

# SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

June 22, 2015, at 1:30 p.m.

**1. Call to Order, Flag Salute**

**2. Adoption and Adjustment of Agenda**

**3. Public Comment**

Members of the public may address the Board at this time concerning items not on the agenda. To comment on specific agenda items, please complete a speaker's request form and hand it to the Board secretary.

**4. New Business (Discussion only)**

- A. Ratification of Paid Invoices and Monthly Payroll for May, 2015 by Reviewing Check History Reports in Detail\*
- B. Review and Consideration of Pending Legal Invoices for May, 2015\*
- C. Review of May, 2015 Bank Reconciliation\*
- D. Review of Budget Report for May, 2015\*
- E. Review of Proposed General Fund Budget for FY2015-16\*
- F. Review of Cost of Living Information for April, 2015\*
- G. Review Investment Information from CalTrust
- H. Set date for July Finance & Budget Workshop

**5. Announcements**

- A. San Gorgonio Pass Regional Water Alliance, June 24, 2015
  - 1. Administrative Committee, 3:30 p.m., Banning City Hall Chambers
  - 2. Technical Committee, 4:30 p.m., Banning City Hall Conference Room
  - 3. Full Board, 6:00 p.m., Banning City Hall Council Chambers
- B. SGPWA – State of the Regional Water Supply, Friday, June 26, 2015 at the Holiday Inn, 1864 Oak Valley Village Circle, Beaumont
  - 7:30 a.m. Continental Breakfast
  - 8:00 a.m. Program
- C. The office will be closed on Friday, July 3 to celebrate Independence Day
- D. Regular Board Meeting, July 6, 2015 at 1:30 p.m.

**6. Adjournment**

\*Information Included In Agenda Packet

1. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Agency's office at 1210 Beaumont Ave., Beaumont, CA 92223 during normal business hours. 2. Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection at the Agency's office, during regular business hours. When practical, these public records will also be available on the Agency's Internet website, accessible at <http://www.sgpwa.com>. 3. Any person with a disability who requires accommodation in order to participate in this meeting should telephone the Agency (951-845-2577) at least 48 hours prior to the meeting to make a request for a disability-related modification c 1 / 1 7 ation.

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**May 1 through May 31, 2015**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
05/04/2015	117433	ACWA BENEFITS	815.01
05/04/2015	117434	ATKINS NORTH AMERICA, INC.	3,434.90
05/04/2015	117435	BEAUMONT-CHERRY VALLEY WATER DISTRICT	404.08
05/04/2015	117436	BDL ALARMS, INC.	78.00
05/04/2015	117437	BEST BEST & KRIEGER	22,690.54
05/04/2015	117438	WILLIAM E. DICKSON	89.59
05/04/2015	117439	RONALD A. DUNCAN	66.70
05/04/2015	117440	HOWARD'S	2,675.00
05/04/2015	117441	KENNEDY JENKS CONSULTANTS	3,596.16
05/04/2015	117442	MARY ANN HARVEY-MELLEBY	26.45
05/04/2015	117443	LEONARD C. STEPHENSON	605.74
05/04/2015	117444	UNDERGROUND SERVICE ALERT	12.00
05/04/2015	117445	WASTE MANAGEMENT INLAND EMPIRE	94.37
05/05/2015	117446	RIVERSIDE ECONOMIC DEVEL. AGENCY	1,050.00
05/11/2015	117447	GOPHER PATROL	48.00
05/11/2015	117448	J. R. FREEMAN CO. INC.	120.19
05/11/2015	117449	WILLIAM R. MORRIS	128.99
05/11/2015	117450	CHERYLE M. RASMUSSEN	18.32
05/11/2015	117451	UNLIMITED SERVICES BUILDING MAINT.	295.00
05/11/2015	117452	VALLEY OFFICE EQUIPMENT, INC.	215.28
05/11/2015	117453	VISIONARY LOGICS	2,070.00
05/11/2015	117454	XPRESS GRAPHICS	17,209.31
05/14/2015	117455	SEE PAYROLL CATEGORY, JOHN R. JETER	
05/15/2015	117456	CALPERS RETIREMENT	6,399.91
05/15/2015	117457	FRANCHISE TAX BOARD	196.91
05/18/2015	117458	CALPERS HEALTH	6,551.38
05/18/2015	117459	INCONTACT, INC.	110.58
05/18/2015	117460	JOHN R. JETER	534.75
05/18/2015	117461	SOUTHERN CALIFORNIA GAS	17.99
05/18/2015	117462	VERIZON	1,038.95
05/18/2015	117463	WELLS FARGO REMITTANCE CENTER	1,879.65
05/26/2015	117464	ASPEN ENVIRONMENTAL GROUP	7,958.25
05/26/2015	117465	CHERRY VALLEY CHAMBER OF COMMERCE	25.00
05/26/2015	117466	CONTROL TEMP, INC.	85.00
05/26/2015	117467	CV STRATEGIES	2,473.83
05/26/2015	117468	DROUGHT SOLUTIONS	400.00
05/26/2015	117469	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
05/26/2015	117470	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	88,853.95
05/26/2015	117471	SOUTHERN CALIFORNIA EDISON	125.15
05/26/2015	117472	THOMAS W. TODD, JR.	1,239.01
05/26/2015	117473	VALLEY OFFICE EQUIPMENT, INC.	92.55
05/29/2015	117474	CALPERS RETIREMENT	6,247.47
05/29/2015	117475	STANDARD INSURANCE COMPANY	398.15
05/15/2015	520711	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,032.38
05/29/2015	520783	EMPLOYMENT DEVELOPMENT DEPARTMENT	970.48
05/15/2015	560202	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,749.75
05/29/2015	597104	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,006.10
05/31/2015	900102	DEPARTMENT OF WATER RESOURCES	389,407.00
<b>TOTAL ACCOUNTS PAYABLE CHECKS</b>			<b>584,862.82</b>

