

San Geronio Pass Water Agency
Budget Highlights

May 2024

Overall Summary

Expenditure totals for all categories in the General Fund are below budget at this time, except for Legal Services, which has been previously mentioned. Expenditures for the Debt Service Fund as a whole are within budget at this time, with only two line items being slightly over budget. Income for all funds is being received as projected, even though some line items may be less than budgeted at this time. Interest for all funds is exceeding expectations.

General Fund

Previous

- Office Expense is over budget.
- Insurance and Bonds is over budget due to increased insurance premiums this year.
- Dues and Assessments is over budget.
- Field Maintenance and Repairs is slightly over budget.
- Legal Services is over budget due to additional work requested by the Board.

Income

About \$5.3 million was received in tax revenue this month. Additional tax revenue is expected for June, which is likely to slightly exceed the projection. 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 actual amount received for water sales is likely to be within 15% of the projected amount by year-end.

About \$53,000 was billed to the Groundwater Sustainability Agency participants. This will make the line item positive by year end.

Expenses

Purchased Water for Delivery will likely be close to budget by year-end. The recent maintenance for the recharge ponds has improved the infiltration rate significantly.

The Board approved a new contract for Public Relations, which will be included in Public Information. All invoices for social media and public relations in the Conservation and Education category will be included here.

All categories except Legal Services are within budget at this time.

Overall, all expenditures for the General Fund have approximately 30% of the budget left at this time.

Consigned – SWP Support Fund

The final deposit for the SWP Fund was received, bringing the total amount received for this fund above the projected amount.

Debt Service Fund

Previous

- SWC Dues – paid for the fiscal year.

Income

Overall, tax revenue is being received as projected. \$8.6 million was received in May; the total amount of tax revenue received this fiscal year now exceeds the projected amount. Additional tax revenue will be received in June, with the balance due in July.

Expenses

Tax collection charges have increased in relation to tax revenue received and will be over budget at year end. Payments for the State Water Contract are expected to be under budget, because of a revision in the Statement of Charges. As much as \$5 million may be added to reserves for future State Water Project payments.

Gap Funding Program

The first payment was made to the South Mesa Water Company for about \$478,000 in May. The request for reimbursement from the State Water Resources Control Board (the funding entity) for this expenditure has been submitted by SMWC.

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE ELEVEN MONTHS ENDING ON MAY 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 %	8%
1		WATER SALES		7,800,000		7,800,000	5,153,104.95	-33.9%
2		TAX REVENUE		11,800,000		11,800,000	11,441,926.45	-3.0%
3		INTEREST		130,000		130,000	266,001.27	104.6%
4		GOV'T CONTRIBUTIONS, GRANT REVENUE		50,000		50,000	0.00	-100.0%
5		OTHER MISCELLANEOUS INCOME		10,000		10,000	2,573.45	-74.3%
6		TOTAL GENERAL FUND INCOME		19,790,000	0	19,790,000	16,863,606.12	-14.8%
GENERAL FUND - EXPENSES								
COMMODITY PURCHASE								
10		PURCHASED WATER FOR DELIVERY		9,100,000		9,100,000	7,630,448.33	16.1%
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	8,553,126.33	22.9%
SALARIES AND EMPLOYEE BENEFITS								
15		SALARIES		630,000		630,000	553,367.72	12.2%
16		PAYROLL TAXES		63,000		63,000	48,927.21	22.3%
17		PAYROLL SERVICE		5,000		5,000	4,465.85	10.7%
18		RETIREMENT		135,000		135,000	99,996.74	25.9%
19		OTHER POST-EMPLOYMENT BENEFITS (OPEB)		75,000		75,000	62,489.06	16.7%
20		HEALTH INSURANCE		80,000		80,000	46,441.79	41.9%
21		ACWA BENEFITS		10,000		10,000	6,604.04	34.0%
22		DISABILITY INSURANCE		6,000		6,000	4,577.96	23.7%
23		WORKERS COMPENSATION INSURANCE		5,000		5,000	3,338.92	33.2%
24		SGPWA STAFF MEDICAL REIMBURSEMENT		10,000		10,000	6,336.10	36.6%
25		EMPLOYEE EDUCATION		4,000		4,000	0.00	100.0%
26		TOTAL SALARIES AND EMPLOYEE BENEFITS		1,023,000	0	1,023,000	836,545.39	18.2%

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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 %	8%
30	DIRECTOR EXPENDITURES							
31	DIRECTORS FEES	264,000		264,000		173,424.82	34.3%	
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000		62,498.54	-25.0%	
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000		19,412.48	57.8%	
	OFFICE EXPENDITURES							
35	OFFICE EXPENSE	20,000		20,000		43,821.52	-119.1%	
36	POSTAGE	1,000		1,000		67.28	93.3%	
37	TELEPHONE	10,000		10,000		7,908.73	20.9%	
38	UTILITIES	8,000	7,000.00	15,000		4,659.38	68.9%	
	SERVICE EXPENDITURES							
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000		52,993.40	-6.0%	
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000		26,207.75	-4.8%	
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		48,838.00	-8.5%	
45	OTHER PROFESSIONAL SERVICES	75,000		75,000		31,421.14	58.1%	
46	PUBLIC INFORMATION	60,000		60,000		49,072.28	18.2%	
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		499.66	83.3%	
51	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000		5,447.77	45.5%	
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000		18,066.90	39.8%	
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000		43,225.87	-8.1%	
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000		54,597.09	75.2%	
55	WATER TREATMENT EXPENSE	130,000		130,000		41,581.51	68.0%	
	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		48,247.71	7.2%	
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,209,000	7,000	1,216,000		809,083.42	33.1%	

