

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
May 28, 2019, 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 relating to any matter within the Agency's jurisdiction. To comment on a specific agenda item, please complete a speaker's request form and hand it to the Board secretary. Speakers are requested to keep their comments to no more than five minutes. Under the Brown Act, no action or discussion shall take place on any item not appearing on the agenda, except that the Board or staff may briefly respond to statements made or questions posed for the purpose of directing statements or questions to staff for follow up.

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, 2019 by Reviewing Check History Reports in Detail*
- B. Review of Pending Legal Invoices*
- C. Review of April, 2019 Bank Reconciliation*
- D. Review of Budget Report for April, 2019*
- E. Update on Defeasance of EBX Bonds
- F. Proposed Budget Revision for FY 2018-19 Budget*
- G. Review and Consideration of Cost-of-Living Information for FY 2018-19*
- H. Review and Consideration of Retirement and OPEB Unfunded Accrued Liabilities*
- I. Review of Proposed General Fund Budget for FY 2019-20*

5. Announcements

- B. Regular Board Meeting, June 3, 2019, 1:30 pm
- C. Engineering Workshop, June 10, 2019, 1:30 pm
- C. Water Conservation & Education Workshop, June 13, 2019, 1:30 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 to make a request for a disability-related modification or accommodation.

San Geronio Pass Water Agency
Check History Report
April 1 through April 30, 2019

ACCOUNTS PAYABLE

Date	Number	Name	Amount
04/01/2019	119202	STANDARD INSURANCE COMPANY	444.05
04/03/2019	119203	AT&T MOBILITY	205.63
04/03/2019	119204	GOPHER PATROL	51.00
04/03/2019	119205	IMAGE360	506.43
04/03/2019	119206	MACRO COMMUNICATIONS	563.00
04/03/2019	119207	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
04/03/2019	119208	NICE GRAPHIX	70.00
04/03/2019	119209	NICE-INCONTACT	65.53
04/03/2019	119210	OFFICE SOLUTIONS	134.67
04/03/2019	119211	SAN BERDO COUNTY REGISTRAR	223.00
04/03/2019	119212	SOUTHERN CALIFORNIA EDISON	66.75
04/03/2019	119213	SOUTHERN CALIFORNIA WATER COMMITTEE	1,000.00
04/03/2019	119214	VALLEY OFFICE EQUIPMENT, INC.	141.29
04/08/2019	119215	ACWA BENEFITS	866.41
04/08/2019	119216	ACWA JPIA	1,019.22
04/08/2019	119217	AMERICAS SECURITY PROFESSIONALS	13,788.50
04/08/2019	119218	BDL ALARMS, INC.	78.00
04/08/2019	119219	BEST BEST & KRIEGER	3,824.60
04/08/2019	119220	CITIZENS BUSINESS BANK	3,280.00
04/08/2019	119221	ERSC	28,753.93
04/08/2019	119222	I. E. RESOURCE CONSERVATION DISTRICT	1,050.00
04/08/2019	119223	KVAC ENVIRONMENTAL	8,475.00
04/08/2019	119224	PRO-CRAFT CONSTRUCTION, INC.	62,320.00
04/08/2019	119225	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	289,217.03
04/08/2019	119226	SOUTHERN CALIFORNIA EDISON	21.61
04/08/2019	119227	UNDERGROUND SERVICE ALERT	40.38
04/08/2019	119228	WASTE MANAGEMENT INLAND EMPIRE	97.06
04/15/2019	119229	AVEK WATER AGENCY	1,306,824.00
04/16/2019	119230	CITY OF BANNING	655.50
04/16/2019	119231	FEDERAL EXPRESS	252.63
04/16/2019	119232	FRONTIER COMMUNICATIONS	1,264.38
04/16/2019	119233	NICE-INCONTACT	76.83
04/16/2019	119234	SOUTHERN CALIFORNIA GAS	168.20
04/16/2019	119235	WELLS FARGO ELITE CREDIT CARD	1,936.94
04/22/2019	119236	ALBERT WEBB ASSOCIATES	16,601.98
04/22/2019	119237	AT&T MOBILITY	206.09
04/22/2019	119238	DELTA CONVEYANCE FINANCE AUTHORITY	9,696.97
04/22/2019	119239	EAST VALLEY WATER DISTRICT	4,000.00
04/22/2019	119240	GOPHER PATROL	51.00
04/22/2019	119241	KVAC ENVIRONMENTAL	11,500.00
04/22/2019	119242	STEPHEN J. LEHTONEN	556.49
04/22/2019	119243	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
04/22/2019	119244	THOMAS W. TODD, JR.	278.26
04/22/2019	119245	UNLIMITED SERVICES BUILDING MAINT.	295.00
04/22/2019	119246	U. S. GEOLOGICAL SURVEY	13,750.19
04/25/2019	119247	DAVID J. CASTALDO	480.00
04/25/2019	119248	SOUTHERN CALIFORNIA EDISON	55.67
04/25/2019	119249	STARLIGHT RECLAMATION	18,523.46

