

**SAN GORGONIO PASS WATER AGENCY**  
**1210 Beaumont Ave, Beaumont, CA 92223**  
**Board Finance & Budget Workshop**  
**Agenda**  
**June 26, 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 May, 2017 by Reviewing Check History Reports in Detail\*

B. Review of Pending Legal Invoices\*

C. Review of May, 2017 Bank Reconciliation\*

D. Review of Budget Report for May, 2017\*

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

F. Review of Debt Service Projected Income and Expense for Future Years

**5. Announcements**

A. San Gorgonio Pass Regional Water Alliance, June 28, 2017

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

B. Regular Board Meeting, July 3, 2017, 7:00 pm

C. The office will be closed in observance of Independence Day, Tuesday, July 4, 2017

D. Engineering Workshop, July 10, 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.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 1 / 1 5 request for a disability-related modification or accommodation.

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**May 1 through May 31, 2017.**

ACCOUNTS PAYABLE

Date	Number	Name	Amount
05/01/2017	118429	AT&T MOBILITY	260.76
05/01/2017	118430	BEAUMONT-CHERRY VALLEY WATER DISTRICT	461.92
05/01/2017	118431	BDL ALARMS, INC.	78.00
05/01/2017	118432	BEST BEST & KRIEGER	20,809.32
05/01/2017	118433	SOUTHERN CALIFORNIA EDISON	108.13
05/01/2017	118434	THOMAS W. TODD, JR.	2,331.68
05/01/2017	118435	UNDERGROUND SERVICE ALERT	4.50
05/01/2017	118436	VALLEY OFFICE EQUIPMENT, INC.	170.12
05/08/2017	118437	ACWA BENEFITS	748.93
05/08/2017	118438	OFFICE SOLUTIONS	140.27
05/08/2017	118439	THE RECORD-GAZETTE	750.00
05/08/2017	118440	LEONARD C. STEPHENSON	1,121.05
05/08/2017	118441	UNLIMITED SERVICES BUILDING MAINT.	295.00
05/08/2017	118442	WASTE MANAGEMENT INLAND EMPIRE	94.80
05/13/2017	118443	CALPERS RETIREMENT	4,645.52
05/13/2017	118444	CALPERS 457-SIP	1,150.00
05/15/2017	118445	ALBERT WEBB ASSOCIATES	1,396.75
05/15/2017	118446	CONTROL TEMP, INC.	135.00
05/15/2017	118447	FRONTIER COMMUNICATIONS	1,202.98
05/15/2017	118448	INCONTACT, INC.	88.95
05/15/2017	118449	OFFICE SOLUTIONS	139.78
05/15/2017	118450	WELLS FARGO REMITTANCE CENTER	1,280.26
05/15/2017	118451	XCEL PEST CONTROL	95.00
05/22/2017	118452	CALPERS HEALTH	7,746.27
05/22/2017	118453	GOPHER PATROL	96.00
05/22/2017	118454	MATTHEW PISTILLI LANDSCAPE SERVICES	2,075.00
05/22/2017	118455	PROVOST & PRITCHARD	500.00
05/22/2017	118456	THE RECORD-GAZETTE	410.00
05/22/2017	118457	LEONARD C. STEPHENSON	433.35
05/22/2017	118458	THOMAS W. TODD, JR.	734.91
05/24/2017	118459	AT&T MOBILITY	262.36
05/24/2017	118460	DAVID L. FENN	628.54
05/24/2017	118461	STEPHEN J. LEHTONEN	416.33
05/24/2017	118462	SOUTHERN CALIFORNIA EDISON	106.62
05/29/2017	118463	CALPERS RETIREMENT	4,645.52
05/29/2017	118464	CALPERS 457-SIP	1,150.00
05/29/2017	118465	STANDARD INSURANCE COMPANY	429.90
05/13/2017	547504	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,036.37
05/13/2017	522288	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,071.07
05/29/2017	503383	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,094.23
05/29/2017	533035	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,668.18
05/31/2017	900137	DEPARTMENT OF WATER RESOURCES	790,057.00
TOTAL ACCOUNTS PAYABLE CHECKS			863,070.37

