

REGULAR MEETING OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS

Agenda

Tuesday, April 21, 2026

6:30 PM

9829 Waterman Road
Elk Grove, CA 95624

Compliance with Government Code Section 54957.5

Public records, including writings related to an agenda item for an open session of a regular meeting of the Florin Resources Conservation District that are distributed less than 72 hours before the meeting, are available by email request. In addition, such writings may be posted, whenever possible, on the Elk Grove Water District website at www.egwd.org. The Board will discuss all items on the agenda and may take action on any item listed as an "Action" item. The Board may discuss items that do not appear on the agenda but will not act on those items unless there is a need to take immediate action and the Board determines by a two-thirds (2/3) vote that the need for action arose after posting of the agenda. If necessary, the Meeting will be adjourned to Closed Session to discuss items on the agenda listed under "Closed Session." At the conclusion of the Closed Session, the meeting will reconvene to "Open Session."

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact Stefani Phillips, Board Secretary at 916.685.3556. Requests must be made as early as possible and at least one full business day before the start of the meeting.

CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

Public Comment

This is the opportunity for the public to comment on non-agenda items within the subject matter jurisdiction. Comments are limited to three (3) minutes.

Page Numbers

1. Proclamations and Announcements

Associate Director Comment

Public Comment

2. Consent Calendar

4-5

(Stefani Phillips, Board Secretary and Patrick Lee, Treasurer)

a. Minutes of Regular Meeting of March 17, 2026

6-8

b. Accounts Payable Check History – March 2026

9-19

c. Board and Employee Expense/Reimbursements – March 2026

20

d. Active Accounts – March 2026

21

e. Bond Covenant Status for FY 2025-26 – March 2026

22

f. CASH - Detail Schedule of Investments – March 2026

23

g. Consultants Expenses – March 2026

24

h. Major Capital Improvement Projects – March 2026

25

Associate Director Comment

Public Comment

Recommended Action/Information: Approve Florin Resource Conservation District Consent Calendar items a – h.

3. Elk Grove Water District Fiscal Year 2025-26 Quarterly Operating Budget Status Report 26-33

(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

4. Elk Grove Water District Fiscal Year 2025-26 Quarterly Capital Reserve Status Report 34-37

(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

5. Florin Resource Conservation District/Elk Grove Water District Draft Fiscal Year 2026-27 Operating Budget 38-144

(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Recommended Action/Information: Review and discuss the Florin Resource Conservation District/Elk Grove Water District proposed draft Fiscal Year 2026-27 Operating Budget and provide direction to staff.

6. Legislative and Regulatory Update 145-154

(Travis Franklin, Program Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: Receive information on legislative and regulatory matters and provide direction to staff or approve positions as appropriate.

7. General Manager’s Report 155-159

(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: Receive and discuss the General Manager’s report and provide direction to staff, as appropriate.

8. Elk Grove Water District Operations Report – March 2026

160-213

(Bruce Kamilos, General Manager)

Associate Director Comment

Public Comment

Recommended Action/Information: Information only.

9. Directors Comments

10. Closed Session

- a. Public employee performance evaluation involving the unrepresented position of General Manager (Government Code section 54957)
- b. CONFERENCE WITH LABOR NEGOTIATORS (Pursuant to Government Code section 54957.6)
Agency designated representatives: Chair Paul Lindsay and Vice-Chair Joshua Green
Unrepresented employee: General Manager Bruce Kamilos

11. General Manager Compensation Adjustment

214-215

(Stefani Phillips, Human Resources Administrator)

Associate Director Comment

Public Comment

Recommended Action/Information: Discuss and consider approval of a compensation adjustment for the General Manager, effective May 1, 2026.

Adjourn to Regular Meeting – May 19, 2026

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Board Secretary and Patrick Lee, Treasurer

SUBJECT: **CONSENT CALENDAR**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors approve Florin Resource Conservation District Consent Calendar items a – h.

SUMMARY

Consent Calendar items a – h are standing items on the Regular Board Meeting agenda.

DISCUSSION

Background

Consent Calendar items are standing items on the Regular Board Meeting agenda.

Present Situation

Consent Calendar items a – h are standing items on the Regular Board Meeting agenda.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/Elk Grove Water District 2025-2030 Strategic Plan. The monthly Consent Calendar report provides transparency, which aligns with Goal No. 1 - Governance, of the Strategic Plan 2025-2030.

April 21, 2026

CONSENT CALENDAR

Page 2

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



STEFANI PHILLIPS
BOARD SECRETARY

And



PATRICK LEE
TREASURER

Attachments

**MINUTES OF THE REGULAR MEETING OF THE
FLORIN RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS**

Tuesday, March 17, 2026

The regular meeting of the Florin Resource Conservation District Board of Directors was called to order at 6:30 p.m. by Chair Paul Lindsay at 9829 Waterman Road, Elk Grove, CA.

Call to Order, Roll Call, and Pledge of Allegiance.

Directors Present: Joshua Green, Paul Lindsay, Elliot Mulberg, Lisa Medina, Tom Nelson
Directors Absent: None
Staff Present: Bruce Kamilos, General Manager; Stefani Phillips, Human Resources Administrator/Board Secretary; Patrick Lee, Finance Manager/ Treasurer; Donella Murillo, Finance Supervisor; Travis Franklin, Program Manager; Ben Voelz, Associate Civil Engineer; Amber Kavert, Human Resources Technician
Staff Absent: None
Associate Directors Present: Kim Martin
Associate Directors Absent: Robert Stresak
General Counsel Present: Josh Horowitz, BKS Law

Public Comment

Nothing to report.

1. Proclamations and Announcements

General Manager Bruce Kamilos recognized Associate Civil Engineer Ben Voelz for his five years of service with the Elk Grove Water District (EGWD).

2. Consent Calendar

- a. Minutes of Regular Meeting of January 20, 2026
- b. Accounts Payable Check History – January 2026
- c. Accounts Payable Check History – February 2026
- d. Board and Employee Expense/Reimbursements – January 2026
- e. Board and Employee Expense/Reimbursements – February 2026
- f. Active Accounts – January 2026
- g. Active Accounts – February 2026
- h. Bond Covenant Status for FY 2025-26 – January 2026
- i. Bond Covenant Status for FY 2025-26 – February 2026
- j. CASH - Detail Schedule of Investments – January 2026
- k. CASH - Detail Schedule of Investments – February 2026
- l. Year-to-Date Revenues and Expenses Compared to Budget – January 2026
- m. Year-to-Date Revenue and Expenses Compared to Budget – February 2026
- n. Consultants Expenses – January 2026
- o. Consultants Expenses – February 2026
- p. Major Capital Improvement Projects – January 2026
- q. Major Capital Improvement Projects – February 2026

Item f was pulled for question regarding the difference in connection totals. The Florin Resource Conservation District (FRCD) Board of Directors (Board) requested staff to report back as to the specific change in connection totals.

MSC (Medina/Green) to approve Florin Resource Conservation District Consent Calendar items a-q.
5/0: Ayes: Lindsay, Green, Medina, Mulberg and Nelson.

3. Elk Grove Water District Employee Policy Manual Update – Pay Periods

Human Resources Administrator Stefani Phillips presented the item to the Board.

Section 4.2.2, Pay Periods, of the EGWD Employee Policy Manual (Manual) currently specifies that employees are paid every other Wednesday. Following the implementation of the District's payroll system, Springbrook, staff have evaluated internal payroll timelines and identified the need for additional processing time between payroll submission and the pay date. The proposed revision to Section 4.2.2, Pay Periods, revises the designated payday from Wednesday to Friday. The existing biweekly pay period schedule remains unchanged.

MSC (Green/Medina) to adopt Resolution No. 03.17.26.01, amending the 2024 Elk Grove Water District Employee Policy Manual, Section 4.2.2, Pay Periods. 5/0: Ayes: Lindsay, Green, Medina, Mulberg and Nelson.

4. Florin Resource Conservation District/ Elk Grove Water District 2025-2030 Strategic Plan Update

Mr. Kamilos presented the FRCD/EGWD 2025-2030 Strategic Plan to the Board. He presented the Strategic Plan Tracking Worksheet (Worksheet), reviewing each section, explaining the purpose of the two added columns and how they improve tracking. He also summarized how the District plans to meet its performance metrics, which include adding metrics from the Worksheet and incorporating them into performance measures on the budget worksheet for each department.

There was a discussion about maintaining a user-friendly website in regard to the Americans with Disabilities Act (ADA) requirements.

Vice Chair Joshua Green gave positive feedback to staff about the Strategic Plan.

5. Legislative Matters and Potential Direction to Staff

Program Manager Travis Franklin presented the legislative report to the Board. He went over the current bills that could affect the District.

There was a discussion on Assembly Bill (AB) 2180, Local government: Proposition 218 Omnibus Implementation Act: proportional cost of service. The Association of California Water Agencies (ACWA) is urging members to join a coalition to support AB 2180. Chair Paul Lindsay directed staff to bring back as action item at the next meeting to join the coalition.

6. General Managers Report

Mr. Kamilos presented the item to the Board. He provided a brief update about Springbrook, explaining all the modules that staff have implemented, as well as the modules coming up for implementation. He also informed the Board where the District is at in regard to the District Reorganization.

Mr. Kamilos mentioned two outside meetings that he took part in. The first meeting was joined with general managers from the Sacramento Mosquito Control Services and the Consumnes Community Services District (CSD), a California Special District Association Representative and Assembly Member Stephanie Nguyen, which entailed discussing District activities. The second meeting was attended with Chair Lindsay in a 2x2 meeting with board members and the general manager of the Consumnes CSD.

Lastly, Mr. Kamilos informed the Board of the District's third Citizens Water Academy session.

7. Elk Grove Water District Operations Report – January and February 2026

Mr. Kamilos provided the EGWD Operations Report for both January and February 2026.

An update was provided regarding the Programmable Logic Controller (PLC) project, as well as the Advanced Metering Infrastructure (AMI) project.

Mr. Kamilos informed the Board that the District received an email for additional per- and polyfluoroalkyl substances (PFAS) sampling that needed to be followed based off the United States Environmental Protection Agency requirements.