**San Geronio Pass Water Agency  
Check History Report  
May 1 through May 31, 2015**

PAYROLL
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CHECKS			
Date	Number	Name	Amount
05/14/2015	117455	JOHN R. JETER	774.41
TOTAL PAYROLL CHECKS			774.41
DIRECT DEPOSIT			
Date	Number	Name	Amount
05/14/2015	801041	JEFFREY W. DAVIS	4,303.16
05/14/2015	801042	WILLIAM E. DICKSON	942.50
05/14/2015	801043	KENNETH M. FALLS	2,809.66
05/14/2015	801044	CHERYLE M. RASMUSSEN	2,049.38
05/14/2015	801045	LEONARD C. STEPHENSON	1,139.41
05/14/2015	801046	THOMAS W. TODD, JR.	3,113.40
05/28/2015	801047	JEFFREY W. DAVIS	4,303.16
05/28/2015	801048	RONALD A. DUNCAN	1,139.41
05/28/2015	801049	KENNETH M. FALLS	2,471.21
05/28/2015	801050	MARY ANN HARVEY-MELLEBY	1,139.41
05/28/2015	801051	CHERYLE M. RASMUSSEN	2,049.38
05/28/2015	801052	THOMAS W. TODD, JR.	3,113.40
TOTAL PAYROLL DIRECT DEPOSIT			28,573.48
TOTAL PAYROLL			29,347.89
TOTAL DISBURSEMENTS FOR MAY, 2015			614,210.71

**SAN GORGONIO PASS WATER AGENCY**

**LEGAL INVOICES  
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	150531	LEGAL SERVICES MAY15	13,807.55

TOTAL PENDING INVOICES FOR MAY 2015

13,807.55

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
May 31, 2015**

BALANCE PER BANK AT 05/31/2015 - CHECKING ACCOUNT	434,457.63
	434,457.63
LESS OUTSTANDING CHECKS	

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
117331	VOID	117469	325.00
117449	128.99	117470	88,853.95
117464	7,958.25	117471	125.15
117465	25.00	117473	92.55
117466	85.00	117474	6,247.47
117467	2,473.83	117475	398.15
117468	400.00		
	11,071.07		96,042.27

