$ 100	\$ 25,000	\$ –	\$ 1,000	\$ –
Other Administrative Costs	\$ 10,000	\$ 100	\$ 750	\$ –	\$ –	\$ –
Program Expense	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Total Use of Funds from Operations	\$ 589,459	\$ 68,859	\$ 908,756	\$ 547,652	\$ 410,911	\$ 508,900
Net Gain (Loss)	\$ (89,459)	\$ 1,141	\$ (140,856)	\$ 2,348	\$ 23,589	\$ –
Beginning Fund Balance	\$ 179,250	\$ 26,104	\$ 277,384	\$ (1,889)	\$ 68,618	\$ –
Ending Fund Balance	\$ 89,791	\$ 27,245	\$ 136,528	\$ 459	\$ 92,207	\$ –
Pass Through (Proposition 1 & 84 – Capital)	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Indirect Costs Contribution	6.34%	0.28%	7.11%	0.70%	0.81%	7.61%

OWOW Fund Budget FYE 2024	Prop 1 Program Mgmt Fund 150	WECAN Riverside Fund 397	Drought Relief - DACI Fund 398	SARCCUP & Other Projects Fund 504-04	Prop 1 Capital Projects Fund 505	Total
Source of Funds:						
Grant Proceeds	\$ 262,343	\$ 131,492	\$ 1,649,378	\$ 47,584	\$ 105,951	\$ 3,357,148
Member Agency Contributions	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 1,592,000
Participant Fees	\$ –	\$ 16,187	\$ –	\$ –	\$ –	\$ 95,087
Total Source of Funds	\$ 262,343	\$ 147,679	\$ 1,649,378	\$ 47,584	\$ 105,951	\$ 5,044,235
Staffing:						
Hours Allocated	1,135	137	155	620	540	9,217
FTE (based on 2080)	0.5	0.1	0.1	0.3	0.3	4.4
Use of Funds:						
Labor	\$ 85,778	\$ 7,285	\$ 13,072	\$ 48,642	\$ 34,643	\$ 689,059
Benefits	\$ 31,469	\$ 2,672	\$ 4,795	\$ 17,845	\$ 12,709	\$ 252,788
Indirect Costs	\$ 145,096	\$ 12,322	\$ 22,111	\$ 82,279	\$ 58,599	\$ 1,165,557
Consulting & Professional Services	\$ –	\$ 125,000	\$ –	\$ 1,063,319	\$ 57,362	\$ 2,709,681
Equipment & Computers	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Meeting & Travel	\$ –	\$ 400	\$ 400	\$ –	\$ –	\$ 32,400
Other Administrative Costs	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 10,850
Program Expense	\$ –	\$ –	\$ 1,609,000	\$ –	\$ –	\$ 1,609,000
Total Use of Funds from Operations	\$ 262,343	\$ 147,679	\$ 1,649,378	\$ 1,212,085	\$ 163,313	\$ 6,469,335
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ (1,164,501)	\$ (57,362)	\$ (1,425,100)
Beginning Fund Balance	\$ –	\$ –	\$ –	\$ 1,341,992	\$ 57,362	\$ 1,948,821
Ending Fund Balance	\$ –	\$ –	\$ –	\$ 177,491	\$ –	\$ 523,721
Pass Through (Proposition 1 & 84 – Capital)	\$ –	\$ –	\$ –	\$ 6,767,442	\$ 7,134,425	\$ 13,901,867
Indirect Costs Contribution	3.92%	0.33%	0.60%	2.22%	1.58%	31.50%

OWOW Fund Budget FYE 2025	Basin Planning General Fund 370-01	USBR Partnership Studies Fund 370-02	Watershed Mgmt (OWOW) Fund 373	PFAS Study Fund 377	Weather Modification Fund 378	Prop 84 – 2015 Program Mgmt Fund 145
Source of Funds:						
Grant Proceeds	\$ 50,000	\$ 50,000	\$ 300,000	\$ –	\$ 233,000	\$ 539,894
Member Agency Contributions	\$ 400,000	\$ 20,000	\$ 400,000	\$ 550,000	\$ 158,500	\$ –
Participant Fees	\$ –	\$ –	\$ 67,900	\$ –	\$ 11,000	\$ –
Total Source of Funds	\$ 450,000	\$ 70,000	\$ 767,900	\$ 550,000	\$ 402,500	\$ 539,894
Staffing:						
Hours Allocated	1,830	75	1,970	220	205	2,140
FTE (based on 2080)	0.9	0.0	0.9	0.1	0.1	1.0
Use of Funds:						
Labor	\$ 149,745	\$ 6,423	\$ 157,873	\$ 16,484	\$ 18,400	\$ 179,942
Benefits	\$ 54,556	\$ 2,340	\$ 57,518	\$ 6,006	\$ 6,704	\$ 65,558
Indirect Costs	\$ 244,990	\$ 10,508	\$ 258,287	\$ 26,969	\$ 30,103	\$ 294,394
Consulting & Professional Services	\$ 75,000	\$ 50,000	\$ 425,000	\$ 501,000	\$ 438,500	\$ –
Equipment & Computers	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Meeting & Travel	\$ 5,500	\$ 100	\$ 5,000	\$ –	\$ 1,000	\$ –
Other Administrative Costs	\$ 10,000	\$ 100	\$ 750	\$ –	\$ –	\$ –
Program Expense	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Total Use of Funds from Operations	\$ 539,791	\$ 69,471	\$ 904,428	\$ 550,459	\$ 494,707	\$ 539,894
Net Gain (Loss)	\$ (89,791)	\$ 529	\$ (136,528)	\$ (459)	\$ (92,207)	\$ –
Beginning Fund Balance	\$ 89,791	\$ 27,245	\$ 136,528	\$ 459	\$ 92,207	\$ –
Ending Fund Balance	\$ –	\$ 27,774	\$ –	\$ –	\$ –	\$ –
Pass Through (Proposition 1 & 84 – Capital)	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Indirect Costs Contribution	6.51%	0.28%	6.86%	0.72%	0.80%	7.82%

OWOW Fund Budget FYE 2025	Prop 1 Program Mgmt Fund 150	WECAN Riverside Fund 397	Drought Relief - DACI Fund 398	PA23 SARCCUP & Other Projects Fund 504-04	Prop 1 Capital Projects Fund 505	Total
Source of Funds:						
Grant Proceeds	\$ 248,593	\$ 132,746	\$ 471,466	\$ 47,908	\$ 36,178	\$ 2,109,785
Member Agency Contributions	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 1,528,500
Participant Fees	\$ –	\$ 16,187	\$ –	\$ –	\$ –	\$ 95,087
Total Source of Funds	\$ 248,593	\$ 148,933	\$ 471,466	\$ 47,908	\$ 36,178	\$ 3,733,372
Staffing:						
Hours Allocated	1,070	137	80	495	150	8,372
FTE (based on 2080)	0.5	0.1	0.0	0.2	0.1	4.0
Use of Funds:						
Labor	\$ 82,854	\$ 7,843	\$ 6,488	\$ 42,501	\$ 12,058	\$ 680,611
Benefits	\$ 30,186	\$ 2,858	\$ 2,364	\$ 15,484	\$ 4,393	\$ 247,967
Indirect Costs	\$ 135,553	\$ 12,832	\$ 10,614	\$ 69,534	\$ 19,727	\$ 1,113,511
Consulting & Professional Services	\$ –	\$ 125,000	\$ –	\$ 97,880	\$ –	\$ 1,712,380
Equipment & Computers	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Meeting & Travel	\$ –	\$ 400	\$ –	\$ –	\$ –	\$ 12,000
Other Administrative Costs	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 10,850
Program Expense	\$ –	\$ –	\$ 452,000	\$ –	\$ –	\$ 452,000
Total Use of Funds from Operations	\$ 248,593	\$ 148,933	\$ 471,466	\$ 225,399	\$ 36,178	\$ 4,229,319
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ (177,491)	\$ –	\$ (495,947)
Beginning Fund Balance	\$ –	\$ –	\$ –	\$ 177,491	\$ –	\$ 523,721
Ending Fund Balance	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 27,774
Pass Through (Proposition 1 & 84 – Capital)	\$ –	\$ –	\$ –	\$ 10,029,070	\$ 5,234,425	\$ 15,263,495
Indirect Costs Contribution	3.60%	0.34%	0.28%	1.85%	0.52%	29.57%

OWOW Fund FYE 2019 – 2025	FYE 2019 Actuals	FYE 2020 Actuals	FYE 2021 Actuals	FYE 2022 Actuals	FYE 2023 Budget	FYE 2023 Actuals	FYE 2024 Budget	FYE 2025 Budget
Source of Funds:								
Grant Proceeds	\$ 2,311,159	\$ 3,115,525	\$ 2,569,692	\$ 856,080	\$ 1,422,212	\$ 1,142,974	\$ 3,357,148	\$ 2,109,785
Member Agency Contributions	\$ 801,000	\$ 905,000	\$ 830,000	\$ 845,000	\$ 1,324,325	\$ 1,324,325	\$ 1,592,000	\$ 1,528,500
Participant Fees	\$ 337,816	\$ 488,084	\$ 815,260	\$ 501,412	\$ 360,655	\$ 143,900	\$ 95,087	\$ 95,087
Operating Transfer	\$ 17,144	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Other Income	\$ 10,800	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Interest & Investments	\$ 17,340	\$ 18,690	\$ 5,947	\$ 5,482	\$ –	\$ 20,683	\$ –	\$ –
Total Source of Funds	\$ 3,495,259	\$ 4,527,299	\$ 4,220,899	\$ 2,207,974	\$ 3,107,192	\$ 2,631,882	\$ 5,044,235	\$ 3,733,372
Staffing:								
Hours Allocated	8,932	7,366	6,924	7,454	7,095	8,162	9,217	8,372
FTE (based on 2080)	4.3	3.5	3.3	3.6	3.4	3.9	4.4	4.0
Use of Funds:								
Labor	\$ 496,068	\$ 474,917	\$ 467,382	\$ 516,038	\$ 586,888	\$ 601,210	\$ 689,059	\$ 680,611
Benefits	\$ 216,782	\$ 203,729	\$ 211,724	\$ 204,350	\$ 246,298	\$ 252,508	\$ 252,788	\$ 247,967
Indirect Costs	\$ 699,949	\$ 862,921	\$ 704,814	\$ 832,367	\$ 943,779	\$ 966,746	\$ 1,165,557	\$ 1,113,511
Education & Training	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 116	\$ –	\$ –
Consulting & Professional Services	\$ 1,918,042	\$ 2,127,868	\$ 1,258,504	\$ 512,776	\$ 1,331,825	\$ 693,870	\$ 2,709,681	\$ 1,712,380
Operating Costs	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 1,291	\$ –	\$ –
Equipment & Computer	\$ 105	\$ 326	\$ 172	\$ 771	\$ 157,880	\$ 2,000	\$ –	\$ –
Meeting & Travel	\$ 21,617	\$ 5,746	\$ (20)	\$ 2,500	\$ 17,100	\$ 8,443	\$ 32,400	\$ 12,000
Other Administrative Costs	\$ 40,011	\$ 38,529	\$ 10,750	\$ 10,000	\$ 10,500	\$ 18,694	\$ 10,850	\$ 10,850
Other Expense	\$ –	\$ –	\$ 780	\$ 8,656	\$ 100	\$ –	\$ –	\$ –
Program Expense	\$ 539,311	\$ 564,152	\$ 835,369	\$ 1	\$ 367,637	\$ 274,461	\$ 1,609,000	\$ 452,000
Total Use of Funds	\$ 3,931,885	\$ 4,278,188	\$ 3,489,475	\$ 2,087,459	\$ 3,662,007	\$ 2,819,339	\$ 6,469,335	\$ 4,229,319
Net Gain (Loss)	\$ (436,626)	\$ 249,111	\$ 731,424	\$ 120,515	\$ (554,815)	\$ (187,457)	\$ (1,425,100)	\$ (495,947)
Pass Through (Proposition 1 & 84 – Capital)	\$ 24,514,735	\$ 5,409,512	\$ 10,726,798	\$ 11,290,121	\$ 21,209,717	\$ 7,446,126	\$ 13,901,867	\$ 15,263,495

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Roundtable Fund

The Roundtable Fund group is comprised of funds that are administered or facilitated by SAWPA on behalf of outside agencies, cities, counties, and our member agencies. The majority of funding for the roundtable funds comes from the participants of each program in the form of participant fees. Member agency contributions may be required when the Commission has approved covering the cost of administering the project. Currently, the fund is made up of the seven activities/projects listed and described below.

<i>Fund</i>	<i>Project</i>
374	Basin Monitoring Program Task Force
381	Santa Ana River (SAR) Fish Conservation Task Force
384-01	MSAR TMDL Task Force
386	RWQ Monitoring Task Force
387	Arundo Management & Habitat Restoration
392	Emerging Constituents Program Task Force
477	LESJWA Administration

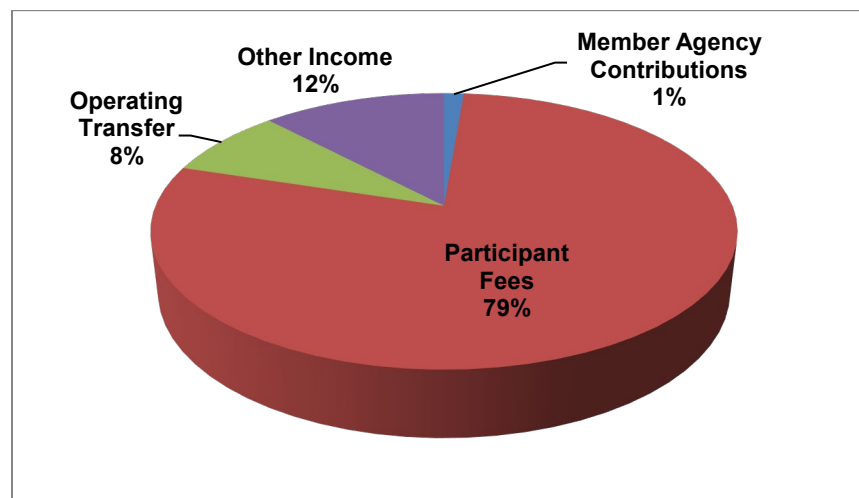
Revenue and Other Funding Sources

In FYE 2024, the roundtable fund has total budgeted revenues of \$1.5 million, or approximately 6.4% of the total budgeted revenue of \$23.9 million. This represents a 42.5%, or \$1.1 million, decrease in revenues from the FYE 2023 budget. The decrease is from mitigation credit sales and a grant for the Santa Ana Sucker conservation task force. These items were budgeted in 2023 and did not happen. They are projected to happen in the FYE 2025 budget.

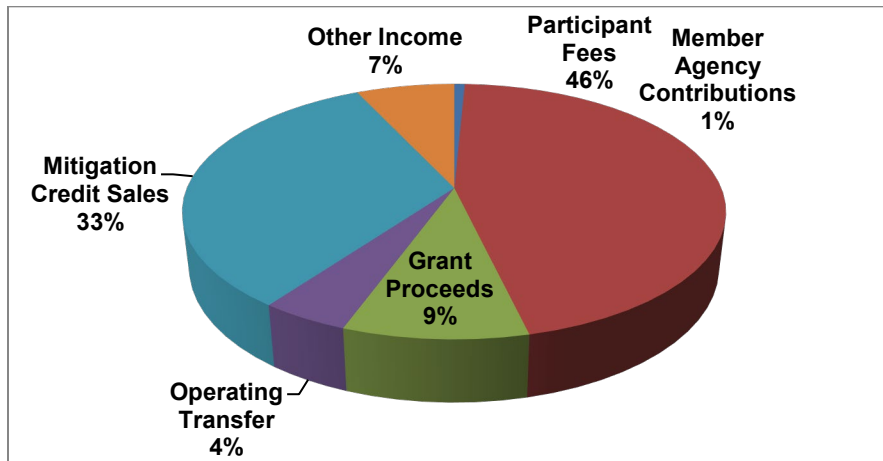
In FYE 2025, the roundtables fund has total budgeted revenues of \$2.7 million, or approximately 12.2% of the total budgeted revenue of \$22.1 million. This represents an increase of \$1.2 million from the FYE 2024 budget. The increase is based on projected mitigation credit sales and a grant for the SAR Fish Conservation Task Force.

Revenues are made up of the categories and amounts in the following pie charts.

FYE 2024 Revenues
\$1.5 Million

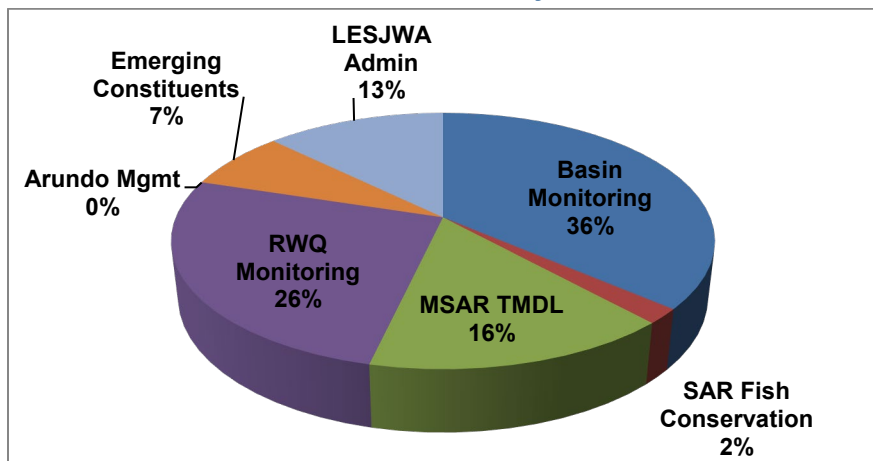


**FYE 2025 Revenues
\$2.7 Million**

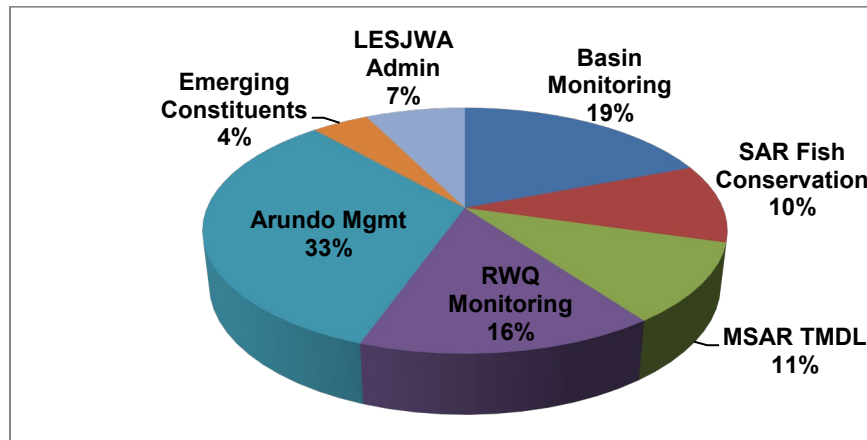


The total revenues by fund type are shown in the pie charts below.

FYE 2024 Revenue by Fund



FYE 2025 Revenue by Fund

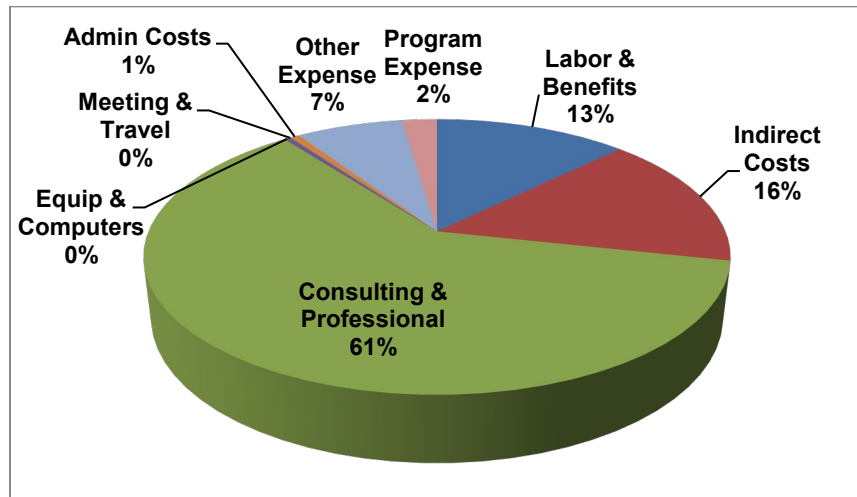


Expenses and Other Uses of Funds

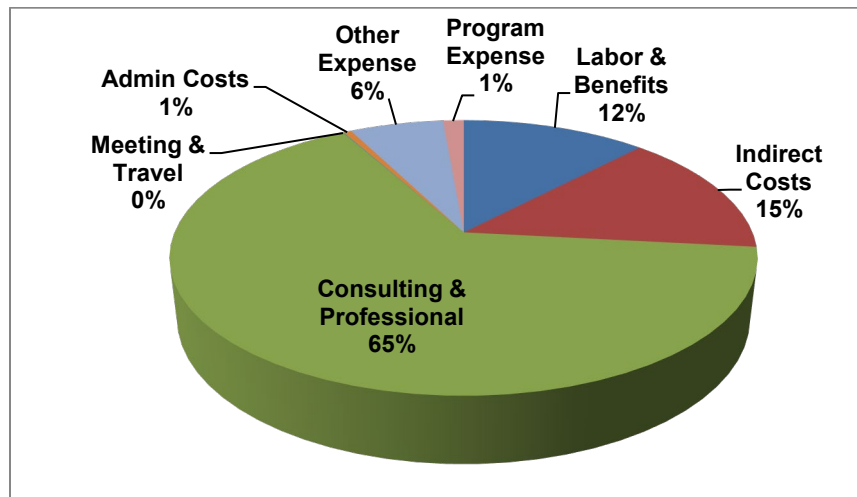
Total expenses for FYE 2024 are \$1.8 million, or approximately 6.9% of total budgeted operating expenses. This represents a 9.7%, or \$189,525, decrease in expenses from the FYE 2023 budget.