**San Geronio Pass Water Agency**  
**Check History Report**  
**May 1 through May 31, 2017**

PAYROLL
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Date	Number	Name	Amount
05/12/2017	801372	JEFFREY W. DAVIS	4,428.03
05/12/2017	801373	KENNETH M. FALLS	2,982.23
05/12/2017	801374	CHERYLE M. RASMUSSEN	2,117.51
05/12/2017	801375	THOMAS W. TODD, JR.	3,466.67
05/28/2017	801376	DAVID J. CASTALDO	2,335.80
05/28/2017	801377	JEFFREY W. DAVIS	4,428.03
05/28/2017	801378	RONALD A. DUNCAN	1,167.90
05/28/2017	801379	KENNETH M. FALLS	3,329.92
05/28/2017	801380	DAVID L. FENN	1,167.90
05/28/2017	801381	STEPHEN J. LEHTONEN	1,167.90
05/28/2017	801382	CHERYLE M. RASMUSSEN	2,117.51
05/28/2017	801383	LEONARD C. STEPHENSON	1,167.90
05/28/2017	801384	MICHAEL D. THOMPSON	1,167.90
05/28/2017	801385	THOMAS W. TODD, JR.	3,466.67
TOTAL PAYROLL			34,511.87
TOTAL DISBURSEMENTS FOR MAY, 2017			897,582.24

**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	170531	LEGAL SERVICES MAY17	15,297.25

TOTAL PENDING INVOICES FOR MAY 2017

15,297.25

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
May 31, 2017**

BALANCE PER BANK AT 05/31/2017 - CHECKING ACCOUNT 239,010.58

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118461	416.33	118464	1,150.00
118463	4,645.52	118465	429.90

	<u>5,061.85</u>		<u>1,579.90</u>
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TOTAL OUTSTANDING CHECKS (6,641.75)

BALANCE PER GENERAL LEDGER 232,368.83

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

CASH RECEIPTS FOR MAY 8,605,258.18

CASH DISBURSEMENTS FOR MAY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (863,070.37)

NET PAYROLL FOR MAY (34,511.87) (897,582.24)

BANK CHARGES -

TRANSFER FROM TVI 565,000.00


TRANSFER TO TVI (500,000.00)

TRANSFER TO LAIF (7,000,000.00)

TRANSFER TO WF SAVINGS (850,000.00)

BALANCE PER GENERAL LEDGER AT 04/30/2017 232,368.83

REPORT PREPARED BY:

  
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 Cheryl Rasmussen

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
<b>DEPOSIT TO CHECKING ACCOUNT</b>				
5/4/17	RIVERSIDE COUNTY	PROPERTY TAXES	76,444.52	76,444.52
5/5/17	YVWD	WATER SALES	15,116.28	15,116.28
5/9/17	RIVERSIDE COUNTY	PROPERTY TAXES	2,827,928.92	2,827,928.92
5/15/17	RIVERSIDE COUNTY	PROPERTY TAXES	72,111.85	72,111.85
5/15/17	RIVERSIDE COUNTY	PROPERTY TAXES	4,183.18	4,183.18
5/15/17	RIVERSIDE COUNTY	PROPERTY TAXES	764.38	764.38
5/16/17	BCVWD	WATER SALES	376,913.00	
5/16/17	YVWD	WATER SALES	22,847.46	399,760.46
5/18/17	RIVERSIDE COUNTY	PROPERTY TAXES	5,133,816.86	5,133,816.86
5/23/17	STATE OF CALIF/DWR	TSA SERVICE CREDIT	39,591.00	39,591.00
5/26/17	TVI	CD - BOND INTEREST	15,533.85	15,533.85
5/30/17	TVI	ACCRUED INTEREST MM ACCT.	20,006.88	20,006.88
	<b>TOTAL FOR MAY 2017</b>		<b>8,605,258.18</b>	<b>8,605,258.18</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2016-17  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2017**

