

San Gorgonio Pass Water Agency
Budget Highlights

February 2025

Overall Summary

All income and expenses categories are within budget with minor exceptions.

General Fund (Green Bucket)

Income

A minor amount of additional tax revenue was received in February. The next major tax deposit is expected in April. Additionally, payment for December water deliveries was received. Interest income continues to track higher than projected.

Expenses

All categories in the General Fund are within budget. Three line items are over budget or close as of this report:

- Computer, Website and Phone Support
- Insurance and Bonds
- Dues and Assessments

The Computers line item is over budget due to contracting with CivicPlus for agenda management software, which was not anticipated when the budget was approved. As previously mentioned, Insurance and Bonds is overbudget due to the significant increase in the costs of insuring this year. We can probably expect additional increases considering the extent of the devastation in the Los Angeles area this year, which will affect the insurance industry as a whole. Dues and Assessments is overbudget because we joined the Community Water Systems Alliance, which was not anticipated when the budget was approved.

Consigned – SWP Support Fund (Orange Bucket)

No changes.

Debt Service Fund (Red Bucket)

Income

A minor amount of additional tax revenue was received in February.

Expenses

Overall expenses for the Debt Service Fund are within budget. We will make a \$4 million payment to DWR in March, which is expected.

Gap Funding Program

A disbursement was made to Cabazon Water District for the Heli-Hydrant installation. The reimbursement for the retention of the first CWD project was received, so the original project for CWD has been paid off. South Mesa Water Company reports that repayment of some of the funds that have been advanced is imminent.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2025

				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 %	33%
1	WATER SALES	7,100,000		7,100,000		7,441,269.00	4.8%	
2	OTHER WATER SALES	0		0		0.00	NA	
3	TAX REVENUE	12,400,000		12,400,000		6,821,708.50	-45.0%	
4	INTEREST	270,000		270,000		512,213.23	89.7%	
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		42,824.30	22.4%	
8	TOTAL GENERAL FUND INCOME	25,847,000	0	25,847,000		14,818,015.03	-42.7%	
GENERAL FUND - EXPENSES								
COMMODITY PURCHASE								
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000		3,930,337.20	53.8%	
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		3,930,337.20	58.6%	
SALARIES AND EMPLOYEE BENEFITS								
17	SALARIES	640,000	25,000	665,000		393,681.71	40.8%	
18	PAYROLL TAXES	52,000	3,000	55,000		33,667.52	38.8%	
19	PAYROLL SERVICE	6,000	6,000	12,000		5,756.25	52.0%	
20	RETIREMENT	250,000	100,000	350,000		116,511.68	66.7%	
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000	50,000	195,000		58,839.60	69.8%	
22	HEALTH INSURANCE	54,000	3,000	57,000		34,666.45	39.2%	
23	ACWA BENEFITS	9,000	1,000	10,000		5,685.27	43.1%	
24	DISABILITY INSURANCE	6,000		6,000		3,424.74	42.9%	
25	WORKERS COMPENSATION INSURANCE	6,000		6,000		2,140.69	64.3%	
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000		3,599.97	67.3%	
27	EMPLOYEE EDUCATION	4,000		4,000		2,749.42	31.3%	
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	188,000	1,371,000		660,723.30	51.8%	

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APPROVED BUDGET FOR FY 2024-25
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2025

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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 %	33%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		138,605.92	49.6%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		45,489.93	43.1%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		5,848.75	86.4%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		22,149.45	44.6%	
38	POSTAGE	1,000		1,000		721.93	27.8%	
39	TELEPHONE	8,000		8,000		5,290.71	33.9%	
40	UTILITIES	17,000		17,000		2,599.50	84.7%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		53,253.92	1.4%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000	10,000	35,000		26,912.22	23.1%	
44	SUCCESSION PLANNING	65,000		65,000		7,500.00	88.5%	
45	INSURANCE AND BONDS	55,000		55,000		57,805.89	-5.1%	
46	ACCOUNTING AND AUDITING	22,000		22,000		20,000.00	9.1%	
47	DUES AND ASSESSMENTS	45,000		45,000		52,535.79	-16.7%	
48	OTHER PROFESSIONAL SERVICES	35,000		35,000		15,070.00	56.9%	
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		368.40	81.6%	
53	MAINTENANCE AND REPAIRS - VEHICLE	10,000	15,000	25,000		11,883.65	52.5%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		30,290.51	24.3%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		27,425.76	45.1%	
	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		33,309.96	44.5%	
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	25,000	1,114,000		564,863.07	49.3%	

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FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2025

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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 %	33%
	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		82,030.90	93.4%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000		78,717.01	62.5%	
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000		0.00	100.0%	
71	MONITORING WELL DRILLING	2,300,000		2,300,000		47,603.30	97.9%	
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		4,902.10	90.2%	
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000		24,568.79	-145.7%	
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		45,314.59	49.7%	
80	USGS STUDIES AND MONITORING	300,000		300,000		31,901.00	89.4%	
81	WATER PORTFOLIO	100,000		100,000		50,885.44	49.1%	
82	LOCAL SUPPLIES	50,000		50,000		3,320.00	93.4%	
83	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000		0.00	100.0%	
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000		885.00	96.5%	
	GENERAL ENGINEERING SERVICES							
86	ON-CALL AGENCY ENGINEER	250,000		250,000		26,770.75	89.3%	
87	GRANT SUPPORT SERVICES	75,000		75,000		16,500.00	78.0%	
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		446,692.69	94.3%	

