

SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

May 22, 2017, at 4:00 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 and possible recommendations for action at a future regular Board meeting)

A. Ratification of Paid Invoices and Monthly Payroll for April, 2017 by Reviewing Check History Reports in Detail*

B. Review of Pending Legal Invoices*

C. Review of April, 2017 Bank Reconciliation*

D. Review of Budget Report for April, 2017*

E. Consideration of Cost of Living Adjustment for FY 2017-18*

F. Review of Proposed General Fund Budget for FY 2017-18*

5. Announcements

A. The office will be closed in observance of Memorial Day, Monday, May 29, 2017

B. San Gorgonio Pass Regional Water Alliance, May 31, 2017

1. Administrative Committee at 4:30 pm – Banning City Hall

2. Regular Meeting at 5:30 pm – Banning City Hall

C. Regular Board Meeting, June 5, 2017, 7:00 pm

D. Engineering Workshop, June 12, 2017, 4:00 pm

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.sgowa.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 or accommodation.

San Gorgonio Pass Water Agency
Check History Report
April 1 through April 30, 2017

ACCOUNTS PAYABLE

Date	Number	Name	Amount
04/03/2017	118397	ACWA BENEFITS	748.93
04/03/2017	118398	AUTOMATION PRIDE	100.00
04/03/2017	118399	BDL ALARMS, INC.	78.00
04/03/2017	118400	BEST BEST & KRIEGER	17,929.34
04/03/2017	118401	CALPERS HEALTH	7,746.27
04/03/2017	118402	IN-SITU, INC.	2,313.68
04/03/2017	118403	STEPHEN J. LEHTONEN	754.93
04/03/2017	118404	MACRO COMMUNICATIONS	550.00
04/03/2017	118405	UNDERGROUND SERVICE ALERT	10.50
04/03/2017	118406	U. S. GEOLOGICAL SURVEY	21,602.03
04/10/2017	118407	OFFICE SOLUTIONS	733.54
04/10/2017	118408	SOUTHERN CALIFORNIA GAS	87.77
04/10/2017	118409	LEONARD C. STEPHENSON	65.00
04/10/2017	118410	MICHAEL D. THOMPSON	296.79
04/10/2017	118411	UNLIMITED SERVICES BUILDING MAINT.	295.00
04/10/2017	118412	WASTE MANAGEMENT INLAND EMPIRE	94.80
04/14/2017	118413	CALPERS RETIREMENT	4,508.34
04/14/2017	118414	CALPERS 457-SIP	1,150.00
04/17/2017	118415	ACWA JPIA	967.88
04/17/2017	118416	ALBERT WEBB ASSOCIATES	1,552.50
04/17/2017	118417	CALPERS HEALTH	7,746.27
04/17/2017	118418	FRONTIER COMMUNICATIONS	1,202.69
04/17/2017	118419	INCONTACT, INC.	135.80
04/17/2017	118420	KENNEDY JENKS CONSULTANTS	3,397.39
04/17/2017	118421	WELLS FARGO REMITTANCE CENTER	2,327.51
04/25/2017	118422	KENNETH M. FALLS	90.00
04/25/2017	118423	DAVID L. FENN	566.46
04/25/2017	118424	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
04/25/2017	118425	WEST VALLEY WATER DISTRICT	4,000.00
04/28/2017	118426	CALPERS RETIREMENT	4,508.34
04/28/2017	118427	CALPERS 457-SIP	1,150.00
04/28/2017	118428	STANDARD INSURANCE COMPANY	412.68
04/14/2017	526792	EMPLOYMENT DEVELOPMENT DEPARTMENT	985.03
04/28/2017	580789	EMPLOYMENT DEVELOPMENT DEPARTMENT	998.26
04/14/2017	548700	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,833.20
04/28/2017	514874	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,054.75
04/29/2017	900136	DEPARTMENT OF WATER RESOURCES	712,665.00
TOTAL ACCOUNTS PAYABLE CHECKS			814,983.68

San Gorgonio Pass Water Agency
Check History Report
April 1 through April 30, 2017