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

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	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - INCOME</b>				Compare:	8%
<b>INCOME</b>					
WATER SALES	3,993,000		3,993,000	3,725,315.80	6.70%
TAX REVENUE	2,240,000		2,240,000	2,220,754.64	0.86%
INTEREST	64,000		64,000	111,806.11	-74.70%
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%
<b>TOTAL GENERAL FUND INCOME</b>	<b>6,366,000</b>	<b>0</b>	<b>6,366,000</b>	<b>6,103,813.79</b>	<b>4.12%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER	3,875,000		3,875,000	2,725,065.30	29.68%
<b>TOTAL COMMODITY PURCHASE</b>	<b>3,875,000</b>	<b>0</b>	<b>3,875,000</b>	<b>2,725,065.30</b>	<b>29.68%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	431,000		431,000	395,495.76	8.24%
PAYROLL TAXES	39,000		39,000	33,593.84	13.86%
RETIREMENT	108,000		108,000	100,339.31	7.09%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	23,000		23,000	22,460.10	2.35%
HEALTH INSURANCE	52,000		52,000	55,228.93	-6.21%
DENTAL INSURANCE	4,500		4,500	4,290.24	4.66%
LIFE INSURANCE	1,100		1,100	1,233.90	-12.17%
DISABILITY INSURANCE	4,500		4,500	4,083.32	9.26%
WORKERS COMP INSURANCE	3,700		3,700	2,611.88	29.41%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	5,648.52	43.51%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>677,800</b>	<b>0</b>	<b>677,800</b>	<b>624,985.80</b>	<b>7.79%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
<b>GENERAL FUND - EXPENSES</b>						0.08
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>						
DIRECTOR EXPENDITURES						
	DIRECTORS FEES	105,000		105,000	90,939.01	13.39%
	DIRECTORS TRAVEL & EDUCATION	20,000		20,000	4,583.28	77.08%
	DIRECTORS MISC. MEDICAL	32,000		32,000	15,354.89	52.02%
OFFICE EXPENDITURES						
	OFFICE EXPENSE	18,000		18,000	19,331.87	-7.40%
	POSTAGE	1,000		1,000	530.05	47.00%
	TELEPHONE	10,000		10,000	9,630.30	3.70%
	UTILITIES	5,000		5,000	4,104.71	17.91%
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	19,390.10	3.05%
	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	5,872.70	34.75%
	MAINTENANCE & REPAIRS - BUILDING	11,000		11,000	13,397.61	-21.80%
	MAINTENANCE & REPAIRS - FIELD	6,500		6,500	4,592.27	29.35%
	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	61,600.00	64.80%
	TAX COLLECTION CHARGES	9,500		9,500	11,289.73	-18.84%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>		<b>679,750</b>	<b>0</b>	<b>679,750</b>	<b>415,388.35</b>	<b>38.89%</b>



**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2016-17  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
<b>GENERAL FUND - EXPENSES</b>					0.08
<b>GENERAL ENGINEERING</b>					
RECHARGE					
B.A.R.F. DESIGN + CONSTRUCTION			CAPITAL EXPENDITURE		
B.A.R.F. ENVIRONMENTAL MITIGATION			CAPITAL EXPENDITURE		
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	22,161.45	50.75%
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	100,000		100,000	115,640.01	-15.64%
WATER RATE NEXUS STUDY	50,000		50,000	0.00	100.00%
WATER RATE FINANCIAL MODELING	30,000		30,000	6,887.50	77.04%
CAPACITY FEE NEXUS STUDY UPDATE	0		0	0.00	0.00%
SUPPORT - CAPACITY FEE & AGREEMENTS	0		0	0.00	0.00%
UPDATED UWMP	10,000		10,000	43,149.28	-331.49%
OTHER PROJECTS					
BASIN MONITORING TASK FORCE	21,000		21,000	20,180.00	3.90%
BUNKER HILL CONJUNCTIVE USE PROJECT	20,000		20,000	0.00	100.00%
GENERAL AGENCY - CEQA AND GIS SERVICES	35,000		35,000	37,262.78	-6.47%
<b>TOTAL GENERAL ENGINEERING</b>	<b>791,000</b>	<b>0</b>	<b>791,000</b>	<b>645,725.20</b>	<b>18.37%</b>