Lastly, Mr. Kamilos explained the lack of door tags and shut offs on the Operations Summary Activity page, informing the Board it was due to the new Springbrook implementation.

8. Directors Comments

Nothing to report.

Chair Lindsay adjourned open session.

9. Closed Session

Nothing to report.

Adjourn to Regular Board Meeting on April 21, 2026.

Respectfully submitted,



Stefani Phillips, Board Secretary

AK/SP

Accounts Payable

Checks by Date - Detail by Check Date

03.01.2026 - 03.31.2026



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10019	CalPERS	03/04/2026	
	March 4 2026 Payroll	PR Batch 00001.03.2026 457 Flat	PR Batch 00001.03.2026 457	8,558.12
	March 4 2026 Payroll	PR Batch 00001.03.2026 457 Loan Payment	PR Batch 00001.03.2026 457	2,327.32
	March 4 2026 Payroll	PR Batch 00001.03.2026 Roth Flat	PR Batch 00001.03.2026 Rotl	235.00
	March 4 2026 Payroll	PR Batch 00001.03.2026 457 Percent	PR Batch 00001.03.2026 457	1,133.81
Total for this ACH Check for Vendor 10019:				12,254.25
ACH	10060	EDD	03/04/2026	
	March 4 2026 Payroll	PR Batch 00001.03.2026 SDI	PR Batch 00001.03.2026 SDI	1,862.24
	March 4 2026 Payroll	PR Batch 00001.03.2026 State Income Tax	PR Batch 00001.03.2026 Stat	5,515.93
	March 4 2026 Payroll	PR Batch 00001.03.2026 SETT	PR Batch 00001.03.2026 SET	0.21
	March 4 2026 Payroll	PR Batch 00001.03.2026 SUI	PR Batch 00001.03.2026 SUI	3,445.29
Total for this ACH Check for Vendor 10060:				10,823.67
ACH	10090	Internal Revenue Service	03/04/2026	
	March 4 2026 Payroll	PR Batch 00001.03.2026 Medicare Employee Pc	PR Batch 00001.03.2026 Med	2,054.54
	March 4 2026 Payroll	PR Batch 00001.03.2026 Medicare Employer Po	PR Batch 00001.03.2026 Med	2,054.54
	March 4 2026 Payroll	PR Batch 00001.03.2026 Federal Income Tax	PR Batch 00001.03.2026 Fede	14,456.97
Total for this ACH Check for Vendor 10090:				18,566.05
ACH	10509	BRI	03/04/2026	
	March 4 2026 Payroll	PR Batch 00001.03.2026 Health Savings Accour	PR Batch 00001.03.2026 Hea	1,430.37
Total for this ACH Check for Vendor 10509:				1,430.37
Total for 3/4/2026:				43,074.34
63967	10455 6025593 6025752	Alpha Analytical Laboratories, Inc Sampling - Treatment Sampling - Treatment	03/05/2026	
				20.00
				20.00
Total for Check Number 63967:				40.00
63968	10005 1HM1-GX9G-CPPG	Amazon Capital Services Safety Supplies - OPS	03/05/2026	
				176.39
Total for Check Number 63968:				176.39
63969	10606 CR-97	American Civil Construction Clsd Const Meter Refund	03/05/2026	
				2,013.16
Total for Check Number 63969:				2,013.16
63970	10217 18980514	Automationdirect.Com, Inc Supplies - Treatment	03/05/2026	
				60.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63970:	60.03
63971	10014	BSK Associates	03/05/2026	
	SJ00882	Sampling - Treatment		254.00
	SJ01199	Sampling - Treatment		91.00
	SJ01200	Sampling - Treatment		91.00
			Total for Check Number 63971:	436.00
63972	10024	Card Services	03/05/2026	
	February BK 2026	Meal CWA		57.36
	January BK 2026	Adobe, Zoom, and ChatGPT		57.36
	January BK 2026	Meal CWA		43.07
	January BK 2026	Meal CWA		-157.79
63973	10025	Card Services	03/05/2026	
	February BV 2026	ChatGPT		40.00
			Total for Check Number 63973:	40.00
63974	10028	Card Services	03/05/2026	
	February DM 2026	ChatGPT, Amazon Web, Twilio		-263.62
	February DM 2026	ChatGPT, Amazon Web, Twilio		43.46
	February DM 2026	CSMFO Annual Dues		155.00
	February DM 2026	Supplies - ADMIN		65.16
63975	10030	Card Services	03/05/2026	
	February SP 2026	ChatGPT		20.00
	February SP 2026	Cert. CEU's Chris Phillips		75.00
	February SP 2026	Refreshments for CWA		24.37
			Total for Check Number 63975:	119.37
63976	10031	Card Services	03/05/2026	
	February TF 2026	Online Survey Subscription		180.00
	February TF 2026	ChatGPT		20.00
			Total for Check Number 63976:	200.00
63977	10033	CB&T/ ACWA-JPIA	03/05/2026	
	0708634	Employee Benefits		65,776.20
	0708634	Retiree Benefits		9,572.47
			Total for Check Number 63977:	75,348.67
63978	10036	Cintas	03/05/2026	
	4259343963	Uniforms - OPS		182.64
	4260830579	Uniforms - OPS		182.64
			Total for Check Number 63978:	365.28
63979	10258	Coverall North America, Inc	03/05/2026	
	1000517830	Janitorial Services - ADMIN		1,050.00
	1000517868	Janitorial Services - MOC		499.00
			Total for Check Number 63979:	1,549.00
63980	10050	Cummins Sales & Services	03/05/2026	
	Y5-260230602	Maintenance - Treatment		4,279.50
			Total for Check Number 63980:	4,279.50
63981	10053	DB Constructional Landscape	03/05/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	March 2026	Maint Wells and Offices		3,360.00
			Total for Check Number 63981:	3,360.00
63982	10078	Graybar Electric Company Inc VFD Booster #1- Air Conditioner Replacement	03/05/2026	4,409.09
			Total for Check Number 63982:	4,409.09
63983	10538 Reimbursement	John Vance Reim Medical Cap	03/05/2026	20.58
			Total for Check Number 63983:	20.58
63984	10110 110248-P	Metro Mailing Service Water Use Questionnaire	03/05/2026	4,493.64
			Total for Check Number 63984:	4,493.64
63985	10115 59614B46245	Miscowater Materials - Treatment	03/05/2026	449.81
			Total for Check Number 63985:	449.81
63986	10607 CR-96	Pavement Rehab Co Clsd Const Meter Refund	03/05/2026	1,939.63
			Total for Check Number 63986:	1,939.63
63987	10144 0922-010009943	Republic Services #922 Waste, Recycle, Organics - ADMIN	03/05/2026	831.96
			Total for Check Number 63987:	831.96
63988	10148 13906010926	SAC Ice Repairs & Maint - MOC	03/05/2026	597.36
			Total for Check Number 63988:	597.36
63989	10150 50005891665 Jan 2024	Sacramento County Utilities Sewage Collection - Treatment	03/05/2026	108.67
			Total for Check Number 63989:	108.67
63990	10160 4016495-0	Sierra Office Supplies Supplies - ADMIN	03/05/2026	122.60
			Total for Check Number 63990:	122.60
63991	10163 2361	Solutions by BG Inc. IT Services	03/05/2026	5,698.80
			Total for Check Number 63991:	5,698.80
63992	10572 131090	TELSTAR Instruments RRWTP PLC Rep CIP	03/05/2026	143,986.94
			Total for Check Number 63992:	143,986.94
			Total for 3/5/2026:	250,646.48
63993	10008	Auto Solutions By Single	03/10/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	11595	Repairs & Maint Truck #417		920.04
			Total for Check Number 63993:	920.04
63994	10012 22843387	Bay Alarm Company Quarterly Security Alarm Monitoring - ADMIN	03/10/2026	599.49
			Total for Check Number 63994:	599.49
63995	10013 1139701	Benefit Resources Monthly ADMIN Fees	03/10/2026	175.00
			Total for Check Number 63995:	175.00
63996	10228 34928	California Cut & Core, Inc Saw Cut WMRP CIP	03/10/2026	605.00
			Total for Check Number 63996:	605.00
63997	10023 February 2026 AH February 2026 AH February 2026 AH February 2026 AH February 2026 AH February 2026 AH February 2026 AH	Card Services Credit Card - Credit Repairs & Maint Booster 1 VFD Credit Card - Credit Tools CRWA Expo Conference - Stefan Chanh ChatGPT , SCADA Annual Renewal Hotel CRWA Expo - Stefan Chanh	03/10/2026	-1,105.09 377.46 -236.21 868.91 725.00 1,711.98 108.30
			Total for Check Number 63997:	2,450.35
63998	10026 February 2026 CP	Card Services Tools - Utility Crew	03/10/2026	2,026.63
			Total for Check Number 63998:	2,026.63
63999	10027 February 2026 DF	Card Services Materials - Distribution	03/10/2026	299.23
			Total for Check Number 63999:	299.23
64000	10418 February 2026 BW	Card Services Recycling and Waste - Treatment	03/10/2026	16.00
			Total for Check Number 64000:	16.00
64001	10036 4261574741	Cintas Uniforms - OPS	03/10/2026	182.64
			Total for Check Number 64001:	182.64
64002	10249 001136	Clow Valve Company Ihydrant - Tech Services	03/10/2026	1,500.00
			Total for Check Number 64002:	1,500.00
64003	UB*00001	Jennifer Crain Refund Check 009907-000, 9477 East Park Dr Refund Check 009907-000, 9477 East Park Dr	03/10/2026	1,647.56 1,647.57
			Total for Check Number 64003:	3,295.13
64004	10595 7263771	Fortline, Inc Tools	03/10/2026	213.20