San Geronio Pass Water Agency
Check History Report
April 1 through April 30, 2019

ACCOUNTS PAYABLE (CON'T)

Date	Number	Name	Amount
04/29/2019	119250	STANDARD INSURANCE COMPANY	469.85
04/13/2019	530653	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,129.89
04/13/2019	536929	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,551.05
04/29/2019	595614	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,045.76
04/29/2019	572048	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	9,063.58
04/01/2019	900231	CALPERS RETIREMENT	6,719.53
04/13/2019	900232	CALPERS RETIREMENT	6,934.84
04/22/2019	900233	CALPERS HEALTH	8,057.33
04/29/2019	900234	CALPERS RETIREMENT	6,934.84
04/30/2019	900235	DEPARTMENT OF WATER RESOURCES	764,748.00
TOTAL ACCOUNTS PAYABLE CHECKS			2,615,831.35

PAYROLL

Date	Number	Name	Amount
04/12/2019	801701	JEFFREY W. DAVIS	4,998.40
04/12/2019	801702	KENNETH M. FALLS	3,751.87
04/12/2019	801703	CHERYLE M. STIFF	2,246.71
04/12/2019	801704	THOMAS W. TODD, JR.	3,684.18
04/28/2019	801705	BLAIR M. BALL	1,237.90
04/28/2019	801706	DAVID J. CASTALDO	9,711.40
04/28/2019	801707	JEFFREY W. DAVIS	4,998.40
04/28/2019	801708	RONALD A. DUNCAN	1,237.90
04/28/2019	801709	KENNETH M. FALLS	3,219.40
04/28/2019	801710	DAVID L. FENN	1,237.90
04/28/2019	801711	STEPHEN J. LEHTONEN	1,237.90
04/28/2019	801712	LEONARD C. STEPHENSON	1,237.90
04/28/2019	801713	CHERYLE M. STIFF	2,246.71
04/28/2019	801714	MICHAEL D. THOMPSON	1,237.90
04/28/2019	801715	THOMAS W. TODD, JR.	3,684.18
TOTAL PAYROLL			45,968.65
TOTAL DISBURSEMENTS FOR APRIL, 2019			2,661,800.00

SAN GORGONIO PASS WATER AGENCY
New Vendors List
May, 2019

Vendor - Name and Address	Expenditure Type
Starlight Reclamation Environmental Services, Inc. 11225 Mulberry Ave.; Fontana, CA 92337	USGS well drilling
Risk Sciences; Tim Moore 125 New Dawn Rd.; Rockvale, TN 37153	Consultant

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	190430	LEGAL SERVICES APR19	11,333.17

TOTAL PENDING INVOICES FOR APRIL 2019

11,333.17

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
April 30, 2019**

BALANCE PER BANK AT 04/30/2019 - CHECKING ACCOUNT	1,920,652.00
Pending Partial ACH to CALPERS Retirement	(1,680.00)

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119247	480.00		
119250	469.85		
	949.85		0.00

TOTAL OUTSTANDING CHECKS	-949.85
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BALANCE PER GENERAL LEDGER	1,918,022.15
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BALANCE PER GENERAL LEDGER AT 03/31/2019	332,981.17
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CASH RECEIPTS FOR APRIL	3,735,872.33
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CASH DISBURSEMENTS FOR APRIL

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	-2,615,831.35
PAYROLL TRANSFER - BANK OF HEMET	-35,000.00
	-2,650,831.35

BANK CHARGES	0.00
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TRANSFER TO LAIF	0.00
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TRANSFER FROM LAIF	500,000.00
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TRANSFERS FROM TVI

