

San Geronio Pass Water Agency  
Budget Highlights

August, 2023

Changes to Budget Presentation

Brief review of column 5 in Budget Report: For income, a **black** number means we have received more revenue than expected, a **red** number means we have received less revenue than expected. For expenses, a **black** number means we have spent less than expected, and a **red** number means we have spent more than expected.

This is the second report of the new Fiscal Year 2023-24.

The financial audit continues to make progress.

The Agency received additional tax revenue that was attributable to the previous fiscal year. Though the deposit report shows tax income, it will not appear in the budget report because it belongs to FY 2022-23.

Typically, the Agency does not receive tax revenue until November, so there will still be another budget report or two before tax income begins to be registered. On the other hand, water sales should begin to show up soon.

General Fund

Disbursements:

The main items that look over budget in this month are items that are spent irregularly throughout the year, like insurance, and dues. The majority of items show a zero, because invoices for services have not been received. Salaries and Employee Benefits are beginning to fall in line with normally expected trends.

Dues and Assessments, Building Maintenance and Repair, SAWPA Regional Projects, and Sponsorships are paid in spurts, rather than evenly throughout the year.

Consigned – SWP Support Fund

Revenue:

Interest income is higher than expected but will vary as the balances of the funds change throughout the year.

Debt Service Fund

Disbursements:

SWC dues have been paid, and no additional payment is expected for the rest of the fiscal year. State Water Contract Payments is another line item that has uneven payments. The large EBX payment will be made in September, so will be over-budget on a monthly basis at that time.

Gap Funding Program

As mentioned at the Board meeting on September 11, the Agency received a major payment from Cabazon Water District in September. Gap Funding activity for FY 22-23 resulted in a receivable

balance, so even though the payment will show up in the deposit report for September, it will not show up in the budget report because it is attributable to FY 22-23 activity. The budget report shows current fiscal year activity of a disbursement, which was expected and within budget.

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>						
<b>GENERAL FUND - INCOME</b>					Remaining %	83%
1	WATER SALES	7,800,000		7,800,000	0.00	-100.0%
2	TAX REVENUE	11,800,000		11,800,000	0.00	-100.0%
3	INTEREST	130,000		130,000	17,053.41	-86.9%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	0.08	-100.0%
6	<b>TOTAL GENERAL FUND INCOME</b>	<b>19,790,000</b>	<b>0</b>	<b>19,790,000</b>	<b>17,053.49</b>	<b>-99.9%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	752,494.00	91.7%
11	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000		2,000,000	0.00	100.0%
12	<b>TOTAL COMMODITY PURCHASE</b>	<b>11,100,000</b>	<b>0</b>	<b>11,100,000</b>	<b>752,494.00</b>	<b>93.2%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
15	SALARIES	630,000		630,000	64,649.73	89.7%
16	PAYROLL TAXES	63,000		63,000	5,469.66	91.3%
17	PAYROLL SERVICE	5,000		5,000	492.30	90.2%
18	RETIREMENT	135,000		135,000	13,072.09	90.3%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	15,355.97	79.5%
20	HEALTH INSURANCE	80,000		80,000	10,987.06	86.3%
21	ACWA BENEFITS	10,000		10,000	1,492.29	85.1%
22	DISABILITY INSURANCE	6,000		6,000	401.03	93.3%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	0.00	100.0%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	0.00	100.0%
25	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
26	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,023,000</b>	<b>0</b>	<b>1,023,000</b>	<b>111,920.13</b>	<b>89.1%</b>

