

San Gorgonio Pass Water Agency  
Budget Highlights

December 2023

General Fund

Revenue:

Tax revenue was received in December as expected.

Disbursements:

A number of items were mentioned last month:

- Directors Travel is currently over budget, but the rate of expenditures is slowing down.
- Expenditures for Accounting and Auditing are mostly done for the fiscal year.
- Most of the expenditures for Dues and Assessments happen at the beginning of the fiscal year.
- The Board approved additional studies by the USGS for the Yucaipa GSA on September 11, 2023. Minimal additional expenditures are expected for this item for the rest of the fiscal year.
- The rate of expenditures for the Water Portfolio and the Strategic Plan will both slow down in the next few months.
- No additional invoices for SWAPA Regional Projects are expected.

Vehicle Maintenance is a credit, because the annual charge for the personal use of Agency vehicles was included in the December payroll for those employees who use Agency vehicles, which is an offset to expenditures in this item.

Note the budget update for the upcoming installation of the EarthCam.

Legal Services is currently a bit over-budget, due to additional work requested by the Board. It is likely to be within budget by year-end.

Overall, the General Fund budget is progressing as planned.

Consigned – SWP Support Fund

Revenue:

Interest income is doing well in all funds; the SWP fund is benefiting as well.

Debt Service Fund

Revenue:

Significant tax revenue was received as expected in December.

Disbursements:

Overall, expenditures are proceeding as planned for the Debt Service budget.

Gap Funding Program

No additional funds were received or expended for the Gap Funding program this month.

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

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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</b>						
<b>GENERAL FUND - INCOME</b>					Remaining %	50%
1	WATER SALES	7,800,000		7,800,000	2,342,788.35	-70.0%
2	TAX REVENUE	11,800,000		11,800,000	1,289,777.71	-89.1%
3	INTEREST	130,000		130,000	114,051.21	-12.3%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	1,686.33	-83.1%
6	<b>TOTAL GENERAL FUND INCOME</b>	<b>19,790,000</b>	<b>0</b>	<b>19,790,000</b>	<b>3,748,303.60</b>	<b>-81.1%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	3,403,635.00	62.6%
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>3,403,635.00</b>	<b>69.3%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
15	SALARIES	630,000		630,000	274,287.61	56.5%
16	PAYROLL TAXES	63,000		63,000	21,337.15	66.1%
17	PAYROLL SERVICE	5,000		5,000	2,169.00	56.6%
18	RETIREMENT	135,000		135,000	51,804.74	61.6%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	34,595.36	53.9%
20	HEALTH INSURANCE	80,000		80,000	25,825.72	67.7%
21	ACWA BENEFITS	10,000		10,000	3,488.24	65.1%
22	DISABILITY INSURANCE	6,000		6,000	2,173.02	63.8%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	887.07	82.3%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	2,471.50	75.3%
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>419,039.41</b>	<b>59.0%</b>