BALANCE PER GENERAL LEDGER AT 04/30/2019	1,918,022.15
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REPORT PREPARED BY:

Cheryle Stiff

Cheryle M Stiff

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH APRIL 2019**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT	TOTAL DEPOSIT AMOUNT
DEPOSIT TO CHECKING ACCOUNT				
4/8/19	ACWA JPIA	RPA RATE STABILIZATION REFUND	4,713.04	4,713.04
4/8/19	BCVWD	WATER SALES	237,750.00	237,750.00
4/10/19	RIVERSIDE COUNTY	PROPERTY TAXES	47,676.20	47,676.20
4/11/19	RIVERSIDE COUNTY	PROPERTY TAXES	1,791,074.10	1,791,074.10
4/12/19	STATE OF CALIF/DWR	REFUND TRANS RAS	4,717.00	4,717.00
4/18/19	RIVERSIDE COUNTY	PROPERTY TAXES	408.42	408.42
4/19/19	YVWD	WATER SALES	5,877.18	5,877.18
4/26/19	TVI	CD - BOND INTEREST	47,191.39	47,191.39
4/29/19	DWR	POWER REFUND 2018	49,909.00	
4/29/19	DWR	EBX COVER REFUND MAR18	1,386,920.00	
4/29/19	DWR	TSA COVER REFUND MAR18	4,414.00	
4/29/19	DWR	WSRB COVER RUFUND MAR18	97,165.00	
4/29/19	DWR	SMIF INTEREST JUL-DEC18	58,057.00	1,596,465.00
TOTAL FOR APRIL 2019			3,735,872.33	3,735,872.33

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2019

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - INCOME				Comparison:	17%
INCOME					
WATER SALES	5,600,000		5,600,000	2,923,175.40	47.80%
TAX REVENUE	2,650,000		2,650,000	2,001,257.09	24.48%
INTEREST	200,000		200,000	310,176.87	-55.09%
DESIGNATED REVENUES	1,750,000		1,750,000	784,812.45	55.15%
CAPACITY FEE	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	29,000		29,000	32,599.51	-12.41%
TOTAL GENERAL FUND INCOME	10,229,000	0	10,229,000	6,052,021.32	40.83%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,000,000		6,000,000	3,414,013.23	43.10%
TOTAL COMMODITY PURCHASE	6,000,000	0	6,000,000	3,414,013.23	43.10%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	470,000		470,000	393,061.48	16.37%
PAYROLL TAXES	41,000		41,000	32,820.60	19.95%
RETIREMENT	312,000		312,000	115,382.86	63.02%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	22,000		22,000	18,104.95	17.70%
HEALTH INSURANCE	67,000		67,000	59,184.19	11.67%
DENTAL INSURANCE	4,800		4,800	4,416.50	7.99%
LIFE INSURANCE	1,600		1,600	1,454.38	9.10%
DISABILITY INSURANCE	5,000		5,000	4,065.87	18.68%
WORKERS COMP INSURANCE	3,700		3,700	2,783.99	24.76%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	6,369.69	36.30%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	938,100	0	938,100	637,644.51	32.03%

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**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2019**

		FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019				
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES					Comparison:	17%
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
	DIRECTORS FEES	111,000		111,000	89,706.83	19.18%
	DIRECTORS TRAVEL & EDUCATION	15,000		15,000	5,604.62	62.64%
	DIRECTORS MISC. MEDICAL	23,000		23,000	8,322.63	63.81%
OFFICE EXPENDITURES						
	OFFICE EXPENSE	22,000		22,000	11,272.43	48.76%
	POSTAGE	600		600	609.84	-1.64%
	TELEPHONE	12,000		12,000	9,192.86	23.39%
	UTILITIES	4,000		4,000	3,871.00	3.23%
SERVICE EXPENDITURES						
	COMPUTER, WEB SITE AND PHONE SUPPORT	9,000		9,000	3,751.63	58.32%
	GENERAL MANAGER & STAFF TRAVEL	20,000		20,000	14,638.80	26.81%
	INSURANCE & BONDS	24,000		24,000	19,819.00	17.42%
	ACCOUNTING & AUDITING	21,000		21,000	19,900.00	5.24%
	STATE WATER CONTRACT AUDIT	5,500		5,500	5,315.00	3.36%
	DUES & ASSESSMENTS	31,500		31,500	33,179.50	-5.33%
	OUTSIDE PROFESSIONAL SERVICES	10,000		10,000	2,846.00	71.54%
	BANK CHARGES	1,500		1,500	600.12	59.99%
	MISCELLANEOUS EXPENSES	500		500	40.45	91.91%
MAINTENANCE & EQUIPMENT EXPENDITURES						
	TOOLS PURCHASE & MAINTENANCE	500		500	46.30	90.74%
	VEHICLE REPAIR & MAINTENANCE	7,000		7,000	2,981.38	57.41%
	MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	15,093.29	-0.62%
	MAINTENANCE & REPAIRS - FIELD	4,000		4,000	1,068.81	73.28%
	CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	43,448.88	71.03%
COUNTY EXPENDITURES						
	LAFCO COST SHARE	7,000		7,000	5,286.99	24.47%
	ELECTION EXPENSE	125,000		125,000	223.00	99.82%
	TAX COLLECTION CHARGES	12,500		12,500	7,574.97	39.40%
TOTAL ADMINISTRATIVE & PROFESSIONAL		631,600	0	631,600	304,394.33	51.81%

