

SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

June 27, 2013, at 1:30 p.m.

1. Call to Order, Flag Salute and Roll Call

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, 2013 by Reviewing Check History Reports in Detail*
- B. Review and Consideration of Pending Legal Invoices for May, 2013*
- C. Review of May, 2013 Bank Reconciliation*
- D. Review of Budget Report for May, 2013*
- E. Review of Proposed Budget for FY 2013-14*
- F. Review and Consideration of COLA*
- G. Discussion of Potential Tax Rate Scenarios

5. Announcements

- A. Regular Board Meeting, July 1, 2013 at 1:30 p.m.
- B. The office will be closed in observance of Independence Day, July 4, 2013
- C. Engineering Workshop, July 8, 2013 at 1:30 p.m.
- D. San Gorgonio Pass Water Task Force, July 15, 2013 at 10:00 a.m.,
Banning City Hall Council Chambers
- E. Regular Board Meeting, July 15, 2013 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. 1 / 17 notation.

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

06/07/2013 13:02:35

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking					Current Balance	\$258,652.97
014651	05/03/2013	BEAUMONT-CHERRY VALLEY WATER DIST.	CHK	CLR	AP	\$381.66
014652	05/03/2013	BDL ALARMS, INC.	CHK	CLR	AP	\$78.00
014653	05/03/2013	CITY OF BEAUMONT	CHK	CLR	AP	\$215.00
014654	05/03/2013	CONTROL TEMP, INC.	CHK	CLR	AP	\$9,550.00
014655	05/03/2013	JEFFREY W. DAVIS	CHK	CLR	AP	\$62.00
014656	05/03/2013	VALLEY OFFICE EQUIPMENT, INC.	CHK	CLR	AP	\$106.04
014657	05/03/2013	WASTE MANAGEMENT INLAND EMPIRE	CHK	CLR	AP	\$91.60
014658	05/06/2013	ACWA JPIA	CHK	CLR	AP	\$656.44
014659	05/06/2013	BEAUMONT HOME CENTER	CHK	CLR	AP	\$68.47
014660	05/06/2013	BEST BEST & KRIEGER LLP	CHK	CLR	AP	\$1,277.49
014661	05/06/2013	UNLIMITED SERVICES BUILDING MAINT.	CHK	CLR	AP	\$295.00
014662	05/06/2013	KENNEDY/JENKS CONSULTANTS	CHK	CLR	AP	\$1,222.00
014664	05/15/2013	CALIFORNIA PUBLIC EMPLOYEES'	CHK	CLR	AP	\$6,675.42
014665	05/15/2013	FRANCHISE TAX BOARD	CHK	CLR	AP	\$147.37
014666	05/14/2013	INCONTACT, INC.	CHK	CLR	AP	\$87.37
014667	05/14/2013	CHERYLE M. RASMUSSEN	CHK	CLR	AP	\$363.34
014668	05/14/2013	SOUTHERN CALIFORNIA GAS	CHK	CLR	AP	\$18.61
014669	05/14/2013	VERIZON	CHK	CLR	AP	\$993.77
014670	05/20/2013	ALBERT WEBB ASSOCIATES	CHK	CLR	AP	\$6,855.00
014671	05/20/2013	CITROGRAPH PRINITNG COMPANY	CHK	CLR	AP	\$102.60
014672	05/20/2013	MARY ANN HARVEY-MELLEBY	CHK	CLR	AP	\$47.46
014673	05/20/2013	MICHAEL BRANDMAN ASSOCIATES	CHK	CLR	AP	\$17,579.22
014674	05/20/2013	THOMAS W. TODD, JR.	CHK	CLR	AP	\$437.74
014675	05/20/2013	WELLS FARGO REMITTANCE CENTER	CHK	CLR	AP	\$4,777.33
014676	05/24/2013	AT&T MOBILITY	CHK	CLR	AP	\$172.30
014677	05/24/2013	AUTOMATION PRIDE	CHK	CLR	AP	\$946.00
014678	05/24/2013	CALIFORNIA PUBLIC EMPLOYEES'	CHK	CLR	AP	\$6,497.86
014679	05/24/2013	JEFFREY W. DAVIS	CHK	CLR	AP	\$35.25
014680	05/24/2013	MATTHEW PISTILLI LANDSCAPE SERVICES	CHK	CLR	AP	\$325.00
014681	05/24/2013	CHERYLE M. RASMUSSEN	CHK	CLR	AP	\$78.45
014682	05/24/2013	JOHN R. JETER	CHK	CLR	AP	\$525.46
014683	05/24/2013	WILLIAM R. MORRIS	CHK	O/S	AP	\$30.00
014684	05/24/2013	SOUTHERN CALIFORNIA EDISON	CHK	CLR	AP	\$109.48
014685	05/24/2013	VISIONARY LOGICS	CHK	CLR	AP	\$1,239.86
014686	05/28/2013	DT MOBILE WROUGHT IRON	CHK	CLR	AP	\$1,425.00
014687	05/28/2013	VALLEY OFFICE EQUIPMENT, INC.	CHK	CLR	AP	\$85.43
014689	05/31/2013	CALIFORNIA PUBLIC EMPLOYEES'	CHK	O/S	AP	\$6,785.98
014690	05/31/2013	STANDARD INSURANCE COMPANY	CHK	O/S	AP	\$297.21
215799	05/15/2013	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	CLR	AP	\$894.82
215898	05/31/2013	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	O/S	AP	\$930.33
269820	05/31/2013	ELECTRONIC FEDERAL TAX PAYMNT SYSTM	CHK	CLR	AP	\$6,128.52
273368	05/15/2013	ELECTRONIC FEDERAL TAX PAYMNT SYSTM	CHK	CLR	AP	\$5,907.04
900071	05/31/2013	DEPARTMENT OF WATER RESOURCES	CHK	CLR	AP	\$399,703.00