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	7263771	Materials WMRP CIP		604.20
			Total for Check Number 64004:	817.40
64005	10603 305426 305426	InfoSend, Inc Metered and Fire Postage Billing Fire Service	03/10/2026	98.11 34.77
			Total for Check Number 64005:	132.88
64006	10332 1233267	NTS Rental Equipment WMRP CIP	03/10/2026	20.25
			Total for Check Number 64006:	20.25
64007	10126 0611193021 0611193082	Pace Supply Corp Materials Utility Crew Materials WMRP CIP	03/10/2026	890.75 4,581.02
			Total for Check Number 64007:	5,471.77
64008	10130 3433738	Pest Control Center Inc Pest Control ADMIN	03/10/2026	89.00
			Total for Check Number 64008:	89.00
64009	10133 Boot Reim CP Feb 202	Christopher Phillips Boot Reim Chris Phillips	03/10/2026	304.45
			Total for Check Number 64009:	304.45
64010	10144 0922-010011113	Republic Services #922 Waste, Recycle, Organics - MOC	03/10/2026	3,008.08
			Total for Check Number 64010:	3,008.08
64011	10160 4017714-0	Sierra Office Supplies Supplies ADMIN	03/10/2026	984.43
			Total for Check Number 64011:	984.43
64012	10161 6860502 Feb 2026	SMUD Electricity 9829 Waterman Road ADMIN	03/10/2026	643.79
			Total for Check Number 64012:	643.79
64013	10176 5037858182	Toshiba Financial Services Copier ADMIN	03/10/2026	323.88
			Total for Check Number 64013:	323.88
64014	10189 6137156912	Verizon Wireless MIFI's, Routers, On call phone	03/10/2026	776.65
			Total for Check Number 64014:	776.65
			Total for 3/10/2026:	24,642.09
64015	10005 1CMM-PJ34-LLM4	Amazon Capital Services Supplies - OPS	03/18/2026	138.89

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 64015:	138.89
64016	10454 I59857	Area Portable Services, Inc Facilities Rental - Utility Crew	03/18/2026	633.77
			Total for Check Number 64016:	633.77
64017	10221 February 2026	BKS Law Firm, PC Legal	03/18/2026	1,222.50
			Total for Check Number 64017:	1,222.50
64018	10014 SJ01133 SJ01251 SJ01480 SJ01482 SJ01540 SJ01568	BSK Associates Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment	03/18/2026	254.00 254.00 91.00 91.00 91.00 91.00
			Total for Check Number 64018:	872.00
64019	10022 February 2026 AA February 2026 AA February 2026 AA February 2026 AA February 2026 AA	Card Services Rain Gear - Utility Crew Materials - Utility Crew Tools AMI Project CIP ChatGPT Tools AMI Project CIP	03/18/2026	521.82 89.64 379.95 20.00 664.81
			Total for Check Number 64019:	1,676.22
64020	10029 February 2026 SH	Card Services ChatGPT	03/18/2026	20.00
			Total for Check Number 64020:	20.00
64021	10238 29885	Check Processors, Inc Lockbox Processors	03/18/2026	169.00
			Total for Check Number 64021:	169.00
64022	10036 4262340993	Cintas Uniforms - OPS	03/18/2026	182.64
			Total for Check Number 64022:	182.64
64023	10038 PW252724 PW252725	City of Elk Grove General District Maint EG-F WMRP CIP	03/18/2026	2,963.64 2,644.07
			Total for Check Number 64023:	5,607.71
64024	10040 916150841/0 Feb 2026 916150841/0 Feb 2026	Consolidated Communications Internet/Phones - MOC Internet/Phones - ADMIN	03/18/2026	882.77 882.76
			Total for Check Number 64024:	1,765.53
64025	10041 104932 104932	Cooper Oates Air Conditioning Material - VFD Booster #6 Air Conditioner Repl Labor - VFD Booster #6 Air Conditioner Replac	03/18/2026	7,016.04 2,050.22

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 64025:	9,066.26
64026	10046	County of Sacramento	03/18/2026	
	90456843	Sac County Water Billing Comm - Jan-Feb 2026		29,325.05
	90456844	Sac County Water Billing Const - Jan-Feb 2026		97.65
	90456845	Sac County Water Billing Res - Jan-Feb 2026		425,739.88
			Total for Check Number 64026:	455,162.58
64027	10093	Jay's Trucking Service	03/18/2026	
	10248	Contracted Services - WMRP CIP		1,763.75
			Total for Check Number 64027:	1,763.75
64028	10126	Pace Supply Corp	03/18/2026	
	0611220174	Materials - AMI Project CIP		266.90
	0611228175	Materials - AMI Project CIP		2,910.41
	0611230122			332.78
			Total for Check Number 64028:	3,510.09
64029	10127	Pacific Gas & Electric Company	03/18/2026	
	2503509759-8 Feb 20	Gas - ADMIN		448.14
			Total for Check Number 64029:	448.14
64030	10130	Pest Control Center Inc	03/18/2026	
	3431779 Jan 2026	Pest Control - MOC		89.00
	3438849 March 2026	Pest Control - MOC		89.00
			Total for Check Number 64030:	178.00
64031	10144	Republic Services #922	03/18/2026	
	0922-010094605	Storm Drain - ADMIN		321.10
			Total for Check Number 64031:	321.10
64032	10160	Sierra Office Supplies	03/18/2026	
	4018640-0	Supplies - ADMIN		218.32
			Total for Check Number 64032:	218.32
64033	10161	SMUD	03/18/2026	
	2933501 Feb 2026	Electricity - 9715 RailRoad St		9,465.15
			Total for Check Number 64033:	9,465.15
64034	10161	SMUD	03/18/2026	
	2548843 Feb 2026	Electricity - 9085 Elk Grove Bl		1,284.95
			Total for Check Number 64034:	1,284.95
64035	10161	SMUD	03/18/2026	
	3793 Feb 2026	Electricity - 8840 Elk Wy		42.00
			Total for Check Number 64035:	42.00
64036	10161	SMUD	03/18/2026	
	2839116 Feb 2026	Electricity - 9818 Dino Dr		9,283.03
			Total for Check Number 64036:	9,283.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
64037	10161 6034535 Feb 2026	SMUD Electricity - 9035 Polhemus Dr	03/18/2026	713.55
Total for Check Number 64037:				713.55
64038	10161 1202265 Feb 2026	SMUD Electricity - 10113 Hampton Oak Dr	03/18/2026	1,146.01
Total for Check Number 64038:				1,146.01
64039	10161 185955 Feb 2026	SMUD Electricity - Ranch Park/Kelsey Dr	03/18/2026	1,067.14
Total for Check Number 64039:				1,067.14
64040	10161 59633 Feb 2026	SMUD Electricity - 9205 Meadow Grove Dr	03/18/2026	3,681.94
Total for Check Number 64040:				3,681.94
64041	10163 2363	Solutions by BG Inc. IT Services	03/18/2026	5,698.80
Total for Check Number 64041:				5,698.80
64042	10170 10752564 10777036	Teichert Aggregates Materials - Utility Crew WMPR CIP	03/18/2026	645.58 995.92
Total for Check Number 64042:				1,641.50
64043	10175 2268046 2268046	Threattrack Security Inc. VIPRE Security - MOC VIPRE Security - ADMIN	03/18/2026	1,508.00 1,508.00
Total for Check Number 64043:				3,016.00
64044	10190 Boot Reim March 202	Brandon Wagner Boot Reim	03/18/2026	304.49
Total for Check Number 64044:				304.49
64045	10587 7855	Zanjero, LLC UWMP	03/18/2026	2,900.00
Total for Check Number 64045:				2,900.00
64046	10170 10752564-	Teichert Aggregates Materials	03/18/2026	9.00
Total for Check Number 64046:				9.00
64047	10134 3107389745 3107541013 3107663829 3107777057	Pitney Bowes Global Financial Postage Equipment Rental Postage Equipment Rental Late Fee -Postage Equipment Rental Late Fee- Postage Equipment Rental	03/18/2026	179.33 179.33 35.00 35.00
Total for Check Number 64047:				428.66
ACH	10019 March 18 2026 Payrol March 18 2026 Payrol	CalPERS PR Batch 00002.03.2026 457 Loan Payment PR Batch 00002.03.2026 Roth Flat	03/18/2026 PR Batch 00002.03.2026 457 PR Batch 00002.03.2026 Rotf	2,327.32 235.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	March 18 2026 Payrol	PR Batch 00002.03.2026 457 Percent	PR Batch 00002.03.2026 457	1,133.81
	March 18 2026 Payrol	PR Batch 00002.03.2026 457 Flat	PR Batch 00002.03.2026 457	8,558.12
Total for this ACH Check for Vendor 10019:				12,254.25
ACH	10060	EDD	03/18/2026	
	March 18 2026 Payrol	PR Batch 00002.03.2026 State Income Tax	PR Batch 00002.03.2026 Stat	5,523.30
	March 18 2026 Payrol	PR Batch 00002.03.2026 SDI	PR Batch 00002.03.2026 SDI	1,857.54
	March 18 2026 Payrol	PR Batch 00002.03.2026 SETT	PR Batch 00002.03.2026 SET	0.21
	March 18 2026 Payrol	PR Batch 00002.03.2026 SUI	PR Batch 00002.03.2026 SUI	3,436.64
Total for this ACH Check for Vendor 10060:				10,817.69
ACH	10090	Internal Revenue Service	03/18/2026	
	March 18 2026 Payrol	PR Batch 00002.03.2026 Medicare Employee Pc	PR Batch 00002.03.2026 Med	2,049.31
	March 18 2026 Payrol	PR Batch 00002.03.2026 Medicare Employer Po	PR Batch 00002.03.2026 Med	2,049.31
	March 18 2026 Payrol	PR Batch 00002.03.2026 Federal Income Tax	PR Batch 00002.03.2026 Fed	14,607.14
Total for this ACH Check for Vendor 10090:				18,705.76
ACH	10509	BRI	03/18/2026	
	March 18 2026 Payrol	PR Batch 00002.03.2026 Health Savings Accour	PR Batch 00002.03.2026 Hea	1,430.37
Total for this ACH Check for Vendor 10509:				1,430.37
Total for 3/18/2026:				566,846.79
64048	10002 337237	AFLAC Employee Elected Contributions	03/25/2026	927.98
Total for Check Number 64048:				927.98
64049	10455 6036066	Alpha Analytical Laboratories, Inc Sampling - Treatment	03/25/2026	20.00
Total for Check Number 64049:				20.00
64050	10005 1F4F-N3X6-7WR4 1NGO-TMKN-V717 1RQ1-FNG-VLH1	Amazon Capital Services Repairs and Maint Equipment Supplies - Distribution Crew Supplies - ADMIN	03/25/2026	68.74 35.87 7.58
Total for Check Number 64050:				112.19
64051	10012 22809661 22809661	Bay Alarm Company Monitoring, Security, Camera and Sprinkler - M Monitoring, Security, Camera and Sprinkler - AI	03/25/2026	2,406.09 194.85
Total for Check Number 64051:				2,600.94
64052	10014 SJ01474 SJ01658 SJ01785 SJ01786 SJ01787 SJ01788 SJ01903 SJ01904	BSK Associates Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment Sampling - Treatment	03/25/2026	254.00 254.00 49.00 91.00 91.00 91.00 91.00 91.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 64052:	1,012.00
64053	10238 28826	Check Processors, Inc Sept 2025 Payment Processors	03/25/2026	281.00
			Total for Check Number 64053:	281.00
64054	10036 4263098151	Cintas Uniforms - OPS	03/25/2026	182.64
			Total for Check Number 64054:	182.64
64055	10041 105145	Cooper Oates Air Conditioning Repairs & Maint Equipment - Treatment	03/25/2026	953.12
			Total for Check Number 64055:	953.12
64056	10095	John's Salt Service Inc. Freight Pheumatic Tanker 20 Ton (40,000 Lbs) of bulk salt for the Sodium	03/25/2026	999.99 5,380.00
			Total for Check Number 64056:	6,379.99
64057	10117 Boot Reim Feb 2026	Michael Montiel Boot Reimbursement - Michael Montiel Feb 202	03/25/2026	192.76
			Total for Check Number 64057:	192.76
64058	10126 0611116388	Pace Supply Corp Materials - Distribution	03/25/2026	2,062.11
			Total for Check Number 64058:	2,062.11
64059	10350 0210138	Preferred Alliance, Inc Class A Renewal - Brandon Wagner	03/25/2026	70.00
			Total for Check Number 64059:	70.00
64060	10160 4019773-0 4020860-0	Sierra Office Supplies Supplies - ADMIN Supplies - ADMIN	03/25/2026	567.17 57.53
			Total for Check Number 64060:	624.70
64061	10379 7117031212026	Southwest Answering Service, Inc Jan and Feb 2026 After Hours Answering Servic	03/25/2026	3,096.64
			Total for Check Number 64061:	3,096.64
64062	10192 03/24/2026 03/24/2026 03/24/2026 03/24/2026 03/24/2026	Wex Bank Fuel - Utility Crew Fuel - Distribution Crew Fuel - ADMIN Fuel - Tech Services Fuel - Treatment	03/25/2026	439.19 1,690.00 36.68 108.04 359.37
			Total for Check Number 64062:	2,633.28
			Total for 3/25/2026:	21,149.35