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SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2019

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	17%
GENERAL ENGINEERING					
GRANT WRITER	20,000		20,000	0.00	100.00%
NEW WATER					
PROGRAMATIC EIR	0		0	0.00	
UPDATED STUDY ON AVAILABLE SOURCES	7,500		7,500	2,730.00	63.60%
SGMA SUPPORT	200,000		200,000	2,274.08	98.86%
STUDIES					
USGS	115,000		115,000	61,954.31	46.13%
WATER RATE NEXUS STUDY	25,000		25,000	19,864.23	20.54%
WATER RATE FINANCIAL MODELING	12,000		12,000	4,850.00	59.58%
CAPACITY FEE NEXUS STUDY UPDATE	25,000		25,000	0.00	100.00%
WHEELING RATE STUDY	10,000		10,000	0.00	100.00%
OTHER PROJECTS					
BASIN MONITORING TASK FORCE	18,000		18,000	13,712.00	23.82%
EAST BRANCH MEETINGS	18,000		18,000	8,821.38	50.99%
GENERAL AGENCY - CEQA AND GIS SERVICES	10,000		10,000	4,624.00	53.76%
TOTAL GENERAL ENGINEERING	460,500	0	460,500	118,830.00	74.20%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	190,000		190,000	96,644.42	49.13%
TOTAL LEGAL SERVICES	190,000	0	190,000	96,644.42	49.13%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	9,500.00	32.14%
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%
OTHER CONSERVATION, EDUCATION AND P. R.	35,000		35,000	10,000.00	71.43%
TOTAL CONSERVATION & EDUCATION	54,000	0	54,000	19,500.00	63.89%

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SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2019

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	17%
GENERAL FUND CAPITAL EXPENDITURES					
BUILDING & EQUIPMENT					
BUILDING	10,000		10,000	0.00	100.00%
FURNITURE & OFFICE EQUIPMENT	10,000		10,000	0.00	100.00%
OTHER EQUIPMENT	0		0	0.00	
TRANSPORTATION EQUIPMENT	0		0	0.00	
FIESTA RECHARGE FACILITY					
POST DESIGN	450,000		450,000	283,682.26	36.96%
CONSTRUCTION	3,950,000		3,950,000	2,018,768.82	48.89%
FENCING	100,000		100,000	0.00	100.00%
MITIGATION	15,000		15,000	0.00	100.00%
LANDSCAPING/POWER/WATER	60,000		60,000	0.00	100.00%
BUNKER HILL CONJUNCTIVE USE PROJECT	10,000		10,000	0.00	100.00%
NOBLE TURNOUT EXPANSION					
DESIGN	25,000		25,000	13,840.48	44.64%
CONSTRUCTION	295,000		295,000	213,256.25	27.71%
POST DESIGN	30,000		30,000	15,570.70	48.10%
SITES RESERVOIR	0		0	615,291.00	
MONITORING WELLS USGS	1,020,000		1,020,000	90,728.71	91.11%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	5,975,000	0	5,975,000	3,251,138.22	45.59%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	14,249,200	0	14,249,200	7,842,164.71	44.96%
WITHDRAWALS FROM RESERVES	4,575,000		4,575,000		
TOTAL TRANSFERS TO/FROM RESERVES	4,575,000		4,575,000	0.00	
GENERAL FUND NET INCOME YEAR TO DATE	554,800	0	554,800	-1,790,143.39	

