

San Geronio Pass Water Agency
Budget Highlights

September 2023

General Fund

Revenue:

Invoices for water deliveries for July and August were sent in September. Payments have been received in October and will be reflected in next month's budget report.

Disbursements:

Overall, disbursements are within budget this month. The main items that look over budget are items that are spent irregularly throughout the year, like accounting and auditing, and sponsorships. Directors' Travel and Education is currently over budget; this is another item that fluctuates throughout the year depending on conferences and events that directors attend.

No additional expense is expected for SAWPA Regional Projects for the rest of the year.

Consigned – SWP Support Fund

Revenue:

Interest income is currently fluctuating due to the unsteady investment market.

Debt Service Fund

Revenue:

Tax revenue is expected in November and December.

Disbursements:

SWC dues have been paid, and no additional payment is expected for the rest of the fiscal year. For Water Transfers, the payment to Ventura Water was made in September; additional payments are not expected at this time. For State Water Contract Payments, the large EBX payment was made in September, so while this item will appear over-budget, it is following the expected schedule of payments.

Gap Funding Program

The Deposit recap shows a deposit from Cabazon Water District, which was a receivable from FY 22-23, so will not show up on the Budget Report for FY23-24. The Gap Funding Report shows a receipt from Cabazon Water District for \$9,787.96, which has reduced CWD's liability to the Agency. The check was received in October, so will appear in the October budget report available in November.

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE THREE MONTHS ENDING ON SEPTEMBER 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
GENERAL FUND						
GENERAL FUND - INCOME					Remaining %	75%
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	17,586.98	-86.5%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	595.44	-94.0%
6	TOTAL GENERAL FUND INCOME	19,790,000	0	19,790,000	18,182.42	-99.9%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	1,422,959.00	84.4%
11	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000		2,000,000	0.00	100.0%
12	TOTAL COMMODITY PURCHASE	11,100,000	0	11,100,000	1,422,959.00	87.2%
SALARIES AND EMPLOYEE BENEFITS						
15	SALARIES	630,000		630,000	111,707.21	82.3%
16	PAYROLL TAXES	63,000		63,000	9,577.71	84.8%
17	PAYROLL SERVICE	5,000		5,000	1,040.40	79.2%
18	RETIREMENT	135,000		135,000	21,777.81	83.9%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	20,030.08	73.3%
20	HEALTH INSURANCE	80,000		80,000	14,616.47	81.7%
21	ACWA BENEFITS	10,000		10,000	1,990.28	80.1%
22	DISABILITY INSURANCE	6,000		6,000	802.09	86.6%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	0.00	100.0%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	835.48	91.6%
25	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
26	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,023,000	0	1,023,000	182,377.53	82.2%

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		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES						
ADMINISTRATIVE AND PROFESSIONAL SERVICES						
30	DIRECTOR EXPENDITURES				Remaining %	75%
31	DIRECTORS FEES	264,000		264,000	30,055.62	88.6%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	21,133.39	57.7%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	372.00	99.2%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	2,745.86	86.3%
36	POSTAGE	1,000		1,000	0.00	100.0%
37	TELEPHONE	10,000		10,000	1,482.47	85.2%
38	UTILITIES	8,000		8,000	413.82	94.8%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	9,535.83	80.9%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	5,076.85	79.7%
42	INSURANCE AND BONDS	35,000		35,000	5,327.65	84.8%
43	ACCOUNTING AND AUDITING	23,000		23,000	10,000.00	56.5%
44	DUES AND ASSESSMENTS	45,000		45,000	14,768.00	67.2%
45	OTHER PROFESSIONAL SERVICES	75,000		75,000	16,967.29	77.4%
46	PUBLIC INFORMATION	60,000		60,000	3,880.18	93.5%
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	103.14	96.6%
51	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000	1,921.97	80.8%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	7,070.20	76.4%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	6,981.86	82.5%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	0.00	100.0%
55	WATER TREATMENT EXPENSE	130,000		130,000	6,149.60	95.3%
	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	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,209,000	0	1,209,000	152,268.67	87.4%

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		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES						
CONSULTING AND ENGINEERING SERVICES					Remaining %	75%
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	34,815.00	72.1%
82	LOCAL SUPPLIES	50,000		50,000	762.80	98.5%
83	LOCAL RECHARGE FEASIBILITY STUDIES	700,000		700,000	8,325.00	98.8%
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	19,000.00	74.7%
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	TOTAL CONSULTING AND ENGINEERING SERVICES	2,821,000	0	2,821,000	92,140.45	96.7%

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		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES						
					Remaining %	75%
	LEGAL SERVICES					
98	LEGAL SERVICES	150,000		150,000	22,304.73	85.1%
99	TOTAL LEGAL SERVICES	150,000	0	150,000	22,304.73	85.1%
	CONSERVATION AND EDUCATION					
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	TOTAL CONSERVATION AND EDUCATION	81,000	0	81,000	1,995.00	97.5%
	MAJOR AND CAPITAL EXPENDITURES					
109	BUILDING AND EQUIPMENT					
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	TOTAL MAJOR AND CAPITAL EXPENDITURES	2,895,000	0	2,895,000	0.00	100.0%
118	TRANSFERS TO OTHER FUNDS			0		
120	TOTAL GENERAL FUND EXPENSES	19,279,000	0	19,279,000	1,874,045.38	90.3%
122	GENERAL FUND NET INCOME YTD	511,000	0	511,000	-1,855,862.96	

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ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

