

San Gorgonio Pass Water Agency
Budget Highlights

November 2024

Overall Summary

November was a slow month for income. All General Fund categories except Legal Services are within budget, which was reported last month. The Debt Service Fund is not within budget, but trending as projected.

General Fund (Green Bucket)

Previously mentioned:

- LAFCO
- Accounting and Auditing
- Dues and Assessments
- Payroll service
- Health Insurance and ACWA Benefits
- Staff Travel

Income

No General Fund revenue was recorded in November. Water sales were delayed by a couple of days, so will be recorded in December. October and November are normally low months for income, as tax revenue does not start being delivered until December and January. Water sales from Westside Water Authority will also be reported in December. Interest income continues to track higher than projected.

Expenses

All categories in the General Fund are within budget except Legal Services. Additional legal expenses are being charged in the General matter related to the Brookside West grant agreement and the Cal Rural Water agreement. Additional charges for Sites Reservoir and agreements related to the Heli-Hydrant are also part of the increases in legal expenses.

Health Insurance and ACWA Benefits are back on budget. Vehicle Maintenance is over budget this month due to unexpected vehicle repairs. Building Maintenance is over budget due to repairs and upgrades to the lighting in the office.

Yucaipa GSA and Verbenia GSA are over budget currently, due to an invoice from SBVMWD that was expected for consultant services related to the Yucaipa GSA.

As previously mentioned, no additional invoices are expected for SAWPA Regional Projects.

Consigned – SWP Support Fund (Orange Bucket)

Previously mentioned:

- Increased interest income.

Debt Service Fund (Red Bucket)

Previously mentioned:

- Increased interest income.
- State Water Project payments

Income

The only income received by the Agency this month came from DWR and was credited to DWR Refunds. As with the General Fund, the Agency will see more activity in tax revenue in December and January.

Expenses

The only other line item that isn't in budget (besides State Water Contract Payments) is the State Water Contract Audit. These invoices come at the beginning of the fiscal year; once the total is reached, usually in December, no more invoices are received.

Gap Funding Program

As was mentioned last month, South Mesa Water Company requested a distribution of \$3,027,547.72, which is reflected in the Gap Funding Report. An additional request from Cabazon Water District was approved by the Board on December 2, and will be reflected in next month's report.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND								
GENERAL FUND - INCOME							Remaining %	58%
1	WATER SALES	7,100,000		7,100,000		1,237,299.00	-82.6%	
2	OTHER WATER SALES	0		0		0.00	NA	
3	TAX REVENUE	12,400,000		12,400,000		198,735.71	-98.4%	
4	INTEREST	270,000		270,000		232,170.01	-14.0%	
5	GOV'T CONTRIBUTIONS	42,000		42,000		0.00	-100.0%	
6	GRANT REVENUE	6,000,000		6,000,000		0.00	-100.0%	
7	OTHER MISCELLANEOUS INCOME	35,000		35,000		42,142.70	20.4%	
8	TOTAL GENERAL FUND INCOME	25,847,000	0	25,847,000		1,710,347.42	-93.4%	
GENERAL FUND - EXPENSES								
COMMODITY PURCHASE								
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000		964,073.00	88.7%	
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	1,000,000		1,000,000		0.00	100.0%	
14	TOTAL COMMODITY PURCHASE	9,500,000	0	9,500,000		964,073.00	89.9%	
SALARIES AND EMPLOYEE BENEFITS								
17	SALARIES	640,000		640,000		233,430.13	63.5%	
18	PAYROLL TAXES	52,000		52,000		19,317.77	62.9%	
19	PAYROLL SERVICE	6,000		6,000		2,532.60	57.8%	
20	RETIREMENT	250,000		250,000		80,624.03	67.8%	
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000		145,000		36,673.33	74.7%	
22	HEALTH INSURANCE	54,000		54,000		22,414.75	58.5%	
23	ACWA BENEFITS	9,000		9,000		3,787.98	57.9%	
24	DISABILITY INSURANCE	6,000		6,000		1,945.38	67.6%	
25	WORKERS COMPENSATION INSURANCE	6,000		6,000		930.17	84.5%	
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000		1,654.46	85.0%	
27	EMPLOYEE EDUCATION	4,000		4,000		0.00	100.0%	
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	0	1,183,000		403,310.60	65.9%	