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		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>						
	<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>				Remaining %	83%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	13,187.67	95.0%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	7,732.52	84.5%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	372.00	99.2%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	1,607.52	92.0%
36	POSTAGE	1,000		1,000	0.00	100.0%
37	TELEPHONE	10,000		10,000	855.14	91.4%
38	UTILITIES	8,000		8,000	56.84	99.3%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	7,468.42	85.1%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	2,125.27	91.5%
42	INSURANCE AND BONDS	35,000		35,000	5,327.65	84.8%
43	ACCOUNTING AND AUDITING	23,000		23,000	0.00	100.0%
44	DUES AND ASSESSMENTS	45,000		45,000	14,618.00	67.5%
45	OTHER PROFESSIONAL SERVICES	75,000		75,000	12,200.62	83.7%
46	PUBLIC INFORMATION	60,000		60,000	1,436.55	97.6%
47	BANK CHARGES	1,000		1,000	0.00	100.0%
48	MISCELLANEOUS EXPENSES	2,000		2,000	0.00	100.0%
	MAINTENANCE AND EQUIPMENT EXPENDITURES					
50	TOOLS PURCHASE AND MAINTENANCE	3,000		3,000	0.00	100.0%
51	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000	704.22	93.0%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	6,181.44	79.4%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	248.21	99.4%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	0.00	100.0%
55	WATER TREATMENT EXPENSE	130,000		130,000	5,729.94	95.6%
	COUNTY EXPENDITURES					
57	LAFCO COST SHARE	9,000		9,000	8,282.94	8.0%
58	ELECTION EXPENSE	0		0	0.00	
59	TAX COLLECTION CHARGES	52,000		52,000	0.00	100.0%
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,209,000</b>	<b>0</b>	<b>1,209,000</b>	<b>88,134.95</b>	<b>92.7%</b>

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		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>						
	<b>CONSULTING AND ENGINEERING SERVICES</b>				Remaining %	83%
	PLANS & CONSTRUCTION					
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	166.60	99.3%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000		150,000	0.00	100.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
68	CALIMESA AREA RECHARGE	250,000		250,000	0.00	100.0%
69	SMALL SYSTEM ASSISTANCE PROGRAM	150,000		150,000	0.00	100.0%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	100,000		100,000	0.00	100.0%
	OTHER PROJECTS					
72	WATER BANKING INVESTIGATIONS	100,000		100,000	0.00	100.0%
73	SAN GORGONIO GSA	50,000		50,000	0.00	100.0%
74	YUCAIPA GSA VERBENIA GSA	10,000		10,000	0.00	100.0%
75	FLUME MONITORING AND SUPPORT	30,000		30,000	0.00	100.0%
	STUDIES AND REPORTS					
77	FINANCIAL MODELING	70,000		70,000	0.00	100.0%
78	USGS STUDIES AND MONITORING	250,000		250,000	0.00	100.0%
79	INFRASTRUCTURE AND EASEMENT INVENTORY	75,000		75,000	0.00	100.0%
80	DISCHARGE PERMIT	25,000		25,000	0.00	100.0%
81	WATER PORTFOLIO	125,000		125,000	13,875.00	88.9%
82	LOCAL SUPPLIES	50,000		50,000	762.80	98.5%
83	LOCAL RECHARGE FEASIBILITY STUDIES	700,000		700,000	0.00	100.0%
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000	0.00	100.0%
85	STRATEGIC PLAN UPDATE	20,000		20,000	0.00	100.0%
	GENERAL ENGINEERING SERVICES					
87	AGENCY ENGINEER	250,000		250,000	0.00	100.0%
88	GRANT SUPPORT SERVICES	75,000		75,000	7,500.00	90.0%
89	FEDERAL - STATE ADVOCATE	30,000		30,000	0.00	100.0%
90	SAWPA REGIONAL PROJECTS	36,000		36,000	29,071.05	19.2%
91	GENERAL ENGINEERING, CEQA, EIR, ETC	150,000		150,000	0.00	100.0%
92	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>2,821,000</b>	<b>0</b>	<b>2,821,000</b>	<b>51,375.45</b>	<b>98.2%</b>

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<b>GENERAL FUND - EXPENSES</b>						
					Remaining %	83%
	<b>LEGAL SERVICES</b>					
98	LEGAL SERVICES	150,000		150,000	9,571.36	93.6%
99	<b>TOTAL LEGAL SERVICES</b>	150,000	0	150,000	9,571.36	93.6%
	<b>CONSERVATION AND EDUCATION</b>					
102	SCHOOL EDUCATION PROGRAMS	45,000		45,000	0.00	100.0%
103	ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	0.00	100.0%
104	SPONSORSHIPS	6,000		6,000	1,995.00	66.8%
105	CONSERVATION, EDUCATION AND PUBLIC RELATIONS	20,000		20,000	0.00	100.0%
106	<b>TOTAL CONSERVATION AND EDUCATION</b>	81,000	0	81,000	1,995.00	97.5%
	<b>MAJOR AND CAPITAL EXPENDITURES</b>					
109	<b>BUILDING AND EQUIPMENT</b>					
110	BUILDING	50,000		50,000	0.00	100.0%
112	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0.00	100.0%
113	OTHER EQUIPMENT	20,000		20,000	0.00	100.0%
114	SITES RESERVOIR	2,800,000		2,800,000	0.00	100.0%
116	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	2,895,000	0	2,895,000	0.00	100.0%
118	<b>TRANSFERS TO OTHER FUNDS</b>			0		
120	<b>TOTAL GENERAL FUND EXPENSES</b>	19,279,000	0	19,279,000	1,015,490.89	94.7%
122	<b>GENERAL FUND NET INCOME YTD</b>	511,000	0	511,000	-998,437.40	