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		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 %	50%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	91,850.31	65.2%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	39,303.38	21.4%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	10,371.06	77.5%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	10,865.08	45.7%
36	POSTAGE	1,000		1,000	30.16	97.0%
37	TELEPHONE	10,000		10,000	3,385.12	66.1%
38	UTILITIES	8,000	7,000.00	15,000	1,041.98	87.0%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	21,312.86	57.4%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	13,478.89	46.1%
42	INSURANCE AND BONDS	35,000		35,000	48,432.65	-38.4%
43	ACCOUNTING AND AUDITING	23,000		23,000	20,000.00	13.0%
44	DUES AND ASSESSMENTS	45,000		45,000	40,488.00	10.0%
45	OTHER PROFESSIONAL SERVICES	75,000		75,000	29,984.70	60.0%
46	PUBLIC INFORMATION	60,000		60,000	23,105.71	61.5%
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	-1,695.88	117.0%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	10,802.15	64.0%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	17,730.30	55.7%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	54,597.09	75.2%
55	WATER TREATMENT EXPENSE	130,000		130,000	29,671.23	77.2%
	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	3,203.60	93.8%
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,209,000</b>	<b>7,000</b>	<b>1,216,000</b>	<b>476,344.47</b>	<b>60.6%</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>CONSULTING AND ENGINEERING SERVICES</b>					Remaining %	50%
PLANS & CONSTRUCTION						
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	1,999.20	92.0%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000		150,000	12,325.00	91.8%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
68	CALIMESA AREA RECHARGE	250,000		250,000	2,007.25	99.2%
69	SMALL SYSTEM ASSISTANCE PROGRAM	150,000		150,000	52,573.76	65.0%
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	1,479.50	97.0%
74	YUCAIPA GSA VERBENIA GSA	10,000		10,000	46,484.48	-364.8%
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	105,375.00	57.9%
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	69,195.00	44.6%
82	LOCAL SUPPLIES	50,000		50,000	6,727.70	86.5%
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	11,956.25	40.2%
GENERAL ENGINEERING SERVICES						
87	AGENCY ENGINEER	250,000		250,000	0.00	100.0%
88	GRANT SUPPORT SERVICES	75,000		75,000	30,462.50	59.4%
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>377,981.69</b>	<b>86.6%</b>

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<b>GENERAL FUND - EXPENSES</b>						
					Remaining %	50%
	<b>LEGAL SERVICES</b>					
98	LEGAL SERVICES	150,000		150,000	88,394.01	41.1%
99	<b>TOTAL LEGAL SERVICES</b>	150,000	0	150,000	88,394.01	41.1%
	<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	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	10,000.00	30,000	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	10,000	2,905,000	0.00	100.0%
118	<b>TRANSFERS TO OTHER FUNDS</b>			0		
120	<b>TOTAL GENERAL FUND EXPENSES</b>	19,279,000	17,000	19,296,000	4,767,389.58	75.3%
122	<b>GENERAL FUND NET INCOME YTD</b>	511,000	-17,000	494,000	-1,019,085.98	

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<b>CONSIGNED - SWP SUPPORT FUND</b>						
<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>					Remaining %	50%
<b>INCOME</b>						
130	UNITARY TAX REVENUE ALLOCATED	6,600,000		6,600,000	0.00	<b>-100.0%</b>
131	INTEREST	15,000		15,000	72,021.34	380.1%
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>72,021.34</b>	<b>-98.9%</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</b>	<b>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>72,021.34</b>	

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<b>DEBT SERVICE FUND</b>						
					Remaining %	50%
<b>DEBT SERVICE FUND - INCOME</b>						
<b>INCOME</b>						
153	TAX REVENUE	26,100,000		26,100,000	8,432,881.52	-67.7%
154	INTEREST	460,000		460,000	398,332.16	-13.4%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	1,742,883.02	-43.8%
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>29,660,000</b>	<b>0</b>	<b>29,660,000</b>	<b>10,574,096.70</b>	<b>-64.3%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>						
<b>EXPENSES</b>						
161	SALARIES	425,000		425,000	209,719.74	50.7%
162	PAYROLL TAXES	30,000		30,000	9,371.19	68.8%
163	BENEFITS	220,000		220,000	57,602.62	73.8%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	1,798.76	83.6%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	57,065.70	71.5%
167	SWC AUDIT	7,000		7,000	6,181.00	11.7%
168	SWC CONTRACTOR DUES	51,000		51,000	51,064.00	-0.1%
169	EBX CONTRACT OPERATIONS	200,000		200,000	54,597.09	72.7%
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	14,632,282.00	43.7%
173	TAX COLLECTION CHARGES	130,000		130,000	21,118.69	83.8%
174	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>29,804,000</b>	<b>0</b>	<b>29,804,000</b>	<b>17,282,604.77</b>	<b>42.0%</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>-6,708,508.07</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	9,787.96	99.0%
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>9,787.96</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>-95,745.70</b>	
<b>NOTES</b>						
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			