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FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				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 %	58%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		78,596.00	71.4%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		25,667.92	67.9%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		4,103.79	90.5%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		13,759.20	65.6%	
38	POSTAGE	1,000		1,000		201.58	79.8%	
39	TELEPHONE	8,000		8,000		2,656.48	66.8%	
40	UTILITIES	17,000		17,000		861.79	94.9%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		17,449.09	67.7%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000		15,555.69	37.8%	
44	SUCCESSION PLANNING	65,000		65,000		7,500.00	88.5%	
45	INSURANCE AND BONDS	55,000		55,000		8,037.22	85.4%	
46	ACCOUNTING AND AUDITING	22,000		22,000		10,000.00	54.5%	
47	DUES AND ASSESSMENTS	45,000		45,000		41,472.00	7.8%	
48	OTHER PROFESSIONAL SERVICES	35,000		35,000		12,650.00	63.9%	
49	BANK CHARGES	1,000		1,000		0.00	100.0%	
50	MISCELLANEOUS EXPENSES	1,000		1,000		0.00	100.0%	
	MAINTENANCE AND EQUIPMENT EXPENDITURES							
52	TOOLS PURCHASE AND MAINTENANCE	2,000		2,000		0.00	100.0%	
53	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000		5,826.36	41.7%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		24,418.63	39.0%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		12,172.02	75.7%	
	COUNTY EXPENDITURES							
57	LAFCO COST SHARE	10,000		10,000		7,800.78	22.0%	
58	ELECTION EXPENSE	150,000		150,000		0.00	100.0%	
59	TAX COLLECTION CHARGES	60,000		60,000		496.84	99.2%	
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	0	1,089,000		289,225.39	73.4%	

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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 %	58%
	PLANS & CONSTRUCTION							
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000		4,809.60	80.8%	
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	COUNTY LINE RECHARGE	1,250,000		1,250,000		43,891.15	96.5%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000		58,087.13	72.3%	
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000		0.00	100.0%	
71	MONITORING WELL DRILLING	2,300,000		2,300,000		1,278.00	99.9%	
72	HELI-HYDRANT	1,800,000		1,800,000		0.00	100.0%	
	OTHER PROJECTS							
74	WATER BANKING INVESTIGATIONS	25,000		25,000		0.00	100.0%	
75	SAN GORGONIO GSA	50,000		50,000		3,805.90	92.4%	
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000		6,271.67	37.3%	
77	FLUME MONITORING AND SUPPORT	30,000		30,000		0.00	100.0%	
	STUDIES AND REPORTS							
79	FINANCIAL MODELING + NEXUS RATE STUDY	90,000		90,000		33,525.16	62.7%	
80	USGS STUDIES AND MONITORING	300,000		300,000		0.00	100.0%	
81	WATER PORTFOLIO	100,000		100,000		42,400.44	57.6%	
82	LOCAL SUPPLIES	50,000		50,000		0.00	100.0%	
83	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000		0.00	100.0%	
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000		0.00	100.0%	
	GENERAL ENGINEERING SERVICES							
86	ON-CALL AGENCY ENGINEER	250,000		250,000		25,087.00	90.0%	
87	GRANT SUPPORT SERVICES	75,000		75,000		9,000.00	88.0%	
88	FEDERAL - STATE ADVOCATE	30,000		30,000		0.00	100.0%	
89	SAWPA REGIONAL PROJECTS	36,000		36,000		28,484.21	20.9%	
90	GENERAL ENGINEERING and ENVIRONMENTAL	75,000		75,000		0.00	100.0%	
91	TOTAL CONSULTING AND ENGINEERING SERVICES	7,781,000	0	7,781,000		256,640.26	96.7%	

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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 %	58%
	LEGAL SERVICES							
96	LEGAL SERVICES	200,000		200,000		130,715.37	34.6%	
97	TOTAL LEGAL SERVICES	200,000	0	200,000		130,715.37	34.6%	
	CONSERVATION AND EDUCATION							
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000		9,522.00	84.1%	
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000		45,830.99	82.4%	
102	SPONSORSHIPS	0		0		950.00	NA	
103	TRANSFER TO PASS WATER AGENCY FOUNDATION	32,000		32,000		10,000.00	68.8%	
104	65th ANNIVERSARY CELEBRATION	20,000		20,000		5,440.00	72.8%	
105	TOTAL CONSERVATION AND EDUCATION	372,000	0	372,000		71,742.99	80.7%	
	MAJOR AND CAPITAL EXPENDITURES							
	BUILDING AND EQUIPMENT							
109	BUILDING	50,000		50,000		0.00	100.0%	
110	FRONT LANDSCAPING	75,000		75,000		0.00	100.0%	
111	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000		0.00	100.0%	
112	OTHER EQUIPMENT	20,000		20,000		0.00	100.0%	
113	VEHICLES	125,000		125,000		0.00	100.0%	
	OTHER ITEMS							
115	SITES RESERVOIR	560,000		560,000		0.00	100.0%	
116	TOTAL MAJOR AND CAPITAL EXPENDITURES	855,000	0	855,000		0.00	100.0%	
118	TRANSFERS TO OTHER FUNDS			0				
120	TOTAL GENERAL FUND EXPENSES	20,980,000	0	20,980,000		2,115,707.61	89.9%	
122	GENERAL FUND NET INCOME YTD	4,867,000	0	4,867,000		-405,360.19		