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				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES								
	CONSULTING AND ENGINEERING SERVICES						Remaining %	8%
	PLANS & CONSTRUCTION							
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		66,514.91	73.4%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	150,000		150,000		90,537.04	39.6%	
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		18,491.00	63.0%	
74	YUCAIPA GSA VERBENIA GSA	10,000		10,000		2,612.50	73.9%	
75	FLUME MONITORING AND SUPPORT	30,000		30,000		0.00	100.0%	
	STUDIES AND REPORTS							
77	FINANCIAL MODELING	70,000		70,000		6,480.00	90.7%	
78	USGS STUDIES AND MONITORING	250,000		250,000		215,659.48	13.7%	
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		941.25	99.6%	
88	GRANT SUPPORT SERVICES	75,000		75,000		45,462.50	39.4%	
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		3,052.80	98.0%	
92	TOTAL CONSULTING AND ENGINEERING SERVICES	2,821,000	0	2,821,000		608,946.10	78.4%	

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			ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES							
						Remaining %	8%
		LEGAL SERVICES					
98		LEGAL SERVICES	150,000		150,000	202,850.11	-35.2%
99		TOTAL LEGAL SERVICES	150,000	0	150,000	202,850.11	-35.2%
		CONSERVATION AND EDUCATION					
102		SCHOOL EDUCATION PROGRAMS	45,000		45,000	40,175.00	10.7%
103		ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	9,000.00	10.0%
104		SPONSORSHIPS	6,000		6,000	12,245.00	-104.1%
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	69,003.12	14.8%
		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	15,861.40	36.6%
113		OTHER EQUIPMENT	20,000	10,000.00	30,000	34,891.25	-16.3%
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	2,290,752.65	20.9%
		TRANSFERS TO OTHER FUNDS			0		
120		TOTAL GENERAL FUND EXPENSES	19,279,000	17,000	19,296,000	13,370,307.12	30.7%
122		GENERAL FUND NET INCOME YTD	511,000	-17,000	494,000	3,493,299.00	

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				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND								
							Remaining %	8%
CONSIGNED - SWP SUPPORT FUND - INCOME								
INCOME								
130		UNITARY TAX REVENUE ALLOCATED		6,600,000		6,600,000	7,421,464.49	12.4%
131		INTEREST		15,000		15,000	228,627.59	1424.2%
132		OTHER INCOME		0		0	0.00	
133		TOTAL SWP SUPPORT FUND INCOME		6,615,000	0	6,615,000	7,650,092.08	15.6%
CONSIGNED - SWP SUPPORT FUND - EXPENSES								
EXPENDITURES								
139		TAX COLLECTION CHARGES		16,000		16,000	18,754.48	-17.2%
140		OTHER EXPENSES		0		0	0.00	
141		TOTAL SWP SUPPORT FUND EXPENSES		16,000	0	16,000	18,754.48	-17.2%
143		TRANSFERS TO OTHER FUNDS						
145		CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		6,599,000	0	6,599,000	7,631,337.60	

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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								
DEBT SERVICE FUND - INCOME							Remaining %	8%
INCOME								
153	TAX REVENUE		26,100,000			26,100,000	27,772,190.13	6.4%
154	INTEREST		460,000			460,000	1,329,122.51	188.9%
155	CONTRIBUTIONS - GOVERNMENT		0			0	0.00	
156	DWR CREDITS - BOND COVER, OTHER		3,100,000			3,100,000	3,549,475.63	14.5%
157	TOTAL DEBT SERVICE FUND INCOME		29,660,000		0	29,660,000	32,650,788.27	10.1%
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
161	SALARIES		425,000			425,000	385,396.66	9.3%
162	PAYROLL TAXES		30,000			30,000	22,810.79	24.0%
163	BENEFITS		220,000			220,000	106,932.67	51.4%
164	LEGAL FEES		0			0	0.00	
165	UTILITIES		11,000			11,000	3,704.39	66.3%
166	ENGINEERING, MAINTENANCE, CONSULTING		200,000			200,000	88,967.56	55.5%
167	SWC AUDIT		7,000			7,000	6,181.00	11.7%
168	SWC CONTRACTOR DUES		51,000			51,000	53,402.00	-4.7%
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	22,679,142.00	12.8%
173	TAX COLLECTION CHARGES		130,000			130,000	137,349.88	-5.7%
174	TOTAL DEBT SERVICE FUND EXPENSES		29,804,000		0	29,804,000	25,859,025.02	13.2%
176	TRANSFERS FROM RESERVES					0.00	0.00	
178	DEBT SERVICE NET INCOME YTD		-144,000		0	-144,000	6,791,763.25	

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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 over from last fiscal year		9,787.96	%NA
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		477,487.02	%NA
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		583,020.68	81.3%
202	GAP FUNDING PROGRAM NET BALANCE YTD		-110,000	-3,000,000	-3,110,000		-573,232.72	
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 than 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 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

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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	AKA Unitary taxes
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