

San Geronio Pass Water Agency
Budget Highlights

January 2024

General Fund

Previous

- Directors Travel is currently over budget.
- Insurance and Bonds is over budget due to increased insurance premiums this year.
- Expenditures for Accounting and Auditing are mostly done for the fiscal year.
- Dues and Assessments are mostly done for the fiscal year.
- The Board approved additional studies by the USGS.
- Water Portfolio and the Strategic Plan will both come within budget by year-end.
- No additional invoices for SWAPA Regional Projects are expected.
- Vehicle Maintenance is negative due to credits from personal use of the Agency vehicles.
- Legal Services is a bit over budget, due to additional work requested by the Board.

Income

Tax revenue and water sales were received as projected in the Mid-Year Budget Review. Though the current percentage of revenue received is below the target, the General Fund is performing as expected. Interest is exceeding expectations, probably due to the higher-than-anticipated Federal Funds Rate.

Expenses

Purchased Water for Delivery is currently over budget due to the large expenditures for Nickel Water made in January. For the first time ever, there is an entry in Purchased Water for Banking due to the water delivered to the AVEK banking facility.

Directors Travel and Education continues its over-budget trend. Office Expense had two major expenses in January, charges for the recruitment of the new Clerk of the Board and a cost-share for George Jorritsma's plaque.

The first request for funds was received and paid for the Sites Project. It is unclear at this time whether the portion left over from the previous year's request will be needed this fiscal year.

As promised in the Mid-Year Budget Review, adjustments have been made to a number of line items. Adult Education and Social Media will be over budget by \$8,000 by year end on the basis of the contract with CV Strategies for social media.

Overall, the General Fund budget is a bit under budget for expenses at this time.

Consigned – SWP Support Fund

The SWP Fund received tax revenue as projected in the Mid-Year Budget review.

Debt Service Fund

Previous

- State Water Contract Payments – the large EBX payment in September throws off the remaining percentage.
- Water Transfers – no additional invoices expected.

Income

The Debt Service Fund received tax revenue as projected. At this time, it has received a higher percentage of income for the year than projected. Interest has also exceeded expectations, as mentioned under the General Fund.

Expenses

Overall, expenditures are proceeding as planned for the Debt Service budget. The SWC Audit line item has received all invoices for the fiscal year, so will be within budget by year end. Tax Collection Charges, although slightly over budget, is following the trend set by the Tax Revenue line item.

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 SEVEN MONTHS ENDING ON JANUARY 31, 2024

		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 %	42%
1	WATER SALES	7,800,000		7,800,000	3,878,539.35	-50.3%
2	TAX REVENUE	11,800,000		11,800,000	5,742,366.71	-51.3%
3	INTEREST	130,000		130,000	140,555.70	8.1%
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	TOTAL GENERAL FUND INCOME	19,790,000	0	19,790,000	9,763,148.09	-50.7%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	5,726,578.33	37.1%
11	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000		2,000,000	922,678.60	53.9%
12	TOTAL COMMODITY PURCHASE	11,100,000	0	11,100,000	6,649,256.93	40.1%
SALARIES AND EMPLOYEE BENEFITS						
15	SALARIES	630,000		630,000	318,483.87	49.4%
16	PAYROLL TAXES	63,000		63,000	25,445.48	59.6%
17	PAYROLL SERVICE	5,000		5,000	2,739.50	45.2%
18	RETIREMENT	135,000		135,000	60,894.48	54.9%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	39,812.42	46.9%
20	HEALTH INSURANCE	80,000		80,000	29,661.14	62.9%
21	ACWA BENEFITS	10,000		10,000	4,084.12	59.2%
22	DISABILITY INSURANCE	6,000		6,000	2,764.07	53.9%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	2,265.70	54.7%
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	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,023,000	0	1,023,000	488,622.28	52.2%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2024

		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 - EXPENSES						
	ADMINISTRATIVE AND PROFESSIONAL SERVICES				Remaining %	42%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	101,357.70	61.6%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	41,848.42	16.3%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	12,416.95	73.0%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	16,572.79	17.1%
36	POSTAGE	1,000		1,000	30.16	97.0%
37	TELEPHONE	10,000		10,000	3,964.21	60.4%
38	UTILITIES	8,000	7,000.00	15,000	1,685.75	78.9%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	23,743.31	52.5%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	14,431.93	42.3%
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	24,945.41	66.7%
46	PUBLIC INFORMATION	60,000		60,000	9,626.03	84.0%
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	-868.95	108.7%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	11,996.95	60.0%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	17,745.55	55.6%
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	30,749.79	40.9%
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,209,000	7,000	1,216,000	511,821.05	57.7%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2024**

						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 - EXPENSES										
CONSULTING AND ENGINEERING SERVICES									Remaining %	42%
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			83,544.54	44.3%
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			1,990.00	96.0%
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			1,700.00	97.6%
78		USGS STUDIES AND MONITORING	250,000			250,000			151,859.48	39.3%
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			79,887.70	36.1%
82		LOCAL SUPPLIES	50,000			50,000			11,515.02	77.0%
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			32,962.50	56.1%
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			429,142.99	84.8%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2024**