Total expenses for FYE 2025 are \$1.9 million, or approximately 8.9% of total budgeted operating expenses. This represents a 10.7%, or \$188,908, increase in expenses from the FYE 2024 budget.

**FYE 2024 Total Expenses
\$1.8 Million**

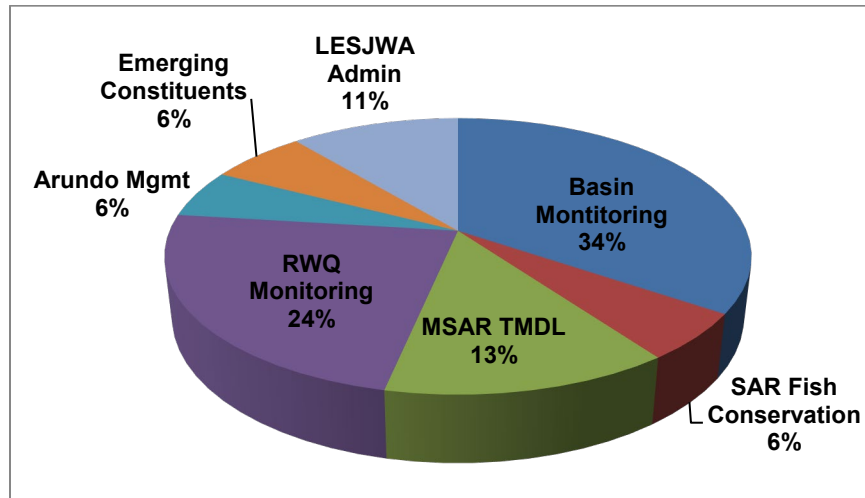


**FYE 2025 Total Expenses
\$1.9 Million**

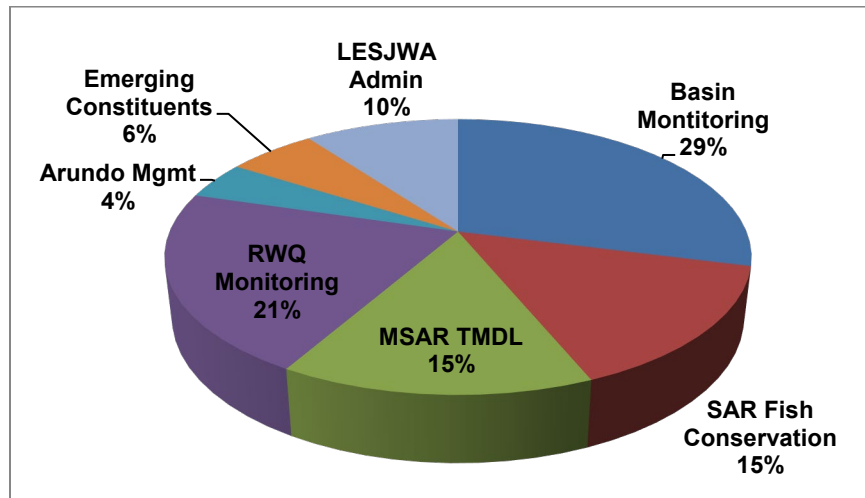


Participating in roundtable projects allows some of the Agency's general fund expenses to be allocated to these funds. In FYE 2024, approximately 7.5%, or \$277,084, of general fund expenses will be paid through this fund group. In FYE 2025, approximately 7.6%, or \$284,333, of general fund expenses will be paid through this fund group.

FYE 2024 Expenses by Fund



FYE 2025 Expenses by Fund



Fund Balance

The fund balance is the difference between fund assets and liabilities. For many roundtable projects, revenues may be collected in one year and the expenses occur in another. The fund balance is a timing difference between when cash is received versus when it is spent. The following table shows the fund balance for each roundtable project.

FYE 2024 Fund Balance

<i>Fund</i>	<i>Fund Balance at 06/30/23</i>	<i>Revenues</i>	<i>Expenses</i>	<i>Fund Balance at 06/30/24</i>
374	\$ 540,368	\$ 558,000	\$ 607,712	\$ 490,656
381	\$ 102,129	\$ 29,000	\$ 97,457	\$ 33,672
384	\$ 238,928	\$ 237,040	\$ 236,146	\$ 239,822
386	\$ 31,521	\$ 402,716	\$ 416,225	\$ 18,012
387	\$ 820,161	\$ -	\$ 99,252	\$ 720,909
392	\$ 130,428	\$ 114,000	\$ 111,706	\$ 132,722
477	\$ -	\$ 195,857	\$ 195,857	\$ -
Total	\$ 1,863,535	\$ 1,536,613	\$ 1,764,355	\$ 1,635,793

FYE 2025 Fund Balance

<i>Fund</i>	<i>Fund Balance at 06/30/24</i>	<i>Revenues</i>	<i>Expenses</i>	<i>Fund Balance at 06/30/25</i>
374	\$ 490,656	\$ 516,000	\$ 565,988	\$ 440,668
381	\$ 33,672	\$ 279,000	\$ 288,541	\$ 24,131
384	\$ 239,822	\$ 282,820	\$ 284,664	\$ 237,978
386	\$ 18,012	\$ 417,625	\$ 415,702	\$ 19,935
387	\$ 720,909	\$ 889,800	\$ 85,780	\$ 1,524,929
392	\$ 132,722	\$ 114,000	\$ 114,303	\$ 132,419
477	\$ -	\$ 198,285	\$ 198,285	\$ -
Total	\$ 1,635,793	\$ 2,697,530	\$ 1,953,263	\$ 2,380,060

Fund 374 – Basin Monitoring Program Task Force

As part of the Nitrogen and TDS Basin Plan Amendment approved by the RWQCB in January 2004, water quality monitoring requirements were required from the majority of the TIN/TDS Task Force agencies. These monitoring requirements included an update of the ambient groundwater quality throughout all the groundwater management zones in the Watershed every three years and an annual report on the Nitrogen and TDS in the SAR for Reaches 2, 4, and 5. The agencies specified in the Basin Plan Amendment have elected to combine their funding and provide watershed-wide monitoring reports rather than providing separate reports for each of their separate jurisdictions.

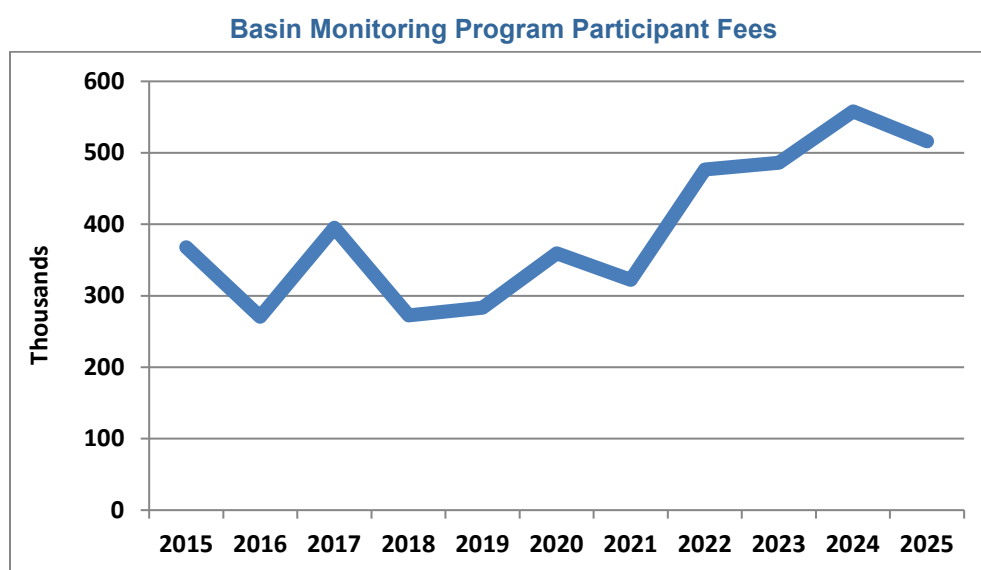
A multi-agency task force was formed and four of SAWPA's member agencies (EMWD, IEUA, WMWD and OCWD) are part of the task force. In FYE 2015, SBVMWD along with three other agencies also agreed to become members and funding parties of the task force bringing the total number of task force agencies to twenty. SAWPA serves as the administrator for the Basin Monitoring Program Task Force.

Work planned for FYEs 2024 and 2025 will consist of work on the annual SAR monitoring report, developing special studies to determine the source of elevated nitrate concentrations in Reach 3 of the SAR,

implementing additional surface water sampling, development of a quality assurance project plan, and an updated Triennial Ambient Water Quality Update process in accordance with the SWRCB Recycled Water Policy. Work will also include staff support for continued administration and facilitation of the task force.

In FYE 2024, total revenues are projected to be \$558,000. These revenues reflect a decision by the task force made in FYE 2014 to collect funding for the triennial ambient groundwater quality update annually rather than triennially. Work will include the re-computation of the ambient water quality update to reflect the most recent State Board Recycled Water Policy. The Task Force is also piloting alternative methodology for the recomputation of ambient water quality for a select number of groundwater management zones and will seek approval from the Regional Board on this method. Preparation work for the next Ambient Groundwater Quality Update (5-year update) will be performed as additional sampling is anticipated and data management tools are anticipated to be developed.

In FYE 2025, total revenues are projected to be \$516,000. Based on the workplan developed in FYE 2022, ongoing surface water monitoring will be performed by a consultant selected in FYE 2024. Additional studies and data management tools are anticipated during FYE 2025.

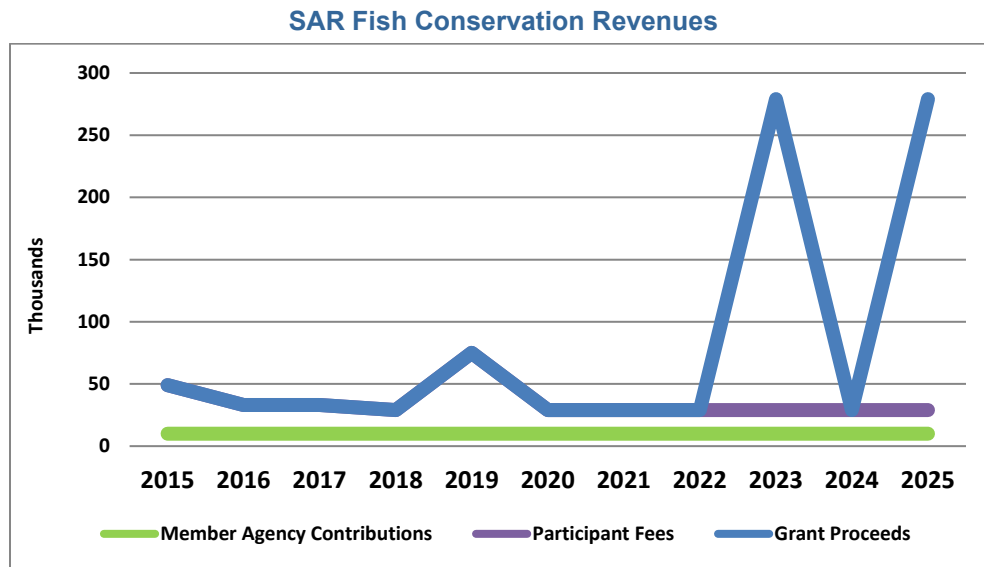


Fund 381 – SAR Fish Conservation Task Force

This multi-agency task force administered by SAWPA conducts applied research and efforts directed toward the recovery and delisting of the Santa Ana sucker, which was listed as threatened in 2000 by the U.S. Fish and Wildlife Service. The activities of the task force focus on interagency coordination and cooperation, fish habitat analysis and restoration, and Federal and State permit development within member agencies and external organizations.

The Agency administers the effort with funding support from the SAWPA member agencies and other stakeholders such as the City of Riverside. Staff will seek grant funds to construct additional projects in the river. The task force will continue planning and implementing the annual SAR Habitat Survey, also known as the Riverwalk, to measure habitat conditions in the river from the City of Colton to the City of Corona. The results will be reflected in an annual report with map products and comparative analysis to the data from previous surveys.

In FYEs 2024 and 2025 revenues are projected to be \$29,000 and \$279,000. For each year \$19,000 is from participant fees and \$10,000 is from member agency contributions. For FYE 2025, we have budgeted \$250,000 for a grant to support the fish habitat project.



Fund 384-01 – MSAR TMDL Task Force

This activity is intended to support SAWPA's member agencies and sub-agencies in the Chino Basin and Middle Santa Ana River by reducing compliance costs associated with the pathogen TMDL for water bodies in this area. The task force is conducive to joint work efforts in a multi-agency format.

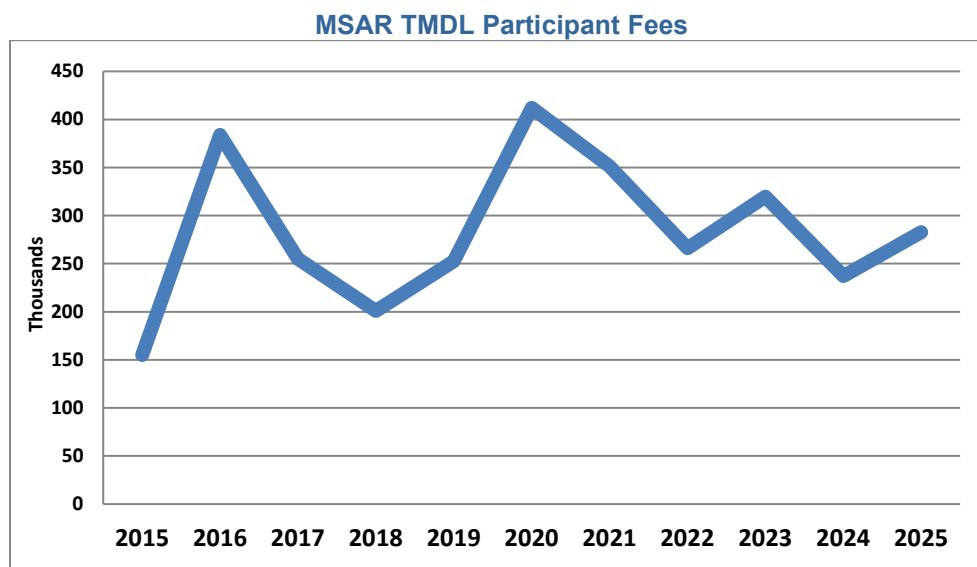
Through the task force, stakeholders implement TMDL compliance monitoring* and conduct various technical studies to evaluate the various sources of contamination impacting the Watershed. In addition, the Task Force provides support to the Counties in the implementation of their Comprehensive Bacteria Reduction Plans.

The activities by staff cover administration of a multi-agency task force and contract administration of consultant services. Consultants will be used to provide technical support as needed. All costs for this work will be funded by the local agencies and future grant proceeds. No SAWPA member agency contributions are used for this effort. For FYEs 2024 and 2025, the task force will work to support Regional Board staff on the preparation of Basin Plan amendment language with the goal of taking the proposed Basin Plan Amendment before the Regional Board for adoption in the 1st quarter of 2024. Following adoption by the Regional Board, the task force will continue working to support Regional Board staff as the Basin Plan Amendment goes to the State's Office of Administrative Law and then to the U.S. Environmental Protection Agency for approval in early 2025. Additionally, the task force will conduct special studies as needed to better understand the nature of pathogen transport and to continue evaluating the effectiveness of the Comprehensive Bacteria Reduction Plans (CBRPs) implemented by MS4 (municipal separate storm sewer system) programs.

In FYEs 2024 and 2025, revenues are projected to be \$237,040 and \$282,820, which are from participant fees.

*In 2016, with the formation of the Regional Water Quality (RWQ) Monitoring Task Force, MSAR TMDL compliance monitoring was incorporated into the Santa Ana River Bacteria Monitoring Program which is conducted by the RWQ Monitoring Task Force eliminating redundancy and streamlining regional monitoring efforts and reporting. As such, the MSAR TMDL Task Force contributes funds for its share of the monitoring program through a transfer of funds to the RWQ Monitoring Task Force on an annual basis.

The chart below shows the history of other agency contributions for this fund.



Fund 386 – Regional Water Quality Monitoring Task Force

This task force reflects the continued implementation of a regional monitoring program by the flood control districts in the Santa Ana River Watershed. Its purpose is to implement a coordinated regional water quality monitoring program in the Santa Ana River Watershed to meet the implementation plan requirements of the 2012 Basin Plan Amendment to revise Recreation Standards for Inland Freshwaters in the Santa Ana Region.

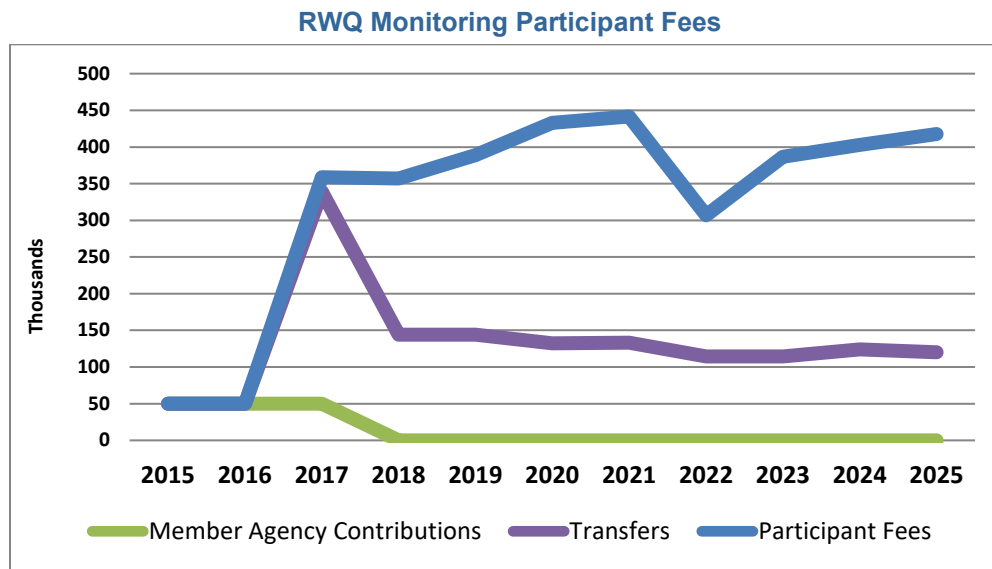
Further, the Santa Ana River Bacteria Monitoring Program combines the separate and disparate bacteria monitoring programs of the three county flood control districts with the existing bacteria monitoring program under the MSAR TMDL Task Force to eliminate redundancy and streamline reporting of regional monitoring efforts. As such, the MSAR TMDL Task Force contributes funds for its share of the monitoring program through a transfer of funds to the RWQ Monitoring Task Force on an annual basis.

Additionally, it is intended that this task force will continue to serve as a forum to assist the Regional Board with future triennial reviews of the Basin Plan.

Activities cover the administration of a multi-agency task force and contract administration of consultant services. Consultants will be used to conduct the annual monitoring program and provide technical support as needed. All costs for this work will be funded by the local agencies and future grant proceeds. No SAWPA member agency contributions are used for this effort.

In FYE 2024, revenues are projected to be \$402,716, of which \$278,551 is from participant fees, and \$124,165 is an operating transfer from the MSAR TMDL Task Force.

In FYE 2025, revenues are projected to be \$417,625, of which \$297,305 is from participant fees, and \$120,320 is an operating transfer from the MSAR TMDL Task Force.

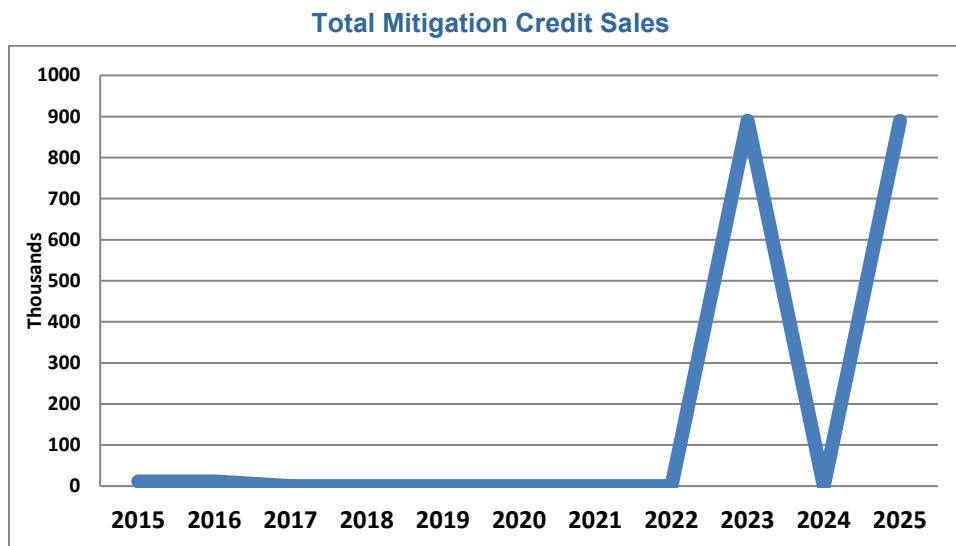


Fund 387 – Arundo Management & Habitat Restoration

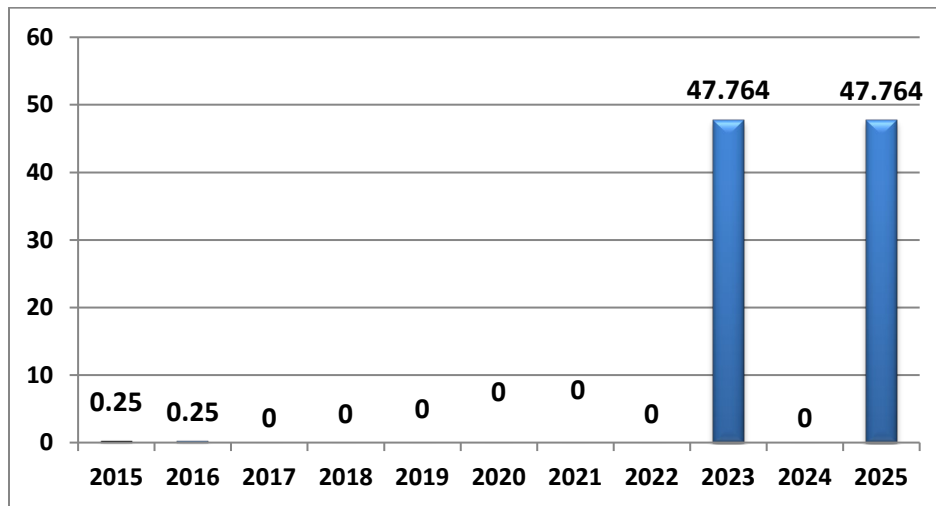
This project was initiated to provide funding for Arundo removal and maintenance within the Watershed. This fund will also provide funding for habitat restoration projects within the Watershed. Funding for this project is generated from the sale of Arundo mitigation bank credits which were purchased from the Riverside County Regional Park and Open-Space District's Santa Ana River Mitigation Bank as part of the Proposition 13, SCIWP program. A total of 100 units were purchased for \$40,000 each, for a total of \$4 million.