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Report Total (104 checks):	906,359.05

BOARD AND EMPLOYEE MONTHLY EXPENSE/REIMBURSEMENTS
As of 03/31/2026

INDIVIDUAL	DESCRIPTION	AMOUNT PAID
Stefan Chanh	CRWA Expo Conference	\$725.00
Stefan Chanh	Hotel CRWA Expo	\$108.30
Michael Montiel	Boot Reimbursement	\$192.76
Donella Murillo	Annual CSMFO Dues	\$155.00
Chris Phillips	Boot Reimbursement	\$304.45
Brandon Wagner	Boot Reimbursement	\$304.49
		\$1,790.00

**Active Account Information
As of 03/31/2026**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	12,564	12,556	12,579	12,560	12,564	12,559	12,539	12,569	12,564			
Commercial	356	355	355	355	355	355	425	424	389			
Irrigation	190	189	189	190	190	190	173	171	172			
Fire Service	191	191	191	191	191	191	190	190	191			
Total Accounts	13,301	13,291	13,314	13,296	13,300	13,295	13,327	13,354	13,316	-	-	-

**Active Account Information
FY 2024/2025**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
Water Accounts:												
Metered												
Residential	12,421	12,444	12,441	12,444	12,443	12,445	12,465	12,483	12,518	12,522	12,525	12,552
Commercial	359	360	360	359	358	358	358	356	356	356	354	356
Irrigation	190	191	190	190	190	190	190	190	190	190	190	190
Fire Service	191	192	191	192	191	191	192	191	191	191	191	192
Total Accounts	13,161	13,187	13,182	13,185	13,182	13,184	13,205	13,220	13,255	13,259	13,260	13,290

**Bond Covenant Status
For Fiscal Year 2025-26
As of 03/31/2026**

Operating Revenues:	
Charges for Services	\$ 13,934,780
 Operating Expenses:	
Salaries & Benefits	4,071,781
Seminars, Conventions and Travel	19,744
Office & Operational	1,123,517
Purchased Water	2,778,074
Outside Services	643,479
Equipment Rent, Taxes, and Utilities	389,435
Total Operating Expenses	9,026,029
 Net Operating Income	 \$ 4,908,751
 Annual Interest & Principal Payments	
\$3,941,503	\$ 2,956,127 ⁽¹⁾
 Debt Service Coverage Ratio, YTD Only:	 1.66
 Required	 1.15

Notes

⁽¹⁾ Reflects budget divided by number of months year to date.
However, first Principal/Interest Payments made in September.
Projected Annual Budget Coverage Ratio is

1.51

Consultant Expenses
As of 03/31/2026

Fiscal Retainer Contracts

	Description	Total Contract	Current Month	Paid to date	2025-2026 FY Budget	Percent of year (75%)
BKS Law Firm, PC	Task orders	TBD	1,223	\$ 26,505		
Best Best & Krieger	Task orders	TBD	-	\$ 11,442		
Liebert Cassidy Whitmore	Task orders	TBD	-	\$ 6,381		
Total				\$ 44,328	\$ 120,000	36.94%
Solutions by BG, Inc.	Task orders		11,398	\$ 139,767	\$ 220,500	63.39%

Major Contracts

Consultant	Description	Total Contract		Paid to date	2023-2024 FY Budget	Percent of Contract Amount
	PSA		\$	-		#DIV/0!
	PSA		\$	-		#DIV/0!
	PSA		\$	-		#DIV/0!

Major Capital Improvement Project
Budget vs Actuals
As of 03/31/2026

Capital Project	Total Project Budget	Total Project Exp to Date	Percent Spent	Capitalized Labor	Fund Type	Project Type	2025-26		Mar		YTD % Spent	% of Project Complete
							Budget	Project Exp	Project Exp	Total YTD ⁽¹⁾		
Eisenbeisz Street Watermain	\$ 412,000	\$ 381,108	92.50%	53,932	R&R	Supply/Distribution	\$ 186,000	\$ -	\$ 155,306	83.50%	100%	
EG Florin Frontage Rd	721,000	225,533	31.28%	47,534	R&R	Supply/Distribution	721,000	6,029	225,533	31.28%	45%	
Meadow Grove Drive Watermain	269,000	224,236	83.36%	118,119	R&R	Supply/Distribution	269,000	-	224,236	83.36%	90%	
City of EG Streetscape	70,000	-	0.00%	-	R&R	Supply/Distribution	70,000	-	-	0.00%	0%	
ERP System	235,986	85,986	36.44%	-	R&R	Building and Site	150,000	-	38,393	25.60%	70%	
Truck Replacement	120,000	100,555	83.80%	-	R&R	Building and Site	120,000	-	100,555	83.80%	100%	
Vactor Trailor Replacement	175,000	142,932	81.68%	-	R&R	Building and Site	175,000	-	142,932	81.68%	100%	
PLC - RRWTP Main Panel	800,000	439,666	54.96%	-	R&R	Treatment	800,000	143,987	439,666	54.96%	95%	
AMI Project	1,734,000	1,273,788	73.48%	45,261	CIP	Supply/Distribution	1,634,000	52,505	1,181,852	72.33%	35%	
Brinkman Transmission Main	199,800	24,900	12.46%	-	CIP	Supply/Distribution	150,000	-	-	0.00%	0%	
Unforeseen Capital Projects	100,000	27,569	27.57%	-	-	-	100,000	13,475	27,569	27.57%	-	
Sub-Total	\$ 4,836,786	\$ 2,926,274	60.50%	\$ 264,847			\$ 4,375,000	\$ 2,159,996	\$ 2,536,042	57.97%		

⁽¹⁾ Includes \$221,145 in capitalized labor through 2/28/2026

⁽²⁾ Includes unforeseen capital projects, including:

Eaton Pumps - Well 14D 14,094
Cooper Oates - AC Replacement on V 13,475
Total \$ 27,569

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ELK GROVE WATER DISTRICT FISCAL YEAR 2025-26 QUARTERLY OPERATING BUDGET STATUS REPORT**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

Staff is presenting the quarterly budget status report through the third quarter of fiscal year 2025-26. This report is to keep the Florin Resource Conservation District (District) Board of Directors (Board) and the public informed on the financial status of the Elk Grove Water District (EGWD).

DISCUSSION

Background

On June 17, 2025, the Board approved the District's Fiscal Year (FY) 2025-26 Operating Budget. The adopted budget projects total revenues of approximately \$18.5 million and total expenses of approximately \$20.8 million, including appropriations into the District's FY 2025-26 Capital Improvement Program (CIP) reserves of approximately \$4.38 million. The projected expenses in excess of revenues of approximately \$2.35 million will be funded by operating reserves carried over from prior years.

Present Situation

A summary of the EGWD's financial status as of March 31, 2026 (Attachment 1) is attached to this report and a detailed analysis of the changes in each revenue and expenditure category is as follows:

Revenues collected through the third quarter of the fiscal year total \$13,934,780 which is 75.41% of the \$18,477,994 annual budget. The revenues are \$499,220 or 3.72% above the same quarter of the prior year due to a revenue rate increase of 4.50% that went into effect January 1, 2026, offset by an overall decrease in consumption through March 2026 compared to FY 2025.