	Bank Totals	Items	Total Voids	Items
Checks	\$484,205.92	43	\$0.00	0
Deposits	\$0.00	0	\$0.00	0
Deductions	\$0.00	0	\$0.00	0
Bank Charges	\$0.00	0	\$0.00	0
Additions	\$0.00	0	\$0.00	0

Total for Bank Code: WFC Wells Fargo Checking **Net Activity:** (\$484,205.92)

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

06/07/2013 13:02:35

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Report Totals						\$258,652.97
		Bank Totals	Items		Total Current Balance	
		\$484,205.92	43		Total Voids	Items
		Checks			\$0.00	0
		Deposits			\$0.00	0
		Deductions			\$0.00	0
		Bank Charges			\$0.00	0
		Additions			\$0.00	0
Report Total					Net Activity:	(\$484,205.92)

Report Selection Criteria

Bank Accounts	Start WFC	End WFC
Date Range	Custom	
Check Date	05/01/2013	05/31/2013
Document /Check Numbers	Start	End
Payee Code	Start	End

Report Type: Single Line
Sort By: Doc/Item Type
Includes Items posted from these source modules: AP AR
Includes Items with status: Outstanding Cleared Voided
Includes Items of the Activity Type: All: Check Deduction Bank Charge Deposit Addition
Includes Item Notes: No
Includes Bank Notes: No

Search For 1:
Search For 2:
Search For 3:
And/Or:
Search For 4:
Search For 5:
Search For 6:

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

06/07/2013 13:02:46

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking					Current Balance	\$258,652.97
000722	05/15/2013	DAVIS, JEFFREY W.	CHK	CLR	PR	\$4,076.53
000723	05/15/2013	DICKSON, WILLIAM E.	CHK	CLR	PR	\$942.50
000724	05/15/2013	FALLS, KENNETH M.	CHK	CLR	PR	\$2,537.35
000725	05/15/2013	MORRIS, WILLIAM R.	CHK	CLR	PR	\$1,089.87
000726	05/15/2013	RASMUSSEN, CHERYLE M.	CHK	CLR	PR	\$1,846.51
000727	05/15/2013	TODD, JR., THOMAS W.	CHK	CLR	PR	\$2,758.05
000728	05/31/2013	DAVIS, JEFFREY W.	CHK	CLR	PR	\$4,076.53
000729	05/31/2013	DUNCAN, RONALD A.	CHK	CLR	PR	\$1,089.87
000730	05/31/2013	FALLS, KENNETH M.	CHK	CLR	PR	\$2,773.32
000731	05/31/2013	HARVEY-MELLEBY, MARY ANN	CHK	CLR	PR	\$1,089.87
000732	05/31/2013	RASMUSSEN, CHERYLE M.	CHK	CLR	PR	\$1,846.51
000733	05/31/2013	TODD, JR., THOMAS W.	CHK	CLR	PR	\$2,758.05
000734	05/31/2013	VOIGT, BARBARA A.	CHK	CLR	PR	\$871.89
014663	05/15/2013	JETER, JOHN R.	CHK	CLR	PR	\$939.87
014688	05/31/2013	HARING, THEODORE F.	CHK	O/S	PR	\$771.89