Funding will allow continued Arundo removal activities through FYEs 2024 and 2025. Funding will also explore possible changes to the mitigation bank by working with the Riverside County Parks and Open Space District.

In FYE 2024, there are no expected mitigation credit sales. In FYE 2025 we expect to sale the balance of the 47.764 units in inventory. Total units sold through FYE 2023 are 52.236, leaving 47.764 units available for sale.



Mitigation Credit Sales in Units



Fund 392 – Emerging Constituents Program Task Force

Based on a Santa Ana RWQCB resolution accompanying the Cooperative Agreement for Imported Water Recharge signed by the RWQCB and nine imported water recharging agencies in January 2008, the signatories agreed to develop a plan to investigate "emerging constituents" in water that is intentionally recharged to local aquifers. The Emerging Constituents Program Task Force was formed, among signatories and interested parties, and is administered by SAWPA to design and implement the proposed study.

After an investigation of current water quality monitoring programs, regulatory issues, stakeholder concerns, analytical methods, and the state-of-the-science with respect to potential public health and environmental impacts, a list of emerging constituents was compiled. Next, a voluntary sampling program of POTW effluent and various imported water sources was designed and executed for 2009 through 2013. After the sampling reports were submitted to the RWQCB, they indicated that the constituents were at levels of minimal concern at this time. After 2013, the annual sampling program was placed on hold pending the State Board Blue Ribbon Panels evaluation on which constituents should be necessary for monitoring river and stream habitat and ecosystems. In early 2017, the State Board also reconvened their original Blue-Ribbon panel to reevaluate the current recommended list of emerging constituents based on the latest monitoring technology and science. Results of this work were released in early 2018.

In early 2019, the task force reconvened to implement a new sampling program to address PFAS (per- and polyfluoroalkyl substances), a relatively new family of emerging constituents of concern. Regulations are being developed as analytical techniques to sample and analyze PFAS improve. A voluntary sampling program under the Emerging Constituents Program Task Force was undertaken in late August 2019. The sampling reflected analysis of select groups of PFAS and previously listed emerging constituents to provide an update on their status. A sampling report was prepared that compiles and analyzes the lab results of POTW effluent throughout the Watershed as well as various imported water sources.

Work continues by the task force under SAWPA administration to conduct outreach efforts through social media on the SAWPA website and other forums to inform the public on the safety of drinking water in the watershed.

In FYEs 2024 and 2025, revenues are projected to be \$114,000, all of which are from participant fees.

Fund 477 – LESJWA Administration

The Lake Elsinore & San Jacinto Watersheds Authority (LESJWA) was created in 2000 with the passage of the Proposition 13 Water Bond. In that bond, \$15 million was allocated to LESJWA. SAWPA serves as

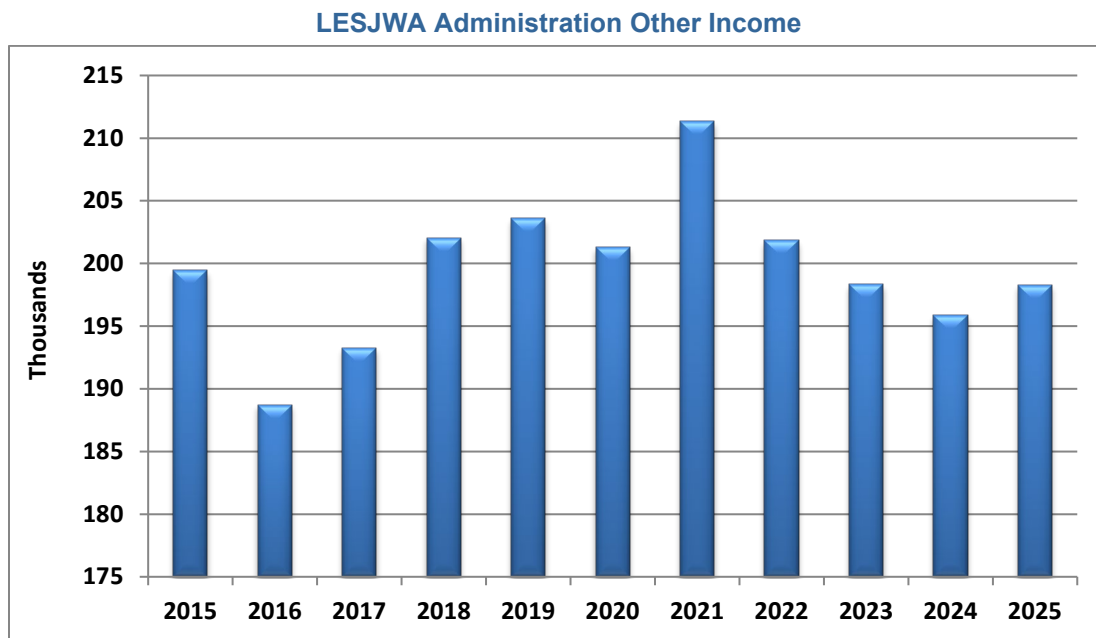
the administrator for this JPA and is one of the five members. The Board consists of Elsinore Valley Municipal Water District (EVMWD), the City of Lake Elsinore, the County of Riverside, the City of Canyon Lake, and SAWPA.

In FYE 2008, all Proposition 13 Water Bond funding for LESJWA was fully expended. Additional State grant funds and increases in local stakeholder funding from parties of the Lake Elsinore and Canyon Lake (LE/CL) TMDL Task Force as well as the LESJWA member agencies are used to continue the activities of the JPA and implement beneficial projects. Major activities include administering the LE/CL TMDL Task Force, developing best management practices (BMP), ensuring the recently developed TMDL update and revision is effectively included as a Basin Plan Amendment, and continued improvement of lake quality at Lake Elsinore and Canyon Lake through nutrient reductions such as alum applications and aeration/mixing systems. Proposition 1 Grant funding was awarded to implement an algae harvesting pilot program in Lake Elsinore in FYE 2023 with implementation of the project in FYE 2024. LESJWA intends to release an RFP and select a consultant for the development of a strategic plan in FYE 2024. Grant applications for additional lake improvements at Lake Elsinore will be explored and prepared by staff.

In FYE 2024, revenues and expenses are projected to be \$195,857. This is a minimal decrease from the FYE 2023 budget.

In FYE 2025, revenues and expenses are projected to be \$198,285.

Total funding proceeds for the administration of LESJWA are shown in the chart below.



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Roundtable Fund Budget FYE 2024	Basin Monitoring Program TF Fund 374	SAR Fish Conservation Task Force Fund 381	MSAR TMDL Task Force Fund 384-01	RWQ Monitoring Task Force Fund 386	Arundo Mgmt & Habitat Restoration Fund 387	Emerging Constituents Task Force Fund 392	LESJWA Admin Fund 477	Total
Source of Funds:								
Member Agency Contributions	\$ –	\$ 10,000	\$ –	\$ –	\$ –	\$ –	\$ 10,000	\$ 20,000
Participant Fees	\$ 558,000	\$ 19,000	\$ 237,040	\$ 278,551	\$ –	\$ 114,000	\$ –	\$ 1,206,591
Other Income	\$ –	\$ –	\$ –	\$ 124,165	\$ –	\$ –	\$ 185,857	\$ 310,022
Total Source of Funds	\$ 558,000	\$ 29,000	\$ 237,040	\$ 402,716	\$ –	\$ 114,000	\$ 195,857	\$ 1,536,613
Staffing:								
Hours Allocated	620	185	155	115	235	220	830	2,360
FTE (based on 2080)	0.3	0.1	0.1	0.1	0.1	0.1	0.4	1.1
Use of Funds:								
Labor	\$ 37,507	\$ 11,757	\$ 11,969	\$ 9,037	\$ 15,746	\$ 17,233	\$ 60,557	\$ 163,806
Benefits	\$ 13,760	\$ 4,313	\$ 4,391	\$ 3,315	\$ 5,777	\$ 6,322	\$ 22,216	\$ 60,094
Indirect Costs	\$ 63,445	\$ 19,887	\$ 20,246	\$ 15,286	\$ 26,635	\$ 29,151	\$ 102,434	\$ 277,084
Consulting & Professional Services	\$ 493,000	\$ 54,000	\$ 75,375	\$ 388,587	\$ 10,000	\$ 59,000	\$ 250	\$ 1,080,212
Equipment & Computer	\$ –	\$ 7,000	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 7,000
Meeting & Travel	\$ –	\$ 500	\$ –	\$ –	\$ 500	\$ –	\$ 250	\$ 1,250
Other Administrative Costs	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 10,150	\$ 10,150
Other Expense	\$ –	\$ –	\$ 124,165	\$ –	\$ –	\$ –	\$ –	\$ 124,165
Program Expense	\$ –	\$ –	\$ –	\$ –	\$ 40,594	\$ –	\$ –	\$ 40,594
Total Use of Funds	\$ 607,712	\$ 97,457	\$ 236,146	\$ 416,225	\$ 99,252	\$ 111,706	\$ 195,857	\$ 1,764,355
Net Gain (Loss)	\$ (49,712)	\$ (68,457)	\$ 894	\$ (13,509)	\$ (99,252)	\$ 2,294	\$ –	\$ (227,742)
Beginning Fund Balance	\$ 381,369	\$ 105,625	\$ 287,764	\$ 70,408	\$ 814,613	\$ 135,496	\$ –	\$ 1,795,275
Ending Fund Balance	\$ 331,657	\$ 37,168	\$ 288,658	\$ 56,899	\$ 715,362	\$ 137,790	\$ –	\$ 1,567,533
Indirect Costs Contribution	1.71%	0.54%	0.55%	0.41%	0.72%	0.79%	2.77%	7.49%

Roundtable Fund Budget FYE 2025	<i>Basin Monitoring Program TF Fund 374</i>	<i>SAR Fish Conservation Task Force Fund 381</i>	<i>MSAR TMDL Task Force Fund 384-01</i>	<i>RWQ Monitoring Task Force Fund 386</i>	<i>Arundo Mgmt & Habitat Restoration Fund 387</i>	<i>Emerging Constituents Task Force Fund 392</i>	<i>LESJWA Admin Fund 477</i>	<i>Total</i>
Source of Funds:								
Grant Proceeds	\$ –	\$ 250,000	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 250,000
Member Agency Contributions	\$ –	\$ 10,000	\$ –	\$ –	\$ –	\$ –	\$ 10,000	\$ 20,000
Participant Fees	\$ 516,000	\$ 19,000	\$ 282,820	\$ 297,305	\$ –	\$ 114,000	\$ –	\$ 1,229,125
Other Income	\$ –	\$ –	\$ –	\$ 120,320	\$ 889,800	\$ –	\$ 188,285	\$ 1,198,405
Total Source of Funds	\$ 516,000	\$ 279,000	\$ 282,820	\$ 417,625	\$ 889,800	\$ 114,000	\$ 198,285	\$ 2,697,530
Staffing:								
Hours Allocated	615	185	155	115	250	220	785	2,325
FTE (based on 2080)	0.3	0.1	0.1	0.1	0.1	0.1	0.4	1.1
Use of Funds:								
Labor	\$ 39,991	\$ 12,679	\$ 12,946	\$ 9,358	\$ 17,849	\$ 18,432	\$ 62,537	\$ 173,792
Benefits	\$ 14,570	\$ 4,619	\$ 4,717	\$ 3,409	\$ 6,503	\$ 6,715	\$ 22,784	\$ 63,317
Indirect Costs	\$ 65,427	\$ 20,743	\$ 21,181	\$ 15,310	\$ 29,202	\$ 30,156	\$ 102,314	\$ 284,333
Consulting & Professional Services	\$ 446,000	\$ 250,000	\$ 125,500	\$ 387,625	\$ 5,000	\$ 59,000	\$ 250	\$ 1,273,375
Equipment & Computers	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Meeting & Travel	\$ –	\$ 500	\$ –	\$ –	\$ 500	\$ –	\$ 250	\$ 1,250
Other Administrative Costs	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 10,150	\$ 10,150
Other Expense	\$ –	\$ –	\$ 120,320	\$ –	\$ –	\$ –	\$ –	\$ 120,320
Program Expense	\$ –	\$ –	\$ –	\$ –	\$ 26,726	\$ –	\$ –	\$ 26,726
Total Use of Funds	\$ 565,988	\$ 288,541	\$ 284,664	\$ 415,702	\$ 85,780	\$ 114,303	\$ 198,285	\$ 1,953,263
Net Gain (Loss)	\$ (49,988)	\$ (9,541)	\$ (1,844)	\$ 1,923	\$ 804,020	\$ (303)	\$ –	\$ 744,267
Beginning Fund Balance	\$ 331,657	\$ 37,168	\$ 288,658	\$ 56,899	\$ 715,362	\$ 137,790	\$ –	\$ 1,567,533
Ending Fund Balance	\$ 281,669	\$ 27,627	\$ 286,814	\$ 58,822	\$ 1,519,381	\$ 137,487	\$ –	\$ 2,311,800
Indirect Costs Contribution	1.74%	0.55%	0.56%	0.41%	0.78%	0.80%	2.72%	7.55%

Roundtable Fund FYE 2019 - 2025	FYE 2019 Actuals	FYE 2020 Actuals	FYE 2021 Actuals	FYE 2022 Actuals	FYE 2023 Budget	FYE 2023 Actuals	FYE 2024 Budget	FYE 2025 Budget
Source of Funds:								
Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Member Agency Contributions	\$ 66,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Participant Fees	\$ 830,596	\$ 1,123,569	\$ 1,115,239	\$ 1,064,375	\$ 1,209,843	\$ 1,138,155	\$ 1,206,591	\$ 1,229,125
Mitigation Credit Sales	\$ -	\$ -	\$ -	\$ -	\$ 889,900	\$ -	\$ -	\$ 889,800
Operating Transfer	\$ 145,044	\$ 132,344	\$ 133,000	\$ 114,625	\$ 114,625	\$ 145,964	\$ 124,165	\$ 120,320
Other Income	\$ 193,588	\$ 191,266	\$ 201,354	\$ 191,841	\$ 188,307	\$ 203,714	\$ 185,857	\$ 188,285
Interest & Investments	\$ 41,519	\$ 38,795	\$ 14,444	\$ 11,920	\$ -	\$ 47,567	\$ -	\$ -
Total Source of Funds	\$ 1,276,747	\$ 1,515,974	\$ 1,484,037	\$ 1,402,761	\$ 2,672,675	\$ 1,555,400	\$ 1,536,613	\$ 2,697,530
Staffing:								
Hours Allocated	2,504	2,155	2,424	2,372	2,291	2,245	2,360	2,325
FTE (Based on 2080)	1.2	1.0	1.2	1.1	1.1	1.1	1.1	1.1
Use of Funds:								
Labor	\$ 150,825	\$ 229,864	\$ 154,065	\$ 148,492	\$ 169,451	\$ 146,385	\$ 163,806	\$ 173,792
Benefits	\$ 65,911	\$ 56,296	\$ 69,792	\$ 58,802	\$ 71,113	\$ 61,482	\$ 60,094	\$ 63,317
Indirect Costs	\$ 212,814	\$ 216,953	\$ 232,330	\$ 239,516	\$ 272,496	\$ 235,386	\$ 277,084	\$ 284,333
Consulting & Professional Services	\$ 643,184	\$ 1,034,085	\$ 617,165	\$ 931,289	\$ 1,211,595	\$ 945,149	\$ 1,080,212	\$ 1,273,375
Operating Costs	\$ -	\$ -	\$ 2,522	\$ -	\$ -	\$ -	\$ -	\$ -
Phone & Utilities	\$ -	\$ -	\$ -	\$ 318	\$ -	\$ -	\$ -	\$ -
Equipment & Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -
Meeting & Travel	\$ 848	\$ 437	\$ -	\$ 219	\$ 3,250	\$ 327	\$ 1,250	\$ 1,250
Other Administrative Costs	\$ 10,425	\$ 10,889	\$ 10,111	\$ 10,120	\$ 11,350	\$ 10,716	\$ 10,150	\$ 10,150
Other Expense	\$ 145,205	\$ 132,344	\$ 134,661	\$ 114,812	\$ 114,625	\$ 145,964	\$ 124,165	\$ 120,320
Program Expense	\$ 10,647	\$ -	\$ 6,541	\$ -	\$ 100,000	\$ -	\$ 40,594	\$ 26,726
Total Use of Funds	\$ 1,239,859	\$ 1,680,868	\$ 1,227,187	\$ 1,503,568	\$ 1,953,880	\$ 1,545,409	\$ 1,764,355	\$ 1,953,263
Net Gain (Loss)	\$ 36,888	\$ (164,894)	\$ 256,850	\$ (100,807)	\$ 718,795	\$ 9,991	\$ (227,742)	\$ 744,267

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Capital Project Fund

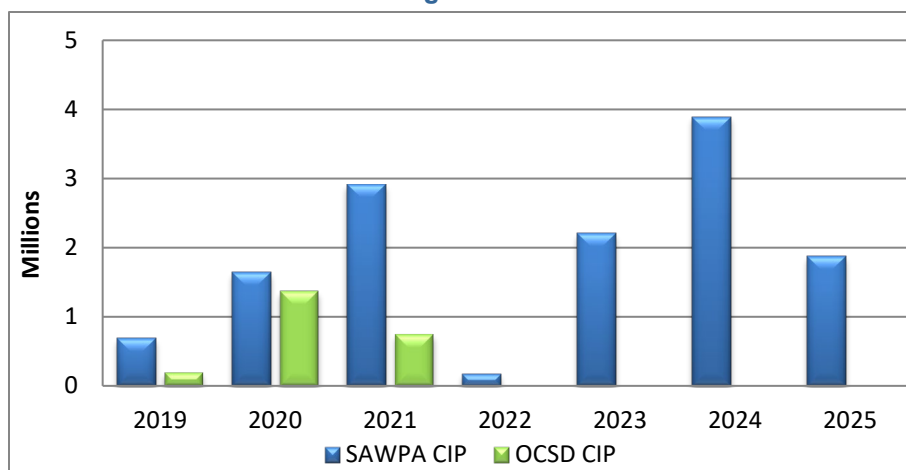
The Capital Project Fund includes projects related to the operation and maintenance of the Inland Empire Brine Line. The Brine Line is a non-reclaimable wastewater pipeline that provides for the export of desalter brine, high-salinity industrial wastewater, and domestic wastewater generated within the Watershed. The Brine Line carries the waste to a treatment plant operated by OC San in Huntington Beach. After treatment, the treated effluent is discharged to the Pacific Ocean.

In June 2021, the SAWPA Project Agreement 24 Committee approved the Brine Line CIP for planning purposes. The CIP includes projects totaling more than \$48 million that are planned for completion by FYE 2030. The main focus of the CIP is to assure the long-term viability and sustainability of the Brine Line system by addressing on-going maintenance, capital improvements, protection/relocation, and strategic relationships.

In FYE 2024, the Agency has budgeted approximately \$3.9 million, and \$1.9 million in FYE 2025 for Capital Projects, based on the CIP. The CIP consists of the following main elements:

1. SAWPA Brine Line CIP Projects
 - a. Capital Repairs (Annual).
 - b. Brine Line Reach IV-D Corrosion Repair. A portion of the Brine Line Reach IV-D is T-Lock Lined for 270 degrees around the inside diameter of the pipe leaving the invert or bottom 90 degrees of the pipe unlined. Low flows during the initial years of operation caused corrosion of the unprotected invert of the pipe, resulting in the loss of concrete and uplifting of the T-Lock liner. Repair will consist of flow by-pass, pipe cleaning, and application of a protective coating to prevent further deterioration of the concrete.
 - c. Pipeline condition assessment on Reach IV and Reach IV-B. Reach IV was constructed in 1975 and is the oldest part of the system. A condition assessment is necessary to understand the reliability and performance of Reach IV. A portion of Reach IV-B was constructed with 36" cement-mortar lined ductile iron pipe in the late 1990s and is over 20 years old. A condition assessment is necessary to understand the reliability and performance of Reach IV-B.
2. Agua Mansa Lateral Project. The Agua Mansa Lateral is about 4,550 feet in length, 12-inch diameter pipeline that allows for high saline wastewater connections in the Cities of Rialto and Colton. The Project will allow dischargers to connect to the Brine Line downstream of a long siphon, provide opportunities for future dischargers to connect to the Brine Line, and other benefits to the operation and maintenance of the Brine Line, such as operational flexibility, avoided maintenance costs, and increased reliability by minimizing disruptions to upstream dischargers during maintenance or emergency events.
3. OC San Capital Improvement Program projects on the Brine Line through FYE 2060 (variable SAWPA cost share) are estimated at \$400,000 per year.

Expected Capital Improvement Plan Expenditures Through FYE 2025



SAWPA Capital Improvements Plan (CIP) Projects

The Brine Line stretches over 93 miles through San Bernardino, Riverside, and Orange Counties of which 73 miles is owned by SAWPA. The Brine Line upstream of Prado Dam was constructed over a 20-year period, in sections. The pipe making up the line is of varying ages with the oldest section of the line being 52 years old, and the newest being twenty-four (24) years old. The pipeline is made of varying materials, chosen for both durability and cost.