ELK GROVE WATER DISTRICT FISCAL YEAR 2025-26 QUARTERLY OPERATING BUDGET STATUS REPORT

Page 2

Total Operational Expenses were \$9,026,029 through the third quarter, which is 72.67% of the annual budget of \$13,005,150. The actual operating expenses were \$569,452 or 6.41% above the same quarter of the prior fiscal year as follows:

Personnel expenditures total \$4,071,781, which is 71.60% of the \$5,686,887 annual budget. The actual expenses were \$185,737 or 4.78% above the same period of the prior fiscal year. The increase is due mainly to COLA increases effective July 1, 2026, the true-up payment of overtime earnings from the past 3 years, and an increase in the CalPERS employer contribution rates.

Seminars, Conventions and Travel expenditures total \$19,744, which is 46.52% of the annual budget of \$42,444. The actual expenses were \$(3,812) or -16.18% below the same period of the prior fiscal year due mainly to staff not attending the CSMFO fall conference.

Office and Operational expenditures total \$1,123,517, which is 64.49% of the annual budget of \$1,742,067. The actual expenses were \$(95,944) or -7.87% below the same period of the prior fiscal year due mostly to less vehicle repair costs, less equipment repair costs, and less meter purchases as compared to prior year.

Estimated Purchased Water costs total \$2,778,074, which is 73.00% of the annual budget of \$3,805,728. The actual expenses were \$44,839 or 1.64% above the same period of the prior fiscal year. The increase is due mainly to a 7% rate increase from SCWA for purchased water, offset by an overall decrease in water consumption through March 2026 as compared to the prior fiscal year.

Outside Services expenses total \$643,479, which is 56.12% of the annual budget of \$1,146,580. The actual expenses were \$7,255 or 1.14% above the same period of the prior fiscal year. The increase is due mainly to an increase in banking fees related to the recurring credit card payment option, offset by a decrease in contracted services due to the reduction in the District's IT services contract.

Equipment Rent, Taxes and Utilities expenses total \$389,435, which is 66.98% of the annual budget of \$581,444. The actual expenses were \$6,240 or 1.63% above the same period of the prior fiscal year, which is right in line with prior years' costs.

**ELK GROVE WATER DISTRICT FISCAL YEAR 2025-26 QUARTERLY OPERATING
BUDGET STATUS REPORT**

Page 3

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

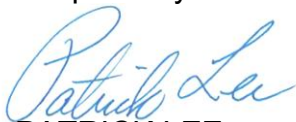
STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD's 2025-2030 Strategic Plan. Development and adoption of annual budgets that are balanced through cost-saving measures or transfers from operating reserves is specifically identified as an objective in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

This report is provided to the Board for information only. There is no financial impact associated with this item at this time. Attached is a copy of the March 31, 2026, Quarterly Budget Review (Attachment 2) for the third quarter. The Quarterly Budget Review includes the line-item detail for the expenditure categories for the quarter-to-date for FY 2025-26, as well as the detail for last year's quarter-to-date.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments

Attachment 1

General Ledger
Monthly Consent

9/12 = 75.00%

Account	Description	End Bal	Budget	Remaining Budget	% Realized
Revenue					
	Revenues	\$ (13,934,780.23)	\$ (18,477,993.82)	\$ (4,543,213.59)	75.41%
	Total Revenue	13,934,780.23	18,477,993.82	4,543,213.59	75.41%
Expense					
	Salaries & Benefits	4,071,781.00	5,686,886.87	1,615,105.87	71.60%
	Seminars Conventions & Travel	19,743.98	42,444.00	22,700.02	46.52%
	Office & Operational	1,123,516.63	1,742,067.48	618,550.85	64.49%
	Purchased Water	2,778,074.00	3,805,728.20	1,027,654.20	73.00%
	Outside Services	643,478.69	1,146,580.00	503,101.31	56.12%
	Rentals & Leases	10,912.51	23,120.00	12,207.49	47.20%
	Taxes & Utilities	378,522.12	558,324.00	179,801.88	67.80%
	Non-Operational	(399,215.18)	(25,000.00)	374,215.18	1596.86%
	Total Expense	\$ 8,626,813.75	\$ 12,980,150.55	\$ 4,353,336.80	66.46%
	Revenue Total	\$ 13,934,780.23	\$ 18,477,993.82	\$ 4,543,213.59	75.41%
	Expense Total	\$ 8,626,813.75	\$ 12,980,150.55	\$ 4,353,336.80	66.46%
	Revenues in Excess of Expenditures	\$ 5,307,966.48	\$ 5,497,843.27	\$ 189,876.79	96.55%

Attachment 2

**ELK GROVE WATER DISTRICT
QUARTERLY BUDGET REVIEW
THROUGH March 31, 2026
FISCAL YEAR 2025-26**

Account Description	FY 2025-26 Budget	Y-T-D 3/31/2026	75.00% Percentage	Y-T-D 3/31/2025	Change from prior year
4100 Water Payment Revenues - Residential	\$ 14,950,259	11,100,142	74.25%	\$ 10,997,533	\$ 102,609
4110 Water Payment Revenues - Commercial	2,897,806	2,270,239	78.34%	1,940,319	329,920
4120 Water Payment Revenues - Fire Service	297,929	223,570	75.04%	213,238	10,332
4200 Meter Fees/Plan Check/Water Capacity	126,000	155,807	123.66%	69,394	86,413
4201 Backflow Installation	22,500	16,550	73.56%	19,025	(2,475)
4202 Backflow Testing Fee	2,500	10,850	434.00%	18,200	(7,350)
4204 Failed Backflow Notify Fee	-	25	100.00%	25	-
4300 Fire Protection	-	1,092	0.00%	936	156
4520 Door Hanger Fees	110,000	74,200	67.45%	86,200	(12,000)
4530 Meter Testing Fee	-	47	100.00%	-	47
4540 New account Fees	20,000	12,810	64.05%	14,340	(1,530)
4550 NSF Fees	2,000	2,495	124.75%	1,575	920
4560 Fees & Penalties	-	14,320	100.00%	20,136	(5,817)
4570 Shut-off Fees	50,000	51,900	103.80%	66,050	(14,150)
4575 24 Hour Turn On	-	100	0.00%	-	100
4580 Restoration Fees	-	-	0.00%	-	-
4585 Administration Citations	-	-	0.00%	-	-
4590 Credit Card Fees	-	-	0.00%	-	-
4591 Sac County Release of Lien Fee	-	560	100.00%	(20)	580
4700 Rental Income	-	-	0.00%	-	-
4900 Customer Refunds	(1,000)	73	-7.26%	(11,391)	11,464
TOTAL GROSS REVENUES	\$ 18,477,994	\$ 13,934,780	75.41%	\$ 13,435,560	\$ 499,220

**ELK GROVE WATER DISTRICT
 QUARTERLY BUDGET REVIEW
 THROUGH March 31, 2026
 FISCAL YEAR 2025-26**

Account	Description	FY 2025-26 Budget	Y-T-D 3/31/2026	75.00% Percentage	Y-T-D 3/31/2025	Change from prior year
	Salaries & Benefits					
5100	Executive Salary	284,485	201,554	70.85%	190,384	11,170
5110	Exempt Salaries	789,722	537,834	68.10%	527,225	10,609
5120	Non-Exempt Salaries	2,285,963	1,421,728	62.19%	1,508,883	(87,154)
5130	Overtime Compensation	106,000	119,170	112.42%	64,642	54,528
5140	On Call Pay	31,025	23,800	76.71%	22,525	1,275
5150	Holiday Pay	177,902	141,802	79.71%	141,473	329
5160	Vacation Pay	206,715	217,606	105.27%	176,391	41,215
5170	Personal Time Pay	142,322	115,082	80.86%	99,158	15,923
5200	Medical Benefits	746,007	596,260	79.93%	589,397	6,863
5195	EAP	880	863	98.07%	744	119
5201	EGWD Contribution H.S.A	29,850	36,452	122.12%	32,550	3,902
5210	Dental/Vision/Life Insurance	59,432	57,354	96.50%	50,639	6,714
5220	Retirement Benefits	444,327	360,277	81.08%	302,876	57,401
5225	Retirement Benefits - Post Employment	209,131	110,608	52.89%	89,298	21,310
5230	Medical Tax, Social Security and SUI	74,447	67,951	91.27%	45,065	22,886
5240	Worker's Compensation Insurance	69,779	52,772	75.63%	30,187	22,584
5250	Education Assistance	2,500	-	0.00%	-	-
5260	Employee Training	20,500	6,109	29.80%	7,154	(1,045)
5270	Employee Recognition	5,400	4,436	82.15%	7,452	(3,016)
5280	Meetings	500.00	125	25.08%	-	125
	Category Subtotal	5,686,887	4,071,781	71.60%	3,886,044	185,737
	Seminars, Conventions and Travel					
5300	Airfare	4,150	2,565	61.81%	1,736	829
5310	Hotels	14,100	5,418	38.43%	4,348	1,070
5320	Meals	6,416	977	15.23%	4,208	(3,231)
5330	Auto Rental	450	-	0.00%	-	-
5340	Seminars & Conferences	9,335	6,078	65.11%	8,250	(2,172)
5350	Mileage Reimbursement, Parking, Tolls	1,993	556	27.87%	789	(233)
5375	Auto Allowance	6,000	4,150	69.17%	4,225	(75)
	Category Subtotal	42,444	19,744	46.52%	23,556	(3,812)

