San Gorgonio Pass Water Agency
Budget Highlights

July 2022

The audit for FY 2021-22 is going well. The auditors will start on their part of the audit process on August 15, 2022.

Overall, the budget report looks slightly different than the finally approved budget. In the General Fund there were a few minor changes. Two categories that had no funds budgeted for FY22-23 were deleted: Recharge Acquisition, and Calimesa Land Purchase. Purchased Water for Banking will remain as a place holder for future use. Two items that had been combined for convenience during the budget process have been separated: a separate line for Payroll Service has been added below Payroll Taxes. This item had been included with Salaries. The amount for Payroll Service ($4,000) was deducted from Salaries, so there is no change in the overall category or combined budget.

In the Consigned SWP Support Fund, a line for interest revenue has been added.

In the Debt Service Fund, State Water Project Audit was inadvertently combined with Tax Collection Charges. A line for the State Water Project Audit ($6,000) has been added and the amount separated, and Tax Collection Charges has been reduced. The line for State Water Project Legal Services remains, as there may be an unexpected expense in the future. There is no change overall to the Debt Service Budget totals, and no changes to the combined budget.

This is the first report for FY 2022-23, so there is nothing of significance to highlight. One item in the general fund is over budget, as it is usually: LAFCO expense. This amount is not predictable, and it was projected to increase about 2%, which would have been about $7,100. However, the invoice was for $7,853.79, which represents an increase of about 13% from the previous fiscal year.

In the Debt Service Budget, SWC Contractor Dues is over budget by 1.1%.

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2022-23
FOR THE ONE MONTH ENDING ON JULY 31, 2022

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
GENERAL FUND					
GENERAL FUND - INCOME				Comparison:	92%
WATER SALES	2,375,320		2,375,320	0.00	100.0%
TAX REVENUE	4,600,000		4,600,000	5,196.56	99.9%
INTEREST	70,000		70,000	10.69	100.0%
DESIGNATED REVENUES	685,000		685,000	0.00	100.0%
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	0.00	100.0%
TOTAL GENERAL FUND INCOME	7,762,320	0	7,762,320	5,207.25	99.9%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER FOR DELIVERY	5,493,829		5,493,829	0.00	100.0%
PURCHASED WATER FOR BANKING (Asset - Future Sale)	0		0	0.00	
TOTAL COMMODITY PURCHASE	5,493,829	0	5,493,829	0.00	100.0%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	571,000		571,000	19,814.02	96.5%
PAYROLL TAXES	61,000		61,000	2,409.57	96.0%
PAYROLL SERVICE	4,000		4,000	166.45	95.8%
RETIREMENT	115,000		115,000	25,404.94	77.9%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	40,000		40,000	6,708.30	83.2%
HEALTH INSURANCE	80,000		80,000	9,094.83	88.6%
DENTAL INSURANCE	5,000		5,000	565.39	88.7%
LIFE INSURANCE	2,000		2,000	293.18	85.3%
DISABILITY INSURANCE	6,000		6,000	0.00	100.0%
WORKERS COMP INSURANCE	5,000		5,000	0.00	100.0%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	1,080.17	89.2%
EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
TOTAL SALARIES AND EMPLOYEE BENEFITS	903,000	0	903,000	65,536.85	92.7%