		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 - EXPENSES						
					Remaining %	42%
	LEGAL SERVICES					
98	LEGAL SERVICES	150,000		150,000	99,632.98	33.6%
99	TOTAL LEGAL SERVICES	150,000	0	150,000	99,632.98	33.6%
	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	9,000.00	10.0%
104	SPONSORSHIPS	6,000		6,000	3,495.00	41.8%
105	CONSERVATION, EDUCATION AND PUBLIC RELATIONS	20,000		20,000	7,479.68	62.6%
106	TOTAL CONSERVATION AND EDUCATION	81,000	0	81,000	19,974.68	75.3%
	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	10,000.00	30,000	0.00	100.0%
114	SITES RESERVOIR	2,800,000		2,800,000	2,240,000.00	20.0%
116	TOTAL MAJOR AND CAPITAL EXPENDITURES	2,895,000	10,000	2,905,000	2,240,000.00	22.6%
118	TRANSFERS TO OTHER FUNDS			0		
120	TOTAL GENERAL FUND EXPENSES	19,279,000	17,000	19,296,000	10,438,450.91	45.9%
122	GENERAL FUND NET INCOME YTD	511,000	-17,000	494,000	-675,302.82	

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2024

						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
CONSIGNED - SWP SUPPORT FUND										
						Remaining % 42%				
CONSIGNED - SWP SUPPORT FUND - INCOME										
INCOME										
130	UNITARY TAX REVENUE ALLOCATED		6,600,000			6,600,000		3,206,527.49		-51.4%
131	INTEREST		15,000			15,000		84,191.57		461.3%
132	OTHER INCOME		0			0		0.00		
133	TOTAL SWP SUPPORT FUND INCOME		6,615,000		0	6,615,000		3,290,719.06		-50.3%
CONSIGNED - SWP SUPPORT FUND - EXPENSES										
EXPENDITURES										
139	TAX COLLECTION CHARGES		16,000			16,000		8,217.13		48.6%
140	OTHER EXPENSES		0			0		0.00		
141	TOTAL SWP SUPPORT FUND EXPENSES		16,000		0	16,000		8,217.13		48.6%
143	TRANSFERS TO OTHER FUNDS									
145	CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		6,599,000		0	6,599,000		3,282,501.93		

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2024

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

DEBT SERVICE FUND

				Remaining %	42%
DEBT SERVICE FUND - INCOME					
INCOME					
153	TAX REVENUE	26,100,000		26,100,000	16,394,370.55 -37.2%
154	INTEREST	460,000		460,000	619,863.20 34.8%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	1,761,012.63 -43.2%
157	TOTAL DEBT SERVICE FUND INCOME	29,660,000	0	29,660,000	18,775,246.38 -36.7%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
161	SALARIES	425,000		425,000	243,002.74 42.8%
162	PAYROLL TAXES	30,000		30,000	11,917.37 60.3%
163	BENEFITS	220,000		220,000	67,528.83 69.3%
164	LEGAL FEES	0		0	0.00
165	UTILITIES	11,000		11,000	2,303.57 79.1%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	61,016.50 69.5%
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	15,843,102.00 39.1%
173	TAX COLLECTION CHARGES	130,000		130,000	78,718.20 39.4%
174	TOTAL DEBT SERVICE FUND EXPENSES	29,804,000	0	29,804,000	18,601,235.28 37.6%
176	TRANSFERS FROM RESERVES			0.00	0.00
178	DEBT SERVICE NET INCOME YTD	-144,000	0	-144,000	174,011.10

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2024

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

GAP FUNDING PROGRAM						
GAP FUNDING PROGRAM - INCOME						
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	TOTAL INCOME	1,000,000	0	1,000,000	9,787.96	
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	-95,745.70	

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
Water Purchases and Deliveries
2024 - DRAFT - Subject to Change
February 14, 2024

ORDERS (AF)					
City of Banning		BCVWD		YVWD	
Replenish	Pre-Stored	Replenish	Pre-Stored	Direct	Pre-Stored*
1,250	250	11,200	7,000	1,500	750

Delivery Point					
Month	Brookside East	LSGC	Noble Connect.	SBVMWD	Total
Jan	438		279	13	730
Feb					0
Mar					0
Apr					0
May					0
Jun					0
Jul					0
Aug					0
Sep					0
Oct					0
Nov					0
Dec					0
TOTALS	438	0	279	13	730

Transfers					
Month	From SGPWA	To Banning	To BCVWD	To YVWD	Balance SGPWA
Jan	893 + 438				1,331
Feb					0
Mar					0
Apr					0
May					0
Jun					0
Jul					0
Aug					0
Sep					0
Oct					0
Nov					0
Dec					0
TOTALS	0	0	0	0	1,331

Retail Delivery					
Date	SGPWA	Banning	BCVWD	YVWD	Total
Jan			279	13	292
Feb					0
Mar					0
Apr					0
May					0
Jun					0
Jul					0
Aug					0
Sep					0
Oct					0
Nov					0
Dec					0
TOTALS	0	0	279	13	292

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 231116
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
EDD	Employee Development Department	State of California department for collection of employment taxes
EFTPS	Electronic Federal Tax Payment System	Federal system for collection of employment taxes
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	

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 231116
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services
RC	Riverside County	
RDV	Redevelopment	
SBE	State Board of Equalization	
SCADA	Supervisory Control and Data Acquisition	
SMIF	Surplus Money Investment Fund	State of California depository for government funds that are not currently needed
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
TSAB	Tehachapi Second After-Bay	A DWR facility that SGPWA participates in
UNIVAR	Univar Solutions, Inc.	Provides EarthTec solution for water treatment
UWMP	Urban Water Management Plan	
WSRB	Water System Revenue Bonds	Bonds sold by the state of California to pay for SWP construction
YTD	Year to Date	