**ELK GROVE WATER DISTRICT
 QUARTERLY BUDGET REVIEW
 THROUGH March 31, 2026
 FISCAL YEAR 2025-26**

Account	Description	FY 2025-26 Budget	Y-T-D 3/31/2026	75.00% Percentage	Y-T-D 3/31/2025	Change from prior year
	Office & Operational					
5410	Advertising	17,700	8,342	47.13%	3,700	4,642
5415	Association Dues	155,932	150,575	96.56%	135,107	15,468
5420	Insurance	196,000	180,259	91.97%	185,809	(5,550)
5425	Licenses, Certifications, Fees	5,635	3,737	66.31%	2,125	1,612
5430	Repairs & Maintenance - Automotive	53,500	25,597	47.84%	47,143	(21,547)
5432	Repairs & Maintenance - Building	96,768	52,504	54.26%	56,517	(4,013)
5434	Repairs & Maintenance - Computers	29,625	10,966	37.02%	5,960	5,007
5435	Repairs & Maintenance - Equipment	120,500	52,585	43.64%	73,267	(20,682)
5438	Fuel	56,720	31,338	55.25%	35,394	(4,056)
5440	Materials	155,000	52,703	34.00%	65,252	(12,550)
5445	Chemicals	65,000	35,354	54.39%	39,425	(4,071)
5450	Meter Repairs	220,000	183,068	83.21%	210,675	(27,607)
5453	Permits	105,000	97,508	92.87%	93,695	3,814
5455	Postage	89,775	69,291	77.18%	61,861	7,430
5460	Printing	21,083	13,663	64.80%	12,136	1,527
5465	Safety Equipment	18,000	10,615	58.97%	14,183	(3,568)
5470	Software Programs & Updates	203,009	72,913	35.92%	104,518	(31,604)
5475	Supplies	28,020	18,101	64.60%	16,126	1,974
5480	Telephone	36,600	21,603	59.02%	18,975	2,628
5485	Tools	35,500	18,119	51.04%	22,216	(4,096)
5490	Clothing Allowance	7,700	1,707	22.17%	2,110	(403)
5491	EGWD-Other Clothing	15,000	8,139	54.26%	10,298	(2,158)
5493	Water Conservation Materials	10,000	4,828	48.28%	2,969	1,859
	Category Subtotal	1,742,067	1,123,517	64.49%	1,219,461	(95,944)
Account	Description					
5495	Purchased Water	3,805,728	2,778,074	73.00%	2,733,235	44,839

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **ELK GROVE WATER DISTRICT FISCAL YEAR 2025-26 QUARTERLY CAPITAL RESERVE STATUS REPORT**

RECOMMENDATION

This item is presented for discussion purposes only. No action by the Florin Resource Conservation District Board of Directors is requested at this time.

SUMMARY

On June 16, 2020, the Florin Resource Conservation District (District) Board of Directors (Board) adopted the District's Reserve and Capital Investments Policy (Policy), establishing the funding levels for each of the District's respective reserve funds. Per the Policy, the District's unrestricted net position as of July 1 of each fiscal year is allocated first to the Operating Reserve (120 days of budgeted operating and maintenance expenses), then to the upcoming year's capital budget, followed by elections/special studies, with the balance allocated to future capital improvements and future capital replacements in the ratio of 75:25, respectively. The total audited unrestricted net position available to be allocated to reserves on July 1, 2025, was \$18,146,802.

Through the third quarter of Fiscal Year (FY) 2025-26, the District expended \$2,536,042 for capital projects leaving a remaining total reserve balance on March 31, 2026, of \$15,610,760.

DISCUSSION

Background

On May 20, 2025, the Board approved the District's FY 2026-30 Capital Improvement Program (CIP) appropriating \$4.38 million in unrestricted funds to the FY 2025-26 CIP.

ELK GROVE WATER DISTRICT FISCAL YEAR 2025-26 QUARTERLY CAPITAL RESERVE STATUS REPORT

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Present Situation

The District has appropriated reserve funds for FY 2025-26 as follows:

• Operations Reserves (120 days of O&M budget)	\$ 5,409,511
• FY 2025-26 Capital Improvement Fund	\$ 1,834,000
• FY 2025-26 Capital Replacement Fund	\$ 2,541,000
• Elections and Special Studies	\$ -
• Future Capital Improvements	\$ 6,271,718
• Future Capital Replacements	<u>\$ 2,090,573</u>
	\$ 18,146,802

The District has expended \$2,536,042 on capital expenditures through March 31, 2026, as follows:

• Capital Replacement Fund	
○ Eisenbeisz Street Watermain	\$ 155,306
○ EG Florin Frontage Rd	\$ 225,533
○ Meadow Grove Drive Watermain	\$ 224,236
○ PLC – RRWTP Main Panel	\$ 439,666
○ Truck Replacement	\$ 100,555
○ ERP System	\$ 38,393
○ Unforeseen Capital Projects	<u>\$ 22,431</u>
TOTAL	\$ 1,354,190
• Capital Improvement Fund	
○ AMI Project	<u>\$ 1,181,852</u>
TOTAL	\$ 1,181,852

The District’s remaining reserve fund balances as of March 31, 2026, are as follows:

• Operations Reserves (120 days)	\$ 5,409,511
• FY 2025-26 Capital Improvement Fund	\$ 652,148
• FY 2025-26 Capital Replacement Fund	\$ 1,186,810
• Elections and Special Studies	\$ -
• Future Capital Improvements	\$ 6,271,718
• Future Capital Replacements	<u>\$ 2,090,573</u>
	\$ 15,610,760

April 21, 2026

ELK GROVE WATER DISTRICT FISCAL YEAR 2025-26 QUARTERLY CAPITAL RESERVE STATUS REPORT

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ENVIRONMENTAL CONSIDERATIONS

There are no environmental considerations associated with this report.

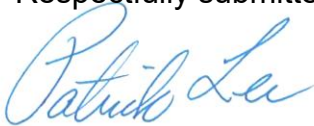
STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD's 2025-2030 Strategic Plan. Developing and adopting annual budgets that are balanced through cost saving measures or transfers from operating reserves is specifically identified as an objective in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

There is no financial impact associated with this report. Staff has provided a copy of the March 31, 2026, Quarterly Capital Reserves Review (attached) for the third quarter.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachment

**ELK GROVE WATER RESERVES
Fiscal Year 2025-26
As of March 31, 2026**

Total Available \$ 18,146,802 at 7/1/2025

	←	←	←	←	←	←
	Operating Reserves	Capital Improvements	Capital Replacements	Elections/ Special Studies	Future Capital Improvements	Future Capital Replacements
	Needed	Funded	Funded	Funded	Funded	Funded
\$	5,409,511	\$ 1,834,000	\$ 2,541,000	\$ -	\$ 6,271,718	\$ 2,090,573
	Available	Expended	Expended	Expended	Expended	Expended
	-	\$ 1,181,852	\$ 1,354,190	\$ -	\$ -	\$ -
	Remaining	Remaining	Remaining	Remaining	Remaining	Remaining
\$	5,409,511	\$ 652,148	\$ 1,186,810	\$ -	\$ 6,271,718	\$ 2,090,573

Capital Improvement Funds

Supply/Dist. Improvements	Treatment Plant Improvements	Bldng/Site/Veh. Improvements	Unforeseen Capital Projects
Funded	Funded	Funded	Funded
\$ 1,784,000	\$ -	\$ -	\$ 50,000
Expended	Expended	Expended	Expended
\$ 1,181,852	\$ -	\$ -	\$ -
Remaining	Remaining	Remaining	Remaining
\$ 602,148	\$ -	\$ -	\$ 50,000

Capital Replacement Funds

Supply/Dist. Improvements	Treatment Plant Improvements	Bldng/Site/Veh. Improvements	Unforeseen Capital Projects
Funded	Funded	Funded	Funded
\$ 1,246,000	\$ 800,000	\$ 445,000	\$ 50,000
Expended	Expended	Expended	Expended
\$ 605,075	\$ 439,666	\$ 281,880	\$ 27,569
Remaining	Remaining	Remaining	Remaining
\$ 640,925	\$ 360,334	\$ 163,120	\$ 22,431

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT DRAFT FISCAL YEAR 2026-27 OPERATING BUDGET**

RECOMMENDATION

Review and discuss the Florin Resource Conservation District/Elk Grove Water District proposed draft Fiscal Year 2026-27 Operating Budget and provide direction to staff.

SUMMARY

Each year staff develops the proposed operating budget and presents the document to the Florin Resource Conservation District/Elk Grove Water District (District) Board of Directors (Board) for review and comment. Provided with this report is the draft operating budget for Fiscal Year (FY) 2026-27. Following the presentation and discussion, staff generally makes revisions and brings the revised documents back to the Board at a subsequent meeting(s) for further discussion prior to advancing to the Board for adoption in June.

DISCUSSION

Background

The District operates on a fiscal year that runs from July 1 to June 30. Staff has completed the preparation of the draft FY 2026-27 Operating Budget. Staff is bringing this item to the Board for review and discussion. The preparation of the budget is a participatory process with engagement from the Board, staff and public. Once all comments are received, staff will incorporate the information into a final budget document and bring the final budget to the Board for adoption in June.

Present Situation

Staff is presenting the draft FY 26-27 Operating Budget (attached) to the Board for review and comment. Comments from the Board will be incorporated into a final draft to be presented at a subsequent meeting prior to advancing to the Board for adoption in June.

**FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
DRAFT FISCAL YEAR 2026-27 OPERATING BUDGET**

Page 2

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item, and all other budget related activities, conforms to the FRCD/EGWD's 2025-2030 Strategic Plan. Adoption of an annual balanced budget is specifically identified as a goal in the Fiscal Responsibility section of the Strategic Plan.

FINANCIAL SUMMARY

The District's proposed budget for FY 2026-27 projects total operating revenues of approximately \$19.07 million and total expenses of approximately \$20.84 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$3.68 million. The projected expenses in excess of revenues are approximately \$1.78 million, which will be funded by appropriations from reserves carried over from prior years.

Despite many non-discretionary cost increases and inflation, staff undertook efforts to find cost reductions to minimize increases, and these are reflected in the FY 2026-27 budget. The budget has a decrease in total expenses of \$0.63 million (-26.29%) from the adopted budget for FY 2025-26. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2025-26:

- Revenues for FY 2026-27 are budgeted at \$19.07 million, an increase of \$0.59 million (3.19%) from prior year's budget based on the following assumptions:
 - A rate study was completed and adopted by the District's Board in July of 2023, setting forth the proposed revenue rate increases for calendar years 2024 through 2028. The revenue projections for FY 2026-27 reflect the proposed 4.50% revenue rate increase effective January 1, 2027, as recommended by the study.
 - Consumption levels were calculated based on an analysis using historical demand averages to determine "normal year usage" conditions, taking into consideration current weather conditions and the requirement for conservation.

**FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
DRAFT FISCAL YEAR 2026-27 OPERATING BUDGET**

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- An increase in the number of accounts based on the review of development projects in the District's service area and a projection of the number of units to be fully built within the fiscal year.
- Salaries and Benefits are budgeted at \$5.96 million, an increase of \$0.22 million (3.78%) from prior year's budget mainly due to:
 - Merit increases and promotions for eligible employees.
 - An estimated 10.00% increase in medical premiums for employees who have not yet reached the medical subsidy cap and a 2.00% increase to the District's medical contribution cap.
 - An estimated 3.00% COLA placeholder based on the February CPI-U for the average of the U.S. City, West and San Francisco index.
- Seminars, Conventions and Travel are budgeted at \$32,778, a decrease of \$9,666 (-22.77%) from prior year's budget due to most seminars and conferences taking place in FY 2026-27 will be in Sacramento, requiring no lodging or airfare.
- Office and Operational costs are budgeted at \$1.80 million, an increase of \$53,520 (3.07%) from prior year's budget mainly due to:
 - An increase in insurance premiums of \$20,500 (10.46%) based on estimates provided by ACWA JPIA.
 - A decrease in computer repairs and maintenance of \$21,221 (-71.63%) due to the recent replacement of computers necessary to be compatible with Windows 11.
 - A decrease in materials cost of \$25,000 (-16.13%) due to a downward spending trend.
 - An increase in postage costs of \$22,425 (24.98%) due to mailings related to new hazard assessment requirements and the implementation of a new utility bill printing and mailing service provider.
 - An increase in software subscription of \$53,508 (26.36%) due to the District's implementation of Advanced Metering Infrastructure and associated software costs.
- Purchased Water is budgeted at \$3.94 million, an increase of \$0.13 million (3.48%) from prior year's budget due mainly to an estimated 4.14% rate increase for purchased water, offset by an anticipated decrease in water usage due to conservation efforts.

**FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
DRAFT FISCAL YEAR 2026-27 OPERATING BUDGET**

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- Outside Services costs are budgeted at \$1.47 million, an increase of \$0.32 million (27.94%) from prior year's budget, due mainly to:
 - A decrease in contracted services of \$174,660 (-33.40%) due to the completion of the UWMP in FY 2025-26 and a reduction in the District's IT services contract requirements due to the completion of the ERP implementation.
 - An increase in Legal Services of \$50,000 (41.67%) due to anticipated legal services relating to the District's potential reorganization.
 - A decrease in sampling costs of \$27,000 (-45.00%) due to the completion of required Title 22 sampling in FY 2025-26.
 - An increase in election costs of \$470,000 (100.00%) due to FY 2026-27 being an election year.
- Equipment Rent, Taxes and Utilities are budgeted at \$600,844, an increase of \$19,400 (3.34%) from prior year's budget due mainly to anticipated increases in electricity costs used for water pumping.
- Capital Improvement Funding includes contributions to the Repair & Replacement Reserve and the Capital Improvement Reserve for a total of \$3.68 million. This represents a decrease of \$0.70 million (-15.89%) from prior year's budget.
- Bond interest expenses will decrease by \$100,456 (-9.98) while bond principal retirements will increase by \$140,000 (4.77%).
- This budget anticipates capitalizing \$590,233 of Salaries and Benefits for capital improvements constructed by the Utility Division. Capitalized labor costs are reduced from regular salaries and benefits and are included in the total funded amounts in the Five-Year Capital Improvement Program. Capitalized labor is estimated at 80% of the total salaries and benefits of the Utility Division.
- The budget, as recommended, will meet bond covenant requirements as follows:
 - Covenant: 1.47 (1.15 required)

The Board will adopt a Five-Year Capital Improvement Program (CIP) which only appropriates funding for the CIP projects scheduled in FY 2026-27.

April 21, 2026

**FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
DRAFT FISCAL YEAR 2026-27 OPERATING BUDGET**

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Staff is requesting comments from the Board. Comments will be incorporated into a final draft and presented at a subsequent meeting prior to advancing to the Board for adoption in June.

Respectfully submitted,



PATRICK LEE
FINANCE MANAGER/TREASURER

Attachments



DRAFT



Fiscal Year 2026-27 Operating Budget



Florin Resource Conservation District/Elk Grove Water District

9829 Waterman Road

Elk Grove, CA 95624

(916) 685-3556

www.egwd.org

Board of Directors

Paul Lindsay, Chair

Joshua Green, Vice-Chair

Lisa Medina, Director

Elliot Mulberg, Director

Tom Nelson, Director

Appointed Official

Bruce Kamilos, General Manager

Leadership Team

Stefani Phillips, Human Resources Administrator/Board Secretary

Patrick Lee, Finance Manager/Board Treasurer

Donella Murillo, Finance Supervisor

Travis Franklin, Program Manager

Ben Voelz, Associate Civil Engineer

Aaron Hewitt, Water Treatment Supervisor

Sean Hinton, Water Distribution Supervisor

Alan Aragon, Water Distribution Supervisor

GOVERNING VALUES

Board members and employees of the Florin Resource Conservation District and Elk Grove Water District commit to the following values:

- **Transparency:** We recognize that transparency is the foundation of good governance. We are committed to openness and accountability in all District endeavors.
- **Leadership:** Our strength lies in collaboration. We value diverse perspectives and foster an environment where innovative ideas flourish through mutual respect and teamwork.
- **Caring:** We care about the quality of our water, customer satisfaction, and fostering a positive work environment for all employees.
- **Integrity:** We are committed to honest and ethical conduct in all interactions. We maintain high-quality, fiscally responsible operations and communicate openly.
- **Professionalism:** We are committed to standards of excellence, accuracy, and superior conduct.



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**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

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Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget



To: Florin Resource Conservation District Board of Directors

From: Bruce Kamilos, General Manager

Date: June 16, 2026

Subject: **FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
FY 2026-27 PROPOSED OPERATING BUDGET**

For your consideration, I respectfully submit the Florin Resource Conservation District/Elk Grove Water District (District) Proposed Annual Operating Budget for the fiscal year beginning July 1, 2026. This proposed operating budget reflects a collaborative effort between staff and the Board of Directors, as well as allowing for input from the public during several meetings.

As the District prepares for Fiscal Year (FY) 2026-27, staff remains committed to managing the District's finances in a manner that maintains fiscal responsibility while ensuring reliable water system operations. The proposed operating budget considers the requirements to operate the water system reliably and perform capital replacement projects on assets reaching the end of their useful lives. In preparing the budget, staff looked at current operating conditions such as the cost of materials, energy, and services, water consumption trends, and anticipated growth in the number of water accounts. Operating conditions continue to prove challenging as costs for materials, energy and services remain high. With tariffs imposed on imported goods, there is uncertainty regarding the future cost of goods and services, as well as broader economic conditions. At the same time, water conservation and slower growth are expected to place downward pressure on water revenues. Considering these circumstances, staff is submitting a proposed operating budget that is in alignment with the adopted 2024-2028 Water Rate Study, including a 4.50% revenue rate increase effective on January 1, 2027.

This past year, staff implemented the District's new Enterprise Resource Planning (ERP) system. This modern software platform integrates key administrative functions such as finance, payroll, human resources, purchasing, and utility billing into a single system. The implementation of the ERP system represents a significant step forward in improving efficiency, strengthening financial

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

reporting, and providing staff with better tools to manage the District's operations. By streamlining internal processes and improving access to information, the system will support more effective decision-making and enhance the District's ability to serve its customers.

With respect to District Operations, the Operations Department has been fully engaged in performing necessary water system maintenance and replacing aging infrastructure. The District projects that approximately 3,165 linear feet of water mains will be replaced in FY 2026-27. The District's long-term water main replacement program replaces aging water mains before they reach the end of their useful life of 75 years. In addition to the continued replacement of aging water mains, the Operations Department will be working on the second year of a four-year program to install Advanced Metering Infrastructure (AMI) throughout the District. For FY 2026-27, the District has set a goal of installing 3,900 smart points within the District's service area.

Looking ahead, the District will face new state-mandated water conservation standards. These standards establish water conservation as a way of life in California and are designed to reduce water usage statewide over the next fifteen years. In the short term, the District is meeting these efficiency standards but as these standards become more stringent over time, the District will need to encourage increasingly efficient water use across the service area. These efficiency improvements will likely reduce overall water demand and may affect the amount of water revenue generated annually.

I would like to thank District staff for their conscientious efforts in managing the District's resources while meeting the demands of excellent customer service and responsible facilities maintenance. I also want to thank the Board of Directors for their leadership and continued commitment to prudent fiscal management.

In summary, the District will continue to maintain financial discipline during FY 2026-27. This proposed budget reflects a concerted effort by the Board of Directors and staff to maintain customer rates and charges as low as possible while responsibly managing and improving the District's water system assets.



BRUCE KAMILOS, P.E.
GENERAL MANAGER

ABOUT THE FLORIN RESOURCE CONSERVATION DISTRICT

In the spring of 1950, the Florin Farm Center Committee for Organization of a Soil Conservation District, a committee of Florin farmers, submitted a proposal for the formation of the Florin Soil Conservation District to the Sacramento County Board of Supervisors, requesting approval and submission of that proposal to the State Soil Conservation Commission. The specific intents of the new soil conservation district would be efficient use of irrigation water, improved drainage, flood control and other land improvements. With the necessary approvals, the committee met with other agricultural interests and local landowners until they had thoroughly identified all properties wanting to be within the District boundaries.

On June 23, 1953, a public election determined the establishment of the Florin Soil Conservation District (FSCD) and its first five-member board of directors. The very first work plan, written in 1953, identified the importance of wise irrigation use and the necessity in not depleting the area's underground water supplies. In 1954, the board executed a Memorandum of Understanding with the USDA, beginning a long and productive partnership.

California Resource Conservation Districts are authorized by Division 9 of the California Public Resources Code. Chapter 3, Article 9 of Division 9 details the general powers of a district. An expansion of those powers was the impetus in changing the names of the Soil Conservation Districts to Resource Conservation Districts in 1971, resulting in the Florin Resource Conservation District (FRCD).