	Bank Totals	Items	Total Voids	Items
Checks	\$29,468.61	15	\$0.00	0
Deposits	\$0.00	0	\$0.00	0
Deductions	\$0.00	0	\$0.00	0
Bank Charges	\$0.00	0	\$0.00	0
Additions	\$0.00	0	\$0.00	0

Total for Bank Code: WFC Wells Fargo Checking **Net Activity:** (\$29,468.61)

Report Totals	Bank Totals	Items	Total Current Balance	Total Voids	Items
			\$258,652.97		
Checks	\$29,468.61	15	\$0.00	\$0.00	0
Deposits	\$0.00	0	\$0.00	\$0.00	0
Deductions	\$0.00	0	\$0.00	\$0.00	0
Bank Charges	\$0.00	0	\$0.00	\$0.00	0
Additions	\$0.00	0	\$0.00	\$0.00	0
Report Total				Net Activity:	(\$29,468.61)

Report Selection Criteria

Bank Accounts	Start	End
	WFC	WFC
Date Range	Start	End
	Custom	
Check Date	Start	End
	05/01/2013	05/31/2013
Document /Check Numbers	Start	End
Payee Code	Start	End

Report Type: Single Line
Sort By: Doc/Item Type
Includes Items posted from these source modules: PR AR
Includes Items with status: Outstanding Cleared Voided
Includes Items of the Activity Type: All: Check Deduction Bank Charge Deposit Addition
Includes Item Notes: No
Includes Bank Notes: No

Search For 1:
 Search For 2:
 Search For 3:
 And/Or:
 Search For 4:
 Search For 5:
 Search For 6:

SAN GORGONIO PASS WATER AGENCY

**LEGAL INVOICES
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NUMBER</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	130531	LEGAL SERVICES MAY13	6,149.35
METROPOLITAN WATER DISTRICT	40059	AREA OF ORIGIN LEGAL MAR13	42.35

TOTAL PENDING INVOICES FOR MAY 2013

6,191.70

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
May 31, 2013**

BALANCE PER BANK AT 05/31/2013 - CHECKING ACCOUNT	303,636.20
	303,636.20

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
14611	275.00		
14683	30.00		
14688	771.89		
14689	6,785.98		
14690	297.21		
215898	930.33		
	9,090.41		-

TOTAL OUTSTANDING CHECKS	(9,090.41)
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BALANCE PER GENERAL LEDGER	294,545.79
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BALANCE PER GENERAL LEDGER AT 04/30/2013	276,176.48
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CASH RECEIPTS FOR MAY	5,132,114.48
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CASH DISBURSEMENTS FOR MAY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(484,205.92)	
NET PAYROLL FOR MAY	(29,468.61)	(513,674.53)


BANK CHARGES	(70.64)
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TRANSFERS FROM LAIF

TRANSFERS TO LAIF	(4,600,000.00)
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BALANCE PER GENERAL LEDGER AT 05/31/2013	294,545.79
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REPORT PREPARED BY:


 Cheryl Masmussen

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF MAY, 2013**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
05/07/13	STATE OF CALIF/DWR	SMIF INTEREST JUL-DEC12	4,356.00	
05/07/13	ACWA JPIA	CLAIM PAYMENT - A/C VANDALISM	8,550.00	12,906.00
05/08/13	RIVERSIDE COUNTY	PROPERTY TAXES	76,590.66	76,590.66
05/08/13	CITY OF BANNING	WATER SALES	31,700.00	31,700.00
05/15/13	W.F.SECURITIES	BOND INTEREST	2,500.00	2,500.00
05/15/13	BCVWD	WATER SALES	142,333.00	142,333.00
05/16/13	RIVERSIDE COUNTY	PROPERTY TAXES	26,246.56	26,246.56
05/17/13	RIVERSIDE COUNTY	PROPERTY TAXES	31,951.06	31,951.06
05/17/13	RIVERSIDE COUNTY	PROPERTY TAXES	9,625.81	9,625.81
05/17/13	RIVERSIDE COUNTY	PROPERTY TAXES	5,440.15	5,440.15
05/21/13	RIVERSIDE COUNTY	PROPERTY TAXES	3,065,280.27	3,065,280.27
05/22/13	RIVERSIDE COUNTY	PROPERTY TAXES	1,657,694.40	1,657,694.40
05/22/13	YVWD	WATER SALES	1,152.57	1,152.57
05/23/13	STATE OF CALIF/DWR	BOND COVER REFUND	36,994.00	36,994.00
05/30/13	CITY OF BANNING	WATER SALES	31,700.00	31,700.00
	TOTAL FOR MAY, 2013		5,132,114.48	5,132,114.48