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SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 2019

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
DEBT SERVICE FUND - INCOME				Comparison:	17%
INCOME					
TAX REVENUE	23,586,539		23,586,539	15,559,719.62	34.03%
INTEREST	415,000		415,000	690,099.72	-66.29%
GRANTS	0		0	0.00	
DWR CREDITS - BOND COVER, OTHER	2,977,993		2,977,993	3,060,955.37	-2.79%
TOTAL DEBT SERVICE FUND INCOME	26,979,532	0	26,979,532	19,310,774.71	28.42%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	58,000		58,000	48,943.48	15.61%
PAYROLL TAXES	4,500		4,500	3,744.04	16.80%
BENEFITS	33,000		33,000	28,324.19	14.17%
SWC CONTRACTOR DUES	75,000		75,000	101,485.64 *	-35.31%
STATE WATER CONTRACT PAYMENTS	19,200,000		19,200,000	18,049,883.00	5.99%
WATER TRANSFERS	2,250,000		2,250,000	2,249,470.50	0.02%
STATE WATER PROJECT LEGAL SERVICES	0		0	1,823.84	
USGS	0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	43,448.88	71.03%
SWP ENGINEERING	75,000		75,000	475,299.35	-533.73%
DEBT SERVICE UTILITIES	11,000		11,000	8,646.35	21.40%
TAX COLLECTION CHARGES	70,000		70,000	41,259.62	41.06%
TOTAL DEBT SERVICE FUND EXPENSES	21,926,500	0	21,926,500	21,052,328.89	3.99%
TRANSFERS FROM RESERVES	0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	5,053,032	0	5,053,032	-1,741,554.18	

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SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019
BUDGET REVISION FOR BOARD APPROVAL
DATE OF PROPOSAL: MAY 28, 2019

	A	B	A+B	C	A+B+C
LINE ITEM	AMOUNT IN ORIGINAL ADOPTED BUDGET	BOARD APPROVED PRIOR BUDGET REVISIONS	REVISED BUDGET BEFORE NEW REVISIONS	CURRENT BUDGET REVISIONS FOR APPROVAL	REVISED BUDGET AFTER CURRENT REVISIONS
GENERAL FUND					
SITES RESERVOIR	0	0	0	615,291	615,291
GENERAL FUND TOTALS	0	0	0	615,291	615,291



MEMORANDUM

From: Thomas W. Todd, Jr.
Finance Manager

Date: May 22, 2019

To: Jeff

RE: Consumer Price Index Information 2018 thru 2019

Jeff,

This memo reviews Board actions regarding CPI changes from 2015 to the present, and CPI information to March of 2019 (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 2016 of 2.5%.

The Board approved an increase for 2017 of 2.7%.

The Board approved an increase for 2018 of 3.2%

In December, 2017, the U.S Bureau of Labor Statistics changed the areas they report. The former Los Angeles, Riverside, Orange County area has been divided into two new areas, 1. Los Angeles, Long Beach, Anaheim, and 2. Riverside, San Bernardino, Ontario. The R-SB-O has enough data this year to make a calculation, compared to last year, where it did not have enough data.

The following information is available for March, 2019, and is for changes in the Consumer Price Index from the previous year.

	U.S. City Average	R-SB-O Average
<u>Index Point Change</u>		
CPI in March, 2019:	254.2	104.7
Less: CPI in March, 2018:	249.6	101.9
Index Point Change	4.6	2.8
<u>Percentage Change</u>		
Index Point Change	4.6	2.8
Divided by CPI in March, 2018	249.6	101.9
Percentage Increase	1.9%	2.8%

The Agency's past practice has been to use the local figures; the new area is now the Riverside, San Bernardino and Ontario statistical area.