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
04/13/2017	801358	JEFFREY W. DAVIS	4,428.03
04/13/2017	801359	KENNETH M. FALLS	2,642.02
04/13/2017	801360	CHERYLE M. RASMUSSEN	2,117.51
04/13/2017	801361	THOMAS W. TODD, JR.	3,466.67
04/27/2017	801362	BLAIR M. BALL	1,167.90
04/27/2017	801363	JEFFREY W. DAVIS	4,428.03
04/27/2017	801364	RONALD A. DUNCAN	1,167.90
04/27/2017	801365	KENNETH M. FALLS	2,730.06
04/27/2017	801366	DAVID L. FENN	1,167.90
04/27/2017	801367	STEPHEN J. LEHTONEN	1,167.90
04/27/2017	801368	CHERYLE M. RASMUSSEN	2,117.51
04/27/2017	801369	LEONARD C. STEPHENSON	1,167.90
04/27/2017	801370	MICHAEL D. THOMPSON	1,167.90
04/27/2017	801371	THOMAS W. TODD, JR.	3,466.67
		TOTAL PAYROLL	<u>32,403.90</u>
		TOTAL DISBURSEMENTS FOR APRIL, 2017	<u><u>847,387.58</u></u>

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	170430	LEGAL SERVICES APR17	18,424.45

TOTAL PENDING INVOICES FOR APRIL 2017

18,424.45

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
April 30, 2017**

BALANCE PER BANK AT 04/30/2017 - CHECKING ACCOUNT 321,381.60

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118418	1,202.69	118426	4,508.34
118422	90.00	118427	1,150.00
118424	325.00	118428	412.68
118425	4,000.00		
	<u>5,617.69</u>		<u>6,071.02</u>

TOTAL OUTSTANDING CHECKS (11,688.71)

BALANCE PER GENERAL LEDGER 309,692.89

BALANCE PER GENERAL LEDGER AT 03/31/2017 357,700.43

CASH RECEIPTS FOR APRIL

CASH DISBURSEMENTS FOR APRIL 3,399,490.74

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (814,983.68)

NET PAYROLL FOR APRIL (32,403.90) (847,387.58)

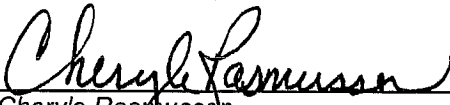
BANK CHARGES (110.70)

TRANSFER TO LAIF (2,300,000.00)

TRANSFER TO WELLS FARGO (300,000.00)

BALANCE PER GENERAL LEDGER AT 04/30/2017 309,692.89

REPORT PREPARED BY:



 Cheryl Rasmussen

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF APRIL 2017**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
4/12/17	SAN BERDO COUNTY	PROPERTY TAXES	10.04	10.04
4/12/17	CITY OF BANNING	WATER SALES	78,616.00	78,616.00
4/13/17	RIVERSIDE COUNTY	PROPERTY TAXES	1,629,756.09	1,629,756.09
4/18/17	CHERYLE RASMUSSEN	REPAYMENT	254.87	254.87
4/24/17	BCVWD	WATER SALES	296,078.00	
4/24/17	STATE OF CALIF/DWR	BOND COVER REFUND	97,761.00	
4/24/17	STATE OF CALIF/DWR	BOND COVER REFUND	1,269,677.00	
4/24/17	STATE OF CALIF/DWR	BOND COVER REFUND	4,949.00	1,668,465.00
4/26/17	TVI	CD - BOND INTEREST	4,038.74	4,038.74
4/28/17	STATE OF CALIF/DWR	SMIF INTEREST JUL-DEC16	18,350.00	18,350.00
TOTAL FOR APRIL 2017			3,399,490.74	3,399,490.74