To reduce long-term costs for maintenance and the chance of a line failure, SAWPA has instituted an on-going CCTV video inspection of the line to assess the condition of the pipeline. Inspection reports note any anomalies such as pipeline cracks, de-lamination of polyvinyl chloride (PVC) liner, sags, root intrusion, and debris or material accumulation. This work also allows staff to better estimate infiltration and inflow, and plan future repair and replacement in the maintenance management program. The CIP is updated in conjunction with the CCTV program.

CIP projects under this category include application of a protective coating or lining to portions of Upper Reach IV-A to prevent deterioration of the concrete pipe and a condition assessment on Reach IV and IV-B. Projects also include repair of any problems found in the CCTV inspection of the line.

U.S. Army Corp of Engineers (ACOE) Project

Several projects have been completed as a result of the ACOE Prado Dam Mainstem Project. SAWPA was required to move a portion of the Brine Line to avoid a conflict with the relocated low flow channel to the new outlet works. This work has been completed. In FYE 2015, the ACOE and the project sponsor, OCPW, relocated and protected a portion of the upper Reach IV-A Brine Line in the City of Chino (Yorba Slaughter Adobe Dike). In FYE 2021, SAWPA relocated and protected a portion of Lower Reach IV-B in the City of Corona (Alcoa Dike). Additional work includes the modification of several maintenance access structures located below the flood storage elevation of Prado Dam and the raising of two MAS on Lower Reach IV-B upon ACOE's completion of Phase II of the Alcoa Dike.

Protection/Relocation of the Line

OC San owns, operates, and maintains the line west of the Orange/Riverside County line. SAWPA owns capacity rights in the line and has entered into a cost sharing agreement for the operation and maintenance of that portion of the line. Between the Orange/Riverside County line and SAVI Ranch, the Brine Line used to lie within the floodplain of the Santa Ana River (SAR) before being relocated in 2014. As part of the ACOE project, the designed maximum controlled releases from the dam will increase from 9,300 cubic feet per second (cfs) to 30,000 cfs. As part of the project, protection of the Brine Line downstream of Prado in

Riverside and Orange Counties is being provided. Over the last 17 years, OC San has performed several protection projects such as installing grade stabilizers and bank protection constructed using large rock. This program ended with the completion of the SARI mainline relocation project in 2014. The SARI Mainline Project relocated the existing SARI with a new 54-inch-diameter pipeline on the south side of the river just north of and adjacent to the Riverside (SR91) Freeway. Construction began in October 2011 and was completed in 2014. In 2019, as part of an ACOE permit condition, OC San removed the rock from the SAR floodplain. The Rock removal project was completed in FYE 2020.

OC San CIP Projects

OC San also has a CIP planned through FYE 2060 for their portion of the SARI line. Depending on which reach of the pipeline a project is for, SAWPA, through the cost sharing agreement for the operation and maintenance of the line, is obligated to pay a portion of the costs for this CIP; the amount of obligation varies by pipeline reach.

Impact of CIP on Operating Budget

For each of the capital projects listed above, the only impact on the current operating budget are the staff costs involved in completing the project. Once the project is complete, there are no additional impacts to future operating budgets and there may even be a reduction to future operating and maintenance budgets.

Inland Empire Brine Line Master Plan

The Brine Line Master Plan is a long-term planning document that addresses the Brine Line facility needs over a defined planning period. The purpose of the plan is to determine how best to manage and implement the growth and expansion of the Brine Line to best serve the Watershed and our member agencies.

CIP Funding

During the budget process, the rate model and CIP were updated to include FYEs 2024 and 2025 budget projections. The rate model establishes reserve contributions for FYE 2024 in the amount of \$2.2 million and \$2 million for FYE 2025. Contributions to reserves and existing reserve balances will be used to fund the CIP.

In 2018, a new updated dynamic rate model was developed including an updated CIP for the next 10 years. Current funding options used in the rate model include pay-as-you-go, debt financing, or a combination of both. Based on the assumptions used in the model, use of reserves, rate increases, and borrowing, provide the necessary funding for the long-term financial stability of the system. Over the last few years, the CIP has been funded using pay-as-you-go financing and SRF loans. CIP projects for FYEs 2024 and 2025 will be funded from agency reserves.

Reserve Balances at FYE 2023

<i>Reserve Account</i>	<i>FYE 2023 Balance</i>
Pipeline Replacement & Capital Investment Reserve	\$ 29,937,199
OC San Pipeline Rehabilitation Reserve	\$ 2,429,092
Pipeline Capacity Management Reserve	\$ 12,232,268
Total Reserves Available for CIP	\$ 44,598,559

Reserves Available to Fund CIP through FYE 2025

<i>FYE</i>	<i>Beginning Reserve Balance</i>	<i>Contributions To Reserves</i>	<i>CIP Funding</i>	<i>Ending Reserve Balance</i>
2024	\$ 44,598,559	\$ 2,225,309	\$ (3,893,137)	\$ 42,930,731
2025	\$ 42,930,731	\$ 2,055,786	\$ (1,870,013)	\$ 43,116,504

A detailed description of each project in the budget is included on the pages to follow.

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BL Capital Project Fund Budget FYE 2024	Brine Line Protection Fund 320	Reach IV-D Corrosion Repair Fund 327	Agua Mansa Lateral Fund 328	Total
Source of Funds:				
Financing Proceeds	\$ –	\$ –	\$ –	\$ –
Use of Reserves	\$ 1,639,115	\$ 391,577	\$ 1,862,445	\$ 3,893,137
Total Source of Funds	\$ 1,639,115	\$ 391,577	\$ 1,862,445	\$ 3,893,137
Staffing:				
Hours Allocated	633	10	110	753
FTE (based on 2080)	0.3	0.0	0.1	0.4
Use of Funds:				
Labor	\$ 47,939	\$ 516	\$ 11,916	\$ 60,371
Benefits	\$ 17,587	\$ 189	\$ 4,372	\$ 22,148
Indirect Costs	\$ 81,089	\$ 872	\$ 20,157	\$ 102,118
Consulting & Professional Services	\$ 700,000	\$ 375,000	\$ 95,000	\$ 1,170,000
Operating Costs	\$ –	\$ 15,000	\$ 10,000	\$ 25,000
Other Administrative Costs	\$ 2,500	\$ –	\$ –	\$ 2,500
Construction	\$ 790,000	\$ –	\$ 1,721,000	\$ 2,511,000
Total Use of Funds from Operations	\$ 1,639,115	\$ 391,577	\$ 1,862,445	\$ 3,893,137
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ –
Indirect Costs Contribution	2.19%	0.02%	0.54%	2.75%

BL Capital Project Fund Budget FYE 2025	Brine Line Protection Fund 320	Reach IV-D Corrosion Repair Fund 327	Agua Mansa Lateral Fund 328	Total
Source of Funds:				
Financing Proceeds	\$ —	\$ —	\$ —	\$ —
Use of Reserves	\$ 1,400,590	\$ 469,423	\$ —	\$ 1,870,013
Total Source of Funds	\$ 1,400,590	\$ 469,423	\$ —	\$ 1,870,013
Staffing:				
Hours Allocated	277	349	—	626
FTE (based on 2080)	0.1	0.2	—	0.3
Use of Funds:				
Labor	\$ 22,694	\$ 31,470	\$ —	\$ 54,164
Benefits	\$ 8,268	\$ 11,466	\$ —	\$ 19,734
Indirect Costs	\$ 37,128	\$ 51,487	\$ —	\$ 88,615
Consulting & Professional Services	\$ 205,000	\$ 375,000	\$ —	\$ 580,000
Operating Costs	\$ —	\$ —	\$ —	\$ —
Other Administrative Costs	\$ 2,500	\$ —	\$ —	\$ 2,500
Construction	\$ 1,125,000	\$ —	\$ —	\$ 1,125,000
Total Use of Funds from Operations	\$ 1,400,590	\$ 469,423	\$ —	\$ 1,870,013
Net Gain (Loss)	\$ —	\$ —	\$ —	\$ —
Indirect Costs Contribution	.99%	1.37%	0.00%	2.36%

BL Capital Project Fund FYE 2019 – 2025	FYE 2019 Actuals	FYE 2020 Actuals	FYE 2021 Actuals	FYE 2022 Actuals	FYE 2023 Budget	FYE 2023 Actuals	FYE 2024 Budget	FYE 2025 Budget
Source of Funds:								
Financing Proceeds	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Grant Proceeds	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Use of Reserves	\$ 688,727	\$ 1,642,379	\$ 2,911,332	\$ 171,529	\$ 2,207,931	\$ 356,442	\$ 3,893,137	\$ 1,870,013
Other Income	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Total Source of Funds	\$ 688,727	\$ 1,642,379	\$ 2,911,332	\$ 171,529	\$ 2,207,931	\$ 356,442	\$ 3,893,137	\$ 1,870,013
Staffing:								
Hours Allowed	365	495	531	326	994	133	753	626
FTE (based on 2080)	0.2	0.2	0.3	0.2	0.5	0.1	0.4	0.3
Use of Funds:								
Labor	\$ 30,290	\$ 41,136	\$ 46,843	\$ 17,500	\$ 91,794	\$ 10,524	\$ 60,371	\$ 54,164
Benefits	\$ 13,237	\$ 17,400	\$ 21,220	\$ 6,930	\$ 38,523	\$ 4,420	\$ 22,148	\$ 19,734
Indirect Costs	\$ 42,738	\$ 77,582	\$ 70,639	\$ 28,227	\$ 147,614	\$ 16,923	\$ 102,118	\$ 88,615
Consulting & Professional Services	\$ 601,814	\$ 144,796	\$ 76,796	\$ 35,000	\$ 1,225,000	\$ 282,860	\$ 1,170,000	\$ 580,000
Operating Costs	\$ 641	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 25,000	\$ –
Meeting & Travel	\$ 7	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Other Administrative Costs	\$ –	\$ 2,809	\$ 357	\$ 350	\$ 5,000	\$ 3,121	\$ 2,500	\$ 2,500
Construction	\$ –	\$ 1,358,656	\$ 2,695,477	\$ 83,522	\$ 700,000	\$ 38,594	\$ 2,511,000	\$ 1,125,000
Total Use of Funds from Operations	\$ 688,727	\$ 1,642,379	\$ 2,911,332	\$ 171,529	\$ 2,207,931	\$ 356,442	\$ 3,893,137	\$ 1,870,013
Net Gain (Loss)	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –

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Request for Capital Funding

Project # 320-03

PROJECT OR EQUIPMENT INFORMATION							
NAME:				Priority: High			
Capital Repair, Other Required Activities				External Fund Potential: No			
DESCRIPTION:				Current Stage: Planning			
Protection/relocation of the Brine Line due to U.S. Army Corps raising of the Prado Dam Spillway including raising two maintenance access structures (MAS) upon completion of the Corps Alcoa Dike Phase 2 project and modifications to MAS structures within the Prado Basin inundation area. Reach IV-A Pine Avenue siphon relocation due to Caltrans and City of Chino plans to construct freeway access to California State Hwy 71. Temescal Canyon Road widening (El Cerrito segment) due to County of Riverside plans to widen Temescal Canyon Road. Pipeline condition assessment on Reach IV. Reach IV was constructed in 1975 and is the oldest part of the system. A condition assessment is necessary to understand the reliability and performance of Reach IV. A portion of Reach IV-B was constructed with 36" cement-mortar lined ductile iron pipe in the late 1990s and is over 20 years old. A condition assessment is necessary to understand the reliability and performance of Reach IV-B. Addition of two MAS on Reach IV-B lower to allow access for cleaning and inspection. Miscellaneous capital repairs that may require rapid response to prevent further deterioration including protection of the Brine Line from stormwater/erosion. As the system ages, additional repairs are anticipated to be needed annually.				Expansion %: 0%			
				Replacement %: 100%			
				Req'd Ext Funding %: 0%			
				Expended to Date: \$4.8M			
				Future Costs: \$3.0M			
LOCATION:				Total Project Cost: \$7.8M			
System wide							
DESCRIBE PROBLEMS, EXPENSES, ETC. AS JUSTIFICATION FOR REPLACEMENT:							
Protection/relocation of the Brine Line is necessary due to conflict with projects by others, such as the raising of Prado Dam spillway (U.S Army Corps.) and various roadway improvements (City and County). Corrosion is the main factor that can affect the structural integrity of the Brine Line. Over time defects in the lining system can develop due to excessive wear and scaling. An assessment of the condition of the lining system and pipe can identify potential issues and actions needed to extend the remaining useful life of the Brine Line. Repairs are necessary from time to time which are not known at the time annual budgets are prepared. These repairs cannot wait until a subsequent year. Such repairs include, but are not limited to:							
<ol style="list-style-type: none"> 1. MAS repair and adjustments. 2. Protection/Relocation where SAWPA does not have "prior rights". 3. Sinkhole repairs. 4. Repairs that result from CCTV pipeline inspections. 5. Protection from stormwater/erosion. 							
ANNUAL IMPACTS ON OPERATIONS/MAINTENANCE:							
Potential impacts would result from pipeline failure in close proximity to a surface water and environmentally sensitive areas. Impact would include shutdown of system, impacting industries that discharge to the Brine Line and shut down of water production facilities that utilize the Brine Line for high saline discharge. Unplanned emergency repairs are significantly more expensive than planned repairs and protection of the Brine Line.							
Cost Estimate:	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL	
SAWPA LABOR	\$ 46,746	\$ 17,500	\$ 71,731	\$ 47,939	\$ 22,694	\$ 206,610	
BENEFITS	\$ 21,176	\$ 6,930	\$ 30,103	\$ 17,587	\$ 8,268	\$ 84,064	
INDIRECT COSTS	\$ 70,493	\$ 28,227	\$ 115,351	\$ 81,089	\$ 37,128	\$ 332,288	
ENGINEERING	\$ 76,796	\$ 35,000	\$ 475,000	\$ 700,000	\$ 205,000	\$ 1,491,796	
CONSTRUCTION	\$ 1,949,078	\$ 83,522	\$ 700,000	\$ 790,000	\$ 1,125,000	\$ 4,647,600	
OTHER EXPENSE	\$ 357	\$ 350	\$ 5,000	\$ 2,500	\$ 2,500	\$ 10,707	
TOTALS	\$ 2,164,645	\$ 171,530	\$ 1,397,185	\$ 1,639,115	\$ 1,400,590	\$ 6,773,065	

Escalation Rate: 3%

Request for Capital Funding

Project # 327

PROJECT OR EQUIPMENT INFORMATION		
NAME:	Priority:	High
Reach IV-D Corrosion Repairs	External Fund Potential:	Yes
DESCRIPTION:	Current Stage:	Design
About seven (7) miles of the Brine Line Reach 4D consists of T-Lock Lined 42-inch reinforced concrete pipe (RCP). The T-lock lining is a polyvinyl chloride (PVC) lining on the interior circumference of the pipe that provides a protective corrosion barrier between the flow and concrete pipe. The T-lock lining on this portion of the Brine Line was installed on the upper 270 degrees of the pipeline, leaving the invert or bottom 90 degrees of the pipe unlined. Routine inspection of Reach IV-D found extensive corrosion within the pipe invert as the T-Lock corrosion protection liner only covered the upper 270° portion of the pipe.	Expansion %:	0%
	Replacement %:	100%
	Req'd Ext Funding %:	0%
LOCATION:	Expended to Date:	\$390,920
About seven (7) miles of Reach IV-D within Euclid Avenue beginning at Pomona Rincon Road in the City of Chino in San Bernardino County and continuing northerly to Pine Avenue. Continuing along Pine Avenue easterly along Schleisman Road in the City of Eastvale and ending at the intersection of Schleisman Road and Hamner Avenue.	Future Costs (FYE 2024-25):	\$0.750M
	Total Project Cost (Subject to Reevaluation after FYE 2023 Investigation):	\$10.0M

DESCRIBE PROBLEMS, EXPENSES, ETC. AS JUSTIFICATION FOR REPLACEMENT:

Corrosion of pipe invert. Low flows during the initial years of operation placed the flow line below the termination of the T-lock liner and exposed the concrete to corrosion and uplifting of the T-Lock liner. Reach 4D Work Plan commenced in FYE 2018 and was completed in FYE 2019. The Work Plan included a recommendation to conduct additional pipeline investigations in FYE 2019 and FYE 2024. The summary report for the additional pipeline investigations in 2019 concluded that the findings presented in the Reach 4D Work Plan remain valid and the recommendations provided remain unchanged. Upon the completion of the FYE 2024 inspection, an update of the predicted remaining useful life, and implement repairs prior to the predicted remaining useful life. Based on 2018/19 assessment, the predicted remaining useful life is 10 to 20 years. Total project costs will be evaluated after the FYE 2024 inspection.

ANNUAL IMPACTS ON OPERATIONS/MAINTENANCE:

Investigation and protection is required soon to preserve the pipe structure.

Cost Estimate:	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
SAWPA LABOR	\$ -	\$ -	\$ 20,063	\$ 516	\$ 31,470	\$ 52,049
BENEFITS	\$ -	\$ -	\$ 8,420	\$ 189	\$ 11,466	\$ 20,075
INDIRECT COSTS	\$ -	\$ -	\$ 32,263	\$ 872	\$ 51,487	\$ 84,622
CONSULTING	\$ -	\$ -	\$ 750,000	\$ 375,000	\$ 375,000	\$ 1,500,000
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER EXPENSE	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
TOTALS	\$ -	\$ -	\$ 810,746	\$ 391,577	\$ 469,423	\$ 1,671,746

Escalation Rate: 3%

Request for Capital Funding

Project # 328

PROJECT OR EQUIPMENT INFORMATION		
NAME:	Priority:	High
Agua Mansa Lateral	External Fund Potential:	Yes
DESCRIPTION:	Current Stage:	Design
The Agua Mansa Lateral is about 4,550 linear feet in length, 12-inch in diameter that allows for high saline wastewater connections in the Cities of Rialto and Colton. Rialto Bioenergy Facility (RBF) currently discharges to the Reach IV-E siphon. RBF will discharge to the Agua Mansa Lateral thereby removing their discharge from the IV-E siphon.	Expansion %:	100%
	Replacement %:	0%
	Req'd Ext Funding %:	0%
LOCATION:	Expended to Date:	\$7,866
The Agua Mansa Lateral is generally located within Agua Mansa Road within the Cities of Rialto and Colton, between Riverside Avenue and the Rialto Channel.	Future:	\$1.9 M
	Total Project Cost:	\$1.9 M

DESCRIBE PROBLEMS, EXPENSES, ETC. AS JUSTIFICATION FOR REPLACEMENT:

The Agua Mansa Lateral will allow RBF to connect to the Brine Line downstream of a long siphon, provide opportunities for future dischargers to connect to the Brine Line, and other benefits to the operation and maintenance of the Brine Line, such as operational flexibility, avoided maintenance costs, and increased reliability by minimizing disruptions to upstream dischargers during maintenance or emergency events.

ANNUAL IMPACTS ON OPERATIONS/MAINTENANCE:

Lack of access to the Reach IV-E siphon prevents routine inspection of the siphon to identify potential maintenance issues. Potential impacts from discharging into the siphon is increased sedimentation and deposits within the siphon that increases the possibility of a blockage. A pipeline blockage would result in a discharge to a surface water in close proximity to the Brine Line, extended shut down of the system, disruption of service to discharges, and expensive emergency draining and cleaning of the siphon.

