

San Geronio Pass Water Agency
Budget Highlights

March 2024

Overall Summary

Expenditure totals for all categories in the General Fund are below budget at this time. Expenditures for the Debt Service Fund are a little higher than average due to the payment made to DWR in March that was larger than usual. Income for all funds is being received as projected, even though some may be less than budgeted at this time.

General Fund

Previous

- Directors Travel is currently over budget.
- Office Expense is expected to be over budget by year end.
- 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 likely to finish the fiscal year over budget, due to additional work requested by the Board.

Income

Minimal tax revenue is expected in April. Approximately 62% of total tax revenue has been received to date. Receipts are approximately 8% more than last fiscal year. The water delivery allocation was raised to 40% by DWR on April 23rd, so the outlook for water deliveries is improving; the budget for water sales may be met by year-end.

Expenses

Purchased Water for Delivery will likely be over budget by year-end, but the DWR invoice rate for water deliveries has recently been reduced. This will have a beneficial effect on this budget category.

General Manager and Staff Travel is back on budget and Field Maintenance and Repairs is only slightly over budget for this report. Lots of rain this year produced lots of weeds, which is increasing the amount spent in weed abatement, the primary expense in Field Maintenance.

The Board approved a new contract for Public Relations, which will have an impact on Adult Education and Social Media. The Finance Office is working with C V Strategies to confirm the changes, so invoices can be allocated to the correct line item.

Consigned – SWP Support Fund

The SWP Fund received tax revenue as projected in the Mid-Year Budget review. The final amount for the year will be deposited near the end of the fiscal year.

Debt Service Fund

Previous

- State Water Contract Payments – the large EBX payment in September throws off the remaining percentage.
- SWC Dues – paid for the fiscal year.
- SWC Audit – no additional invoices.
- Water Transfers – no additional invoices expected.

Income

Overall, tax revenue is being received as projected. Approximately 30% of total tax revenue will be received in May and June, with the balance due in June and July.

Expenses

Overall, expenditures are trending as projected 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 (number spelled out) MONTHS ENDING ON (month day, year)

		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 %	25%
1	WATER SALES	7,800,000		7,800,000	3,890,206.11	-50.1%
2	TAX REVENUE	11,800,000		11,800,000	5,823,716.16	-50.6%
3	INTEREST	130,000		130,000	250,924.61	93.0%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	2,438.45	-75.6%
6	TOTAL GENERAL FUND INCOME	19,790,000	0	19,790,000	9,967,285.33	-49.6%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	6,406,283.33	29.6%
11	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000		2,000,000	922,678.00	53.9%
12	TOTAL COMMODITY PURCHASE	11,100,000	0	11,100,000	7,328,961.33	34.0%
SALARIES AND EMPLOYEE BENEFITS						
15	SALARIES	630,000		630,000	456,192.02	27.6%
16	PAYROLL TAXES	63,000		63,000	38,769.21	38.5%
17	PAYROLL SERVICE	5,000		5,000	3,663.60	26.7%
18	RETIREMENT	135,000		135,000	79,827.37	40.9%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	50,256.60	33.0%
20	HEALTH INSURANCE	80,000		80,000	37,101.96	53.6%
21	ACWA BENEFITS	10,000		10,000	5,343.74	46.6%
22	DISABILITY INSURANCE	6,000		6,000	3,594.41	40.1%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	2,265.70	54.7%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	5,075.71	49.2%
25	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
26	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,023,000	0	1,023,000	682,090.32	33.3%

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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						
	ADMINISTRATIVE AND PROFESSIONAL SERVICES				Remaining %	25%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	137,816.02	47.8%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	57,020.57	-14.0%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	14,255.25	69.0%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	38,428.51	-92.1%
36	POSTAGE	1,000		1,000	67.28	93.3%
37	TELEPHONE	10,000		10,000	5,644.69	43.6%
38	UTILITIES	8,000	7,000.00	15,000	2,757.29	65.5%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	45,128.47	9.7%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	18,182.41	27.3%
42	INSURANCE AND BONDS	35,000		35,000	48,783.65	-39.4%
43	ACCOUNTING AND AUDITING	23,000		23,000	20,000.00	13.0%
44	DUES AND ASSESSMENTS	45,000		45,000	41,488.00	7.8%
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	25.00	97.5%
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	745.31	92.5%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	15,391.69	48.7%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	31,688.02	20.8%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	54,597.09	75.2%
55	WATER TREATMENT EXPENSE	130,000		130,000	35,626.37	72.6%
	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	32,127.50	38.2%
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,209,000	7,000	1,216,000	642,730.64	46.8%

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FOR THE (number spelled out) MONTHS ENDING ON (month day, year)

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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						
PLANS & CONSTRUCTION					Remaining %	25%
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	5,913.20	76.3%
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	43,103.04	82.8%
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	15,438.60	69.1%
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	5,320.00	92.4%
78	USGS STUDIES AND MONITORING	250,000		250,000	166,143.48	33.5%
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	80,089.10	35.9%
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	40,462.50	46.1%
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	513,206.78	81.8%