TOTAL OUTSTANDING CHECKS	(107,113.34)
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BALANCE PER GENERAL LEDGER	327,344.29
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BALANCE PER GENERAL LEDGER AT 04/30/2015	210,825.99
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CASH RECEIPTS FOR MAY	7,030,824.00
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CASH DISBURSEMENTS FOR MAY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(584,862.82)	
NET PAYROLL FOR MAY	(29,347.89)	(614,210.71)

BANK CHARGES	(119.99)
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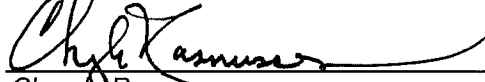
TRANSFERS FROM WF SAVINGS/LAIF

TRANSFERS TO WF SAVINGS/LAIF	(6,300,000.00)
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VOIDED CHECK	25.00
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BALANCE PER GENERAL LEDGER AT 05/31/2015	327,344.29
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REPORT PREPARED BY:

  
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 Cheryl Rasmussen

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF MAY 31, 2015**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
<b>DEPOSIT TO CHECKING ACCOUNT</b>				
05/07/15	RIVERSIDE COUNTY	PROPERTY TAXES	75,402.34	75,402.34
05/09/15	SAN BERNARDINO CNTY	FY14-15 PROPERTY TAX LEVY	12.73	12.73
05/13/15	RIVERSIDE COUNTY	PROPERTY TAXES	70,393.55	70,393.55
05/13/15	RIVERSIDE COUNTY	PROPERTY TAXES	7,471.46	7,471.46
05/13/15	RIVERSIDE COUNTY	PROPERTY TAXES	4,376.22	4,376.22
05/14/15	STATE OF CA	MANDATED COSTS REIMBSMNT	924.00	924.00
05/18/15	RIVERSIDE COUNTY	PROPERTY TAXES	4,481,785.76	4,481,785.76
05/19/15	STATE OF CALIF/DWR	TEHACHAPI DEBT SERV. CREDIT	37,238.00	37,238.00
05/19/15	BCVWD	WATER SALES	139,163.00	139,163.00
05/20/15	RIVERSIDE COUNTY	PROPERTY TAXES	2,168,464.40	2,168,464.40
05/27/15	YVWD	WATER SALES	10,722.54	10,722.54
05/29/15	CITY OF BANNING	WATER SALES	34,870.00	34,870.00
TOTAL FOR MAY, 2015			7,030,824.00	7,030,824.00

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
June, 2015

Vendor	Address	Expenditure Type
Xcel Pest Control	1440 Beaumont Ave. #156; Beaumont, CA 92223	Building Maintenance
Change of Address: BDL Alarms, Inc.	10420 Beaumont Ave. Suite H; Cherry Valley, CA 92223	Utilities

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2015**

FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - INCOME</b>					
<b>INCOME</b>					
WATER SALES	1,800,000		1,800,000	1,137,647.81	36.80%
TAX REVENUE	1,750,000	75,000	1,825,000	1,908,373.96	-4.57%
INTEREST	26,000		26,000	24,400.99	6.15%
GRANTS	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	10,000	110,000	120,000	37,822.85	68.48%
<b>TOTAL GENERAL FUND INCOME</b>	<b>3,586,000</b>	<b>185,000</b>	<b>3,771,000</b>	<b>3,108,245.61</b>	<b>17.58%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER	1,700,000		1,700,000	750,137.54	55.87%
<b>TOTAL COMMODITY PURCHASE</b>	<b>1,700,000</b>	<b>0</b>	<b>1,700,000</b>	<b>750,137.54</b>	<b>55.87%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	404,000		404,000	375,933.63	6.95%
PAYROLL TAXES	36,000		36,000	31,972.27	11.19%
RETIREMENT	315,000	-20,000	295,000	275,040.66	6.77%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	-20,000		-20,000	19,396.71	196.98%
HEALTH INSURANCE	52,000		52,000	49,234.23	5.32%
DENTAL INSURANCE	6,000		6,000	5,541.00	7.65%
LIFE INSURANCE	1,000		1,000	985.83	1.42%
DISABILITY INSURANCE	3,500		3,500	3,574.49	-2.13%
WORKERS COMP INSURANCE	3,700		3,700	2,739.00	25.97%
SGPWA STAFF MISC. MEDICAL	9,400		9,400	6,747.89	28.21%
EMPLOYEE EDUCATION	2,000		2,000	428.00	78.60%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>812,600</b>	<b>-20,000</b>	<b>792,600</b>	<b>771,593.71</b>	<b>2.65%</b>