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2016-17
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2017**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - INCOME						
INCOME						Compare: 17%
WATER SALES	3,993,000		3,993,000	3,310,439.06	17.09%	
TAX REVENUE	2,240,000		2,240,000	1,568,390.08	29.98%	
INTEREST	64,000		64,000	96,092.40	-50.14%	
CAPACITY FEE	0		0	0.00	0.00%	
GRANTS	0		0	0.00	0.00%	
OTHER (REIMBURSEMENTS, TRANSFERS)	69,000		69,000	45,937.24	33.42%	
TOTAL GENERAL FUND INCOME	6,366,000	0	6,366,000	5,020,858.78	21.13%	
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	3,875,000		3,875,000	2,364,885.30	38.97%	
TOTAL COMMODITY PURCHASE	3,875,000	0	3,875,000	2,364,885.30	38.97%	
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	431,000		431,000	359,071.64	16.69%	
PAYROLL TAXES	39,000		39,000	30,130.48	22.74%	
RETIREMENT	108,000		108,000	93,183.69	13.72%	
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	23,000		23,000	20,593.72	10.46%	
HEALTH INSURANCE	52,000		52,000	50,277.73	3.31%	
DENTAL INSURANCE	4,500		4,500	3,932.72	12.61%	
LIFE INSURANCE	1,100		1,100	1,132.14	-2.92%	
DISABILITY INSURANCE	4,500		4,500	3,704.51	17.68%	
WORKERS COMP INSURANCE	3,700		3,700	2,611.88	29.41%	
SGPWA STAFF MISC. MEDICAL	10,000		10,000	5,306.40	46.94%	
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%	
TOTAL SALARIES AND EMPLOYEE BENEFITS	677,800	0	677,800	569,944.91	15.91%	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2016-17
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2017**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES					
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	105,000		105,000	82,086.46	21.82%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	4,346.60	78.27%
DIRECTORS MISC. MEDICAL	32,000		32,000	13,188.97	58.78%
OFFICE EXPENDITURES					
OFFICE EXPENSE	18,000		18,000	17,543.47	2.54%
POSTAGE	1,000		1,000	530.05	47.00%
TELEPHONE	10,000		10,000	8,488.94	15.11%
UTILITIES	5,000		5,000	4,001.77	19.96%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	9,000		9,000	3,341.93	62.87%
GENERAL MANAGER & STAFF TRAVEL	20,000		20,000	16,059.44	19.70%
INSURANCE & BONDS	23,000		23,000	22,108.00	3.88%
ACCOUNTING & AUDITING	22,000		22,000	21,301.17	3.18%
STATE WATER CONTRACT AUDIT	5,000		5,000	5,012.00	-0.24%
DUES & ASSESSMENTS	29,000		29,000	29,902.50	-3.11%
SPONSORSHIPS	8,000		8,000	1,000.00	87.50%
OUTSIDE PROFESSIONAL SERVICES	650		650	650.00	0.00%
BANK CHARGES	1,600		1,600	1,142.78	28.58%
MISCELLANEOUS EXPENSES	1,000		1,000	6.78	99.32%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	3,500		3,500	28.38	99.19%
VEHICLE REPAIR & MAINTENANCE	9,000		9,000	5,229.06	41.90%
MAINTENANCE & REPAIRS - BUILDING	11,000		11,000	12,356.81	-12.33%
MAINTENANCE & REPAIRS - FIELD	6,500		6,500	2,837.77	56.34%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	65,837.80	56.11%
COUNTY EXPENDITURES					
LAFCO COST SHARE	5,000		5,000	4,440.49	11.19%
ELECTION EXPENSE	175,000		175,000	0.00	100.00%
TAX COLLECTION CHARGES	9,500		9,500	8,267.85	12.97%
TOTAL ADMINISTRATIVE & PROFESSIONAL	679,750	0	679,750	329,709.02	51.50%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2016-17**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2017**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES					Compare: 17%
GENERAL ENGINEERING					
RECHARGE					
B.A.R.F. DESIGN + CONSTRUCTION					
B.A.R.F. ENVIRONMENTAL MITIGATION					
FERC/FLUME					
FLUME SUPPORT	40,000		40,000	33,419.58	16.45%
NEW WATER					
PROGRAMATIC EIR	75,000		75,000	0.00	100.00%
UPDATED STUDY ON AVAILABLE SOURCES	45,000		45,000	21,661.45	51.86%
SITES RESERVOIR	300,000		300,000	360,677.00	-20.23%
BCVWD CONNECTION					
ENGINEERING	30,000		30,000	5,200.00	82.67%
CEQA	15,000		15,000	1,147.60	92.35%
INTEGRATED REGIONAL WATER MANAGEMENT PLAN (IRWMP)	5,000		5,000	0.00	100.00%
SGMA SUPPORT	15,000		15,000	0.00	100.00%
STUDIES					
USGS					
WATER RATE NEXUS STUDY	100,000		100,000	104,142.72	-4.14%
WATER RATE FINANCIAL MODELING	50,000		50,000	0.00	100.00%
CAPACITY FEE NEXUS STUDY UPDATE	30,000		30,000	6,887.50	77.04%
SUPPORT - CAPACITY FEE & AGREEMENTS	0		0	0.00	0.00%
UPDATED UWMP	0		0	0.00	0.00%
OTHER PROJECTS	10,000		10,000	43,149.28	-331.49%
BASIN MONITORING TASK FORCE					
BUNKER HILL CONJUNCTIVE USE PROJECT	21,000		21,000	20,180.00	3.90%
GENERAL AGENCY - CEQA AND GIS SERVICES	20,000		20,000	0.00	100.00%
	35,000		35,000	35,969.03	-2.77%
TOTAL GENERAL ENGINEERING	791,000	0	791,000	632,434.16	20.05%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2016-17
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2017**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - EXPENSES						
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	175,000		175,000	177,879.36	-1.65%	
TOTAL LEGAL SERVICES	175,000	0	175,000	177,879.36	-1.65%	
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	10,000		10,000	5,000.00	50.00%	
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%	
OTHER CONSERVATION, EDUCATION AND P. R.	20,000	15,000	35,000	21,263.87	39.25%	
TOTAL CONSERVATION & EDUCATION	35,000	15,000	50,000	26,263.87	47.47%	
GENERAL FUND CAPITAL EXPENDITURES						
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	37,000		37,000	0.00	100.00%	
MT. VIEW TURNOUT + B.A.R.F. CONSTRUCTION	0		0	31,125.01	--	
SBVMWD PIPELINE CAPACITY PURCHASE	330,000		330,000	0.00	100.00%	
TOTAL GENERAL FUND CAPITAL EXPENDITURES	387,000	0	387,000	31,125.01	91.96%	
TRANSFERS TO OTHER FUNDS						
	0	0	0	0.00		
TOTAL GENERAL FUND EXPENSES	6,620,550	15,000	6,635,550	4,132,241.63	37.73%	
TRANSFERS FROM RESERVES						
	300,000		300,000			
TOTAL TRANSFERS FROM RESERVES	300,000	0	300,000	0		
GENERAL FUND NET INCOME YEAR TO DATE	45,450	-15,000	30,450	888,617.15		