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**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
<b>GENERAL FUND - EXPENSES</b>					0.08
<b>LEGAL SERVICES</b>					
LEGAL SERVICES - GENERAL	175,000		175,000	196,303.81	-12.17%
<b>TOTAL LEGAL SERVICES</b>	175,000	0	175,000	196,303.81	-12.17%
<b>CONSERVATION &amp; EDUCATION</b>					
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%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	35,000	15,000	50,000	26,263.87	47.47%
<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	37,000		37,000	0.00	100.00%
MT. VIEW TURNOUT + B.A.R.F. CONSTRUCTION	0		0	31,228.01	
SBVMWD PIPELINE CAPACITY PURCHASE	330,000		330,000	0.00	100.00%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	387,000	0	387,000	31,228.01	91.93%
<b>TRANSFERS TO OTHER FUNDS</b>	0	0	0	0.00	
<b>TOTAL GENERAL FUND EXPENSES</b>	6,620,550	15,000	6,635,550	4,664,960.34	29.70%
<b>TRANSFERS FROM RESERVES</b>	300,000		300,000		
<b>TOTAL TRANSFERS FROM RESERVES</b>	300,000	0	300,000	0	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	45,450	-15,000	30,450	1,438,853.45	

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**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
<b>DEBT SERVICE FUND - INCOME</b>					0.08
<b>INCOME</b>					
TAX REVENUE	19,350,000		19,350,000	20,399,720.78	-5.42%
INTEREST	170,000		170,000	292,623.82	-72.13%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	3,170,000		3,170,000	3,283,084.66	-3.57%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	22,690,000	0	22,690,000	23,975,429.26	-5.67%
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	52,000		52,000	49,561.74	4.69%
PAYROLL TAXES	4,000		4,000	3,791.39	5.22%
BENEFITS	28,000		28,000	25,480.97	9.00%
SWC CONTRACTOR DUES	33,000		33,000	40,558.00	-22.90%
STATE WATER CONTRACT PAYMENTS	18,600,000		18,600,000	18,055,980.00	2.92%
PURCHASED WATER	5,000		5,000	543.00	89.14%
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	9,233.22	7.67%
TAX COLLECTION CHARGES	60,000		60,000	64,002.11	-6.67%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	18,942,000	0	18,942,000	18,429,304.66	2.71%
<b>TRANSFERS FROM RESERVES</b>			0	0.00	
<b>DEBT SERVICE NET INCOME YEAR TO DATE</b>	3,748,000	0	3,748,000	5,546,124.60	

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**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
<b>GENERAL FUND - INCOME</b>						
<b>INCOME</b>						
WATER SALES	3,993,000	3,310,439.06	4,500,000.00	-12.70%	5,500,000	22.22%
TAX REVENUE	2,240,000	1,568,390.08	2,275,000.00	-1.56%	2,350,000	3.30%
INTEREST	64,000	89,574.63	107,489.56	-67.95%	110,000	2.34%
DESIGNATED REVENUES	0	0.00	0.00	0.00%	0	--
OTHER (REIMBURSEMENTS, TRANSFERS)	69,000	45,937.24	68,397.34	0.87%	456,000	566.69%
<b>TOTAL GENERAL FUND INCOME</b>	<b>6,366,000</b>	<b>5,014,341.01</b>	<b>6,950,886.90</b>	<b>21.23%</b>	<b>8,416,000</b>	<b>21.08%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
PI PURCHASED WATER	3,875,000	2,364,885.30	3,500,000.00	9.68%	6,230,000	78.00%
<b>TOTAL COMMODITY PURCHASE</b>	<b>3,875,000</b>	<b>2,364,885.30</b>	<b>3,500,000.00</b>	<b>38.97%</b>	<b>6,230,000</b>	<b>78.00%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
SALARIES	431,000	359,071.64	430,885.97	16.69%	454,000	5.36%
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%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>677,800</b>	<b>569,944.91</b>	<b>676,173.97</b>	<b>15.91%</b>	<b>725,900</b>	<b>7.35%</b>