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				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND								
							Remaining %	58%
CONSIGNED - SWP SUPPORT FUND - INCOME								
INCOME								
130		UNITARY TAX REVENUE ALLOCATED		7,200,000		7,200,000	0.00	-100.0%
131		INTEREST		240,000		240,000	214,225.06	-10.7%
132		OTHER INCOME		0		0	0.00	NA
133		TOTAL SWP SUPPORT FUND INCOME		7,440,000	0	7,440,000	214,225.06	-97.1%
CONSIGNED - SWP SUPPORT FUND - EXPENSES								
EXPENDITURES								
139		TAX COLLECTION CHARGES		18,000		18,000	0.00	100.0%
140		OTHER EXPENSES		0		0	0.00	NA
141		TOTAL SWP SUPPORT FUND EXPENSES		18,000	0	18,000	0.00	100.0%
143		TRANSFERS TO OTHER FUNDS						
145		CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		7,422,000	0	7,422,000	214,225.06	

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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 %	58%
INCOME								
153	TAX REVENUE	29,400,000		29,400,000		29,400,000	1,484,185.14	-95.0%
154	INTEREST	1,000,000		1,000,000		1,000,000	1,039,586.33	4.0%
155	CONTRIBUTIONS - GOVERNMENT	0		0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		3,400,000	1,560,879.20	-54.1%
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000		33,800,000	4,084,650.67	-87.9%
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
161	SALARIES	500,000		500,000		500,000	175,310.52	64.9%
162	PAYROLL TAXES	35,000		35,000		35,000	8,529.61	75.6%
163	BENEFITS	320,000		320,000		320,000	74,431.31	76.7%
164	SWP LEGAL SERVICES	0		0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000		10,000	3,092.45	69.1%
166	STATE WATER CONTRACT AUDIT	7,000		7,000		7,000	5,845.00	16.5%
167	STATE WATER CONTRACTOR DUES	55,000		55,000		55,000	0.00	100.0%
168	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000		30,000	0.00	100.0%
169	WATER TREATMENT EXPENSE	100,000		100,000		100,000	23,820.56	76.2%
170	EBX CONTRACT OPERATIONS	400,000		400,000		400,000	0.00	100.0%
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000		3,400,000	2,046.20	99.9%
172	WATER TRANSFERS	2,500,000		2,500,000		2,500,000	0.00	100.0%
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000		25,600,000	15,392,532.00	39.9%
174	TAX COLLECTION CHARGES	160,000		160,000		160,000	3,710.46	97.7%
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	33,117,000		33,117,000	15,689,318.11	52.6%
177	TRANSFERS FROM RESERVES			0.00		0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000		683,000	-11,604,667.44	

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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			96,000		96,000	0.00	100.0%
186	SOUTH MESA WATER COMPANY			2,000,000		2,000,000	0.00	100.0%
187	HIGH VALLEYS WATER DISTRICT			500,000		500,000	0.00	100.0%
188	BANNING HEIGHTS MUTUAL WATER CO.			0		0	0.00	NA
191	TOTAL INCOME			2,596,000	0	2,596,000	0.00	
GAP FUNDING PROGRAM - EXPENSES								
194	CABAZON WATER DISTRICT #1			0		0	0.00	NA
195	SOUTH MESA WATER COMPANY			5,000,000		5,000,000	3,749,786.74	25.0%
196	HIGH VALLEYS WATER DISTRICT			1,000,000		1,000,000	0.00	100.0%
197	BANNING HEIGHTS MUTUAL WATER CO.			0		0	0.00	NA
200	TOTAL EXPENSE			6,000,000	0	6,000,000	3,749,786.74	37.5%
202	GAP FUNDING PROGRAM NET BALANCE YTD			-3,404,000	0	-3,404,000	-3,749,786.74	

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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, vision and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
ARPA	American Rescue Plan Act	Grants from the Federal Government, channeled to counties, to fund specific projects.
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
EBE	East Branch Enlargement	Construction projects along the East Branch of the SWP to increase capacity
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
FSA	Flexible Spending Account	Pre-tax deduction for health and dependent-care expenses
GSA	Groundwater Sustainability Act	or Groundwater Sustainability Agency; required under SGMA to manage groundwater
GSP	Groundwater Sustainability Plan	Plan required under SGMA to manage groundwater assets
HCN	HCN Bank	Local regional bank; formerly the Bank of Hemet
HdL Coren & Cone		Provide tax revenue consulting services.
HOX	Homeowners Exemption	Exemption for homeowners; also a tax revenue income received by the Agency
HVWD	High Valleys Water District	Mutual water company within Agency boundaries

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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 the state California for public agencies to investment surplus money on a short-term basis
LAMMA	Local Agency Money Market Account	Investment account provided by HCN for local agencies
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	
PARS	Public Agency Retirement Services	Provider of defined contribution plans, of which the Agency participates
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	
SGMA	Sustainable Groundwater Management Act	A legislative package that requires local agencies to form GSAs and develop GSPs.
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	Professional 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

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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
		Version 241001