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				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES								
							Remaining %	33%
	LEGAL SERVICES							
96	LEGAL SERVICES		200,000	60,000	260,000	191,938.48	26.2%	
97	TOTAL LEGAL SERVICES		200,000	60,000	260,000	191,938.48	26.2%	
	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	115,553.74	55.6%	
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	9,860.00	50.7%	
105	TOTAL CONSERVATION AND EDUCATION		372,000	0	372,000	145,885.74	60.8%	
	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	560,000.00	0.0%	
116	TOTAL MAJOR AND CAPITAL EXPENDITURES		855,000	0	855,000	560,000.00	34.5%	
118	TRANSFERS TO OTHER FUNDS				0			
120	TOTAL GENERAL FUND EXPENSES		20,980,000	273,000	21,253,000	6,500,440.48	69.4%	
122	GENERAL FUND NET INCOME YTD		4,867,000	-273,000	4,594,000	8,317,574.55		

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				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND								
							Remaining %	33%
CONSIGNED - SWP SUPPORT FUND - INCOME								
INCOME								
130		UNITARY TAX REVENUE ALLOCATED		7,200,000		7,200,000	4,411,157.85	-38.7%
131		INTEREST		240,000		240,000	339,296.14	41.4%
132		OTHER INCOME		0		0	0.00	NA
133		TOTAL SWP SUPPORT FUND INCOME		7,440,000	0	7,440,000	4,750,453.99	-36.1%
CONSIGNED - SWP SUPPORT FUND - EXPENSES								
EXPENDITURES								
139		TAX COLLECTION CHARGES		18,000		18,000	11,220.66	37.7%
140		OTHER EXPENSES		0		0	0.00	NA
141		TOTAL SWP SUPPORT FUND EXPENSES		18,000	0	18,000	11,220.66	37.7%
143		TRANSFERS TO OTHER FUNDS						
145		CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		7,422,000	0	7,422,000	4,739,233.33	

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				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
DEBT SERVICE FUND								
DEBT SERVICE FUND - INCOME							Remaining %	33%
INCOME								
153	TAX REVENUE	29,400,000		29,400,000		18,228,046.40	-38.0%	
154	INTEREST	1,000,000		1,000,000		1,614,019.85	61.4%	
155	CONTRIBUTIONS - GOVERNMENT	0		0		0.00	NA	
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		1,723,665.20	-49.3%	
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000		21,565,731.45	-36.2%	
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
160	PURCHASED WATER-SWP	0	1,800,000	1,800,000		47,462.00	97.4%	
161	SALARIES	500,000		500,000		297,419.90	40.5%	
162	PAYROLL TAXES	35,000		35,000		15,490.23	55.7%	
163	BENEFITS	320,000		320,000		112,890.54	64.7%	
164	SWP LEGAL SERVICES	0		0		0.00	NA	
165	SWP UTILITIES	10,000		10,000		4,375.91	56.2%	
166	STATE WATER CONTRACT AUDIT	7,000		7,000		6,495.00	7.2%	
167	STATE WATER CONTRACTOR DUES	55,000		55,000		0.00	100.0%	
168	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000		0.00	100.0%	
169	WATER TREATMENT EXPENSE	100,000		100,000		29,775.70	70.2%	
170	EBX CONTRACT OPERATIONS	400,000		400,000		0.00	100.0%	
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000		3,356.20	99.9%	
172	WATER TRANSFERS	2,500,000		2,500,000		1,951,205.50	22.0%	
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000		18,216,960.00	28.8%	
174	TAX COLLECTION CHARGES	160,000		160,000		70,092.66	56.2%	
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	34,917,000		20,755,523.64	40.6%	
177	TRANSFERS FROM RESERVES			0.00		0.00		
179	DEBT SERVICE NET INCOME YTD	683,000	0	-1,117,000		810,207.81		

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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	100%
GAP FUNDING PROGRAM - EXPENSES								
194	CABAZON WATER DISTRICT #1			0		0	292,664.18	NA
195	SOUTH MESA WATER COMPANY			5,000,000		5,000,000	5,847,530.11	-17.0%
196	HIGH VALLEYS WATER DISTRICT			1,000,000		1,000,000	0.00	100.0%
197	BANNING HEIGHTS MUTUAL WATER CO.			0		0	235,492.00	NA
200	TOTAL EXPENSE			6,000,000	0	6,000,000	6,375,686.29	-6.3%
202	GAP FUNDING PROGRAM NET BALANCE YTD			-3,404,000	0	-3,404,000	-6,375,686.29	

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	
RPTTF	Redevelopment Property Tax Trust Fund	Proceeds of redevelopment properties that are sold and distributed to County entities.
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

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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
		Version 250131