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	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
GENERAL FUND - EXPENSES					
ADMINISTRATIVE AND PROFESSIONAL SERVICES				Comparison:	92%
DIRECTOR EXPENDITURES					
DIRECTORS FEES	250,000		250,000	11,683.60	95.3%
DIRECTORS TRAVEL AND EDUCATION	30,000		30,000	-90.00	100.3%
DIRECTORS MISC. MEDICAL	40,000		40,000	697.08	98.3%
OFFICE EXPENDITURES					
OFFICE EXPENSE	20,000		20,000	323.12	98.4%
POSTAGE	1,000		1,000	0.00	100.0%
TELEPHONE	9,000		9,000	362.70	96.0%
UTILITIES	6,000		6,000	470.83	92.2%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	40,000		40,000	2,704.73	93.2%
GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	99.00	99.3%
INSURANCE AND BONDS	26,000		26,000	4,184.85	83.9%
ACCOUNTING AND AUDITING	23,000		23,000	0.00	100.0%
DUES AND ASSESSMENTS	35,000		35,000	0.00	100.0%
OTHER PROFESSIONAL SERVICES	60,000		60,000	685.00	98.9%
PUBLIC INFORMATION	60,000		60,000	0.00	100.0%
BANK CHARGES	1,000		1,000	36.76	96.3%
MISCELLANEOUS EXPENSES	3,000		3,000	0.00	100.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES					
TOOLS PURCHASE AND MAINTENANCE	1,000		1,000	0.00	100.0%
VEHICLE REPAIR AND MAINTENANCE	7,000		7,000	265.44	96.2%
MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	1,098.24	96.3%
MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	0.00	100.0%
CONTRACT OPERATIONS AND MAINTENANCE	125,000		125,000	0.00	100.0%
WATER TREATMENT EXPENSE	65,000		65,000	0.00	100.0%
COUNTY EXPENDITURES					
LAFCO COST SHARE	7,000		7,000	7,853.79	-12.2%
ELECTION EXPENSE	125,000		125,000	0.00	100.0%
TAX COLLECTION CHARGES	46,000		46,000	13.00	100.0%
TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,050,000	0	1,050,000	30,388.14	97.1%

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	FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023				
	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
GENERAL FUND - EXPENSES					
CONSULTING AND ENGINEERING SERVICES				Comparison:	92%
PLANS & CONSTRUCTION					
INFRASTRUCTURE PLAN - Phase 2	125,000		125,000	0.00	100.0%
BACKBONE INFRASTRUCTURE STUDY AND DESIGN	230,000		230,000	0.00	100.0%
BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
CALIMESA AREA RECHARGE	250,000		250,000	0.00	100.0%
SMALL SYSTEM ASSISTANCE PROGRAM	40,000		40,000	0.00	100.0%
OTHER PROJECTS					
SAN GORGONIO GSA	90,000		90,000	0.00	100.0%
YUCAIPA GSA VERBENIA GSA	10,000		10,000	0.00	100.0%
FLUME MONITORING AND SUPPORT	30,000		30,000	0.00	100.0%
SCADA INTEGRATION	5,000		5,000	0.00	100.0%
STUDIES AND REPORTS					
FINANCIAL MODELING	100,000		100,000	0.00	100.0%
USGS STUDIES AND MONITORING	165,000		165,000	0.00	100.0%
INFRASTRUCTURE AND EASEMENT INVENTORY	75,000		75,000	0.00	100.0%
DISCHARGE PERMIT	25,000		25,000	0.00	100.0%
WATER PORTFOLIO	50,000		50,000	0.00	100.0%
LOCAL SUPPLIES	50,000		50,000	0.00	100.0%
LOCAL RECHARGE PROJECTS	200,000		200,000	0.00	100.0%
UWMP SUPPORT AND ANNUAL REPORT COMPLETION	50,000		50,000	0.00	100.0%
STRATEGIC PLAN UPDATE	60,000		60,000	0.00	100.0%
GENERAL ENGINEERING SERVICES					
GRANT SUPPORT SERVICES	75,000		75,000	2,500.00	96.7%
FEDERAL/STATE ADVOCATE	30,000		30,000	0.00	100.0%
SAWPA REGIONAL PROJECTS	60,000		60,000	0.00	100.0%
GENERAL ENGINEERING, CEQA, EIR, ETC	150,000		150,000	0.00	100.0%
GIS SERVICES	10,000		10,000	0.00	100.0%
TOTAL CONSULTING AND ENGINEERING SERVICES	1,955,000	0	1,955,000	2,500	99.9%