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2016-17
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2017**

	FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017					REMAINING PERCENT OF BUDGET
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD		
DEBT SERVICE FUND - INCOME						
INCOME						Compare: 17%
TAX REVENUE	19,350,000		19,350,000	12,916,689.75		33.25%
INTEREST	170,000		170,000	252,217.15		-48.36%
GRANTS	0		0	0.00		0.00%
DWR CREDITS - BOND COVER, OTHER	3,170,000		3,170,000	3,243,493.66		-2.32%
TOTAL DEBT SERVICE FUND INCOME	22,690,000	0	22,690,000	16,412,400.56		27.67%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
SALARIES	52,000		52,000	44,649.62		14.14%
PAYROLL TAXES	4,000		4,000	3,415.62		14.61%
BENEFITS	28,000		28,000	23,422.32		16.35%
SWC CONTRACTOR DUES	33,000		33,000	40,558.00		-22.90%
STATE WATER CONTRACT PAYMENTS	18,600,000		18,600,000	17,626,237.00		5.24%
PURCHASED WATER	5,000		5,000	409.00		91.82%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00		0.00%
USGS	0		0	0.00		0.00%
CONTRACT OPERATIONS AND MAINTENANCE	120,000		120,000	86,436.92		27.97%
SWP ENGINEERING	30,000		30,000	93,717.31		-212.39%
DEBT SERVICE UTILITIES	10,000		10,000	8,348.37		16.52%
TAX COLLECTION CHARGES	60,000		60,000	46,878.11		21.87%
TOTAL DEBT SERVICE FUND EXPENSES	18,942,000	0	18,942,000	17,974,072.27		5.11%
TRANSFERS FROM RESERVES						
			0	0.00		
DEBT SERVICE NET INCOME YEAR TO DATE	3,748,000	0	3,748,000	-1,561,671.71		



MEMORANDUM

From: Thomas W. Todd, Jr.
Finance Manager

Date: May 17, 2017

To: Jeff

RE: Consumer Price Index Information 2016 thru 2017

Jeff,

This memo reviews Board actions regarding CPI changes from 2014 to the present, and CPI information to April of 2017 (the latest information available). The Board decision takes effect July 1 of current year for staff, and January 1 of the following year for Board members.

