

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SIX MONTHS ENDING ON DECEMBER 31, 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 %	50%
1	WATER SALES	7,100,000		7,100,000	4,495,053.00	-36.7%
2	OTHER WATER SALES	0		0	0.00	NA
3	TAX REVENUE	12,400,000		12,400,000	1,448,561.21	-88.3%
4	INTEREST	270,000		270,000	286,742.96	6.2%
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	6,273,181.47	-75.7%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000	978,772.00	88.5%
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	978,772.00	89.7%
SALARIES AND EMPLOYEE BENEFITS						
17	SALARIES	640,000		640,000	292,631.92	54.3%
18	PAYROLL TAXES	52,000		52,000	23,794.94	54.2%
19	PAYROLL SERVICE	6,000		6,000	2,916.40	51.4%
20	RETIREMENT	250,000		250,000	94,537.35	62.2%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000		145,000	36,769.70	74.6%
22	HEALTH INSURANCE	54,000		54,000	22,340.31	58.6%
23	ACWA BENEFITS	9,000		9,000	4,423.01	50.9%
24	DISABILITY INSURANCE	6,000		6,000	2,410.65	59.8%
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	482,408.91	59.2%

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		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES						
ADMINISTRATIVE AND PROFESSIONAL SERVICES					Remaining %	50%
DIRECTOR EXPENDITURES						
33	DIRECTORS FEES	275,000		275,000	108,430.40	60.6%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	28,611.19	64.2%
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000	4,103.79	90.5%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000		40,000	18,212.90	54.5%
38	POSTAGE	1,000		1,000	201.58	79.8%
39	TELEPHONE	8,000		8,000	3,261.88	59.2%
40	UTILITIES	17,000		17,000	987.70	94.2%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000	20,126.11	62.7%
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	17,620.88	29.5%
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	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	10,571.57	-5.7%
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000	25,436.17	36.4%
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000	12,191.27	75.6%
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	3,624.87	94.0%
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	0	1,089,000	411,672.77	62.2%

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GENERAL FUND - EXPENSES						
CONSULTING AND ENGINEERING SERVICES					Remaining %	50%
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	50,412.15	96.0%
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	1,420.00	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	38,465.16	57.3%
80	USGS STUDIES AND MONITORING	300,000		300,000	0.00	100.0%
81	WATER PORTFOLIO	100,000		100,000	44,455.44	55.5%
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	11,500.00	84.7%
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	272,798.26	96.5%

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GENERAL FUND - EXPENSES						
					Remaining %	50%
	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	70,212.49	73.0%
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	9,180.00	54.1%
105	TOTAL CONSERVATION AND EDUCATION	372,000	0	372,000	99,864.49	73.2%
	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	2,376,231.80	88.7%
122	GENERAL FUND NET INCOME YTD	4,867,000	0	4,867,000	3,896,949.67	

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CONSIGNED - SWP SUPPORT FUND						
					Remaining %	50%
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	282,494.94	17.7%
132	OTHER INCOME	0		0	0.00	NA
133	TOTAL SWP SUPPORT FUND INCOME	7,440,000	0	7,440,000	282,494.94	-96.2%
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	282,494.94	

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DEBT SERVICE FUND						
					Remaining %	50%
DEBT SERVICE FUND - INCOME						
INCOME						
153	TAX REVENUE	29,400,000		29,400,000	9,577,503.07	-67.4%
154	INTEREST	1,000,000		1,000,000	1,422,947.97	42.3%
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	12,724,116.24	-62.4%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	500,000		500,000	221,844.40	55.6%
162	PAYROLL TAXES	35,000		35,000	9,794.35	72.0%
163	BENEFITS	320,000		320,000	86,407.23	73.0%
164	SWP LEGAL SERVICES	0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000	3,336.12	66.6%
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	23,820.56	76.2%
170	EBX CONTRACT OPERATIONS	400,000		400,000	0.00	100.0%
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000	2,706.20	99.9%
172	WATER TRANSFERS	2,500,000		2,500,000	0.00	100.0%
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000	16,338,085.00	36.2%
174	TAX COLLECTION CHARGES	160,000		160,000	23,983.81	85.0%
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	33,117,000	16,716,472.67	49.5%
177	TRANSFERS FROM RESERVES			0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000	-3,992,356.43	

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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	292,664.18	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	4,042,450.92	32.6%
202	GAP FUNDING PROGRAM NET BALANCE YTD	-3,404,000	0	-3,404,000	-4,042,450.92	

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

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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