Cost Estimate:	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
SAWPA LABOR	\$ -	\$ -	\$ 1,567	\$ 20,063	\$ -	\$ 21,630
BENEFITS	\$ -	\$ -	\$ 658	\$ 8,420	\$ -	\$ 9,078
INDIRECT COSTS	\$ -	\$ -	\$ 2,520	\$ 32,263	\$ -	\$ 34,783
CONSULTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENGINEERING	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
PROJECT MANAGEMENT	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
PERMIT FEES	\$ -	\$ -	\$ 3,121	\$ 10,000	\$ -	\$ 13,121
CONSTRUCTION	\$ -	\$ -	\$ -	\$ 1,721,000	\$ -	\$ 1,721,000
OTHER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ 7,866	\$ 1,862,445	\$ -	\$ 1,894,612

Escalation Rate: 3%

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Section 10

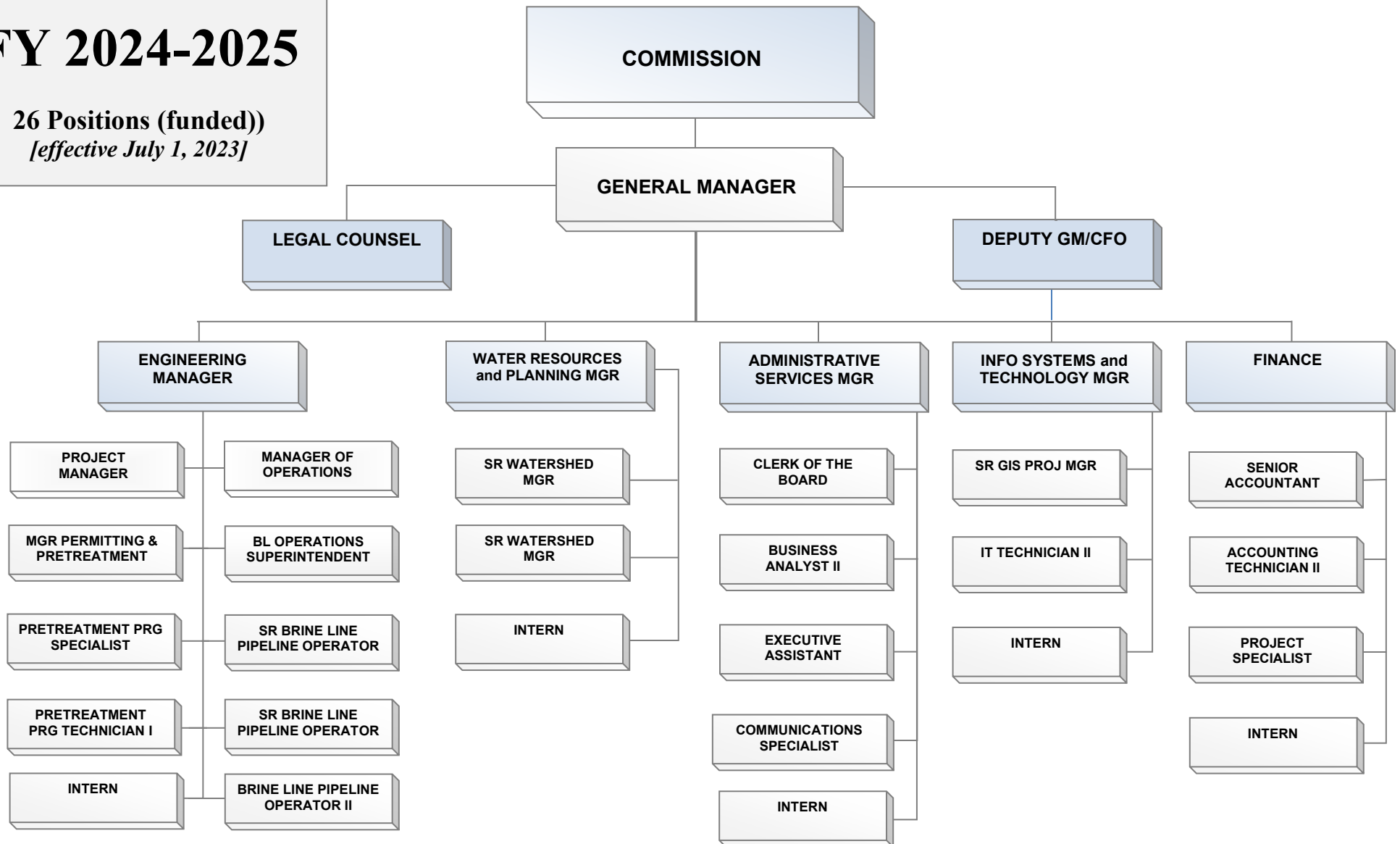
Departments



ORGANIZATION CHART

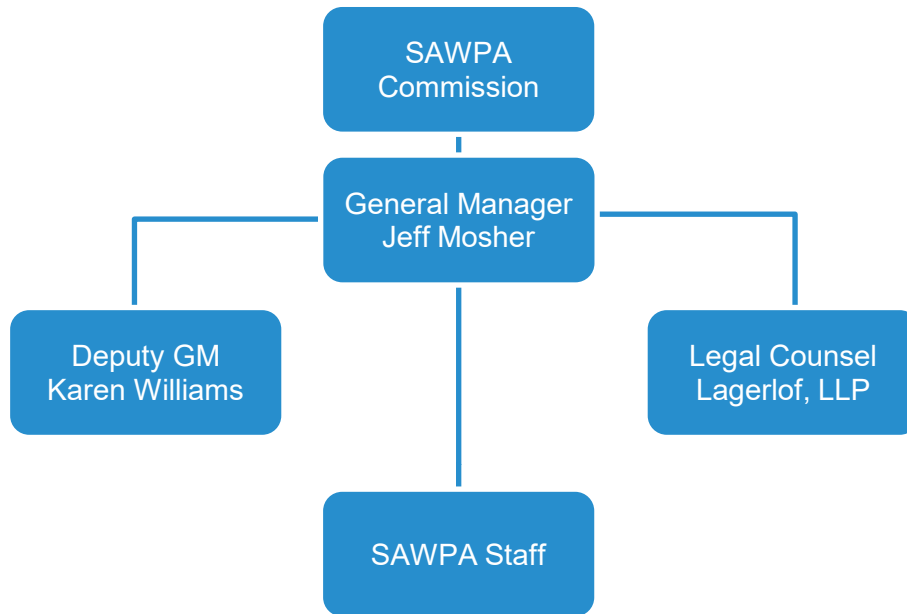
FY 2024-2025

26 Positions (funded))
[effective July 1, 2023]



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Executive Management



Summary Information

Existing Staff – 2 FTE

- 1 – General Manager
- 1 – Deputy General Manager

Mission

Lead Agency efforts to implement the policies and activities directed by the Commission and the Project Agreement Committees.

Objectives for FYEs 2024 and 2025

- Administrative
 - Oversee administrative, management, and legal directions for the Agency.
- Brine Line
 - Ensure continued cost-effective and reliable operation of the Brine Line.
 - Oversee the marketing of the Brine Line for new customers.
 - Maintain SAWPA's relationship with OC San on Brine Line permitting and operations, as well as SARI capital improvements.
 - Assess long-term resource recovery opportunities for Brine Line flows.
 - Oversee the implementation of Brine Line Reserve Policies.
- OWOW Program
 - Achieve optimal use of local water supplies and reduce reliance on imported water.
 - Improve water quality.
 - Identify opportunities for long term water use efficiency gains.
 - Balance water supply needs with natural habitat and recreational beneficial use protection.
 - Build public understanding and support for Watershed resilience.
 - Facilitate incorporation of water resources management in land use planning.

- Seek sustainable funding for the Watershed to support accomplishing Watershed goals.
- Roundtables, Task Forces, and Work Groups
 - Continue SAWPA's reputation as a watershed-wide, knowledgeable, neutral and trusted facilitator, leader, and administrator of contracted activities.
 - Oversee the communication of the results of roundtable, task force, and work group efforts and leveraging the information and involvement for the benefit of SAWPA, its members, and other stakeholders.

Salary and Benefit Costs

<i>Account Information</i>	<i>FYE 2023 Budget</i>	<i>FYE 2024 Budget</i>	<i>% Inc/ (Decr)</i>	<i>FYE 2025 Budget</i>	<i>% Inc/ (Decr)</i>
*Salaries and Benefits	\$367,409	\$370,341	0.8%	\$398,428	7.6%

* Budget for Deputy General Manager is included under the Finance staffing plan.

Core Activities

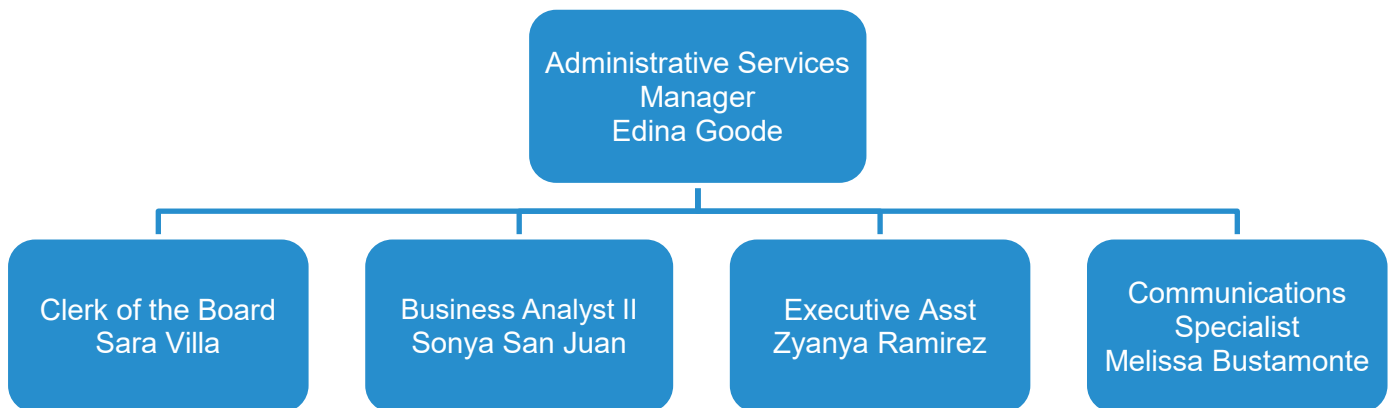
The General Manager is charged with the Commissions and Project Agreement Committees' direction and leading the activities of the SAWPA staff. The primary responsibilities relate to the Agency's effectiveness and efficiency, as well as working with various external groups and agencies. The core activities of the office include:

- Implementing and communicating direction and policies set by the Commission and Project Agreement Committees.
- Supporting Commission and Project Agreement Committee meetings and activities.
- Building collaboration and cooperation among Watershed stakeholders.
- Leading internal organizational efforts, administering personnel, and resolving employee issues.
- Communication with member agencies and outside organizations, including watershed stakeholders, state agencies, and local regulators.
- Updating the agency's long-term vision through the Strategic Plan as required and implementing efforts required to achieve its objectives.
- Complying with contract and grant requirements.
- Coordinating legislative/outreach and information activities.
- Representing the Agency in legal business and public policy issues.

Staff Additions Needed for FYEs 2024 and 2025

No additional staff are proposed for FYEs 2024 and 2025.

Administrative Services



Summary Information

Existing Staff – 5 FTE

- 1 – Administrative Services Manager
- 1 – Clerk of the Board
- 1 – Business Analyst II
- 1 – Executive Assistant
- 1 – Communications Specialist

Mission

The Administrative Services Department (ASD) exists to support the business-related functions of SAWPA in relation to its member agencies, governmental and watershed-wide partnerships, and roundtable/other stakeholder efforts. ASD handles and/or supports SAWPA's functional responsibilities; specifically, Board Administration, Executive Management, Engineering & Operations, Pretreatment, Water Resources & Planning, Human Resources, Legal, IS/Technology, Facilities Management, Procurement, Records Management, Regulatory and Legislative Efforts, Marketing, and Public Relations.

Accomplishments for FYEs 2022 and 2023

- Public Meeting Administration – meeting coordination, agenda, agenda packet, memos, minutes, resolutions; website postings and updates; scanning, and importing.
 - ◆ SAWPA Commission.
 - ◆ Project Agreement (PA) 22 Committee.
 - ◆ Project Agreement (PA) 23 Committee.
 - ◆ Project Agreement (PA) 24 Committee.
 - ◆ OWOW Steering Committee.
 - ◆ LESJWA Board (6 annual).
- Water Resources & Planning
 - ◆ Task Force/Roundtable Administration – coordinated meetings; prepared and distributed meeting agenda and materials; prepared relevant quarterly reports and invoices; assisted with wet/dry season reports and DWR/Regional Board submissions when applicable.
 - ◆ Santa Ana River – provided support with graphics, formatting, and distribution of water quality reports; coordinated and participated in annual river walks.
 - ◆ Organized numerous meetings, workshops, and luncheons.
 - ◆ Provided support on Conservation Coordinators Meetings; Project Review Committee Meetings; coordinated meetings; prepared and distributed meeting agenda and materials.

- Records Management
 - ◆ Implemented Records Destruction Policy.
 - ◆ Maintained onsite archival records.
 - ◆ Received and coordinated responses to public records requests.
 - ◆ Maintained real property files – organization and tracking of all SAWPA real estate interests and easements.
- Engineering & Operations
 - ◆ Supported Brine Line capital improvement projects.
 - ◆ Supported ongoing Brine Line maintenance and repair.
 - ◆ Data management; electronic filing/indexing (OnBase; iPACS; SharePoint).
 - ◆ Tracked and reported construction project progress – US Census Bureau.
 - ◆ Implemented Planet Bids for RFPs and construction bidding.
 - ◆ Organized numerous meetings, workshops, and luncheons.
 - ◆ Prepared and provided monthly industry flow data to Finance department for billing purposes.
- Pretreatment
 - ◆ Pursuant to requirements of the MOU with OC San, compiled data and composed monthly, quarterly, semi-annual, and annual reports (17) in implementing and enforcing the Industrial Pretreatment Program.
 - ◆ SSO – maintained documentation for spill/no spill monthly California Integrated Water Quality Systems (CIWQS) reporting (15).
 - ◆ Liquid Waste Haulers – tracked and maintained data relating to insurance, vehicles, drivers, and generator lists.
 - ◆ Prepared and maintained Wastewater Discharge Permits, including amendments and extensions, assisted with permit enforcement.
 - ◆ Pretreatment Program Workshop Meetings and Enforcement Hearings – coordinated, compiled and organized data, attended, meeting minutes, follow up.
 - ◆ Continuing preparation for anticipated EPA Pretreatment Audit.
 - ◆ Data management; electronic filing/indexing (OnBase; iPACS; SharePoint).
- Human Resources
 - ◆ Successful recruitment and onboarding of vacant positions.
 - ◆ Initiated update of policies and procedures in adherence to applicable legislation.
 - ◆ Selected and implemented a human resources information system and replaced paper processes.
 - ◆ Worked with IT to implement an electronic process for submitting job applications.
 - ◆ Initiated Personnel Handbook revisions.
 - ◆ Implemented a new Alternative Work Schedule for Staff (4/10).
 - ◆ Successfully navigated through Cal/OSHA Regulations on COVID-19 and the CA COVID-19 sick leave.
 - ◆ Enrolled in E-Verify.
 - ◆ Promoted professional development through LinkedIn Learning and increased its use by employees.
- IS/Technology
 - ◆ In concert with IT staff and webmaster vendor, populated, updated and performed routine maintenance of the SAWPA website, including a complete update of the website, website software and content upgrades, formatting new layout of webpages, creation of icons; continued coordination with webmaster vendor.
- Facilities Management/Safety/Vehicle Maintenance
 - ◆ Safety Meeting coordination and support; maintained and revised office and vehicle safety documentation; maintained Injury and Illness Prevention Program (IIPP) pursuant to OSHA requirements; maintained inventory of SAWPA wear and safety equipment.
 - ◆ Implemented Quarterly Facility Safety Checks.
 - ◆ Enrolled in the DMV Employee Pull Notice Program for key driving positions.
 - ◆ Coordinated miscellaneous annual/recurring facilities maintenance, including office equipment.
 - ◆ Installed an automatic gate to improve security and control access to the SAWPA facility.

- ◆ Initiated the Lobby Security Improvements Project.
- ◆ Vendor coordination and follow-up relating to upgraded facilities and security plan.
- ◆ Maintained Department of Motor Vehicles (DMV) registration of all agency vehicles.
- ◆ Facilities maintenance and janitorial vendor interface.
- Procurement/Contracts – in support of SAWPA Programs and Projects
 - ◆ Coordinated with various contractors and suppliers to obtain numerous quotes and subsequent purchases in support of field operations.
 - ◆ Prepared General Service Agreements, Task Orders, Works Orders, Change Orders; Purchase Orders; obtained and tracked applicable insurance documentation.
 - ◆ Prepared and posted to Planet Bids Request for Proposals (RFPs) and Requests for Qualifications (RFQs); received and processed responses.
 - ◆ Coordinated public hearings; published notices.
 - ◆ Procure necessary office furniture and equipment; ensure vendor accuracy.
 - ◆ Procure office supplies; safety equipment and materials; hardware and tools; business cards and letterhead; awards and plaques.
 - ◆ Monthly coordination with finance staff providing accounts payable support; vendor follow up regarding invoice/quote discrepancies.
- Outreach and Legislative Efforts
 - ◆ Scheduled weekly and bi-weekly legislative conference calls; coordinated with lobbying firm; agenda preparation.
- Marketing, Public Relations, Outreach
 - ◆ Inland Empire Brine Line – in concert with Engineering & Operations.
 - ◆ Updated Brine Line outreach materials.
 - ◆ Planned and coordinated SAWPA's participation and booth activities for multiple events.
 - ◆ SAWPA Website – continually revised content to reflect current events and activities; worked with department heads in revising departmental information and activities; consulted during website update and launch.
 - ◆ OWOW Project – created numerous outreach e-brochures on various topics; assisted with planning and organization of water use workshops and preparation of educational materials.
 - ◆ Roundtable/Task Forces – created/recreated outreach materials.
 - ◆ Coordinated/hosted numerous events and tours.
 - ◆ Researched, ordered, and maintained inventory of marketing products.
 - ◆ Engagement marketing of SAWPA programs and projects via Constant Contact.
 - ◆ Increased Social Media presence and implemented digital analytics. Enrolled in Social Media Marketing and Management Tool, Hootsuite, which increased productivity and provided a uniform message of SAWPA's outreach efforts.

Salary and Benefit Costs

<i>Account Information</i>	<i>FYE 2023 Budget</i>	<i>FYE 2024 Budget</i>	<i>% Inc/ (Decr)</i>	<i>FYE 2025 Budget</i>	<i>% Inc/ (Decr)</i>
Salaries and Benefits	\$888,418	\$874,457	(1.6%)	\$945,859	8.2%

Core Activities

The ASD exists to support the business-related functions of SAWPA in relation to its member agencies, governmental and watershed-wide partnerships, and other stakeholder efforts. The core activities of this department include:

- Provide administrative/project management support to the:
 - ◆ SAWPA Commission;
 - ◆ JPA;
 - ◆ Agency-wide departmental support;
 - ◆ Pretreatment Program;
 - ◆ Outreach support;

- ◆ OWOW/IRWMP;
- ◆ Proposition 1 administrative support;
- ◆ Proposition 84 administrative support;
- ◆ Collaborative stakeholder and roundtable efforts;
 - OWOW Steering Committee;
 - PA 22 Committee – Drought Response Grant Program;
 - PA 23 Committee – SARCCUP;
 - PA 24 Committee – Brine Line;
 - RWQ Monitoring Task Force;
 - Emerging Constituents Task Force;
 - Basin Monitoring Program Task Force;
 - Imported Water Recharge Technical Committee;
 - MSAR TMDL Task Force;
 - LESJWA Board;
 - Lake Elsinore and Canyon Lake TMDL Task Force;
 - Lake Elsinore and Canyon Lake Technical Advisory Committee;
 - SAR Fish Conservation Task Force;
 - Forest First Program;
 - Santa Ana River Parkway Trail; and
 - Other.
- Contract Administration efforts.
- Fair Political Practices Commission (FPPC) filings.
- Records Management, which includes recording, electronic/hard copy filing, indexing and maintaining of OnBase Records Management System, onsite/offsite archival records, and processing public information requests.
- Human Resources.
- IT Support – various graphics support; website support and coordination; Zoom phone system and conferencing.
- Facilities maintenance (landscaping, building maintenance, etc.).
- Maintain SAWPA's Sustainable Landscaping Garden.
- Provide coordination/support for Public Information, Outreach and Marketing efforts/events.
- Procurement.
- Monitor and coordinate safety training.
- Maintain office inventory.

Group Goals and Objectives for FYEs 2024 and 2025

- Provide continued quality and professional administrative and project management support to the SAWPA Commission, JPA, Agency departments, and stakeholder outreach efforts.
- Continue cross-training of administrative staff to maintain flexibility in coverage and departmental support.
- Develop a Communications Plan.
- Complete the Lobby Security Improvements Project, including associated improvements to comply with the Americans with Disabilities Act.
- Refresh the SAWPA landscaping and irrigation.
- Create a Human Resources Manual with all related policies and procedures.
- Develop Employee Training Programs for Safety and Onboarding through Target Solutions.
- Promote SAWPA Benefits.
- Cultivate employee engagement.
- Migration efforts involving OnBase Data Management System.
- Continue updating contract administration procedures and efficiencies.
- Continue implementing Retention and Destruction of Agency Records Policy and accompanying procedures, as applicable.
- Continue agency-wide transparency commitment; review and update open governance policies; work with Finance Department in obtaining Special District Leadership Foundation (SDLF) transparency certification.
- Review and update policies and procedures in adherence to applicable legislation.

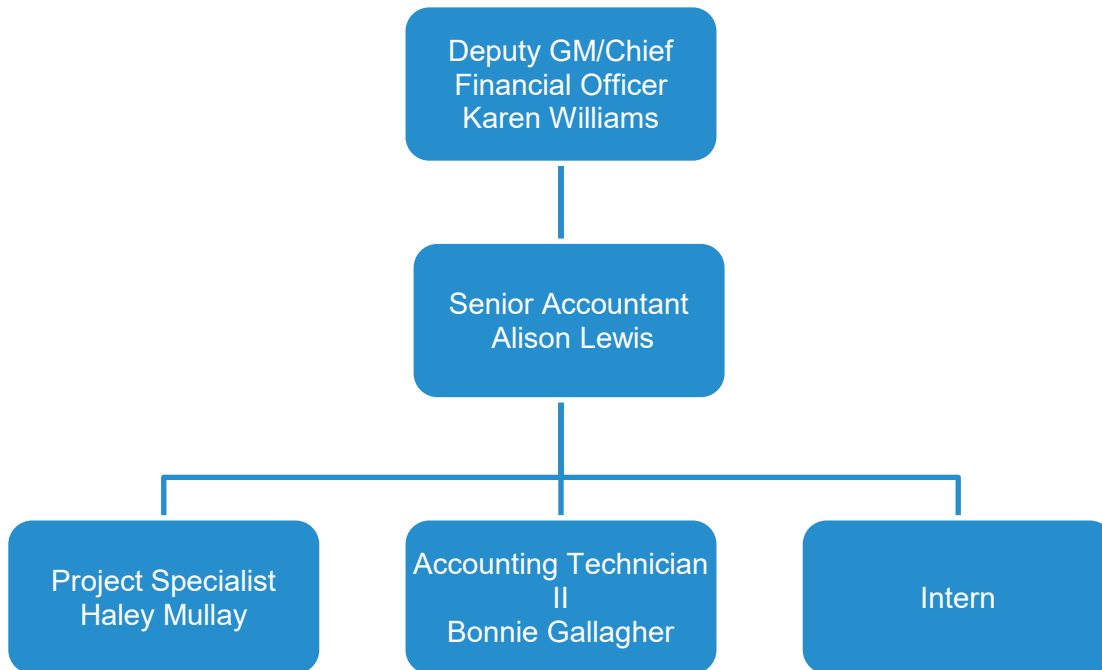
- Review and update policies and procedures relating to Conflict-of-Interest law and FPPC filings, as applicable.

Staff Additions Needed for FYEs 2024 and 2025

No additional staff are proposed for FYEs 2024 and 2025.

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Finance



Summary Information

Existing Staff – 4 FTE

- 1 – Deputy GM/Chief Financial Officer
- 1 – Senior Accountant
- 1 – Accounting Technician II
- 1 – Project Specialist
- 1 – Intern

Mission

Perform the Agency's accounting and treasury functions, manage the Agency's debt and assets, and provide financial planning and accountability.