The Board approved an increase for 2014 of 1.5%.

The Board chose not to grant an increase in 2015, primarily because the change was small.

The Board approved an increase for 2016 of 2.5%.

The following information is available for April, 2017, and is for changes in the Consumer Price Index for the previous year.

	U.S. City Average	L.A., Riverside, Orange County
<u>Index Point Change</u>		
CPI in April, 2017:	244.5	255.0
Less: CPI in April, 2016:	239.3	248.4
Index Point Change	5.2	6.6
<u>Percentage Change</u>		
Index Point Change	5.2	6.6
Divided by CPI in April, 2016	239.3	248.4
Percentage Increase	2.2%	2.7%

The Agency's past practice has been to use the L.A., Riverside and Orange County figures.

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2017-18

ESTIMATED TOTAL EXPENSES FY 2016-17 vs. PROPOSED BUDGET FY 2017-18

APPROVED: GENERAL FUND (date) - DEBT SERVICE FUND (date)

	1	2	3	4	5	6
	TOTAL BUDGET FY 2016-17	ACTUAL APRIL 2017	EST. ACTUAL AT JUNE 30	REMAINING % ACTUAL OF BUDGET	PROPOSED BUDGET FY 2017-18	% PROPOSED BUDGET TO EST. ACTUAL
GENERAL FUND - INCOME						
INCOME						
WATER SALES	3,993,000	3,310,439.06	4,400,000.00	-10.19%	4,300,000	-2.27%
TAX REVENUE	2,240,000	1,568,390.08	2,250,000.00	-0.45%	2,300,000	2.22%
INTEREST	64,000	89,574.63	107,489.56	-67.95%	110,000	2.34%
CAPACITY FEE	0	0.00	0.00	0.00%	Board input	
GRANTS	0	0.00	0.00	0.00%	Board input	
OTHER (REIMBURSEMENTS, TRANSFERS)	69,000	45,937.24	68,397.34	0.87%	49,000	-28.36%
TOTAL GENERAL FUND INCOME	6,366,000	5,014,341.01	6,825,886.90	21.23%	6,759,000	-0.98%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	3,875,000	2,364,885.30	3,500,000.00	9.68%	3,800,000	8.57%
TOTAL COMMODITY PURCHASE	3,875,000	2,364,885.30	3,500,000.00	38.97%	3,800,000	8.57%
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	431,000	359,071.64	430,885.97	16.69%	453,000	5.13%
PAYROLL TAXES	39,000	30,130.48	36,156.58	22.74%	38,000	5.10%
RETIREMENT	108,000	93,183.69	111,820.43	13.72%	123,000	10.00%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	23,000	20,593.72	22,460.00	10.46%	25,000	11.31%
HEALTH INSURANCE	52,000	50,277.73	55,247.82	3.31%	61,000	10.41%
DENTAL INSURANCE	4,500	3,932.72	4,291.24	12.61%	4,500	4.86%
LIFE INSURANCE	1,100	1,132.14	1,234.00	-2.92%	1,300	5.35%
DISABILITY INSURANCE	4,500	3,704.51	4,445.41	17.68%	4,700	5.73%
WORKERS COMP INSURANCE	3,700	2,611.88	3,264.85	29.41%	3,400	4.14%
SGPWA STAFF MISC. MEDICAL	10,000	5,306.40	6,367.68	46.94%	10,000	57.04%
EMPLOYEE EDUCATION	1,000	0.00	0.00	100.00%	1,000	0.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	677,800	569,944.91	676,173.97	15.91%	724,900	7.21%

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2017-18

ESTIMATED TOTAL EXPENSES FY 2016-17 vs. PROPOSED BUDGET FY 2017-18

APPROVED: GENERAL FUND (date) - DEBT SERVICE FUND (date)