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GENERAL FUND - EXPENSES					
LEGAL SERVICES				Comparison:	92%
LEGAL SERVICES - GENERAL	125,000		125,000	0.00	100.0%
TOTAL LEGAL SERVICES	125,000	0	125,000	0	100.0%
CONSERVATION AND EDUCATION					
SCHOOL EDUCATION PROGRAMS	35,000		35,000	0.00	100.0%
ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	0.00	100.0%
SPONSORSHIPS	6,000		6,000	0.00	100.0%
OTHER CONSERVATION, EDUCATION AND P. R.	10,000		10,000	8,300.00	17.0%
TOTAL CONSERVATION AND EDUCATION	61,000	0	61,000	8,300.00	86.4%
MAJOR AND CAPITAL EXPENDITURES					
BUILDING AND EQUIPMENT					
BUILDING	60,000		60,000	0.00	100.0%
AV UPGRADE	85,000		85,000	0.00	100.0%
FURNITURE AND OFFICE EQUIPMENT	75,000		75,000	0.00	100.0%
OTHER EQUIPMENT	10,000		10,000	0.00	100.0%
SITES RESERVOIR - 2023	1,960,000		1,960,000	0.00	100.0%
TOTAL MAJOR AND CAPITAL EXPENDITURES	2,190,000	0	2,190,000	0	100.0%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES	11,777,829	0	11,777,829	106,724.99	99.1%
GENERAL FUND NET INCOME YEAR TO DATE	-4,015,509	0	-4,015,509	-101,518	

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CONSIGNED - SWP SUPPORT FUND					
				Comparison:	92%
SWP SUPPORT FUND - INCOME					
INCOME					
SBE TAX REVENUE ALLOCATED	4,490,000		4,490,000	116.71	100.0%
INTEREST	0		0	3.05	
OTHER INCOME	0		0	0.00	
TOTAL SWP SUPPORT FUND INCOME	4,490,000	0	4,490,000	119.76	100.0%
SWP SUPPORT FUND - EXPENSES					
EXPENDITURES					
TAX COLLECTION CHARGES	11,300		11,300	0.29	100.0%
OTHER EXPENSES	0		0	0.00	
TOTAL SWP SUPPORT FUND EXPENSES	11,300	0	11,300	0.29	100.0%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
SWP SUPPORT FUND NET INCOME YTD - RESERVES	4,478,700	0	4,478,700	119.47	100.0%

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DEBT SERVICE FUND					
				Comparison:	92%
DEBT SERVICE FUND - INCOME					
INCOME					
TAX REVENUE	23,400,000		23,400,000	18,727.38	99.9%
INTEREST	200,000		200,000	37.16	100.0%
CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	0.00	100.0%
TOTAL DEBT SERVICE FUND INCOME	26,700,000	0	26,700,000	18,764.54	99.9%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	400,000		400,000	14,688.80	96.3%
PAYROLL TAXES	25,000		25,000	1,123.71	95.5%
BENEFITS	150,000		150,000	24,377.68	83.7%
STATE WATER CONTRACT PAYMENTS	22,000,000		22,000,000	1,058,544.00	95.2%
WATER TRANSFERS	1,200,000		1,200,000	0.00	100.0%
SWC CONTRACTOR DUES	46,000		46,000	46,520.00	-1.1%
STATE WATER CONTRACT AUDIT	0		6,000	0.00	
DELTA CONVEYANCE FACILITY AUTHORITY	29,000		29,000	0.00	0.0%
EBX CONTRACT OPERATIONS	125,000		125,000	0.00	100.0%
SWP ENGINEERING AND MAINTENANCE	200,000		200,000	0.00	100.0%
DEBT SERVICE UTILITIES	10,000		10,000	183.31	98.2%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	
TAX COLLECTION CHARGES	115,000		109,000	46.81	100.0%
TOTAL DEBT SERVICE FUND EXPENSES	24,300,000	0	24,300,000	1,145,484.31	95.3%
TRANSFERS FROM RESERVES	0	0	0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	2,400,000	0	2,400,000	-1,126,719.77	