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**CONSIGNED - SWP SUPPORT FUND**

				Remaining %	83%
<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>					
<b>INCOME</b>					
130	UNITARY TAX REVENUE ALLOCATED	6,600,000		6,600,000	0.00 -100.0%
131	INTEREST	15,000		15,000	11,724.22 -21.8%
132	OTHER INCOME	0		0	0.00
133	<b>TOTAL SWP SUPPORT FUND INCOME</b>	<b>6,615,000</b>	<b>0</b>	<b>6,615,000</b>	<b>11,724.22 -99.8%</b>
<b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b>					
<b>EXPENDITURES</b>					
139	TAX COLLECTION CHARGES	16,000		16,000	0.00 100.0%
140	OTHER EXPENSES	0		0	0.00
141	<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>0.00 100.0%</b>
143	<b>TRANSFERS TO OTHER FUNDS</b>				
145	<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>	<b>6,599,000</b>	<b>0</b>	<b>6,599,000</b>	<b>11,724.22</b>

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<b>DEBT SERVICE FUND</b>						
					Remaining %	83%
<b>DEBT SERVICE FUND - INCOME</b>						
<b>INCOME</b>						
153	TAX REVENUE	26,100,000		26,100,000	0.00	-100.0%
154	INTEREST	460,000		460,000	77,806.18	-83.1%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	243.00	-100.0%
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>29,660,000</b>	<b>0</b>	<b>29,660,000</b>	<b>78,049.18</b>	<b>-99.7%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>						
<b>EXPENSES</b>						
161	SALARIES	425,000		425,000	47,884.50	88.7%
162	PAYROLL TAXES	30,000		30,000	3,178.26	89.4%
163	BENEFITS	220,000		220,000	15,992.17	92.7%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	611.85	94.4%
166	ENGINEERING AND MAINTENANCE	200,000		200,000	3,000.00	98.5%
167	SWC AUDIT	7,000		7,000	1,852.00	73.5%
168	SWC CONTRACTOR DUES	51,000		51,000	51,064.00	-0.1%
169	EBX CONTRACT OPERATIONS	200,000		200,000	0.00	100.0%
170	DELTA CONVEYANCE FACILITY AUTHORITY	30,000		30,000	0.00	100.0%
171	WATER TRANSFERS	2,500,000		2,500,000	0.00	100.0%
172	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	1,665,414.00	93.6%
173	TAX COLLECTION CHARGES	130,000		130,000	0.00	100.0%
174	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>29,804,000</b>	<b>0</b>	<b>29,804,000</b>	<b>1,788,996.78</b>	<b>94.0%</b>
176	<b>TRANSFERS FROM RESERVES</b>			0.00	0.00	
178	<b>DEBT SERVICE NET INCOME YTD</b>	<b>-144,000</b>	<b>0</b>	<b>-144,000</b>	<b>-1,710,947.60</b>	



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<b>GAP FUNDING PROGRAM</b>						
<b>GAP FUNDING PROGRAM - INCOME</b>						
185	CABAZON WATER DISTRICT #1	1,000,000		1,000,000	0.00	100.0%
186				0		
187				0		
188				0		
189				0		
190				0		
191	<b>TOTAL INCOME</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0.00</b>	
<b>GAP FUNDING PROGRAM - EXPENSES</b>						
194	CABAZON WATER DISTRICT #1	500,000		500,000	105,533.66	78.9%
195				0		
196				0		
197				0		
198				0		
199				0		
200	<b>TOTAL EXPENSE</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>105,533.66</b>	<b>78.9%</b>
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>-105,533.66</b>	