**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
<b>GENERAL FUND - EXPENSES</b>						
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>						
<b>DIRECTOR EXPENDITURES</b>						
DIRECTORS FEES	105,000	82,086.46	98,503.75	21.82%	108,000	9.64%
DIRECTORS TRAVEL & EDUCATION	20,000	4,346.60	5,215.92	78.27%	15,000	187.58%
DIRECTORS MISC. MEDICAL	32,000	13,188.97	15,826.76	58.78%	23,000	45.32%
<b>OFFICE EXPENDITURES</b>						
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%
<b>SERVICE EXPENDITURES</b>						
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%
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%
<b>MAINTENANCE &amp; EQUIPMENT EXPENDITURES</b>						
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%
<b>COUNTY EXPENDITURES</b>						
LAFCO COST SHARE	5,000	4,440.49	4,440.49	11.19%	5,000	12.60%
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%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>671,750</b>	<b>328,709.02</b>	<b>448,852.00</b>	<b>51.07%</b>	<b>496,650</b>	<b>10.65%</b>

**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
<b>GENERAL FUND - EXPENSES</b>						
<b>GENERAL ENGINEERING</b>						
GRANT WRITER - <i>NEW</i>					10,000	--
<b>NEW WATER</b>						
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	--
<b>STUDIES</b>						
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%
CAPACITY FEE NEXUS STUDY UPDATE	0	0.00	0.00	0.00%	5,000	--
WATER BILLING RATE STUDY - <i>NEW</i>					20,000	--
<b>OTHER PROJECTS</b>						
BASIN 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%
<b>TOTAL GENERAL ENGINEERING</b>	<b>371,000</b>	<b>188,840.70</b>	<b>217,410.00</b>	<b>49.10%</b>	<b>287,000</b>	<b>32.01%</b>
<b>LEGAL SERVICES</b>						
LEGAL SERVICES - GENERAL	175,000	177,879.36	213,455.23	-1.65%	175,000	-18.02%
<b>TOTAL LEGAL SERVICES</b>	<b>175,000</b>	<b>177,879.36</b>	<b>213,455.23</b>	<b>-1.65%</b>	<b>175,000</b>	<b>-18.02%</b>
<b>CONSERVATION &amp; EDUCATION</b>						
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%	35,000	
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	<b>50,000</b>	<b>26,263.87</b>	<b>36,000.00</b>	<b>47.47%</b>	<b>54,000</b>	

**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
<b>GENERAL FUND - EXPENSES</b>						
<b>GENERAL FUND CAPITAL EXPENDITURES</b>						
<b>BUILDING &amp; EQUIPMENT</b>						
BUILDING	15,000	0.00	0.00	100.00%	10,000	0.00%
FURNITURE & OFFICE EQUIPMENT	5,000	0.00	0.00	100.00%	10,000	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%
<b>FIESTA RECHARGE FACILITY</b>						
POST DESIGN			0.00		250,000	--
CONSTRUCTION			0.00		2,500,000	--
FINISHING			0.00		120,000	--
MAINTENANCE			0.00		15,000	--
LANDSCAPING/POWER/WATER			0.00		-	--
BUNYON HILL CONJUNCTIVE USE PROJECT			0.00		-	--
<b>BCVWD TURNOUT EXPANSION</b>						
DESIGN			0.00		35,000	--
CONSTRUCTION			0.00		162,000	--
POST DESIGN			0.00		30,000	--
SITES RESERVOIR	300,000	360,677.00	360,677.00	-20.23%	270,000	-25.14%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	357,000	360,677.00	360,677.00	-1.03%	3,439,000	853.48%
<b>TRANSFERS TO OTHER FUNDS</b>	0	0.00	0.00		0	
<b>TOTAL GENERAL FUND EXPENSES</b>	6,177,550	4,017,200.16	5,452,568.21	34.97%	11,407,550.00	109.21%
<b>WITHDRAWALS FROM RESERVES</b>	300,000	0	300,000		3,382,000	
<b>TOTAL WITHDRAWALS FROM RESERVES</b>	300,000	0	300,000		3,382,000	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	488,450	997,140.85	1,798,318.69	-0.14	390,450	