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2012-13**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2013**

FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - INCOME						
INCOME						
WATER SALES	2,650,000		2,650,000	2,037,749.04	23.10%	
TAX REVENUE	1,900,000		1,900,000	1,653,983.32	12.95%	
INTEREST	38,000		38,000	28,338.55	25.42%	
PASS-THRU	0		0	0.00	0.00%	
GRANTS	0		0	0.00	0.00%	
OTHER (REIMBURSEMENTS, TRANSFERS)	52,000		52,000	9,326.89	82.06%	
TOTAL GENERAL FUND INCOME	4,640,000	0	4,640,000	3,729,397.80	19.63%	
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	1,800,000		1,800,000	1,095,221.69	39.15%	
TOTAL COMMODITY PURCHASE	1,800,000	0	1,800,000	1,095,221.69	39.15%	
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	370,000		370,000	342,401.21	7.46%	
PAYROLL TAXES	36,000		36,000	29,846.06	17.09%	
WORKERS COMP INSURANCE	4,500		4,500	2,966.05	34.09%	
RETIREMENT	120,000		120,000	107,633.51	10.31%	
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	67,000		67,000	51,431.26	23.24%	
HEALTH INSURANCE	56,000		56,000	49,505.59	11.60%	
DENTAL INSURANCE	5,800		5,800	5,722.10	1.34%	
SGPWA STAFF MISC. MEDICAL	7,000		7,000	7,844.32	-12.06%	
LONG TERM DISABILITY	3,000		3,000	2,852.70	4.91%	
EMPLOYEE EDUCATION	2,000		2,000	795.00	60.25%	
TOTAL SALARIES AND EMPLOYEE BENEFITS	671,300	0	671,300	600,997.80	10.47%	

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2012-13**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2013**

	FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - EXPENSES						
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	99,000		99,000	86,873.74	12.25%	
DIRECTORS TRAVEL & EDUCATION	35,000		35,000	13,910.33	60.26%	
DIRECTORS MISC. MEDICAL	21,000		21,000	11,623.30	44.65%	
OFFICE EXPENDITURES						
OFFICE EXPENSE	11,000		11,000	10,219.12	7.10%	
POSTAGE	1,000		1,000	600.99	39.90%	
TELEPHONE	8,000		8,000	6,704.50	16.19%	
UTILITIES	4,500		4,500	3,726.43	17.19%	
SECURITY EXPENDITURES						
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	3,000		3,000	4,243.97	-41.47%	
GENERAL MANAGER & STAFF TRAVEL	13,000		13,000	14,662.64	-12.79%	
INSURANCE & BONDS	22,000		22,000	22,078.00	-0.35%	
ACCOUNTING & AUDITING	20,000		20,000	19,940.00	0.30%	
STATE WATER CONTRACT AUDIT	5,500		5,500	3,901.00	29.07%	
OUTSIDE PROFESSIONAL SERVICES	10,000		10,000	0.00	100.00%	
DUES & ASSESSMENTS	32,000		32,000	23,755.00	25.77%	
BANK CHARGES	1,000		1,000	681.33	31.87%	
MISCELLANEOUS EXPENSES	1,000		1,000	501.45	49.86%	
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	3,000		3,000	47.00	98.43%	
VEHICLE REPAIR & MAINTENANCE	13,000		13,000	16,783.05	-29.10%	
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	21,388.38	-42.59%	
MAINTENANCE & REPAIRS - FIELD	25,000		25,000	31,809.46	-27.24%	
CONTRACT OPERATIONS AND MAINTENANCE	175,000		175,000	78,524.70	55.13%	
LEASE PAYMENTS - RECHARGE	0		0	0	0.00%	
COUNTY EXPENDITURES						
LAFCO COST SHARE	3,600		3,600	3,071.55	14.68%	
ELECTION EXPENSE	160,000		160,000	77,387.00	51.63%	
TAX COLLECTION CHARGES	7,500		7,500	13,952.43	-86.03%	
TOTAL ADMINISTRATIVE & PROFESSIONAL	689,100	0	689,100	466,385.37	32.32%	

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2012-13
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2013**

FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES					
GENERAL ENGINEERING					
RECHARGE					
BEAMONT AVE RECHARGE FACILITY CEQA	172,000		172,000	120,494.33	29.95%
BARF SERVICE CONNECTION (MT. VIEW CONNEX.)	100,000		100,000	8,490.74	91.51%
BARF DESIGN PIPELINE	138,000		138,000	69,108.53	49.92%
BARF DESIGN RECHARGE FACILITY	183,000		183,000	146,897.63	19.73%
BANNING PIPELINE CEQA	30,000		30,000	0.00	100.00%
BANNING PIPELINE DESIGN	80,000		80,000	0.00	100.00%
STUDIES					
U.S. - Agreement #23700	150,000		150,000	163,858.39	-9.24%
MODELING RATE STUDY	22,000		22,000	0.00	100.00%
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	0		0	0.00	0.00%
EMERGING CONTAMINANTS TASK FORCE	5,000		5,000	2,110.00	57.80%
SALINITY ISSUES	0		0	1,807.58	0.00%
CALIMESA RECHARGE STUDY (Partial)	30,000		30,000	30,000.00	0.00%
WATER SUPPLY UPDATE	0	30,000	30,000	3,551.60	88.16%
OTHER PROJECTS					
NEW WATER BROKER	2,000		2,000	0.00	100.00%
STRATEGIC PLAN	2,000		2,000	0.00	100.00%
STRATEGIC PLAN IMPLEMENTATION	50,000		50,000	7,868.55	84.26%
WATER QUALITY MODELING (SAN TIMETEO)	5,000		5,000	0.00	100.00%
SUPPLEMENTAL FUNDING AGREEMENT FOR BDCP	133,000		133,000	121,972.00	8.29%
GENERAL AGENCY - CEQA ANALYSIS	4,000		4,000	0.00	100.00%
GENERAL AGENCY ENGINEERING AND GIS SERVICES	5,000		5,000	976.50	80.47%
TOTAL GENERAL ENGINEERING	1,111,000	30,000	1,141,000	677,135.85	40.65%

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2012-13**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2013**

	FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013					REMAINING PERCENT OF BUDGET
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD		
GENERAL FUND - EXPENSES						
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	150,000		150,000	70,059.89		53.29%
TOTAL LEGAL SERVICES	150,000	0	150,000	70,059.89		53.29%
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	10,000		10,000	6,999.95		30.00%
ADULT EDUCATION PROGRAMS	15,000		15,000	4,555.93		69.63%
WATER RESOURCES INSTITUTE PARTNERSHIP	0		0	0.00		0.00%
NATIONAL GEOGRAPHIC PUBLICATION	0		0	0.00		0.00%
NEWSLETTER	0		0	0.00		0.00%
PARTNERING MATCHING FUND	50,000		50,000	0.00		100.00%
OTHER CONSERVATION AND/OR EDUCATION PROGRAMS	0		0	0.00		0.00%
TOTAL CONSERVATION & EDUCATION	75,000	0	75,000	11,555.88		84.59%
GENERAL FUND CAPITAL EXPENDITURES						
BUILDING	15,000	0	15,000	0.00		100.00%
FURNITURE & OFFICE EQUIPMENT	5,000		5,000	0.00		100.00%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	20,000	0	20,000	0.00		100.00%
TRANSFERS TO OTHER FUNDS						
		0	0	0.00		
TOTAL GENERAL FUND EXPENSES	4,516,400	30,000	4,546,400	2,921,356.48		35.74%
GENERAL FUND NET INCOME YEAR TO DATE	123,600	-30,000	93,600	808,041.32		

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2012-13
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2013**

FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
DEBT SERVICE FUND - INCOME					
INCOME					
TAX REVENUE	12,950,000		12,950,000	14,636,409.98	-13.02%
INTEREST	55,000		55,000	60,456.10	-9.92%
GRANTS	0		0	0.00	0.00%
OTHER	1,810,000		1,810,000	1,645,960.00	9.06%
TOTAL DEBT SERVICE FUND INCOME	14,815,000	0	14,815,000	16,342,826.08	-10.31%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	44,000		44,000	39,623.17	9.95%
PAYROLL TAXES	3,500		3,500	3,031.12	13.40%
BENEFITS	24,500		24,500	27,380.79	-11.76%
SWC CONTRACTOR DUES	30,000	6,000	36,000	36,292.71	-0.81%
STATE WATER CONTRACT PAYMENTS	12,310,000		12,310,000	12,000,402.00	2.52%
PURCHASED WATER	402,000		402,000	181,672.91	54.81%
EBX2 MITIGATION LAND PURCHASE	0	358,932	358,932	358,931.25	0.00%
STATE WATER PROJECT LEGAL SERVICES	5,000		5,000	2,902.18	41.96%
USGS - Agreement #23100	120,000		120,000	0.00	100.00%
CONTRACT OPERATIONS AND MAINTENANCE	240,000		240,000	80,901.43	66.29%
SWP ENGINEERING	150,000		150,000	63,216.58	57.86%
DEBT SERVICE UTILITIES	8,500		8,500	8,062.15	5.15%
TAX COLLECTION CHARGES	29,000		29,000	41,848.19	-44.30%
TOTAL DEBT SERVICE FUND EXPENSES	13,366,500	364,932	13,731,432	12,844,264.48	6.46%
DEBT SERVICE FUND NET INCOME YEAR TO DATE	1,448,500	-364,932	1,083,568	3,498,561.60	

**SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2013-14
ESTIMATED TOTAL EXPENSES FY 2012-13 VS. PROPOSED BUDGET FY 2013-14**

DRAFT

	FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013				PROPOSED FY 2013-14	
	1 TOTAL BUDGET FY 2012-13	2 ACTUAL 10 MOS. APRIL 2013	3 EST. ACTUAL AT JUNE 2013	4 PERCENT ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2013-14	6 PERCENT ACTUAL TO PRO. BUDGET
GENERAL FUND - INCOME						
INCOME						
WATER SALES	2,650,000	1,830,863.47	2,500,000	94.34%	3,100,000	19.35%
TAX REVENUE	1,900,000	1,122,711.70	1,775,000	93.42%	1,900,000	6.58%
INTEREST	38,000	26,409.98	33,000	86.84%	32,000	-3.13%
PASS-THRU	0	0.00	0	0.00%	0	
GRANTS	0	0.00	0	0.00%	0	
OTHER (REIMBURSEMENTS, TRANSFERS)	52,000	776.89	10,000	19.23%	52,000	80.77%
TOTAL GENERAL FUND INCOME	4,640,000	2,980,762	4,318,000	93.06%	5,084,000	103.58%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	1,800,000	1,028,075.45	1,736,000	3.56%	2,800,000	38.00%
TOTAL COMMODITY PURCHASE	1,800,000	1,028,075	1,736,000	96.44%	2,800,000	38.00%
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	370,000	278,668.90	342,000	92.43%	386,500	11.51%
PAYROLL TAXES	36,000	23,724.68	28,600	79.44%	33,000	13.33%
WORKERS COMP INSURANCE	4,500	1,975.98	3,960	88.00%	4,300	7.91%
RETIREMENT	120,000	88,326.32	105,992	88.33%	127,000	16.54%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	67,000	48,161.30	64,300	95.97%	66,000	2.58%
HEALTH INSURANCE	56,000	41,017.05	45,119	80.57%	47,000	4.00%
DENTAL INSURANCE	5,800	4,775.32	5,250	90.52%	5,355	1.96%
SGPWA STAFF MISC. MEDICAL	7,000	7,113.54	7,950	113.57%	7,000	-13.57%
LONG TERM DISABILITY	3,000	2,323.87	2,789	92.95%	3,100	10.04%
EMPLOYEE EDUCATION	2,000	795.00	795	39.75%	2,000	60.25%
TOTAL SALARIES AND EMPLOYEE BENEFITS	671,300	496,882	606,754	90.38%	681,255	10.94%

**SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2013-14
ESTIMATED TOTAL EXPENSES FY 2012-13 VS. PROPOSED BUDGET FY 2013-14**