San Gorgonio Pass Water Agency
Pension Related Information
As of The Fiscal Year Ended 6-30-18

Pension	Liability	(future expense)	771,794
	Deferred outflows	(future expense)	350,920
	Deferred Inflows	(future 'income')	<u>(40,166)</u>
		Balance	1,162,880

OPEB	Liability	(future expense)	176,213
	Deferred outflows	(future expense)	7,315
	Deferred Inflows	(future 'income')	<u>(20,395)</u>
		Balance	203,923

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2019-2020

ESTIMATED TOTAL EXPENSES FY 2018-19 vs. PROPOSED BUDGET FY 2019-2020

APPROVED: GENERAL FUND JULY xx, 2019 - DEBT SERVICE FUND AUGUST xx, 2019

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020						
DRAFT	1	2	3	4	5	6
	TOTAL	ACTUAL	ESTIMATED	REMAINING	PROPOSED	CHANGE %
	BUDGET FY 2018-19	APRIL 2019	ACTUAL AT JUNE 30	% ACTUAL OF BUDGET	BUDGET FY 2019-20	PROPOSED TO EST. ACTUAL
GENERAL FUND - INCOME						
INCOME						
WATER SALES	5,600,000	2,923,175.40	4,375,000.00	-28.0%	5,600,000	28.0%
TAX REVENUE	2,650,000	2,001,257.09	2,700,000.00	1.9%	2,750,000	1.9%
INTEREST	200,000	310,176.87	372,212.24	46.3%	350,000	-6.0%
DESIGNATED REVENUES	1,750,000	784,812.45	1,550,000.00	-12.9%	830,000	-46.5%
CAPACITY FEE	0	0.00	0.00	0.0%	0	0.0%
OTHER (REIMBURSEMENTS, TRANSFERS)	29,000	32,599.51	32,599.51	11.0%	31,000	-4.9%
TOTAL GENERAL FUND INCOME	10,229,000	6,052,021.32	9,029,811.75	-13.3%	9,561,000	5.9%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	6,000,000	3,414,013.23	4,371,496.00	-37.3%	6,100,000	39.5%
TOTAL COMMODITY PURCHASE	6,000,000	3,414,013.23	4,371,496.00	-37.3%	6,100,000	39.5%
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	470,000	393,061.48	471,673.78	0.4%	491,000	4.1%
PAYROLL TAXES	41,000	32,820.60	39,384.72	-4.1%	42,000	6.6%
RETIREMENT	312,000	115,382.86	238,459.43	-30.8%	250,000	4.8%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	22,000	18,104.95	69,800.00	68.5%	73,000	4.6%
HEALTH INSURANCE	67,000	59,184.19	64,700.00	-3.6%	68,000	5.1%
DENTAL INSURANCE	4,800	4,416.50	4,818.00	0.4%	5,000	3.8%
LIFE INSURANCE	1,600	1,454.38	1,600.00	0.0%	1,600	0.0%
DISABILITY INSURANCE	5,000	4,065.87	4,879.04	-2.5%	5,100	4.5%
WORKERS COMP INSURANCE	3,700	2,783.99	3,500.00	-5.7%	3,700	5.7%
SGPWA STAFF MISC. MEDICAL	10,000	6,369.69	7,643.63	-30.8%	10,000	30.8%
EMPLOYEE EDUCATION	1,000	0.00	0.00	0.0%	1,000	0.0%
TOTAL SALARIES AND EMPLOYEE BENEFITS	938,100	637,644.51	906,458.60	-3.5%	950,400	4.8%

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SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2019-2020