**SAN GORGONIO PASS WATER AGENCY**  
**FISCAL YEAR BUDGET 2014-15**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2015**

FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>					
<b>DIRECTOR EXPENDITURES</b>					
DIRECTORS FEES	103,000		103,000	84,913.97	17.56%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	11,755.78	41.22%
DIRECTORS MISC. MEDICAL	18,000		18,000	7,659.44	57.45%
<b>OFFICE EXPENDITURES</b>					
OFFICE EXPENSE	12,000		12,000	13,198.01	-9.98%
POSTAGE	1,200		1,200	1,281.03	-6.75%
TELEPHONE	9,000		9,000	7,424.69	17.50%
UTILITIES	4,500		4,500	3,698.25	17.82%
<b>SERVICES EXPENDITURES</b>					
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	5,000		5,000	3,357.29	32.85%
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	15,004.21	-0.03%
INSURANCE & BONDS	24,000		24,000	21,169.00	11.80%
ACCOUNTING & AUDITING	21,000		21,000	20,550.00	2.14%
STATE WATER CONTRACT AUDIT	5,000		5,000	4,699.00	6.02%
DUES & ASSESSMENTS	35,000		35,000	30,436.04	13.04%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	0.00	100.00%
BANK CHARGES	1,200		1,200	719.04	40.08%
MISCELLANEOUS EXPENSES	900		900	0.00	100.00%
<b>MAINTENANCE &amp; EQUIPMENT EXPENDITURES</b>					
TOOLS PURCHASE & MAINTENANCE	2,000		2,000	2,479.65	-23.98%
VEHICLE REPAIR & MAINTENANCE	11,000		11,000	14,904.97	-35.50%
MAINTENANCE & REPAIRS - BUILDING	12,000		12,000	9,891.84	17.57%
MAINTENANCE & REPAIRS - FIELD	5,000		5,000	6,208.01	-24.16%
CONTRACT OPERATIONS AND MAINTENANCE	140,000		140,000	48,564.67	65.31%
<b>COUNTY EXPENDITURES</b>					
LAFCO COST SHARE	3,600		3,600	4,176.11	-16.00%
ELECTION EXPENSE	150,000		150,000	106,307.00	29.13%
TAX COLLECTION CHARGES	8,000		8,000	7,073.61	11.58%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>608,400</b>	<b>0</b>	<b>608,400</b>	<b>425,471.61</b>	<b>30.07%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**FISCAL YEAR BUDGET 2014-15**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2015**

FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>GENERAL ENGINEERING</b>					
<b>RECHARGE</b>					
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNEC.)	105,000		105,000	5,501.79	94.76%
B.A.R.F. POST DESIGN	200,000		200,000	65,355.92	67.32%
<b>STUDIES</b>					
UFCOS - Agreement #23100	95,000		95,000	94,432.45	0.60%
WATER RATE NEXUS STUDY	45,000		45,000	0.00	100.00%
WATER RATE FINANCIAL MODELING	20,000		20,000	0.00	100.00%
CITY FEE NEXUS STUDY UPDATE	45,000		45,000	51,918.24	-15.37%
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	40,000		40,000	44,947.07	-12.37%
EMERGING CONTAMINANTS TASK FORCE	5,000		5,000	0.00	100.00%
UPDATED UWMP	50,000	-20,000	30,000	11,345.80	62.18%
ALTERNATIVE WATER SUPPLY FOR BANNING & BANNING HTS.	0	60,000	60,000	57,487.37	4.19%
NOTICE OF PREPARATION + EIR	0	29,000	29,000	20,900.18	27.93%
WHITewater FLUME TUNNEL	0	90,000	90,000	0.00	100.00%
ENVIRONMENTAL JUSTICE	0	15,000	15,000	7,958.25	46.95%
<b>OTHER PROJECTS</b>					
CLIMESA BASIN STUDY	44,000		44,000	0.00	100.00%
GENERAL AGENCY - CEQA ANALYSIS AND GIS SERVICES	15,000		15,000	10,430.52	30.46%
<b>TOTAL GENERAL ENGINEERING</b>	<b>664,000</b>	<b>174,000</b>	<b>838,000</b>	<b>370,277.59</b>	<b>55.81%</b>