	1	2	3	4	5	6
	TOTAL	ACTUAL	EST.	REMAINING	PROPOSED	% PROPOSED
	BUDGET	APRIL 2017	ACTUAL	% ACTUAL	BUDGET	BUDGET
	FY 2016-17		AT JUNE 30	OF BUDGET	FY 2017-18	TO EST. ACTUAL
GENERAL FUND - EXPENSES						
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	105,000	82,086.46	98,503.75	21.82%	109,000	10.66%
DIRECTORS TRAVEL & EDUCATION	20,000	4,346.60	5,215.92	78.27%	8,000	53.38%
DIRECTORS MISC. MEDICAL	32,000	13,188.97	15,826.76	58.78%	25,000	57.96%
OFFICE EXPENDITURES						
OFFICE EXPENSE	18,000	17,543.47	21,052.16	2.54%	24,000	14.00%
POSTAGE	1,000	530.05	636.06	47.00%	650	2.19%
TELEPHONE	10,000	8,488.94	10,186.73	15.11%	11,000	7.98%
UTILITIES	5,000	4,001.77	4,802.12	19.96%	5,000	4.12%
SECURITY EXPENDITURES						
COMPUTER, WEB SITE AND PHONE SUPPORT	9,000	3,341.93	4,010.32	62.87%	10,000	149.36%
GENERAL MANAGER & STAFF TRAVEL	20,000	16,059.44	19,271.33	19.70%	22,000	14.16%
INSURANCE & BONDS	23,000	22,108.00	22,108.00	3.88%	23,000	4.03%
ACCOUNTING & AUDITING	22,000	21,301.17	21,301.17	3.18%	21,000	-1.41%
STATE WATER CONTRACT AUDIT	5,000	5,012.00	5,012.00	-0.24%	5,500	9.74%
DUES & ASSESSMENTS	29,000	29,902.50	30,000.00	-3.11%	31,500	5.00%
SPONSORSHIPS	8,000	1,000.00	1,000.00	87.50%	Board input	
OUTSIDE PROFESSIONAL SERVICES	650	650.00	650.00	0.00%	2,000	207.69%
BANK CHARGES	1,600	1,142.78	1,371.34	28.58%	1,500	9.38%
MISCELLANEOUS EXPENSES	1,000	6.78	0.00	99.32%	500	0.00%
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	3,500	28.38	34.06	99.19%	1,000	2836.34%
VEHICLE REPAIR & MAINTENANCE	9,000	5,229.06	6,274.87	41.90%	7,000	11.56%
MAINTENANCE & REPAIRS - BUILDING	11,000	12,356.81	14,828.17	-12.33%	15,000	1.16%
MAINTENANCE & REPAIRS - FIELD	6,500	2,837.77	3,405.32	56.34%	4,500	32.15%
CONTRACT OPERATIONS AND MAINTENANCE	150,000	65,837.80	150,000.00	56.11%	150,000	0.00%
COUNTY EXPENDITURES						
LAFCO COST SHARE	5,000	4,440.49	4,440.49	11.19%	4,800	8.10%
ELECTION EXPENSE	175,000	0.00	0.00	100.00%	0	0.00%
TAX COLLECTION CHARGES	9,500	8,267.85	9,921.42	12.97%	10,500	5.83%
TOTAL ADMINISTRATIVE & PROFESSIONAL	679,750	329,709.02	449,852.00	51.50%	492,450	9.47%

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2017-18

ESTIMATED TOTAL EXPENSES FY 2016-17 vs. PROPOSED BUDGET FY 2017-18

APPROVED: GENERAL FUND (date) - DEBT SERVICE FUND (date)