ESTIMATED TOTAL EXPENSES FY 2018-19 vs. PROPOSED BUDGET FY 2019-2020

APPROVED: GENERAL FUND JULY xx, 2019 - DEBT SERVICE FUND AUGUST xx, 2019

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

DRAFT

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	1	2	3	4	5	6
	TOTAL	ACTUAL	ESTIMATED	REMAINING	PROPOSED	CHANGE %
	BUDGET	APRIL	ACTUAL	% ACTUAL	BUDGET	PROPOSED
	FY 2018-19	2019	AT JUNE 30	OF BUDGET	FY 2019-20	TO EST. ACTUAL
GENERAL FUND - EXPENSES						
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	111,000	89,706.83	107,648.20	-3.1%	115,000	6.8%
DIRECTORS TRAVEL & EDUCATION	15,000	5,604.62	6,725.54	-123.0%	15,000	123.0%
DIRECTORS MISC. MEDICAL	23,000	8,322.63	9,700.00	-137.1%	21,000	116.5%
OFFICE EXPENDITURES						
OFFICE EXPENSE	22,000	11,272.43	13,526.92	-62.6%	15,000	10.9%
POSTAGE	600	609.84	950.00	36.8%	700	-26.3%
TELEPHONE	12,000	9,192.86	11,031.43	-8.8%	11,500	4.2%
UTILITIES	4,000	3,871.00	4,645.20	13.9%	5,000	7.6%
SERVICE EXPENDITURES						
COMPUTER, WEB SITE AND PHONE SUPPORT	9,000	3,751.63	9,000.00	0.0%	12,000	33.3%
GENERAL MANAGER & STAFF TRAVEL	20,000	14,638.80	17,566.56	-13.9%	18,000	2.5%
INSURANCE & BONDS	24,000	19,819.00	17,700.00	-35.6%	23,000	29.9%
ACCOUNTING & AUDITING	21,000	19,900.00	19,900.00	-5.5%	21,000	5.5%
STATE WATER CONTRACT AUDIT	5,500	5,315.00	5,315.00	-3.5%	5,500	3.5%
DUES & ASSESSMENTS	31,500	33,179.50	33,500.00	6.0%	35,000	4.5%
OUTSIDE PROFESSIONAL SERVICES	10,000	2,846.00	5,000.00	-100.0%	7,500	50.0%
BANK CHARGES	1,500	600.12	720.14	-108.3%	1,000	38.9%
MISCELLANEOUS EXPENSES	500	40.45	40.45	-1136.1%	500	1136.1%
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	500	46.30	55.56	-799.9%	500	799.9%
VEHICLE REPAIR & MAINTENANCE	7,000	2,981.38	3,577.66	-95.7%	5,000	39.8%
MAINTENANCE & REPAIRS - BUILDING	15,000	15,093.29	18,111.95	17.2%	29,000	60.1%
MAINTENANCE & REPAIRS - FIELD	4,000	1,068.81	1,282.57	-211.9%	6,000	367.8%
CONTRACT OPERATIONS AND MAINTENANCE	150,000	43,448.88	90,000.00	-66.7%	125,000	38.9%
COUNTY EXPENDITURES						
LAFCO COST SHARE	7,000	5,286.99	5,300.00	-32.1%	6,000	13.2%
ELECTION EXPENSE	125,000	223.00	28,200.00	-343.3%	0	-100.0%
TAX COLLECTION CHARGES	12,500	7,574.97	10,000.00	-25.0%	11,000	10.0%
TOTAL ADMINISTRATIVE & PROFESSIONAL	631,600	304,394.33	419,497.18	-37.8%	489,200	16.6%

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2019-2020

ESTIMATED TOTAL EXPENSES FY 2018-19 vs. PROPOSED BUDGET FY 2019-2020

APPROVED: GENERAL FUND JULY xx, 2019 - DEBT SERVICE FUND AUGUST xx, 2019

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

DRAFT

18 / 19

	1	2	3	4	5	6
	TOTAL BUDGET	ACTUAL APRIL	ESTIMATED ACTUAL	REMAINING % ACTUAL	PROPOSED BUDGET	CHANGE % PROPOSED
	FY 2018-19	2019	AT JUNE 30	OF BUDGET	FY 2019-20	TO EST. ACTUAL
GENERAL FUND - EXPENSES						
GENERAL ENGINEERING						
GRANT WRITER	20,000	0.00	0.00	0.0%	0	discontinued
NEW WATER						
PROGRAMATIC EIR	0	0.00	0.00	0.0%	0	discontinued
UPDATED STUDY ON AVAILABLE SOURCES	7,500	2,730.00	3,276.00	-128.9%	6,000	83.2%
SGMA SUPPORT						
GSP CONSULTANT	200,000	2,274.08	2,728.90	-7229.0%	500,000	18222.4%
INTERNET SERVICES	NEW				5,000	NEW
UWMP CONSULTANT	NEW				35,000	NEW
STUDIES						
USGS	115,000	61,954.31	74,345.17	-54.7%	115,000	54.7%
WATER RATE NEXUS STUDY	25,000	19,864.23	23,837.08	-4.9%	35,000	46.8%
WATER RATE FINANCIAL MODELING	12,000	4,850.00	5,820.00	-106.2%	15,000	157.7%
CAPACITY FEE NEXUS STUDY UPDATE	25,000	0.00	10,000.00	0.0%	48,000	92.0%
WHEELING RATE STUDY	10,000	0.00	0.00	0.0%	0	0.0%
OTHER PROJECTS						
IRWM IMPLEMENTATION PROPOSAL (shared)	NEW				22,000	NEW
FLUME MONITORING (shared)	NEW				30,000	NEW
BASIN MONITORING TASK FORCE	18,000	13,712.00	13,712.00	-31.3%	18,000	31.3%
EAST BRANCH MEETINGS	18,000	8,821.38	10,585.66	-70.0%	0	discontinued
GENERAL AGENCY - CEQA AND GIS SERVICES	10,000	4,624.00	5,548.80	-80.2%	7,000	26.2%
TOTAL GENERAL ENGINEERING	460,500	118,830.00	149,853.60	-207.3%	836,000	457.9%
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	190,000	96,644.42	115,973.30	-63.8%	150,000	29.3%
TOTAL LEGAL SERVICES	190,000	96,644.42	115,973.30	-63.8%	150,000	29.3%
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	14,000	9,500.00	9,500.00	-47.4%	14,000	47.4%
ADULT EDUCATION PROGRAMS	5,000	0.00	0.00	0.0%	5,000	0.0%
OTHER CONSERVATION, EDUCATION AND P. R.	35,000	10,000.00	10,000.00	-250.0%	35,000	250.0%
TOTAL CONSERVATION & EDUCATION	54,000	19,500.00	19,500.00	-176.9%	54,000	176.9%