Accomplishments for FYEs 2022 and 2023

- Completed review and update of Reserve Policy including minimum and target levels.
- Updated Brine Line Rate model.
- Implemented Green Shades self-service Human Resources/Payroll platform.
- Submitted FYE 2021 and FYE 2022 Annual Comprehensive Financial Report (ACFR) to the GFOA and received the Certificate of Achievement for Excellence in Financial Reporting.
- Completed financial Audit and Project Specific audit for FYE 2021 and FYE 2022.
- Completion and approval of FYEs 2024 and 2025 Budget.
- Updated Statement of Investment Policy.
- Implemented GASB 87 – Accounting for Leases.
- Implemented electronic approval for Task Orders, Work Orders, and Purchase Orders.
- Implemented electronic approval for bank reconciliations.

Objectives for FYEs 2024 and 2025

- Build and strengthen internal accounting controls in the Agency's processes and procedures.
- Review Reserve levels and justifications with PA24 and the Commission.
- Review and update the Procurement Policy, if needed.
- Assist with the Brine Line business plan and rate model update.
- Assist in the development of a long-term financial plan for SAWPA.
- Continue to update and refine the 5-Year Financial Model.
- Provide meaningful monthly financial reports for all levels of management including the Board of Commissioners.
- Evaluate use of Great Plains and potential replacements for the future.
- Evaluate use of software program BI360 and determine future use or implementation of a new system.
- Streamline processes and procedures for increased efficiency and document all procedures.
- Increase investment earnings potential.

Salary and Benefit Costs

<i>Account Information</i>	<i>FYE 2023 Budget</i>	<i>FYE 2024 Budget</i>	<i>% Inc/ (Decr)</i>	<i>FYE 2025 Budget</i>	<i>% Inc/ (Decr)</i>
Salaries and Benefits	\$757,250	\$781,283	3.2%	\$843,930	8.0%

Core Activities

The Finance Department is primarily responsible for all of the Agency's accounting and treasury functions as well as working with various internal and external groups and agencies. The core activities of the group are:

- Process the Agency's accounts payables and accounts receivables functions including the preparation of all vendor 1099s at year-end.
- Maintain and update the general ledger.
- Administer and process the Agency's payroll function, including the process and payment of related payroll tax payments, employee retirement and benefits payments, and any other employee-related costs administered through the payroll function. This also includes the preparation of the Agency's quarterly and year-end tax reporting and W-2s for all employees.
- Benefit Administration.
- Prepare quarterly reporting of the General Manager's and all employee's travel and expenses.
- Prepare monthly/quarterly reporting of consulting expenses.
- Monitor, track, execute, and complete all grant billings for Proposition 1 and 84; State; Federal; and other grant funding.
- Prepare all billings for member and other agency contributions.
- Prepare all Brine Line Enterprise billings and provide analysis on the operations to all levels of management.
- Provide budget versus actual variance reporting to all levels of management on a monthly basis for all project costs including labor.
- Report on a monthly basis Inter-Fund Loan transactions and balances, and annually summarize transactions for the year.
- Report on all open consulting contracts including contract amount, amount paid to date, and amount remaining for distribution to all levels of management including the Board of Commissioners.
- Monitor and manage the Agency's cash and investments on a daily basis to meet Agency needs, including periodic review and update of the Agency's Investment Policy.
- Monitor, track, and manage all of the Agency's investments including T-Strips, LAIF, and securities to maximize earnings, at a reasonable risk, consistent with the Investment Policy.
- Monitor, track, and manage the Agency's debt service payments.
- Monitor, track, and manage the Agency's notes receivable for capacity purchases.
- Monitor, track, and maintain the Agency's reserve funds, and update the Agency's reserve policy as necessary.
- Monitor, track, and execute all work orders, purchase orders, and task orders.

- Prepare Agency's fiscal year budget for review and approval by member agencies.
- Complete quarterly FPPC reporting.
- Prepare all year-end schedules for the external independent auditor prior to the beginning of the audit work.
- Work with external independent auditors to complete the Agency's annual audit, single audit (as necessary), and also work with outside agency auditors to fulfill any necessary audit requirements.
- Provide project accounting analysis for all of the Agency's capital projects, and work with all project managers to ensure that all project costs are properly accounted for and are within the project budget.
- Manage the Agency's fixed assets and verify proper accounting of depreciation and amortization.
- Provide accounting and administrative services for LESJWA.
- Maintain electronic filing system of accounting records in OnBase.
- Coordinate with member agencies' Chief Financial Officers.
- Insurance and Risk Management.

Group Goals for FYEs 2024 and 2025

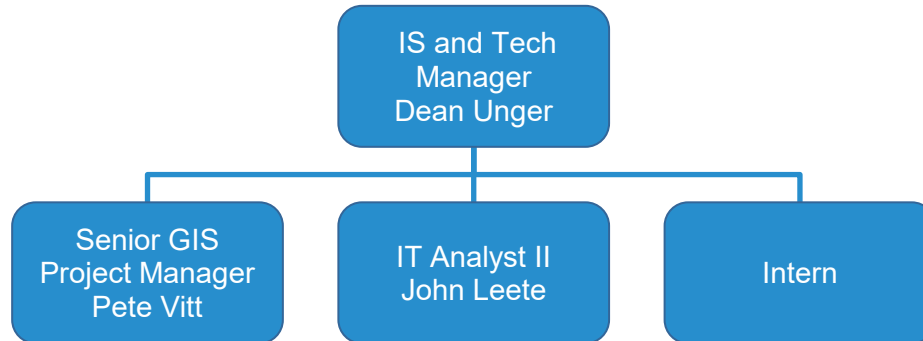
- Complete required actuarial evaluation for compliance with GASB 45, 72, and 75 *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions*.
- Comply with GASB 68 *Accounting and Financial Reporting for Pensions*.
- Comply with GASB 87 *Leases*.
- Implement GASB 96 *Subscription-Based Information Technology Arrangements*.
- Submit FYEs 2024 and 2025 Budget to the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Awards Program.
- Submit FYE 2023 and FYE 2024 ACFR to the GFOA's ACFR Award Program.
- Continue to cross-train staff in all accounting positions to provide better coverage, and to strengthen internal accounting controls with the ability to rotate staff in certain functions.
- Improve reporting and project accounting analysis for all of the Agency's capital projects, and work with all project managers to ensure that all project costs are properly accounted for and are within the project budget.
- Evaluate use of software program BI360 and determine future use or implementation of a new system.
- Evaluate use of Great Plains and potential replacements for the future.
- Financial analysis and reporting – create meaningful monthly financial reports to all levels of management including the Board of Commissioners.
- Improve the quarterly reporting of budget versus actual variances to the Board of Commissioners.
- Improve the quarterly financial reporting format for the Commission Workshop.
- Update the SAWPA 5-Year Financial Model.
- Implement the Brine Line rate changes and BOD/TSS allocation.
- Implement the Brine Line Long Range Financial Plan.
- Improve investment earnings through use of Asset Management firm.

Staff Additions Needed for FYEs 2024 and 2025

No additional staff are proposed for FYEs 2024 and 2025. This budget includes the promotion of Accountant II to Senior Accountant, the promotion of Accounting Technician II to Senior Accounting Technician, and the promotion of the Accounting Technician II to Project Specialist.

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Information Systems and Technology



Summary Information

Existing Staff – 3 FTE

- 1 – Information Technology Manager
- 1 – Senior GIS Project Manager
- 1 – IT Analyst II
- 1 – Intern

Mission

The mission of the Information Systems (IS) & Technology Department includes:

- Provide and maintain information that SAWPA Commissioners and staff will need in an efficient and reliable way.
- Provide and maintain systems that allow SAWPA Commissioners and staff to work as efficiently and effectively as possible.
- Provide and maintain technology that enhances internal and external communications (including member agencies, other stakeholders, and the public).

Accomplishments for FYEs 2022 and 2023

- Located and ordered SAWPA kiosk.
- Complete OnBase workflow forms.
- Support meeting rooms refresh with NeatBar camera installation including new wiring and central mounting location.
- Negotiated new IT managed server provider (Accent) 5-year contract.
- Negotiated new 3-year phone/video contract with Zoom.
- Design and manage technology portion of Proposition 1 landscape version 2.
- Incorporate new SAWPA GIS inspection disconnect abilities.
- Incorporate new Dig Alert printed contracts and updated to latest version of software.
- Continuous improvements in SAWPA's hardware, software, and systems to maximize staff efficiency.
- Assist with improvements in Brine Line operations and business plan implementation, including improved data management and analysis.
- Integrate web GIS capabilities into more projects.
- Provide support for other Engineering & Operations, and Planning department projects.
- Provided support for other Engineering & Operations, and Planning department projects.

Objectives for FYE 2024 and 2025

- Acquire and configure new server hosting hardware.
- Acquire new operating system (OS) licensing for servers.
- Acquire new VmWare hosting licenses for servers and hosts.
- Upgrade server OS to match new version for SAWPA applications.
- Migrate all data onto new servers including SQL datasets.
- Work with SAWPA staff to minimize impact during migration.
- Support lobby refresh project with kiosk and security fob readers.
- Design and manage technology portion of Proposition 1 landscape version 2.
- Incorporate new DigAlert features with updates.
- Continuous improvements in SAWPA's hardware, software, and systems to maximize staff efficiency.
- Assist with improvements in Brine Line operations and business plan implementation, including improved data management and analysis.
- Integrate web GIS capabilities into more projects.
- Provide support for other Engineering & Operations, and Planning department projects.

Salary and Benefit Costs

Account Information	FYE 2023 Budget	FYE 2024 Budget	% Inc/ (Decr)	FYE 2025 Budget	% Inc/ (Decr)
Salaries and Benefits	\$706,114	\$717,948	1.7%	\$776,699	8.2%

FYE 2024 and 2025 New Initiatives/Programs

- Complete 5-year virtual server upgrade.
- Improve cyber security measures.
- Review current onsite applications for future cloud potential such as GP or IPACs.
- Design and implement new video security camera system.
- GIS and web support for Planning and Engineering & Operations.
- Setup and support of OWOW and PA22 drought projects next round.
- Improve security system with additional cameras and perimeter devices.
- The department will support technology components of other Engineering & Operations Department initiatives such as:
 - ◆ Brine Line drone acquisition;
 - ◆ Brine Line Dig Alert system;
 - ◆ Brine Line maintenance management system;
 - ◆ Pipeline cleaning mapping and data management;
 - ◆ Portable flow meter data management and analysis;
 - ◆ Continue CCTV results mapping and data management;
 - ◆ Streamlining Brine Line billing data input;
 - ◆ Development of Brine Line graphical reports;
 - ◆ Data retrieval/management of Brine Line discharge flow meter data loggers;
 - ◆ Support of hydraulic model and Capacity Management Plan analysis (updates as needed);
 - ◆ GPS support to locate Brine Line facilities; and
 - ◆ Updates to Brine Line record drawings.

Core Activities

The IS & Technology Department is responsible (either directly, or in support of other departments) for many of SAWPA's day-to-day operations as well as providing the lead role or support on Agency projects. These responsibilities are summarized below.

Information Systems

- Computer network, servers, network communications, and hardware/software.
- Staff (end-user) workstations and laptops (hardware and software).

- Support computers (security, phone system, etc.).
- Printers, copiers, scanners, and associated peripherals.
- Purchase of new equipment and surplus/disposal of old equipment.
- Software purchasing/software maintenance agreements.
- Security as related to information systems.
- Backup and disaster recovery.
- Business resumption for SAWPA office facility.
- Planning new initiatives to support SAWPA needs.

Information Technology/Data Management

- Manage Agency GIS (software and data).
- Use/maintenance of SQL Server software for data management and applications support.

Cross-Department Interface

- Support of Brine Line technology needs.
- Support of other SAWPA projects with GIS, data management, and other technology needs.
- Support Finance Department with accounting software platform and needs.
- Work with other departments on all technology issues, activities, and solutions.
- Identify and provide technology solutions to improve efficiency and effectiveness.
- Use programming tools to provide and maintain new tools for SAWPA staff to better perform their tasks.
- Establish and maintain training systems for staff.

Communications

- Management of SAWPA phone system and teleconference bridge.
- Management of cell phones and mobile email systems.
- Management of internet connection.
- Management of email, scheduling, and related tasks.
- Coordination of technology efforts with member agency technology staff.

Records Management

- In coordination with the ASD, develop and maintain SAWPA records information management (RIM) system.
- In coordination with the ASD, develop and maintain an off-site storage process for original documents with historic or vital status in a controlled environment.
- Provide training to staff to support document upload and retrieval.
- Provide and maintain automated systems to support the electronic commission package process.

Public Information

- Management and maintenance of SAWPA website. Update the site as needed and provide new features/capabilities as necessary. Work with the Communications Specialist.

Other

- Provide non-technology staff support to other departments (e.g., data analysis, preparation of presentations, technical writing, document review, etc.) as needed.
- Perform other duties as required.

Group Goals for FYEs 2024 and 2025

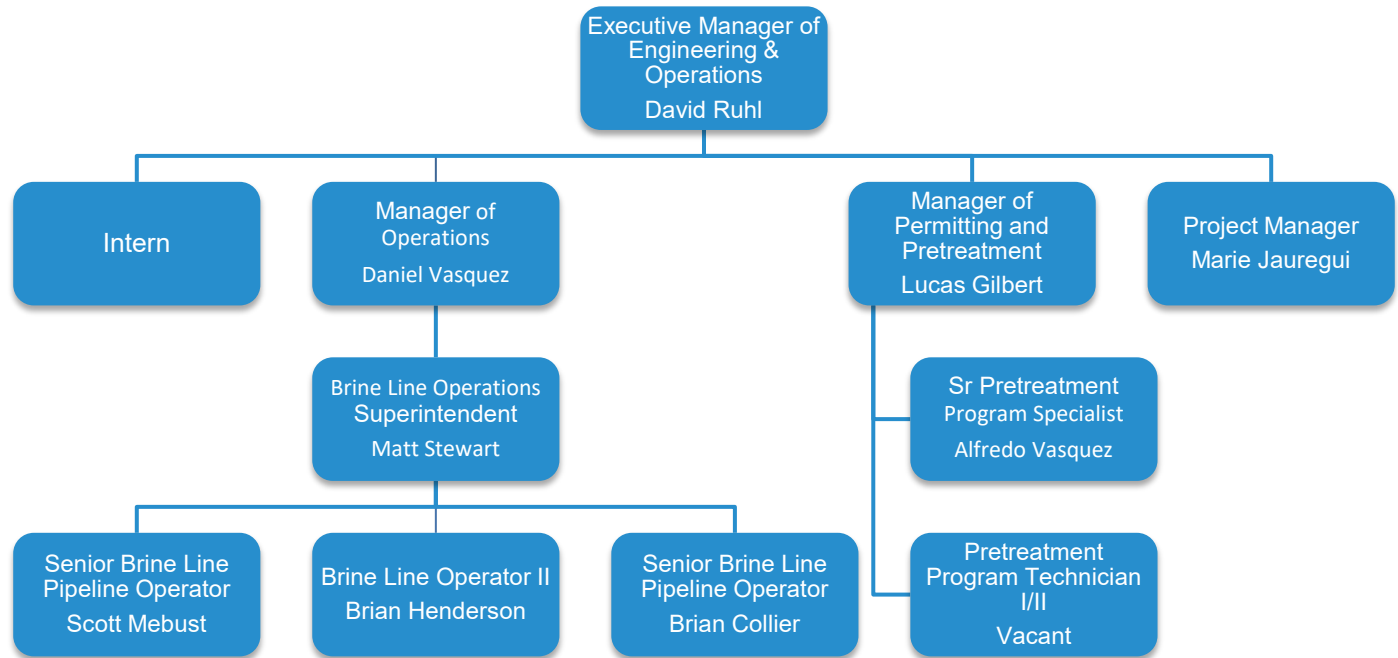
- Design, document, and produce IT procedures as well as document software and hardware.
- Integrate new GIS Intern.
- Cross-training of individual staff in the department.
- Continued identification and implementation of ways to support the Commission and other departments in improving efficiency and effectiveness.

Staff Additions Needed for FYEs 2024 and 2025

No additional staff are proposed for FYEs 2024 and 2025.

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Engineering and Operations



Summary Information

Existing Staff – 10 FTE

- 1 – Executive Manager of Engineering and Operations
- 1 – Project Manager
- 1 – Manager of Permitting and Pretreatment
- 1 – Pretreatment Program Specialist
- 1 – Pretreatment Program Technician I/II
- 1 – Manager of Operations
- 1 – Brine Line Operations Superintendent
- 2 - Senior Brine Line Pipeline Operator
- 1 – Brine Line Pipeline Operator II
- 1 – Intern

Mission

Manage the operation, maintenance, and repair of the Brine Line and the associated CIP. Implement the Proposition 84 grant funding program consisting of up to one round of projects and the Proposition 1 grant funding program consisting of up to two rounds of projects.

Accomplishments for FYE 2022 and 2023

Engineering

- Completed the Brine Line Reserve Policy effort to review reserve targets, including setting minimum and target levels, and combining reserves as needed. Conducted several workshops with Member Agency staff to review preliminary findings and recommendations.
- Responded to the Reach V Brine Line Spill in the City of Lake Elsinore. Completed clean-up, and repair of the Brine Line, biological assessment, and completed and submitted a Spill Report Technical Memorandum to the Regional Water Quality Control Board.
- Prepared a cost sharing agreement between Valley District, Rialto Bioenergy Facility, and SAWPA for the Aqua Mansa Lateral in the City of Rialto.
- Prepared the Capacity Lease Agreement with EMWD to provide OC San Treatment and Disposal Capacity for the new Perris II Desalter.
- Worked with the City of Chino and represented SAWPA's interests on preparing preliminary design plans for the relocation of the Brine Line on Reach IV-A upper due to the proposed Caltrans improvements to Route 71.
- Prepared the Brine Line Master Plan RFP, awarded contract, and commenced work including meeting with member agencies, cities, counties, and other water and wastewater agencies.
- Continued to coordinate efforts and represent SAWPA's interests with OC San through the Joint Policy Committee and the Joint Operations Committee.

CIP Projects

- Completed work on modifying 14 maintenance access structures (MAS) within Prado Basin to be watertight.
- Completed design and received bids for the Agua Mansa Lateral Project.
- Prepared RFP for Condition Assessment for Reach IV and IV-B and awarded contract.
- Completed field implementation plan for IV-B condition assessment and completed field work on Reach IV-B.

Permitting and Pretreatment

- Continued to implement the SAWPA Pretreatment Program (PTP). Performed 114 on-site discharger inspections, 300 monitoring (or sampling) events at discharger locations, 117 monitoring (or sampling) events at the SARI Metering Station, issued 2 new permits, and reissued 37 existing permits.
- Submitted and updated Draft 4 of Ordinance No. 9 to OC San along with an Emergency Discharge Plan.
- Completed the Semi-Annual Brine Line Audit. Prepared individual agency audit reports with no major findings.

Operations and Maintenance

- Prepared RFP for on-call line cleaning services, for cleaning critical locations on the Brine Line, siphons, and to respond to emergencies.
- Conducted an internal audit of the Sewer System Management Plan (SSMP). Prepared Audit Report summarizing the findings and recommendations. Began implementation of the recommendations.
- Updated the Spill Emergency Response Plan (SERP) to meet revised Waste Discharge Requirements.
- Conducted workshop for staff and member agencies on the SERP.
- Completed the Manager of Operations recruitment process and hired the new Manager of Operations.
- Received and reviewed Dig Alert tickets, marked Brine Line locations in the field, and met with contractors working in close proximity to the Brine Line.
- Rehabilitated 3 MAS on Reach 4-A Upper to address corrosion issues.
- Installed bridges in Prado Basin to allow right-of-way maintenance and MAS inspections.
- Inspected maintenance access structures on Reach IV-A, Reach IV-B Upper, Reach 4-A Lower, and Reach 4-D.
- Maintained Brine Line Operations Center (BLOC).
- Overhauled air release and vacuum valves on Reach V.
- Completed inspection of 13,000 linear feet on Reach IV-A.
- Completed line cleaning of 16,000 linear feet on Reach IV-A.

- Continued periodic siphon cleaning program for system siphons. Frequency was adjusted to match requirement based upon observed/measured debris accumulation.
- Continued to implement the Sewer System Management Plan (SSMP).

Implementation of Grant Programs

- Processed grant invoices, prepared reports, coordinated with member agencies, project proponents, and Department of Water Resources, and conducted quality assurance site visits.

Objectives for FYE 2024 and 2025

Engineering

- Continue to maintain/grow partnership with OC San through the Joint Operations Committee and Joint Policy Committee.
- Update the Brine Line Marketing Plan and brochure.
- Complete Brine Line Master Plan and implement additional studies as recommended.
- Refine future flow projections and timing.
- Continue to implement the Lease Capacity Pool Program and develop Discharge Lease Agreements as needed.
- Coordinate with agencies and developers on review of infrastructure plans with potential to impact the Brine Line.

CIP Projects

- Reach 4D Corrosion. Complete mid-term recommendations from Reach 4D Work Plan to further document baseline condition of pipeline corrosion.
- Reach 4B Lower (DIP). Conduct pipeline condition assessment on portion of Reach IV-B constructed with 36" cement-mortar lined ductile iron pipe to assess reliability of Reach IV-B.
- Reach 4. Conduct pipeline condition assessment to assess the reliability of Reach IV. Reach IV was constructed in 1975 and is the oldest part of the system.
- Prado Basin Inundation Area. Evaluate modifications to maintenance access structures (MAS) below 555'. Raise two MAS impacted by construction of the U.S. Army Corps of Engineers Alcoa Dike construction.
- Miscellaneous capital repairs based on system wide pipe and MAS inspections.
- Complete construction of the Agua Mansa Lateral Project.