	1	2	3	4	5	6
	TOTAL BUDGET FY 2016-17	ACTUAL APRIL 2017	EST. ACTUAL AT JUNE 30	REMAINING % ACTUAL OF BUDGET	PROPOSED BUDGET FY 2017-18	% PROPOSED BUDGET TO EST. ACTUAL
GENERAL FUND - EXPENSES						
GENERAL ENGINEERING						
FERC/FLUME						
FLUME SUPPORT	40,000	33,419.58	40,103.50	16.45%	Board input	
NEW WATER						
PROGRAMATIC EIR	75,000	0.00	0.00	100.00%	50,000	--
UPDATED STUDY ON AVAILABLE SOURCES	45,000	21,661.45	25,993.74	51.86%	5,000	-80.76%
SGMA SUPPORT	15,000	0.00	0.00	100.00%	10,000	--
STUDIES						
USGS	100,000	104,142.72	124,971.26	-4.14%	100,000	-19.98%
WATER RATE NEXUS STUDY	50,000	0.00	0.00	100.00%	40,000	--
WATER RATE FINANCIAL MODELING	30,000	6,887.50	8,265.00	77.04%	20,000	141.98%
CITY FEE NEXUS STUDY UPDATE	0	0.00	0.00	0.00%	5,000	--
OT & PROJECTS						
BRAIN MONITORING TASK FORCE	21,000	20,180.00	20,180.00	3.90%	22,000	9.02%
GENERAL AGENCY - CEQA AND GIS SERVICES	35,000	35,969.03	38,000.00	-2.77%	15,000	-60.53%
TOTAL GENERAL ENGINEERING	371,000	188,840.70	217,410.00	49.10%	267,000	22.81%
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	175,000	177,879.36	213,455.23	-1.65%	175,000	-18.02%
TOTAL LEGAL SERVICES	175,000	177,879.36	213,455.23	-1.65%	175,000	-18.02%
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	10,000	5,000.00	14,000.00	50.00%	14,000	0.00%
ADULT EDUCATION PROGRAMS	5,000	0.00	0.00	100.00%	5,000	0.00%
OTHER CONSERVATION, EDUCATION AND P. R.	35,000	21,263.87	22,000.00	39.25%	Board input	
TOTAL CONSERVATION & EDUCATION	50,000	26,263.87	36,000.00	47.47%	19,000	

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2017-18

ESTIMATED TOTAL EXPENSES FY 2016-17 vs. PROPOSED BUDGET FY 2017-18

APPROVED: GENERAL FUND (date) - DEBT SERVICE FUND (date)

	1	2	3	4	5	6
	TOTAL	ACTUAL	EST.	REMAINING	PROPOSED	% PROPOSED
	BUDGET	APRIL 2017	AT JUNE 30	% ACTUAL	BUDGET	BUDGET
	FY 2016-17			OF BUDGET	FY 2017-18	TO EST. ACTUAL
GENERAL FUND - EXPENSES						
GENERAL FUND CAPITAL EXPENDITURES						
BUILDING & EQUIPMENT						
BUILDING	15,000	0.00	0.00	100.00%	15,000	0.00%
FURNITURE & OFFICE EQUIPMENT	5,000	0.00	0.00	100.00%	5,000	0.00%
OTHER EQUIPMENT	0	0.00	0.00	0.00%	0	0.00%
TRANSPORTATION EQUIPMENT	37,000	0.00	0.00	100.00%	37,000	0.00%
FIESTA RECHARGE FACILITY						
POST DESIGN					250,000	--
CONSTRUCTION					2,500,000	--
FINANCING					Board input	
LANDSCAPING/POWER/WATER					Board input	
BUTLER HILL CONJUNCTIVE USE PROJECT					Board input	
BEAVER CREEK TURNOUT EXPANSION					Board input	
DESIGN					35,000	--
CONSTRUCTION					162,000	--
POST DESIGN					30,000	--
SITES RESERVOIR	300,000	360,677.00	360,677.00	-20.23%	550,000	52.49%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	357,000	360,677.00	360,677.00	-1.03%	3,584,000	893.69%
TRANSFERS TO OTHER FUNDS						
	0	0.00	0.00		0	
TOTAL GENERAL FUND EXPENSES	6,185,550	4,018,200.16	5,453,568.21	35.04%	9,062,350.00	66.17%
TRANSFERS FROM RESERVES						
	300,000	0	300,000		3,250,000	
TOTAL TRANSFERS FROM RESERVES	300,000	0	300,000		3,250,000	
GENERAL FUND NET INCOME YEAR TO DATE	480,450	996,140.85	1,672,318.69	-0.14	946,650	