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2015**

	FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>LEGAL SERVICES</b>					
LEGAL SERVICES - GENERAL	175,000		175,000	154,943.75	11.46%
<b>TOTAL LEGAL SERVICES</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>154,943.75</b>	<b>11.46%</b>
<b>CONSERVATION &amp; EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	6,400.00	54.29%
ADULT EDUCATION PROGRAMS	5,000		5,000	2,650.00	47.00%
OTHER CONSERVATION, EDUCATION AND PUBLIC RELATIONS	22,000		22,000	33,835.07	-53.80%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>	<b>42,885.07</b>	<b>-4.60%</b>
<b>GENERAL FUND CAPITAL EXPENDITURES</b>					
BUILDING	15,000		15,000	0.00	100.00%
FURNITURE & OFFICE EQUIPMENT	5,000		5,000	0.00	100.00%
OTHER EQUIPMENT	0		0	0.00	0.00%
TRANSPORTATION EQUIPMENT	0		0	0.00	0.00%
B.A.R.F. PIPELINE CONSTRUCTION	1,400,000		1,400,000	1,074,687.09	23.24%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	<b>1,420,000</b>	<b>0</b>	<b>1,420,000</b>	<b>1,074,687.09</b>	<b>24.32%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>5,421,000</b>	<b>154,000</b>	<b>5,575,000</b>	<b>3,589,996.36</b>	<b>35.61%</b>
<b>TRANSFERS FROM RESERVES</b>	<b>1,835,000</b>		<b>1,835,000</b>	<b>1,060,177.00</b>	
<b>TOTAL TRANSFERS FROM RESERVES</b>	<b>1,835,000</b>	<b>0</b>	<b>1,835,000</b>	<b>1,060,177</b>	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	<b>0</b>	<b>31,000</b>	<b>31,000</b>	<b>578,426.25</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**FISCAL YEAR BUDGET 2014-15**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2015**

FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>					
TAX REVENUE	14,419,358		14,419,358	17,497,253.74	-21.35%
INTEREST	60,000		60,000	67,964.68	-13.27%
GRANTS	0		0	0.00	
OTHER	2,097,576		2,097,576	2,130,500.00	-1.57%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>16,576,934</b>	<b>0</b>	<b>16,576,934</b>	<b>19,695,718.42</b>	<b>-18.81%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	49,000		49,000	45,929.62	6.27%
PAYROLL TAXES	4,000		4,000	3,513.60	12.16%
BENEFITS	60,000		60,000	46,916.84	21.81%
SWC CONTRACTOR DUES	44,000		44,000	44,662.00	-1.50%
STATE WATER CONTRACT PAYMENTS	17,149,793		17,149,793	16,285,818.00	5.04%
PURCHASED WATER	0		0	1,937.00	0.00%
STATE WATER PROJECT LEGAL SERVICES	0		0	7.36	over
USGS - <i>Agreement #23100</i>	0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE	210,000		210,000	84,155.61	59.93%
SWP ENGINEERING	25,000		25,000	25,882.70	-3.53%
DEBT SERVICE UTILITIES	9,000		9,000	8,276.44	8.04%
TAX COLLECTION CHARGES	45,000		45,000	40,083.76	10.92%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>17,595,793</b>	<b>0</b>	<b>17,595,793</b>	<b>16,587,182.93</b>	<b>5.73%</b>
TRANSFERS FROM RESERVES	1,018,859		1,018,859	0.00	
<b>DEBT SERVICE FUND NET INCOME YEAR TO DATE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,108,535.49</b>	