Permitting and Pretreatment

- Continue to implement the permitting and pretreatment program per existing and new OC San requirements.
- Update Ordinance No. 9 with comment from OC San, conduct public hearing, and adopt Ordinance No. 9.
- Update the Policies and Procedures documents and submit draft to OC San for review and finalize program documents.
- Implement audit of SAWPA's pretreatment program and implement program efficiencies.
- Continue monitoring at the OC San SARI Metering Station for the purpose of billing between SAWPA and OC San.

Operations and Maintenance

- Conduct an audit of the Sanitary Sewer Management Plan (SSMP) and implement any corrective actions.
- Operate system in accordance with the SSMP.
- Update SSMP as required.
- Work to minimize the risk of a Brine Line spills from a variety of causes (system operations, actions of others working around pipe, natural disaster, etc.).
- Continue to refine operations and maintenance activities to improve system performance and efficiency.
- Perform O&M activities including utility markings, coordination with developers and public agencies working near the Brine Line, valve maintenance, support of line cleaning, potholing, and routine system inspections.

- Evaluate agency/developer requests to relocate the Brine Line or construct utilities in close proximity. Review/approve relocation/protection designs and agreements. Monitor construction, as required.
- Update CIP and other components of the SSMP based upon new information.
- Respond to urgent and emergency repair requirements identified by CCTV and MAS inspections.
- Continue to evaluate methods to control the formation of scale and suspended solids in the pipe.
- Continue annual pipeline cleaning and CCTV inspection program.

Implementation of Grant Programs (Proposition 1 and 84)

- Implement the program in accordance with the contract requirements.
- Request State approval of revised project scope of work requirements and timelines when necessary.
- Complete reports and other deliverables in accordance with the contract requirements.
- Request time extensions when required by the constructing agency.

Salary and Benefit Costs

<i>Account Information</i>	<i>FYE 2023 Budget</i>	<i>FYE 2024 Budget</i>	<i>% Inc/ (Decr)</i>	<i>FYE 2025 Budget</i>	<i>% Inc/ (Decr)</i>
Salaries and Benefits	\$2,015,367	\$1,968,856	(2.3%)	\$2,127,510	8.1%

Core Activities

The Engineering & Operations Department is primarily responsible for the following:

- Planning – quality, quantity projections, system finances (O&M, capital).
- Marketing.
- Capital Improvement Program – design and construction.
- Capital repairs (based upon MAS and CCTV pipe inspections, other).
- Capacity Management.
- Rate model inputs.
- Sampling and monitoring programs.
- Inspections and enforcement.
- Permitting and pretreatment.
- OC San coordination.
- Coordination/review of development plans (facility construction around Brine Line, especially Reach V).
- Emergency discharges – coordinate with OC San and issue permit.
- Brine Line Protection/Relocation in Riverside and San Bernardino Counties.
- Hydraulic Model. Maintain currency (calibration) of computer model. Perform calculations to evaluate the system and impacts of non-routine discharges.
- Operations including maintaining information on system configuration (a/v, MAS lid opened/closed) maintaining system, data and information, invoicing.
- Data collection and analysis.
- Update SSMP as required, including the Spill Emergency Response Plan.
- Maintain record data for system facilities – correct inaccurate information (blow-offs, air-vacs, etc.).
- Utility markings (Underground Service Alert).
- Right-of-way maintenance.
- Reading, calibrating, and maintaining the flow meters.
- Facility maintenance.
- SAWPA Building improvements and repairs.

Grant Programs

- Maintenance of procedures document including Quality Assurance program. Implementation including checklist completion for deliverables and invoice packages.
- Reporting and invoicing.
- Site visits.
- Completion of contract deliverables; submittal to DWR.
- Contract closeout.

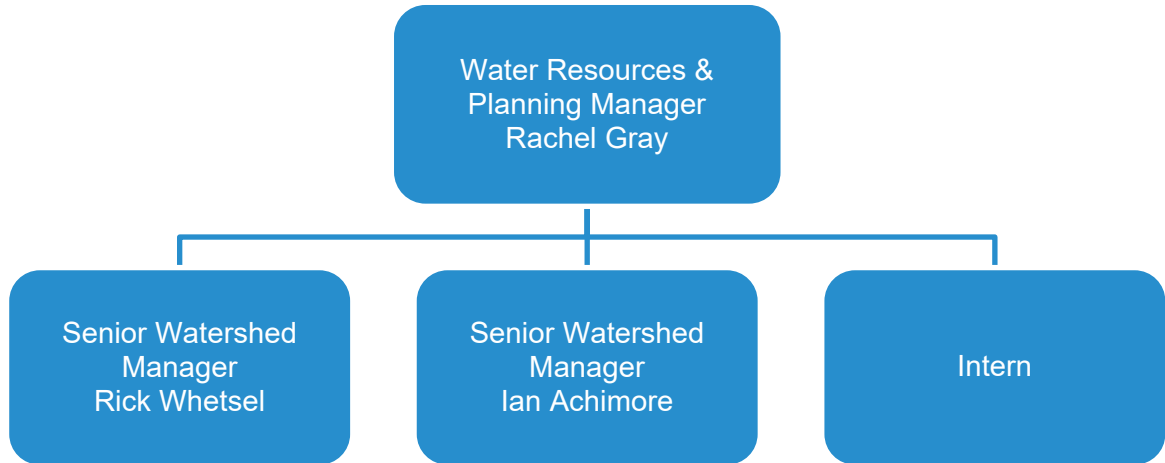
- Prepare for Department of Finance Audit.

Staff Additions Needed for FYE 2024 and 2025

No additional staff are proposed for FYEs 2024 and 2025.

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Water Resources and Planning



Summary Information

Existing Staff – 3 FTE

- 1 – Water Resources & Planning Manager
- 2 – Senior Watershed Managers
- 1 – Intern

Mission

Support SAWPA member agencies and watershed stakeholders in regional and watershed planning functions.

Accomplishments for FYEs 2022 and 2023

OWOW

- SAWPA successfully completed an agreement with DWR and sub-agreements with project proponents and began work to implement projects to support small water systems serving disadvantaged communities within the Santa Ana River Watershed through a \$5 million set-aside for Disadvantaged Communities through the Multi-benefit drought Relief Grant program.
- Continued work on SARCCUP, a conjunctive use water storage project that will store over 137,000 AF of water for use in dry periods and is being implemented by the SAWPA member agencies and is overseen by the Project Agreement (PA) 23 Committee, composed of the SAWPA member agencies. Subgrantee agreements were amended to reflect some changes to the overall project necessary to execute the implementation of SARCCUP. Work on the water conservation portion of the grant called Water Efficiency Budget Assistance began and was implemented with eight retail water agency partners.
- Continued effort working with the U.S. Bureau of Reclamation to implement the Proposition 1 Round 1 funded Enhancements to Watershed-Wide Water Budget Decision Support Tool project. In FYE 2023, the Bureau of Reclamation initiated efforts to analyze imagery to identify and measure irrigated and irrigable outdoor landscape for retail water agency services areas located in the upper watershed and portion of the Santa Margarita Watershed. SAWPA staff completed efforts to update supporting GIS data layers including meter service area boundaries and initiated efforts to develop a process to validate

the results of the Reclamation's landscape model and verify that these data meet or exceed the quality standards of the State's data.

- Continued to lead the procurement of facilitation support services for the IRWM Roundtable of Regions, which is a coalition of IRWM regions across the State that work with DWR on IRWM and to promote and support IRWM statewide.
- Continued effort working with the City of Riverside on a grant awarded to the city by the California Strategic Growth Council (SGC) for the development and implementation of neighborhood-level climate sustainability plans through the Transformative Climate Communities (TCC) Program to implement Phase 3 of SAWPA's Water-Energy Community Action Network (WECAN) program. Accomplishments included finalizing an agreement with the project contractor, EcoTech, to implement the removal and replacement of up to 100,000 sq. ft. of turf grass from the Eastside Climate Collaborative project area located with the City of Riverside. In FYE 2023, EcoTech successfully removed and replaced 3,600 sq.ft. of turf grass with drought tolerant landscaping.
- Kicked off the study of and preparations for a four-year pilot project for Santa Ana River Watershed Weather Modification. The pilot project will assist SAWPA in understanding and validating the potential benefit of implementing cloud seeding in the watershed to increase precipitation. The project will begin November 2023 and will be supported with a 50% grant from the California Department of Water Resources.

Stakeholder Partnering (Roundtables)

- Completed and submitted the FYE 2021 and 2022 Santa Ana River Regional Bacteria Monitoring Program annual reports as required under the Regional Water Quality Monitoring Program Task Force agreement among SAWPA, the Regional Board, and the three flood control districts in Orange, San Bernardino, and Riverside Counties. This task force implements a regional pathogen monitoring program as defined under the previous Stormwater Quality Standards Task Force. Efficiencies continue to be realized by having merged this program with the ongoing pathogen monitoring conducted by the MSAR TMDL Task Force.
- Completed and submitted the FYE 2021 and 2022 Lake Elsinore and Canyon Lake TMDLs Compliance Monitoring Program annual reports as required by the 2004 Lake Elsinore and Canyon Lake TMDLs.
- Worked with Regional Board staff to revise the Lake Elsinore and Canyon Lake Nutrient TMDLs Technical Report and prepare language for the Basin Plan to amend the Lake Elsinore and Canyon Lake Nutrient TMDLs. Regional Board staff is proposing a public workshop in late 2023 and taking the revised Basin Plan language before the Regional Board for adoption in 2024.
- Worked with Regional Board staff to revise the Middle Santa Ana River Pathogen TMDLs to prepare language for limited revisions to the Basin Plan to amend the Middle Santa Ana River Pathogen TMDLs to extend the wet weather implementation due date, currently set as December 31, 2025 out to December 31, 2035. Regional Board staff is proposing a public workshop in early 2024 and taking the revised Basin Plan language before the Regional Board for adoption late in 2024.
Developed an updated surface water monitoring and groundwater monitoring work plan for the Basin Monitoring Program Task Force. Developed a request for proposals to utilize consultant support to complete a pilot study for updating the calculations used to compute ambient water quality across the 35 groundwater management zones in the Santa Ana River Watershed.
- Completed the second phase of the small-scale Santa Ana River habitat restoration project funded by the Santa Ana RWQCB Supplemental Environmental Fund (SEP) and the US Fish and Wildlife Service. The project is considered a template for future habitat restoration efforts to be conducted by the SAR Habitat Conservation Plan.
- Completed annual habitat survey for the threatened fish species, Santa Ana sucker fish, known as the Riverwalk, the longest running and largest voluntary annual habitat assessment conducted in southern California for an aquatic species.
- Successfully implemented two alum applications in both FYE 2021 and 2022, in Canyon Lake to reduce the phosphorus content, reduce algae, and help meet the TMDL targets for the lake water quality. Results over the past ten years of alum applications show significant improvements in water clarity, decreased algae, and increased oxygen levels in Canyon Lake.
- Continued Emerging Constituents Program Task Force in conducting a voluntary sampling program in August 2019 which included reviewing past emerging constituents sampled in 2013 and also including

about 10 per- and polyfluoroalkyl substances (PFAS) affecting drinking water sources including PFOA and PFOS.

- Completed Phase I of the PFAS Regional Analysis for the Upper Santa Ana River Watershed.

Objectives for FYEs 2024 and 2025

- Implement the WECAN program in the City of Riverside to fund a water use efficiency program in the City using \$693,000 in grant dollars and \$100,000 in local share from the City of Riverside.
- Implement Emerging Constituents Program Task Force public relations program focused on safety and reliability of tap water.
- Complete an evaluation of ambient water quality across the 35 groundwater management zones in the Santa Ana River Watershed for the monitoring period of 2002 to 2021.
- Complete the annual Santa Ana River Water Quality Report in August 2023 for monitoring year 2022.
- Procure a consultant to complete a study of the sources of total dissolved solids in the Santa Ana River baseflow.
- Administer contract with the facilitator for the IRWM Roundtable of Regions to support this coalition of IRWM regions in regular meetings, outreach, and advocacy for IRWM statewide.
- Continue work on SAWPA's Proposition 1 IRWM Round 1 grant project entitled Enhancements to Watershed-Wide Water Budget Decision Support Tool supporting water use efficiency through an updated aerial survey and decision support tool overseen by the SAWPA PA 22 Committee.
- Continue support of the SARCCUP planning team, administer contract with SARCCUP program manager, and administer implementation of SARCCUP through SAWPA PA 23 Committee.
- Facilitate and administer existing and new multi-agency task forces to reduce costs and address regional impacts.
- Continue to provide administrative support to SAWPA roundtable groups and LESJWA to accomplish required tasks and provide necessary deliverables.
- Increase regional awareness of water resource needs by providing coordination support of water quality and water resources issues among SAWPA member agencies, MWDSC, and other entities.
- Pursue grant funding through the Office of Planning and Research's Integrated Climate Adaptation and Resilience Planning (ICARP) Grant Program for development of a Regional Climate Adaptation and Resilience Plan.
- Implement the Santa Ana River Watershed Weather Modification Pilot project over the next four fiscal years.
- Continue the study of the ongoing impacts of PFAS in the Upper Santa Ana River through a regional analysis, including implementing predictive modeling tools.

Salary and Benefit Costs

<i>Account Information</i>	<i>FYE 2023 Budget</i>	<i>FYE 2024 Budget</i>	<i>% Inc/ (Decr)</i>	<i>FYE 2025 Budget</i>	<i>% Inc/ (Decr)</i>
Salaries and Benefits	\$815,548	\$772,614	(5.3%)	\$833,062	7.8%

Core Activities

The Water Resources and Planning Department is primarily responsible for the planning functions of SAWPA and administration functions of a separate JPA, LESJWA. The core activities of the department are:

- Implement water use efficiency measures.
- Support the SARCCUP planning team, administer contract with SARCCUP program manager, and administer implementation of SARCCUP.
- Initiate, facilitate, and administer multi-agency workgroups and task forces including collection of all outside revenue, contract preparation, and administration of task force and consultant agreements.
- Review and provide support applicable to environmental issues related to SAWPA projects and planning.
- Provide representation of SAWPA interests in regional planning projects and activities through Southern California Salinity Coalition, Multi-State Salinity Coalition, MWDSC coordination, WaterReuse,

North American Weather Modification Council and Weather Modification Association, ACOE and BOR studies, Regional Board, State Board, and DWR.

- Administer the Santa Ana River Mitigation Bank in partnership with Riverside County Regional Parks and Open-Space District, as well as Arundo Donax removal and habitat restoration contracts.
- Support SAWPA Operations & Engineering Department in Brine Line environmental reviews and planning.
- Continue administrative support for LESJWA including the following:
 - ◆ Serve as administrator for the LE/CL Nutrient TMDL Task Force;
 - ◆ Prepare all consultant and State Board Contracts, Task Orders, and Amendments;
 - ◆ Prepare all Board meeting staff reports and attachments;
 - ◆ Prepare Committee and Board agendas;
 - ◆ Facilitate and administer Board meetings, task force meetings, Scoping Committee meetings, Technical Advisory Committee meetings, Public Relations Committee, and consultant coordination meetings;
 - ◆ Review and approve all invoices received;
 - ◆ Prepare grant proposals for funding future LESJWA and LE/CL TMDL Task Force activities;
 - ◆ Provide status report of LESJWA activities at Regional Board and LESJWA member agency governing board meetings periodically; and
 - ◆ Update LESJWA's Business Plan.

Group Goals for FYEs 2024 and 2025

- Pursue development of a Regional Climate Adaptation and Resilience Plan by obtaining funding from the Governor's Office of Planning and Research Climate Adaptation and Resilience Planning Grant Program.
- Track funding opportunities through the IRWM Program for implementation of projects.
- Expand collaboration and coordination opportunities with SAWPA member agency staff and other stakeholders.
- Investigate new regional project opportunities, such as stormwater capture and nature-based solutions.
- Investigate potential Federal and State grant opportunities.
- Evaluate funding opportunities in the California's budget related to drought and climate resilience.
- Evaluate the future role of IRWM in the State, including the role of the Roundtable of Regions.
- Provide continued service to SAWPA member agencies and its stakeholders.

Staffing Needs for FYEs 2024 and 2025

No additional staff are recommended for FYEs 2024 and 2025.

The department continues to rely on a Project Specialist and a planning student intern to support the department. The FYEs 2024 and 2025 budget has been prepared assuming three FTE staff and a part-time intern.

Section 11

Glossaries



Financial Policies

The following practices and policies have been established to help in the development, implementation, and analysis of the Agency's operational objectives as defined in the Vision Statement. The section below outlines these policies.

Operating Budget Policies

- The Budget will be based on the Vision Statement, its goals, and objectives.
- The Budget should be adopted prior to the end of the fiscal year.
- The Budget will consist of staffing plans, O&M, and capital projects.
- The fiscal year budget should be consistent with the 20-Year CIP, the Brine Line Business Plan, and SAWPA's Long-Term Financial Plan.
- The Budget will be prepared based on the guidelines and rating criteria of the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association of the United States and Canada.
- The rate structure is revised and adopted by the Commission in the form of a resolution.
- The Budget will be balanced using current revenues and/or prior year fund balances to meet current expenses.

Revenue Policies

- Revenue estimates will be updated annually and will be based on the most current wastewater flows and growth data provided by member agencies.
- The Brine Line Rate Model will be updated annually and rates will be revised, if necessary.
- Member contributions will be based on Agency needs each year.

Debt Management

- Debt will only be issued when necessary to meet the CIP costs which exceed pay-as-you-go funding.
- Debt will not be issued to cover operating needs.
- Debt reserves will only be used to cover debt service.
- Debt reserves will be established for any new debt incurred.

Audit, Accounting, and Financial Reporting

- An independent audit firm will conduct an annual audit of all Agency financial records.
- All financial records will be maintained according to GAAP and the guidance issued by the GASB.
- A single audit will be conducted by an independent auditor in conformity with Federal requirements for all grant funded programs.
- All funds use the accrual basis of accounting for both revenues and expenses.

Capital Planning and Programming

- The 20-Year CIP will be reviewed and adjusted annually.
- All projects in the CIP will be brought to the Commission for approval prior to start of the project.

Reserves

- Reserves will be established pursuant to the Commission's adopted reserve policy.
- A reserve covering at least 25% of budgeted operating costs will be maintained at all times.
- Reserve contributions will be set within the Brine Line rate model.

Cash Management/Investment Policies

- The Agency will invest temporary idle funds in investments according to the Agency's adopted investment policy.
- The Agency will encourage receipt of funds by wire transfer.
- Cash disbursements to vendors, consultants, and member agencies will generally be completed within 30 days.
- Bank balances will be maintained at a level to meet operating expenditures.

Human Resources Management

- Staff will be maintained at an appropriate level to serve the Agency's strategic goals.
- Benefit assumptions will be brought to the Commission for approval prior to beginning the budget process each year.
- The compensation package will be reviewed and adjusted at least every three years based on market surveys performed either with Agency staff or an outside consulting firm.