CONSIGNED - SWP SUPPORT FUND

			Remaining %	75%	
CONSIGNED - SWP SUPPORT FUND - INCOME					
INCOME					
130	UNITARY TAX REVENUE ALLOCATED	6,600,000	6,600,000	0.00	-100.0%
131	INTEREST	15,000	15,000	12,091.05	-19.4%
132	OTHER INCOME	0	0	0.00	
133	TOTAL SWP SUPPORT FUND INCOME	6,615,000	6,615,000	12,091.05	-99.8%
CONSIGNED - SWP SUPPORT FUND - EXPENSES					
EXPENDITURES					
139	TAX COLLECTION CHARGES	16,000	16,000	0.00	100.0%
140	OTHER EXPENSES	0	0	0.00	
141	TOTAL SWP SUPPORT FUND EXPENSES	16,000	16,000	0.00	100.0%
143	TRANSFERS TO OTHER FUNDS				
145	CONSIGNED - SWP SUPPORT FUND NET INCOME YTD	6,599,000	6,599,000	12,091.05	

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DEBT SERVICE FUND						
DEBT SERVICE FUND - INCOME					Remaining %	75%
INCOME						
153	TAX REVENUE	26,100,000		26,100,000	0.00	-100.0%
154	INTEREST	460,000		460,000	80,240.60	-82.6%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	243.00	-100.0%
157	TOTAL DEBT SERVICE FUND INCOME	29,660,000	0	29,660,000	80,483.60	-99.7%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	425,000		425,000	82,795.74	80.5%
162	PAYROLL TAXES	30,000		30,000	5,066.70	83.1%
163	BENEFITS	220,000		220,000	25,562.17	88.4%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	678.14	93.8%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	2,243.47	98.9%
167	SWC AUDIT	7,000		7,000	3,089.00	55.9%
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	2,181,803.98	12.7%
172	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	12,151,359.00	53.3%
173	TAX COLLECTION CHARGES	130,000		130,000	0.00	100.0%
174	TOTAL DEBT SERVICE FUND EXPENSES	29,804,000	0	29,804,000	14,503,662.20	51.3%
176	TRANSFERS FROM RESERVES			0.00	0.00	
178	DEBT SERVICE NET INCOME YTD	-144,000	0	-144,000	-14,423,178.60	

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GAP FUNDING PROGRAM

GAP FUNDING PROGRAM - INCOME

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	TOTAL INCOME	1,000,000	0	1,000,000	0.00	

GAP FUNDING PROGRAM - EXPENSES

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	TOTAL EXPENSE	500,000	0	500,000	105,533.66	78.9%
202	GAP FUNDING PROGRAM NET BALANCE YTD	500,000	0	500,000	-105,533.66	

NOTES

In the 'Over/Under Budget' column, the highlighted percentage changes from red to black depending on:

For Income: less income than budgeted- under budget
more income that budgeted - over budget

For Expenses: less spent than budgeted - under budget
more spent than budgeted - over budget

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 230921
ACWA	Association of California Water Agencies	Affinity organization that provides conferences, training, lobbying and insurance services
ACWA		for water agencies in California
ACWA JPIA	ACWA Joint Powers Insurance Agency	Designation for payments made for property, liability and workers compensation insurance
ACWABE	ACWA Benefits	Designation for dental and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
BBK	Best Best & Krieger	Provides legal counsel
BCVWD	Beaumont-Cherry Valley Water District	Provides retail water service in Beaumont
CalPERS	California Public Employees Retirement System	Provides retirement and health insurance services for public agencies in California
CAMP	California Asset Management Plan	Financial entity that advises and manages investments for public agencies in California
COBRA	Consolidated Omnibus Budget Reconciliation Act	Designation for continued health coverage
CONTEM	Control Temp, Inc.	Provides building maintenance for heating and air conditioning
DUCCLE	Ducking Clean	Provides building maintenance for outside cleaning - gutters and solar panels
DWR	Department of Water Resources	Branch of the California government that is responsible for managing the SWP
EBX	East Branch Extension	Infrastructure from East Branch of SWP to SGPWA service area
ERSC	Engineering Services of Southern California	Provides engineering consulting services
ESRI	ESRI	Provides mapping services
GSA	Groundwater Sustainability Act	or Groundwater Sustainability Agency
GSP	Groundwater Sustainability Plan	
HCN	HCN Bank	Local regional bank; formerly the Bank of Hemet
HdL Coren & Cone		Provide tax revenue consulting services.
HOX	Homeowners Exemption	
IERCD	Inland Empire Resources Conservation District	Special District that provides conservation education
LAFCO	Local Agency Formation Commission	Branch of Riverside County government; reviews district and agency formation
LAIF	Local Agency Investment Fund	Financial organization sponsored by California for investments of surplus money
LAMMA	Local Agency Money Market Account	
MAPILA	Matthew Pistilli Landscape Services	Provides landscape and gardening services
OAP	Off-Aqueduct Power	DWR invoice for specific facilities that are not directly part of the SWP aqueduct
OPEB	Other Post-Employment Benefits	
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services

San Geronio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	
RC	Riverside County	
RDV	Redevelopment	
SBE	State Board of Equilization	
SCADA	Supervisory Control and Data Acquisition	
SRJP	Sites Reservoir Joint Powers Authority	Joint powers authority formed to construct and manage Sites Reservoir
STAINS	Standard Insurance Company	Disability insurance provider
SWC	State Water Contractors	Affinity organization representing districts and agencies that have a water supply
SWC		contract with the state of California
SWP	State Water Project	System of reservoirs, aqueducts, and pump stations that distributes water throughout
SWP		the state of California; governed by agreements called water supply contracts
UNIVAR	Univar Solutions, Inc.	Provides EarthTec solution for water treatment
UWMP	Urban Water Management Plan	
YTD	Year to Date	

Version 230921