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**SAN GORGONIO PASS WATER AGENCY  
 PROPOSED GENERAL FUND BUDGET FY 2015-16  
 ESTIMATED TOTAL EXPENSES FY 2014-15 VS. PROPOSED BUDGET FY 2015-16  
 APPROVED (DATE)**

	FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				PROPOSED FY 2015-16	
	1 TOTAL BUDGET FY 2014-15	2 ACTUAL APRIL 2015	3 EST. ACTUAL AT JUNE 30	4 REMAINING % ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2015-16	6 % PROPOSED BUDGET TO EST. ACTUAL
<b>GENERAL FUND - INCOME</b>						
<b>INCOME</b>						
WATER SALES	1,800,000	952,892	1,350,000	25.0%	1,400,000	3.7%
TAX REVENUE	1,825,000	1,331,882	1,900,000	-4.1%	2,000,000	5.3%
INTEREST	26,000	22,791	27,349	-5.2%	29,000	6.0%
CAPACITY FEE	0	0	0	0.0%	0	0.0%
GRANTS	0	0	0	0.0%	0	0.0%
OTHER (REIMBURSEMENTS, TRANSFERS)	120,000	36,899	65,000	45.8%	110,000	69.2%
<b>TOTAL GENERAL FUND INCOME</b>	<b>3,771,000</b>	<b>2,344,463</b>	<b>3,342,349</b>	<b>11.4%</b>	<b>3,539,000</b>	<b>5.9%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
PURCHASED WATER	1,700,000	750,138	1,068,904	37.1%	1,200,000	12.3%
<b>TOTAL COMMODITY PURCHASE</b>	<b>1,700,000</b>	<b>750,138</b>	<b>1,068,904</b>	<b>37.1%</b>	<b>1,200,000</b>	<b>12.3%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
SALARIES	404,000	341,692	410,030	-1.5%	420,000	2.4%
PAYROLL TAXES	36,000	28,881	34,657	3.7%	36,000	3.9%
RETIREMENT	295,000	266,813	283,493	3.9%	105,000	-63.0%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	-20,000	17,690	19,696	198.5%	21,000	6.6%
HEALTH INSURANCE	52,000	45,028	49,234	5.3%	48,000	-2.5%
DENTAL INSURANCE	6,000	5,091	5,541	7.7%	6,000	8.3%
LIFE INSURANCE	1,000	903	903	9.7%	1,000	10.7%
DISABILITY INSURANCE	3,500	3,218	3,862	-10.3%	4,200	8.8%
WORKERS COMP INSURANCE	3,700	2,739	3,287	11.2%	4,000	21.7%
SGPWA STAFF MISC. MEDICAL	9,400	6,748	7,000	25.5%	9,000	28.6%
EMPLOYEE EDUCATION	2,000	428	428	78.6%	2,000	367.3%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>792,600</b>	<b>719,231</b>	<b>818,132</b>	<b>-3.2%</b>	<b>656,200</b>	<b>-19.8%</b>

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**DRAFT**

**SAN GORGONIO PASS WATER AGENCY  
 PROPOSED GENERAL FUND BUDGET FY 2015-16  
 ESTIMATED TOTAL EXPENSES FY 2014-15 VS. PROPOSED BUDGET FY 2015-16  
 APPROVED (DATE)**

	FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				PROPOSED FY 2015-16	
	1 TOTAL BUDGET FY 2014-15	2 ACTUAL APRIL 2015	3 EST. ACTUAL AT JUNE 30	4 REMAINING % ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2015-16	6 % PROPOSED BUDGET TO EST. ACTUAL
<b>GENERAL FUND - EXPENSES</b>						
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	103,000	78,745	93,350	9.4%	104,000	11.4%
DIRECTORS TRAVEL & EDUCATION	20,000	11,312	13,574	32.1%	20,000	47.3%
DIRECTORS MISC. MEDICAL	18,000	6,835	8,202	54.4%	31,000	277.9%
OFFICE EXPENDITURES						
OFFICE EXPENSE	12,000	11,784	14,000	-16.7%	15,000	7.1%
POSTAGE	1,200	1,281	1,380	-15.0%	1,200	-13.0%
TELEPHONE	9,000	6,922	8,307	7.7%	9,000	8.3%
UTILITIES	4,500	3,576	4,291	4.7%	4,500	4.9%
SELF SERVICE EXPENDITURES						
COMPUTER, WEB SITE & PHONE SUPPORT & SERVICE	5,000	931	4,500	10.0%	16,000	255.6%
GENERAL MANAGER & STAFF TRAVEL	15,000	13,760	16,512	-10.1%	17,000	3.0%
INSURANCE & BONDS	24,000	21,169	22,500	6.3%	23,000	2.2%
ACCOUNTING & AUDITING	21,000	20,550	20,550	2.1%	21,000	2.2%
STATE WATER CONTRACT AUDIT	5,000	4,699	4,700	6.0%	5,000	6.4%
DUES & ASSESSMENTS	35,000	30,436	32,000	8.6%	33,000	3.1%
SPONSORSHIPS					10,000	
OUTSIDE PROFESSIONAL SERVICES	2,000	0	850	57.5%	3,000	252.9%
BANK CHARGES	1,200	599	719	40.1%	1,200	66.9%
MISCELLANEOUS EXPENSES	900	0	0	100.0%	1,000	-
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	2,000	2,480	2,600	-30.0%	3,000	15.4%
VEHICLE REPAIR & MAINTENANCE	11,000	14,171	8,500	22.7%	8,000	-5.9%
MAINTENANCE & REPAIRS - BUILDING	12,000	9,044	10,853	9.6%	12,000	10.6%
MAINTENANCE & REPAIRS - FIELD	5,000	3,521	6,500	-30.0%	6,500	0.0%
CONTRACT OPERATIONS AND MAINTENANCE	140,000	48,565	73,000	47.9%	90,000	23.3%
COUNTY EXPENDITURES						
LAFCO COST SHARE	3,600	4,176	4,176	-16.0%	4,500	7.8%
ELECTION EXPENSE	150,000	106,307	106,307	29.1%	0	-100.0%
TAX COLLECTION CHARGES	8,000	4,545	7,000	12.5%	8,000	14.3%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>608,400</b>	<b>405,407</b>	<b>464,370</b>	<b>23.7%</b>	<b>446,900</b>	<b>-3.8%</b>

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 PROPOSED GENERAL FUND BUDGET FY 2015-16  
 ESTIMATED TOTAL EXPENSES FY 2014-15 VS. PROPOSED BUDGET FY 2015-16  
 APPROVED (DATE)**

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<b>GENERAL FUND - EXPENSES</b>						
<b>GENERAL ENGINEERING</b>						
<b>RECHARGE</b>						
B.A.R.F. DESIGN + CONSTRUCTION IN CAPITAL EXPENDITURES						
B.A.R.F. ENVIRONMENTAL MITIGATION					65,000	
<b>FERC/FLUME</b>						
ALTERNATIVE WATER SUPPLY FOR BANNING & BANNING HTS	60,000	57,487	60,000	0.0%	0	
NOTICE OF PREPARATION + EIR	29,000	20,900	21,000	27.6%	50,000	
WATER FLUME TUNNEL	90,000	0	20,000	77.8%	90,000	
ENVIRONMENTAL JUSTICE	15,000	0	0	100.0%	27,000	
<b>STUDIES</b>						
USGS - Agreement #96710	95,000	94,432	94,432	0.6%	125,000	
WATER RATE NEXUS STUDY	45,000	0	0	100.0%	45,000	
WATER RATE FINANCIAL MODELING	20,000	0	0	100.0%	20,000	
CAPACITY FEE NEXUS STUDY UPDATE	45,000	51,918	55,000	-22.2%	0	
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	40,000	44,947	50,000	-25.0%	0	
EMERGING CONTAMINANTS TASK FORCE	5,000	0	0	100.0%	0	
UPDATED UWMP	30,000	11,346	30,000	0.0%	50,000	
<b>OTHER PROJECTS</b>						
CALIMESA BASIN STUDY	44,000	0	44,000	0.0%	0	
BASIN MONITORING TASK FORCE					15,000	
MODELING 15.5 ANALYSIS					25,000	
GENERAL AGENCY - CEQA ANALYSIS AND GIS SERVICES	15,000	10,431	11,000	26.7%	15,000	
<b>TOTAL GENERAL ENGINEERING</b>	<b>533,000</b>	<b>291,462</b>	<b>385,432</b>	<b>27.7%</b>	<b>527,000</b>	<b>36.7%</b>