Statistical and Other Information

General Information

Year of Formation.....	1968	Service Area.....	2,840 sq. miles
Form of Government.....	Joint Powers Authority	Service Population	Approximately 6 million
Authority.....	Section 6500 et. seq.	Miles of Pipeline	73 miles
.....	Government Code	Pipeline Capacity	32 MGD
Authorized Staff (Full-Time Equivalent).....	26	Treatment Capacity Owned	17 MGD

<i>Member Agency</i>	<i>Counties Served</i>
Eastern Municipal Water District	Riverside
Inland Empire Utilities Agency	San Bernardino and a small portion of Los Angeles
Orange County Water District	Orange
San Bernardino Valley Municipal Water District	San Bernardino and a small portion of Riverside
Western Municipal Water District	Riverside

County Information

	<i>Orange County</i>	<i>San Bernardino County</i>	<i>Riverside County</i>
Total Population (July 2022)	3,151,184	2,193,656	2,473,902
Land Area (sq miles)	792.84	20,068.01	7,209.27
Median Family Income (2022)	\$100,485	\$70,287	\$76,066
Median Home Price (2022)	\$1,235,000	\$615,000	\$475,000
Building Permits Issued (2022)	5,938	6,463	10,284

Source: US Census Bureau (www.census.gov); California Association of Realtors (www.car.org)

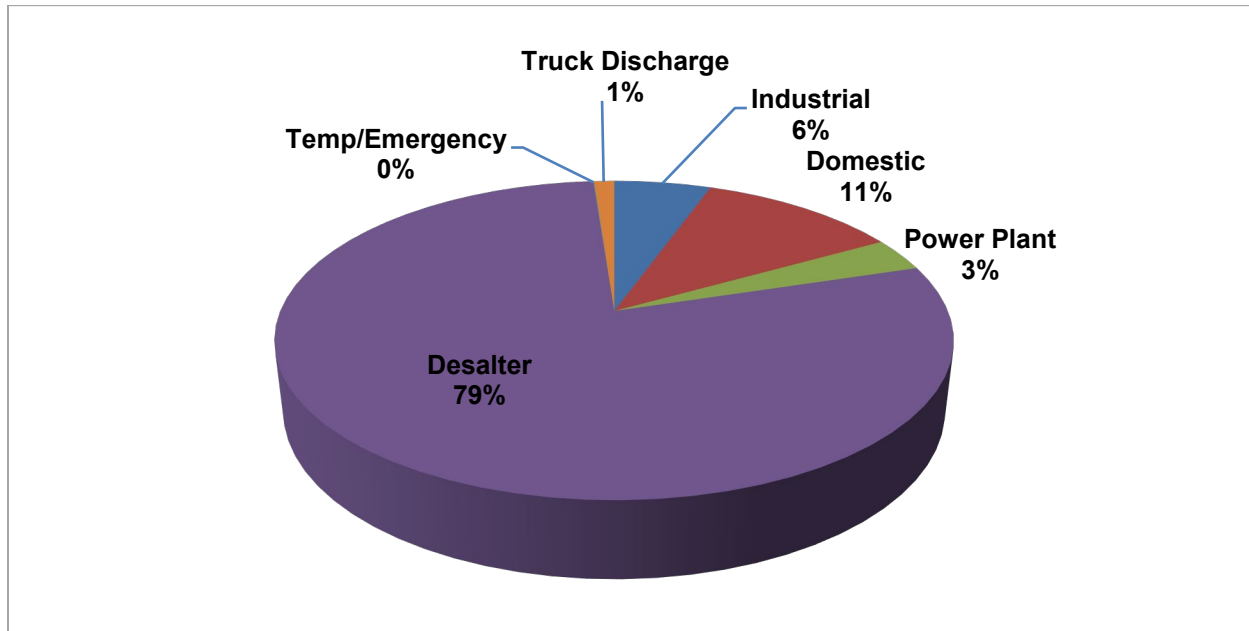
Treatment Information

Actual annual MGD of discharge by type:

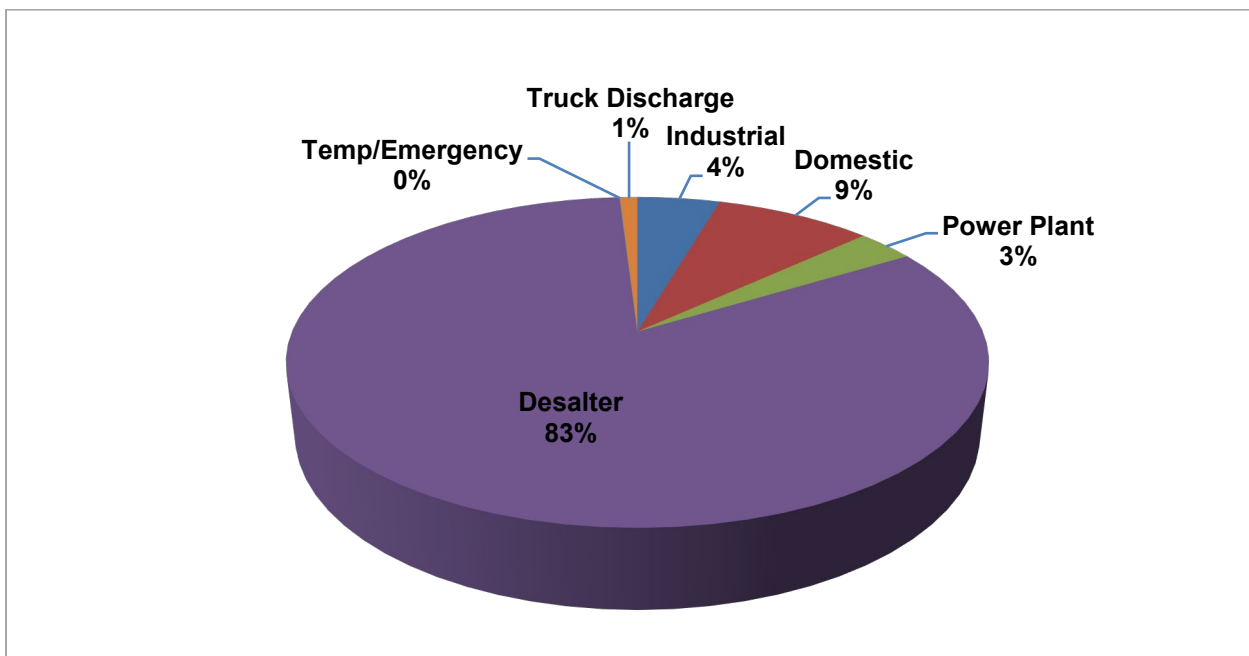
<i>Type of Discharge</i>	<i>FYE 2017</i>	<i>FYE 2018</i>	<i>FYE 2019</i>	<i>FYE 2020</i>	<i>FYE 2021</i>	<i>FYE 2022</i>	<i>FYE 2023</i>
Industrial	182.3629	142.6609	146.2297	181.3119	187.3816	222.0080	205.6451
Domestic	605.6648	571.6977	365.5703	345.2252	372.6175	459.4311	391.2032
Power Plant	211.0939	168.1869	182.3315	174.6108	159.5573	136.2439	143.2049
Desalters	2,832.6086	2,862.8002	2,977.7296	3,286.5031	3,206.6906	3,169.4397	3,742.1344
Temporary/Emergency	12.9104	0.0000	13.8265	5.4886	2.4556	1.5160	1.4093
Truck Discharge	29.9249	36.2431	32.1043	31.8486	40.6385	46.6620	43.4240
Total	3,874.5655	3,781.5888	3,717.7919	4,024.9882	3,969.3411	4,035.3007	4,527.0209

The following pie charts show the trend toward increased desalter discharge into the system. Currently, there are seven desalters in the Santa Ana River Watershed with a plan to construct more in the future.

**Discharge by Type
FYE 2022**



**Discharge by Type
FYE 2023**

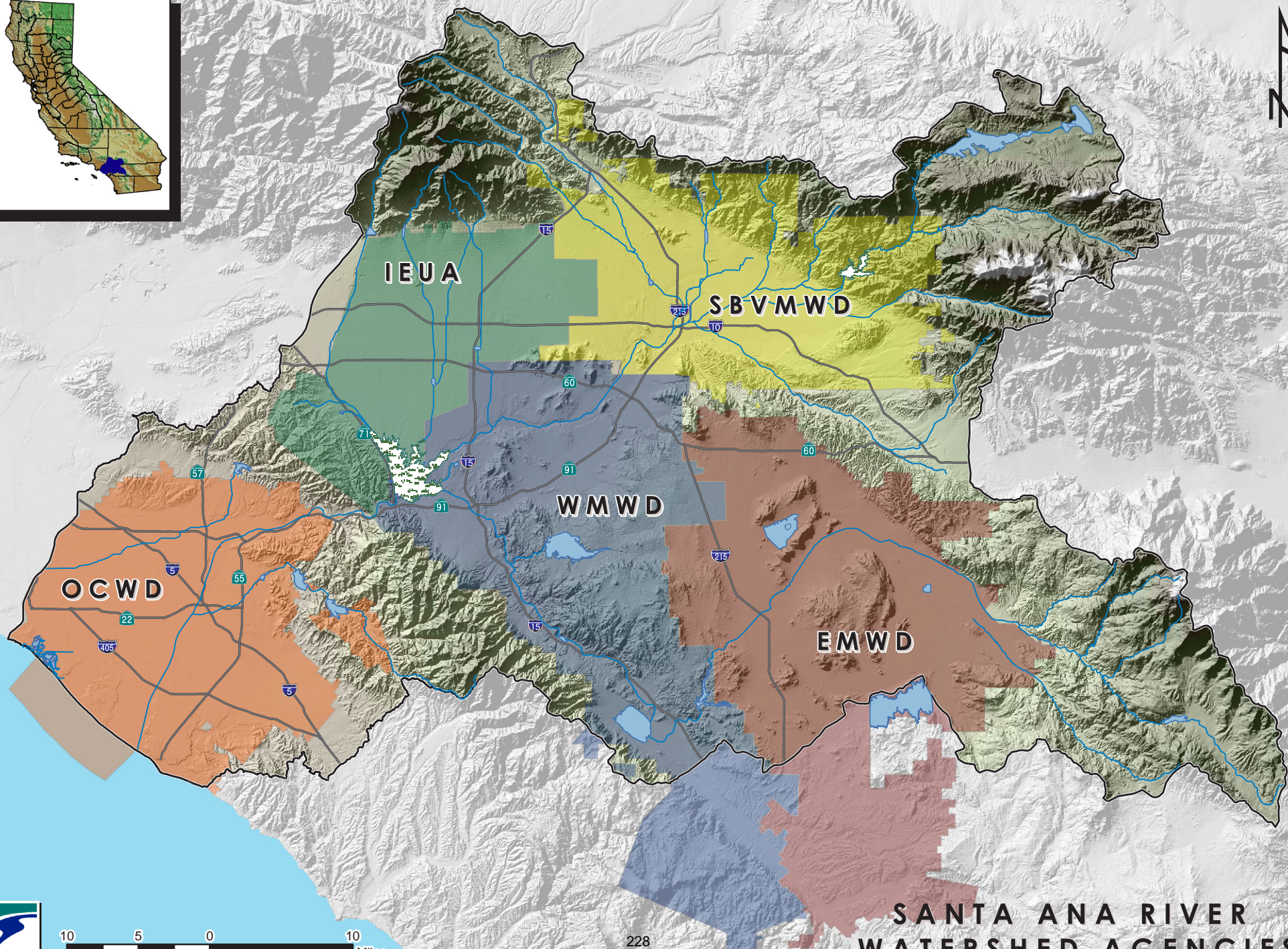
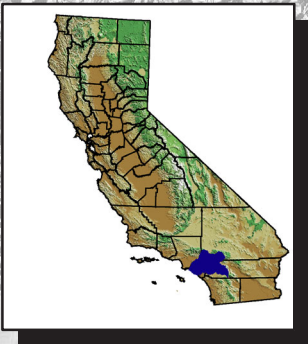


The table below shows the total pipeline and treatment & disposal capacity owned (in MGD's) by each of SAWPA's member agencies as of June 30, 2023.

<i>Agency</i>	<i>Pipeline Capacity</i>	<i>Treatment & Disposal Capacity</i>
Eastern Municipal Water District	5.946	4.048
Inland Empire Utilities Agency *	7.800	5.350
Orange County Water District	0.000	0.000
San Bernardino Valley MWD	7.738	1.889
Western Municipal Water District **	11.084	5.713
SAWPA unassigned capacity	0.000	0.000
Total	32.568	17.000

* Includes Chino Desalter I & II

** Includes Arlington Desalter



10 5 0 10
Miles

SANTA ANA RIVER
WATERSHED AGENCIES

General Terms

Acre-Foot

A unit of measurement equivalent to 359,900 gallons of water, which meets the need of two average families in and around the home for one year.

Accrual Basis Accounting

A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Annual Required Contribution

The employer's periodic required contribution to a defined benefit Other Post Employment Benefits (OPEB) plan, calculated in accordance with the parameters.

Appropriation

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Asset

A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Biennial Budget

A budget applicable to two individual fiscal years.

Bond

A written promise to pay a specific sum of money (called principal or face value), at a specific date or dates in the future (called maturity date(s)) along with periodic interest paid at a specified interest rate.

Bureau of Reclamation (BOR)

A public agency whose primary goal is to manage, develop, and protect water as well as related resources in an environmentally and economically sound manner in order to meet the increasing water demands of the Western States.

Brine Line (formerly known as SARI Line)

A regional brine line, designed to convey 30 MGD of non-reclaimable wastewater from the upper Santa Ana River Basin to the ocean for disposal, after treatment.

Budget

A plan of financial operation including an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Control

The control or management of a government in accordance with an approved budget to keep expenses within the limitations of available appropriations and available revenues.

Budget Calendar

The schedule of key dates which the Agency follows in the preparation and adoption of the budget.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

CalPERS

California Public Employees Retirement System. An autonomous instrumentality of the State established to oversee public employer and employee retirement contributions.

Capital Project

Major construction, acquisition, or renovation, which increases the useful life of the asset or adds to the value of the assets.

Debt Service

The current year portion of interest costs and current year principal payments incurred on long-term debt issued by the Agency.

Defined Benefit OPEB Plan

An OPEB plan having terms that specify the benefits to be provided at or after separation from employment. The benefits may be specified in dollars (for example, a flat dollar payment or an annual amount based on one or more factors, such as age, years of service, and compensation), or as a type or level or coverage (for example, prescription drugs or a percentage of healthcare insurance premiums).

Enterprise Fund

A separate fund used to account for services supported primarily by service charges.

Expenses

Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges presumed to benefit the current fiscal period.

Fiscal Year

A twelve-month period to which the annual operating budget applies and at the end of which an entity determines its financial position and the results of its operations. SAWPA operates on a fiscal year from July 1 through June 30.

Full-Time Equivalent (FTE)

The number of hours per year that a full-time employee is expected to work (2080).

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which assets are recorded and segregated to carry on specific activities.

Fund Balance

The difference between fund assets and fund liabilities of governmental funds.

Fund Group

A group of funds that are similar to each other and accounted for in a single group. SAWPA has five fund groups: General Fund, Brine Line Enterprise Fund, OWOW Fund, Roundtable Fund, and Capital Project Fund.

Fund Transfer

Fund transfer required to maintain a given level of fund balance in accordance with Commission policies.

General Fund

The general fund accounts for all activities not accounted for in other funds.

Goals and Objectives

Specific projects and programs to be undertaken utilizing allocated financial resources, and are designated to further the achievement of the Agency's vision.

Grants

Contribution or gifts of cash or other asset from another government agency to be expended for a specific purpose, activity, or facility.

Indirect Costs Allocation

The distribution of general fund costs that are not directly allocated to a specific project. Costs are allocated based on a percentage of the total direct labor charged to the project.

Interest

Revenue derived from the investment of idle cash and/or reserves.

Interfund borrowing

A transfer of money from a fund that has a surplus to a fund that has a temporary revenue shortfall.

Liability

Probable future sacrifice of economic benefits, arising from present obligation of a particular entity to transfer asset or provide service to other entities in the future as a result of a past transaction or event.

Million Gallons per Day (MGD)

MGD is the term used to represent million gallons per day of sewage discharged to the Brine Line.

Non-Reclaimable Wastewater

Any wastewater and any water borne solid, liquid, or gaseous wastes resulting from any producing, manufacturing, or processing operations of whatever nature as defined by Federal, State, or regional agency authorized by law to prescribe quality standards for the discharge of sewage effluent and industrial waste effluent within the Watershed.

Operating Expenses

Proprietary fund expenses related directly to the fund's primary activities.

Orange County Sanitation District (OC San)

A public agency located in Fountain Valley, providing wastewater treatment services for 21 cities and three sanitary districts in Orange County.

Ordinance

A law set forth by a governmental or legislative body.

Other Postemployment Benefits (OPEB)

Post employment benefits other than pension benefits. OPEB include post-employment healthcare benefits, regardless of the type of plan that provides them, and all post-employment benefits provided separately from a pension plan, except benefits defined as special termination benefits.

Pay-As-You-Go (Pay go)

The practice of funding construction expenditures from current operating revenue in lieu of using debt proceeds.

Public Employee Retirement System (PERS)

An autonomous instrumentality of the State established to oversee public employer and employee retirement contributions.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Recycled Water

Effluent that goes through a process or method for altering its quality to standards superior to those prescribed for treatment.

Reserve

An account used to indicate that a portion of fund equity is restricted for a specific purpose, or not available for appropriation and subsequent spending.

Resolution

A special or temporary order of a legislative body requiring less formality than a statute or ordinance.

Revenue

Income generated by contributions, user chargers, fees, investment income, etc.

RWQCB

An organization with the mission to preserve, enhance and restore the quality of California's water resources, and ensure their proper allocation and efficient use for the benefit of present and future generations.

SARI

The portion of the Brine Line owned and operated by OC San.

SRF

The Federal Clean Water Act amendments of 1897 authorized the use of federal money to create an SRF loan program to replace the Federal Clean Water Grant program. SRF loans are used for the construction and upgrade of publicly owned treatment works. SRF loan also can be used to support reclamation non-point source pollution, storm drainage, and estuary projects.

SWRCB

A joint authority of water allocation and water quality protection that provides comprehensive protection for California's waters, enforcing the many uses of water, including the needs of industry, agriculture, municipal districts, and the environment. The SWRCB also administers SRF loans and grants.

SWOT Analysis

A strategic planning method used to evaluate the **S**trengths, **W**eaknesses, **O**pportunities, and **T**hreats involved in a project or in a business venture. It involves specifying the objective of the business venture or project and identifying the internal and external factors that are favorable and unfavorable to achieve that objective.

T-Strips

Treasury Strips (Separate Trading of Registered Interest and Principal of Securities) are treasury notes and bonds that allow investors to hold and trade the individual interest and principal components as separate securities. Treasury Strips also are called zero-coupon securities because the only time an investor receives a payment during the life of the Strip is when it matures. They are popular with investors who want to receive a known payment at a specific future date. Strips are obligations of the Treasury and are backed by the full faith and credit of the United States.

Zero-based Fund Accounting

All the revenues in excess of expenditures are transferred into reserves within the fund and all expenditures in excess of revenues are transferred from reserves within the same fund.

Acronyms and Abbreviations

AB	Assembly Bill
A/C	Air Conditioning
ACOE	U.S. Army Corps of Engineers
ACFR	Annual Comprehensive Financial Report
AF	Acre Feet
ARC	Annual Required Contribution
ASD	Administrative Services Department
ATV	All-terrain Vehicle
BMP	Best Management Practices
BOD	Biochemical Oxygen Demand
BOR	U.S. Bureau of Reclamation
CalPERS	California Public Employees Retirement System
CBRP	Comprehensive Bacteria Reduction Plan
CCTV	Closed Circuit Television
CEQA	California Environmental Quality Act
CFO	Chief Financial Officer
CFS	Cubic Feet per Second
CIP	Capital Improvement Program
CIPP	Cured in Place Pipe
CIWQS	California Integrated Water Quality System
CMC	Certified Municipal Clerk
CMTA	California Municipal Treasurers Association
CoF	Consequence of Failure
COG	Council of Governments
COLA	Cost of Living Adjustment
COVID	Corona Virus Disease
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
DAC	Disadvantaged Community
DACI	Disadvantaged Communities Involvement
DFG	California Department of Fish and Game
DMS	Data Management System
DMV	Department of Motor Vehicles
D/S	Downstream
DWR	Department of Water Resources
EC	Emerging Constituents
EIR	Environmental Impact Report
EIS	Environmental Impact Statement
EMWD	Eastern Municipal Water District
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
EVMWD	Elsinore Valley Municipal Water District
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FPPC	Fair Political Practices Commission
FTE	Full Time Equivalents

FYE	Fiscal Year Ending
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GHG	Greenhouse Gas
GIS	Geographical Information System
GM	General Manager
GP	Great Plains (accounting software system)
GWRS	Groundwater Replenishment System
Hg	Mercury
HR	Human Resources
HRCI	Human Resource Certification Institute
HVAC	Heating, Ventilation, and Air Conditioning
ICARP	Integrated Climate Adaptation and Resiliency Program
IEUA	Inland Empire Utilities Agency
IIPP	Injury and Illness Prevention Program
IU	Industrial Users
IRWM	Integrated Regional Water Management
IRWMP	Integrated Regional Water Management Plan
IS	Information Systems
IWP	Integrated Watershed Plan
JCSD	Jurupa Community Services District
JPA	Joint Powers Authority
JPIA	Joint Powers Insurance Authority
JPRIMA	Joint Powers Risk and Insurance Management Authority
LAIF	Local Agency Investment Fund
LE/CL	Lake Elsinore / Canyon Lake
LED	Light Emitting Diode
LESJWA	Lake Elsinore & San Jacinto Watersheds Authority
MAS	Maintenance Access Structure
MG	Million Gallons
Mg/L	Milligrams per liter
MGD	Million Gallons per Day
MOU	Memorandum of Understanding
MS4	Municipal Separate Storm Sewer System
MSAR	Middle Santa Ana River
MWD(SC)	Metropolitan Water District of Southern California
NEPA	National Environmental Policy Act
NIST	National Institute of Statistics and Technology
NRCS	Natural Resources Conservation Service
O&M	Operations and Maintenance
OCPFRD	Orange County Public Facilities and Resources Department
OCPW	Orange County Public Works
OCRDM	Orange County Resources and Development Management Department
OCFCD	Orange County Flood Control District
OC San	Orange County Sanitation District
OCWD	Orange County Water District
OERP	Overflow Emergency Response Plan
OPEB	Other Post Employment Benefits
OPR	Office of Planning and Research (Governor's Office)

OS	Operating System
OSHA	Occupational Safety & Health Administration
OWOW	One Water One Watershed
PA	Project Agreement
PERS	Public Employee Retirement System
PFAS	Per- and Poly Fluoroalkyl
PIO	Public Information Officer
PoF	Probability of Failure
POTW	Publicly Owned Treatment Works
PTP	Pretreatment Program
PVC	Polyvinyl Chloride
R&R	Renewal & Replacement
RBF	Rialto Bioenergy Facility
RCFC&WCD	Riverside County Flood Control & Water Conservation District
RCP	Reinforced Concrete Pipe
RCTC	Riverside County Transportation Commission
RFP	Request for Proposal
RFQ	Request for Quotation
RIM	Records Information Management
RWQ	Regional Water Quality
RWQCB	Regional Water Quality Control Board
SA	Santa Ana
SAR	Santa Ana River
SARCCUP	Santa Ana River Conservation and Conjunctive Use Project
SARI	Santa Ana Regional Interceptor (OC San portion)
SAWA	Santa Ana Watershed Association
SAWPA	Santa Ana Watershed Project Authority
SBVMWD	San Bernardino Valley Municipal Water District
SCADA	Supervisory Control and Data Acquisition
SCG	Strategic Growth Council
SCIWP	Southern California Integrated Watershed Program
SDLF	Special District Leadership Foundation
SDI	State Disability Insurance
SEP	Supplemental Environmental Project
SERP	Spill Emergency Response Plan
SHRM	Society for Human Resource Management
SQL	Standard Query Language
SQSTF	Stormwater Quality Standards Task Force
SR	State Route
SRF	State Revolving Fund
SSMP	Sanitary Sewer Management Plan
SSO	Sanitary Sewer Overflow
STAG	State and Tribal Affairs Grant
SWRCB	State Water Resources Control Board
TBD	To Be Decided
TCC	Transformative Climate Communities
TDS	Total Dissolved Solids
TF	Task Force
TIN	Total Inorganic Nitrogen
TMDL	Total Maximum Daily Load

TSS	Total Suspended Solids
T-Strips	Treasury Strips
TVRI	Temescal Valley Regional Interceptor
UCI	University of California, Irvine
US	United States
USB	US Bank
USBR	United States Bureau of Reclamation
USFWS	United States Fish and Wildlife Service
USGS	US Geological Survey
W/C	Workers' Compensation
WCD	Water Conservation District
WDR	Wastewater Discharge Requirement
WECAN	Water Energy Community Action Network
WMWD	Western Municipal Water District
WRCRWA	Western Riverside County Regional Wastewater Authority



Santa Ana Watershed
Project Authority

SANTA ANA WATERSHED PROJECT AUTHORITY

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