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BUDGET REPORT FOR FY 2023-24**

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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										
									Remaining %	25%
	LEGAL SERVICES									
98	LEGAL SERVICES		150,000			150,000		134,794.06		10.1%
99	TOTAL LEGAL SERVICES		150,000		0	150,000		134,794.06		10.1%
	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		9,000.00		10.0%
104	SPONSORSHIPS		6,000			6,000		9,745.00		-62.4%
105	CONSERVATION, EDUCATION AND PUBLIC RELATIONS		20,000			20,000		7,583.12		62.1%
106	TOTAL CONSERVATION AND EDUCATION		81,000		0	81,000		26,328.12		67.5%
	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		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		11,568,111.25		40.0%
122	GENERAL FUND NET INCOME YTD		511,000		-17,000	494,000		-1,600,825.92		

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						1	2	3	4	5
						ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND										
									Remaining %	25%
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		89,325.01		495.5%
132	OTHER INCOME		0			0		0.00		
133	TOTAL SWP SUPPORT FUND INCOME		6,615,000		0	6,615,000		3,295,852.50		-50.2%
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		3,287,635.37		

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		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
DEBT SERVICE FUND						
					Remaining %	25%
DEBT SERVICE FUND - INCOME						
INCOME						
153	TAX REVENUE	26,100,000		26,100,000	16,815,288.94	-35.6%
154	INTEREST	460,000		460,000	932,147.33	102.6%
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	19,508,448.90	-34.2%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	425,000		425,000	317,292.66	25.3%
162	PAYROLL TAXES	30,000		30,000	17,600.68	41.3%
163	BENEFITS	220,000		220,000	86,211.04	60.8%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	3,490.57	68.3%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	78,687.20	60.7%
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	193,334.09	3.3%
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	20,763,318.00	20.1%
173	TAX COLLECTION CHARGES	130,000		130,000	88,485.26	31.9%
174	TOTAL DEBT SERVICE FUND EXPENSES	29,804,000	0	29,804,000	23,787,468.48	20.2%
176	TRANSFERS FROM RESERVES			0.00	0.00	
178	DEBT SERVICE NET INCOME YTD	-144,000	0	-144,000	-4,279,019.58	

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		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		Carry ofver from last fiscal year		9,787.96	#DIV/0!
186	SOUTH MESA WATER CO	0	0.00	0		
187	HIGH VALLEYS WATER DISTRICT		0.00	0		
188				0		
189				0		
190				0		
191	TOTAL INCOME	0	0	0	9,787.96	
GAP FUNDING PROGRAM - EXPENSES						
194	CABAZON WATER DISTRICT #1	110,000		110,000	105,533.66	4.1%
195	SOUTH MESA WATER CO		2,000,000.00	2,000,000		
196	HIGH VALLEYS WATER DISTRICT		1,000,000.00	1,000,000		
197				0		
198				0		
199				0		
200	TOTAL EXPENSE	110,000	3,000,000	3,110,000	105,533.66	4.1%
202	GAP FUNDING PROGRAM NET BALANCE YTD	-110,000	-3,000,000	-3,110,000	-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

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 240320
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
AVEK	Antelope Valley-East Kern Water Agency	State Water Contractor
BBK	Best Best & Krieger	Provides legal counsel
BCVWD	Beaumont-Cherry Valley Water District	Provides retail water service in Beaumont
BHMWC	Banning Heights Mutual Water Company	Mutual water company within Agency boundaries
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
CWD	Cabazon Water District	Retail water agency within Agency boundaries
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	
HVWD	High Valleys Water District	Mutual water company within Agency boundaries
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

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 240320
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
RC	Riverside County	
RDV	Redevelopment	
SAWPA	Santa Ana Watershed Project Authority	Coordinates activities to protect the Santa Ana watershed
SBE	State Board of Equalization	
SBVMWD	San Bernardino Valley Municipal Water District	State Water Contractor in San Bernardino County and a partner with EBX
SCADA	Supervisory Control and Data Acquisition	Electronic monitoring and control system used by DWR and other water purveyors
SCWC	Southern California Water Coalition	
SMIF	Surplus Money Investment Fund	State of California depository for government funds that are not currently needed
SMWC	South Mesa Water Company	Retail water agency within Agency boundaries
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 contract with the state of California
SWP	State Water Project	System of reservoirs, aqueducts, and pump stations that distributes water throughout 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
USGS	U.S. Geological Survey	Federal agency that provides groundwater data and modeling
UWMP	Urban Water Management Plan	
WEF	Water Education Foundation	
WSRB	Water System Revenue Bonds	Bonds sold by the state of California to pay for SWP construction
YTD	Year to Date	
YVWD	Yucaipa Valley Water District	Retail water district with part of its service area within Agency boundaries