SAN GORGONIO PASS WATER AGENCY

GENERAL FUND BUDGET FY 2019-2020

ESTIMATED TOTAL EXPENSES FY 2018-19 vs. PROPOSED BUDGET FY 2019-2020

APPROVED: GENERAL FUND JULY xx, 2019 - DEBT SERVICE FUND AUGUST xx, 2019

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

DRAFT

19/19

	1	2	3	4	5	6
	TOTAL BUDGET	ACTUAL	ESTIMATED	REMAINING	PROPOSED	CHANGE %
	FY 2018-19	APRIL 2019	AT JUNE 30	% ACTUAL OF BUDGET	FY 2019-20	PROPOSED TO EST. ACTUAL
GENERAL FUND - EXPENSES						
GENERAL FUND CAPITAL EXPENDITURES						
BUILDING & EQUIPMENT						
BUILDING	10,000	0.00	0.00	0.0%	10,000	0.0%
FURNITURE & OFFICE EQUIPMENT	10,000	0.00	0.00	0.0%	25,000	150.0%
OTHER EQUIPMENT	0	0.00	0.00	0.0%	0	0.0%
TRANSPORTATION EQUIPMENT	0	0.00	0.00	0.0%	0	0.0%
FIESTA RECHARGE FACILITY						
POST DESIGN	450,000	283,682.26	340,418.71	-32.2%	20,000	-94.1%
CONSTRUCTION	3,950,000	2,018,768.82	3,617,418.00	-9.2%	76,000	-97.9%
FENCING	100,000	0.00	0.00	0.0%	0	discontinued
MITIGATION	15,000	0.00	0.00	0.0%	0	discontinued
LANDSCAPING/POWER/WATER	60,000	0.00	0.00		0	0.0%
BUNKER HILL CONJUNCTIVE USE PROJECT	10,000	0.00	0.00		0	discontinued
NOBLE TURNOUT EXPANSION						
DESIGN	25,000	13,840.48	16,608.58	-50.5%	0	completed
CONSTRUCTION	295,000	213,256.25	403,750.00	26.9%	8,000	0.0%
POST DESIGN	30,000	15,570.70	18,684.84	-60.6%	1,500	-92.0%
SITES RESERVOIR	0	615,291.00	615,291.00	0.0%	322,000	0.0%
MONITORING WELLS USGS	1,020,000	90,000.00	770,000.00	-32.5%	250,000	-67.5%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	5,975,000	3,250,409.51	5,782,171.13	-3.3%	712,500	-87.7%
TRANSFERS TO OTHER FUNDS	0		0.00			
TOTAL GENERAL FUND EXPENSES	14,249,200	7,841,436.00	11,764,949.81	-21.1%	9,292,100	-21.0%
WITHDRAWALS FROM RESERVES	4,575,000		4,333,128		1,340,200	
NET TRANSFERS TO/FROM RESERVES	4,575,000		4,333,128		1,340,200	
GENERAL FUND NET INCOME YEAR TO DATE	554,800	-1,789,414.68	1,597,989.66		1,609,100	