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**SAN GORGONIO PASS WATER AGENCY  
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<b>GENERAL FUND - EXPENSES</b>						
<b>LEGAL SERVICES</b>						
LEGAL SERVICES - GENERAL	175,000	136,240	175,000	0.0%	175,000	0.0%
<b>TOTAL LEGAL SERVICES</b>	<b>175,000</b>	<b>136,240</b>	<b>175,000</b>	<b>0.0%</b>	<b>175,000</b>	<b>0.0%</b>
<b>CONSERVATION &amp; EDUCATION</b>						
SCHOOL EDUCATION PROGRAMS	14,000	6,400	7,680	45.1%	14,000	82.3%
ADULT EDUCATION PROGRAMS	5,000	1,200	1,050	79.0%	5,000	376.2%
OTHER CONSERVATION, EDUCATION AND PUBLIC RELATIONS	22,000	14,152	33,652	-53.0%	10,000	-70.3%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	<b>41,000</b>	<b>21,752</b>	<b>42,382</b>	<b>-3.4%</b>	<b>29,000</b>	<b>-31.6%</b>
<b>GENERAL FUND CAPITAL EXPENDITURES</b>						
BUILDING	15,000	0	0	100.0%	15,000	0.0%
FURNITURE & OFFICE EQUIPMENT	5,000	0	0	100.0%	5,000	0.0%
OTHER EQUIPMENT	0	0	0	0.0%	0	
TRANSPORTATION EQUIPMENT	0	0	0	0.0%	48,000	
B.A.R.F. CONNECTION AND FACILITY CONSTRUCTION	1,400,000	1,074,687	1,076,300	23.1%	4,635,000	
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	<b>1,420,000</b>	<b>1,074,687</b>	<b>1,076,300</b>	<b>24.2%</b>	<b>4,703,000</b>	<b>337.0%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>5,270,000</b>	<b>3,398,917</b>	<b>4,030,520</b>		<b>7,737,100</b>	
<b>OTHER SOURCES OF FUNDS</b>						
TRANSFERS FROM RESERVES	1,835,000	1,060,177	1,060,177		4,700,000	
LOAN PROCEEDS					0	
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>1,835,000</b>	<b>1,060,177</b>	<b>1,060,177</b>		<b>4,700,000</b>	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	<b>336,000</b>	<b>5,724</b>	<b>372,006</b>		<b>501,900</b>	





# MEMORANDUM

From: Thomas W. Todd, Jr.  
Finance Manager

Date: May 29, 2014

To: Jeff Davis

RE: Consumer Price Index for 2015

Jeff,

This memo reviews CPI changes from 2012 to the present, April of 2015.

There was an increase for 2012. The Board chose to grant a 3.0% cost-of-living increase effective July 1, 2012. In February 2013, the Board also passed a resolution that effectively stated that the Board would not take a bigger annual increase than had been granted to the staff.

There was an increase in 2013. The Board chose to grant a 3.0% cost-of-living increase effective July 1, 2013.

There was an increase in 2014. The Board chose to grant a 1.5% cost-of-living increase effective July 1, 2014.

The following information is available for April, 2015:

<u>Index Point Change</u>	U.S. City Average	L.A., Riverside, Orange County
CPI in April, 2015:	236.6	243.6
Less: CPI in April, 2014:	237.1	242.4
Index Point Change	-0.5	1.2
 <u>Percentage Change</u>		
Index Point Change	-0.5	1.2
Divided by CPI in April, 2014	237.1	242.4
Percentage Increase	0.0 %	0.5%

We typically use the L.A., Riverside, and Orange County figures.