DRAFT

	FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013				PROPOSED FY 2013-14	
	1	2	3	4	5	6
	TOTAL BUDGET FY 2012-13	ACTUAL 10 MOS. APRIL 2013	EST. ACTUAL AT JUNE 2013	PERCENT ACTUAL TO BUDGET	PROPOSED BUDGET FY 2013-14	PERCENT ACTUAL TO PRO. BUDGET
GENERAL FUND - EXPENSES						
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	99,000	70,587.67	84,705	85.56%	102,000	16.96%
DIRECTORS TRAVEL & EDUCATION	35,000	13,228.56	15,874	45.36%	35,000	54.64%
DIRECTORS MISC. MEDICAL	21,000	9,699.59	11,640	55.43%	22,000	47.09%
OFFICE EXPENDITURES						
OFFICE EXPENSE	11,000	7,665.61	12,000	109.09%	12,000	0.00%
POSTAGE	1,000	600.99	721	72.12%	1,200	39.90%
TELEPHONE	8,000	5,390.37	6,468	80.86%	7,000	7.59%
UTILITIES	4,500	3,053.21	4,300	95.56%	4,500	4.44%
SELF-INSURANCE EXPENDITURES						
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	3,000	3,968.97	5,100	170.00%	4,500	-13.33%
GENERAL MANAGER & STAFF TRAVEL	13,000	11,635.08	13,962	107.40%	15,000	6.92%
INSURANCE & BONDS	22,000	22,078.00	22,600	102.73%	24,000	5.83%
ACCOUNTING & AUDITING	20,000	19,940.00	19,940	99.70%	21,000	5.05%
STATE WATER CONTRACT AUDIT	5,500	3,901.00	5,200	94.55%	5,300	1.89%
OUTSIDE PROFESSIONAL SERVICES	10,000	0.00	0	0.00%	4,000	100.00%
DUES & ASSESSMENTS	32,000	23,755.00	28,506	89.08%	32,000	10.92%
BANK CHARGES	1,000	541.52	650	64.98%	1,500	56.68%
MISCELLANEOUS EXPENSES	1,000	501.45	602	60.17%	1,000	39.83%
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	3,000	28.00	34	1.12%	2,000	98.32%
VEHICLE REPAIR & MAINTENANCE	13,000	11,875.83	16,000	123.08%	13,000	-23.08%
MAINTENANCE & REPAIRS - BUILDING	15,000	6,644.20	17,973	119.82%	10,000	-79.73%
MAINTENANCE & REPAIRS - FIELD	25,000	27,227.60	32,673	130.69%	30,000	-8.91%
CONTRACT OPERATIONS AND MAINTENANCE	175,000	78,524.70	157,048	89.74%	160,000	1.85%
COUNTY EXPENDITURES						
LAFCO COST SHARE	3,600	3,071.55	3,072	85.32%	3,200	4.01%
ELECTION EXPENSE	160,000	77,087.00	77,387	48.37%	0	0.00%
TAX COLLECTION CHARGES	7,500	10,190.76	12,229	163.05%	7,500	-63.05%
TOTAL ADMINISTRATIVE & PROFESSIONAL	689,100	411,197	548,683	79.62%	517,700	-5.98%

**SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2013-14
ESTIMATED TOTAL EXPENSES FY 2012-13 VS. PROPOSED BUDGET FY 2013-14**

DRAFT

	FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013						PROPOSED FY 2013-14	
	1	2	3	4	5	6	PROPOSED BUDGET FY 2013-14	PERCENT ACTUAL TO PRO BUDGET
	TOTAL BUDGET FY 2012-13	ACTUAL 10 MOS. APRIL 2013	EST. ACTUAL AT JUNE 2013	PERCENT ACTUAL TO BUDGET	PROPOSED BUDGET FY 2013-14	PERCENT ACTUAL TO PRO BUDGET		
GENERAL FUND - EXPENSES								
GENERAL ENGINEERING								
RECHARGE								
BEAUMONT AVE. RECHARGE FACILITY CEQA	172,000	94,176.04	113,011	65.70%	42,000	-169.07%		
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNEX.)	100,000	8,490.74	10,189	10.19%	100,000	89.81%		
B.A.R.F. DESIGN PIPELINE	138,000	63,754.19	76,505	55.44%	59,000	-29.67%		
B.A.R.F. DESIGN RECHARGE FACILITY	183,000	120,887.63	145,065	79.27%	30,000	-383.55%		
B.A.R.F. POST DESIGN	NEW				25,000			
B.A.R.F. DESIGN PIPELINE CEQA	30,000	0.00	0	0.00%	30,000	100.00%		
B.A.R.F. DESIGN PIPELINE DESIGN	80,000	0.00	0	0.00%	80,000	100.00%		
STUDIES								
US - Agreement #23100	150,000	162,384.06	194,861	129.91%	135,000	-44.34%		
WATER RATE NEXUS STUDY	NEW				75,000			
CAPACITY FEE NEXUS STUDY UPDATE	NEW				45,000			
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	0	0.00	0		30,000	100.00%		
EMERGING CONTAMINANTS TASK FORCE	5,000	2,110.00	2,532	50.64%	5,000	49.36%		
WATER SUPPLY UPDATE	30,000	1,175.20	1,410	4.70%	27,000	94.78%		
UPDATED UWMP	NEW				35,000			
OTHER PROJECTS								
STRATEGIC PLAN IMPLEMENTATION - COMMUNICATIONS	50,000	7,868.55	9,442	18.88%	15,000	37.05%		
WATER QUALITY MODELING (SAN TIMOTEO)	5,000	0.00	0	0.00%	5,000	100.00%		
SUPPLEMENTAL FUNDING AGREEMENT FOR BDCP	133,000	100,356.00	120,427	90.55%	65,000	-85.27%		
GENERAL AGENCY ENGINEERING AND GIS SERVICES	5,000	976.50	1,172	23.44%	5,000	76.56%		
TOTAL GENERAL ENGINEERING	1,081,000	562,179	674,615	62.41%	808,000	16.51%		

**SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2013-14
ESTIMATED TOTAL EXPENSES FY 2012-13 VS. PROPOSED BUDGET FY 2013-14**

DRAFT

FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013						PROPOSED FY 2013-14	
	1	2	3	4	5	6	
	TOTAL BUDGET FY 2012-13	ACTUAL 10 MOS. APRIL 2013	EST. ACTUAL AT JUNE 2013	PERCENT ACTUAL TO BUDGET	PROPOSED BUDGET FY 2013-14	PERCENT ACTUAL TO PRO. BUDGET	
GENERAL FUND - EXPENSES							
LEGAL SERVICES							
LEGAL SERVICES - GENERAL	150,000	61,737.89	74,085	49.39%	125,000	40.73%	
TOTAL LEGAL SERVICES	150,000	61,738	74,085	49.39%	125,000	40.73%	
CONSERVATION & EDUCATION							
STUDENT EDUCATION PROGRAMS	10,000	6,999.95	8,400	84.00%	8,000	-5.00%	
ADULT EDUCATION PROGRAMS	15,000	3,425.00	4,110	27.40%	2,500	-64.40%	
OTHER CONSERVATION AND/OR EDUCATION PROGRAMS	0	0.00	0	0.00%	0		
TOTAL CONSERVATION & EDUCATION	25,000	10,425	12,510	50.04%	10,500	-69.40%	
GENERAL FUND CAPITAL EXPENDITURES							
BUILDING	15,000	0	0	100.00%	15,000	100.00%	
FURNITURE & OFFICE EQUIPMENT	5,000	0	0	100.00%	5,000	100.00%	
OTHER EQUIPMENT					5,000		
B.A.R.F. PIPELINE CONSTRUCTION					50,000		
TOTAL GENERAL FUND CAPITAL EXPENDITURES	20,000	0	0	0.00%	75,000	100.00%	
TRANSFERS TO OTHER FUNDS							
		0	0	0.00%	0	0.00%	
TOTAL GENERAL FUND EXPENSES	4,436,400	2,570,496	3,652,648		5,017,455	27.20%	
TRANSFERS FROM RESERVES - NEW WATER							
					253,000		
GENERAL FUND NET INCOME					319,545		



MEMORANDUM

From: Thomas W. Todd, Jr.
Finance Manager

Date: June 18, 2013

To: Jeff Davis

RE: Consumer Price Index change combined for 2008 - 2013

Jeff,

This memo reviews CPI changes from 2008 to the present, May of 2013.

For 2009, the CPI actually decreased, so the Board did not enact a COLA increase for 2009.

There was a slight increase for 2010, but when it was combined with the decrease from 2009, the increase was very small. The Board chose to take no action.

There was an increase for 2011 and the Board chose to take no action for that year as well.

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 has also been about a 1% increase for 2013. The following information is for the combined 5 years, between May of 2008 and May of 2013.

<u>Index Point Change</u>	U.S. City Average	L.A., Riverside, Orange County
CPI in May, 2013:	232.9	239.3
Less: CPI in May, 2008:	213.9	226.7
Index Point Change	19.0	12.6
 <u>Percentage Change</u>		
Index Point Change	19.0	12.6
Divided by CPI in May, 2008	213.9	226.7
Percentage Increase	8.9 %	5.6%

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

As a result of Board action, staff are also contributing to retirement at a rate of 1% of gross salary for 2013. Overall, staff are currently experiencing a 3.6% decline in wages since 2008 (5.6% CPI + 1% retirement decrease, offset by 3% COLA increase on July 1, 2012). They will contribute 2% starting January 1, 2014, for an estimated effective decline of between 4.5% and 5.5%, depending on CPI changes in the next 6 months.