ABOUT THE ELK GROVE WATER DISTRICT

In 1893, after several fires threatened the small town of Elk Grove, CA, local residents banded together and founded the Elk Grove Water Company. The water company began business with twelve owners and 10 customers. The Jones family later purchased the water company in the early 1900's and operated the utility as a private company known as the Elk Grove Water Works. The FRCD acquired the Elk Grove Water Works in 1999 from the Jones family and created the Elk Grove Water District (EGWD), which is a Department of the FRCD. This acquisition changed the governance of the water utility from private ownership to a publicly owned and operated agency. The EGWD is structured as an enterprise fund of the FRCD.

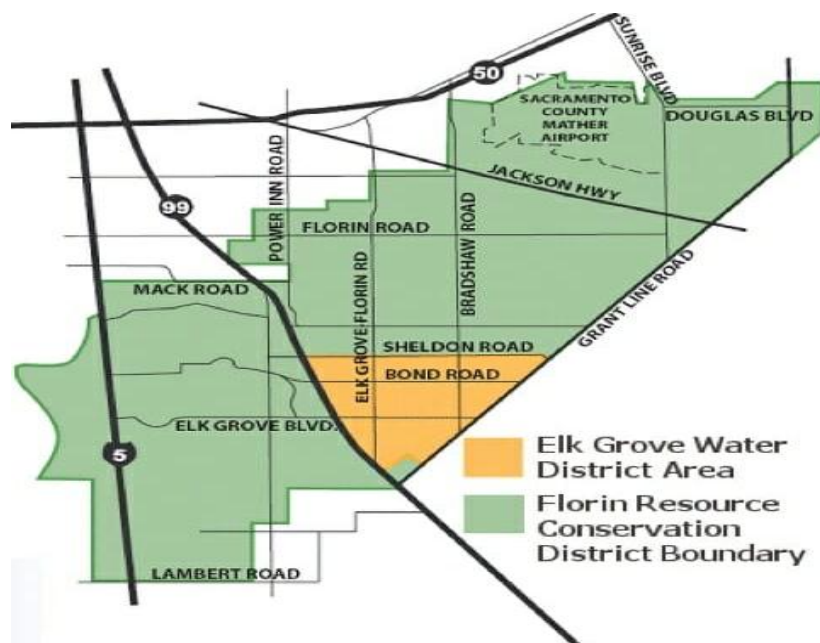
The FRCD (District) is governed by an elected five-member Board. Board members serve four-year, staggered terms. The Board of Directors delegates the daily operations of District to the General Manager, who supervises the work of 29 staff members.

Although recent efforts by the District have primarily focused on managing the water utility (EGWD), it has also performed other activities including creek cleanups, tire recycling, technical assistance, and conservation education. To remedy some of the financial pressures of the District,

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

on April 18, 2018, the Board made the decision by Resolution No. 04.18.18.01 to limit all future activities to “water related activities that benefit, or otherwise serve, the EGWD ratepayers.” This decision was made after years of deliberation, multiple public meetings, in-depth engagement with legal counsel, and even consideration of integration with other water agencies. The decision to limit District activities to benefit EGWD ratepayers protects the District from financial uncertainty, maintains stability for EGWD customers, and leaves the FRCD boundaries intact.

Elk Grove Water District Service Area



The EGWD service area covers 13 sq. miles with a population of approximately 44,000 people, providing water to over 13,500 homes and businesses in Elk Grove. Much of the water supplied is produced by wells located throughout Elk Grove, the treatment and storage facility at the Railroad Water Treatment Facility (RRWTF) on Railroad Street and the treatment facility on Hampton Drive. EGWD produces over 1.3 billion gallons of water each year, providing supply to approximately two-thirds of the EGWD service area. The remaining area is supplied with water purchased from the Sacramento County Water Agency (SCWA) under a long-term agreement.

STRATEGIC PLAN

The District's five-year Strategic Plan (Plan) was developed through a collaborative process that spanned over a year and included a public workshop and meeting to solicit input from the public. Using the 2020-2025 Strategic Plan as the framework, staff collaborated through a series of meetings to refresh the Plan and update the goals and objectives based on where the District positioned itself currently, obstacles and challenges the District faced and goals to achieve to advance the District forward into the future. An Advisory committee comprising of the District's Chair and Vice-Chair and the District's leadership team held a public workshop to solicit feedback and input from the public and to review the updates made to the Plan. The feedback and input received were incorporated into a final draft Plan to be taken to the Board for adoption.

District staff also worked through the District's core values and how those values should be reflected and incorporated into the Plan. This process led to the core value of "Vision" being removed and creating a new Vision statement to provide clarity on the District's long-term vision.

The Plan was adopted by the District's Board of Directors on February 18, 2025, and includes seven strategic goals and associated objectives that encompass the District's core values and provides a five-year roadmap that aligns with the District's Vision statement to ensure staff and the Board continue to best serve District customers now and into the future. This Plan continues to be referenced by the Board, staff and District stakeholders when allocating resources and determining courses of action for the District. The Strategic goals and objectives are as follows:

STRATEGIC GOAL #1: GOVERNANCE – Conduct public affairs and manage public resources in an effective, efficient, and transparent manner.

- Objectives:
- Monitor, review and update District policies to adhere to changes in operational, environmental and legislative requirements
 - Review the District's ordinances periodically to ensure they are current and legally compliant
 - Conduct orientations for new Board members to review policies and procedures
 - Maintain compliance with the Brown Act when conducting all public meetings with emphasis on transparency
 - Demonstrate operational transparency in accordance with the standards of the Special District Leadership Foundation (SDLF)
 - Conduct District business consistent with the guidelines of the SDLF District of Distinction Accreditation to enhance District operations and public perception
 - Explore options to reduce the cost of District elections

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

STRATEGIC GOAL #2: FISCAL RESPONSIBILITY – Practice prudent financial stewardship and management of resources for the benefit of District customers.

- Objectives:
- Practice sound accounting consistent with the Government Finance Officers Association Standards
 - Conduct a Fiscal Year 2029-2033 Water Rate Study
 - Manage water rates to be regionally competitive while ensuring proper financing for future Capital Improvement Program projects and maintaining compliance with outstanding debt covenants
 - Develop annual financing plans to align Capital Improvement Program (CIP) projects with the approved rate structure pay-as-you-go
 - Develop annual budgets that are balanced through cost saving measures or transfers from operating reserves
 - Apply for federal and state grants to help pay for projects
 - Examine asset custody and banking services to reduce costs and increase financial operation efficiencies
 - Increase internal financial awareness by developing and disseminating quarterly department financial reports
 - Evaluate internal process controls to increase security and mitigate the risk of loss and misappropriation of assets

STRATEGIC GOAL #3: PLANNING AND OPERATIONAL EFFICIENCY – Practice ongoing infrastructure renewal and organizational improvement through planning and increased operational efficiency.

- Objectives:
- Review operational procedures and structures for improvements to District Operations
 - Continue developing standard operating procedures
 - Develop the District’s 2025 Urban Water Management Plan
 - Implement Advanced Metering Infrastructure (AMI) throughout the District
 - Review and update the District’s Asset Management Plan annually
 - Enhance the District’s technological capabilities to support efficient operations, improve service delivery, and foster innovation across all departments
 - Explore the potential for bolstering the District’s water supply
 - Implement the exercising of transmission main valves
 - Seek out and implement advanced safety equipment and procedures to enhance job site safety
 - Identify and evaluate equipment that enhances operational efficiency and improves overall workflow

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STRATEGIC GOAL #4: PROTECTION OF PUBLIC AND ENVIRONMENTAL HEALTH – Provide a safe, abundant, and reliable water supply.

- Objectives:
- Comply with all State and Federal Drinking Water Standards
 - Comply with all applicable California Environmental Quality Act (CEQA) Regulations
 - Update the Risk and Resilience Assessments and the Emergency Response Plan
 - Perform an emergency preparedness planning exercise annually
 - Comply with the State Water Board’s water use efficiency regulations by prioritizing Conservation as a California Way of Life
 - Perform District-wide unidirectional flushing every 5 years
 - Conduct surveys of backflow devices for compliance with the Cross Connection Control Policy Handbook

STRATEGIC GOAL #5: COMMUNITY RELATIONS AND CUSTOMER ENGAGEMENT – Foster a positive image and strong connections with the community by actively engaging customers to improve service delivery and satisfaction.

- Objectives:
- Host a Citizens Water Academy
 - Communicate with the community through The Water Drop newsletter and published articles
 - Issue the Consumer Confidence Report annually
 - Monitor the availability of funding for low-income and senior assistance programs
 - Solicit feedback on District services and customer satisfaction
 - Maintain a user-friendly website for easy access to Board materials, governing documents, and account management
 - Continue the District’s involvement and representation at local community events and festivals

STRATEGIC GOAL #6: EMPLOYER OF CHOICE – Attract and retain skilled employees. The District remains a driven, supportive, and family-oriented work environment.

- Objectives:
- Provide Competitive salaries and benefits, transparently detailed in an annual total compensation statement
 - Conduct a compensation study including medical benefits every five years
 - Create a media content showcasing the District's work culture
 - Monitor the annual medical contribution cap
 - Foster employee succession planning
 - Implement a District-wide professional development program

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- Maintain a comprehensive safety program to reduce risk and comply with all regulatory requirements

STRATEGIC GOAL #7: WATER INDUSTRY LEADERSHIP – Demonstrate water industry leadership through partnerships and active participation in regional and statewide water efforts.

- Objectives:
- Participate and actively engage in local and regional water associations, agencies, and committees to address regional and statewide water efforts
 - Advocate for and develop legislation that benefits water agencies regionally and statewide
 - Partner with agencies and organizations to develop plans and projects that improve California’s water resilience
 - Monitor key water industry news and trends to stay informed and be proactive

As part of preparing the District’s FY 2026-27 Operating budget, staff develops departmental goals and objectives for the budget year with a focus on achieving the overall goals and objectives identified in the Plan. These departmental goals and objectives will also ensure that continued progress is made annually in achieving the Plan. The departmental goals and objectives can be found in the Departmental Budget Summaries section of this document.

MISSION

“WE ARE DEDICATED TO PROVIDING OUR CUSTOMERS WITH HIGH QUALITY, SAFE WATER WHILE DELIVERING EXCEPTIONAL CUSTOMER SERVICE THAT MEETS THE NEEDS OF CURRENT AND FUTURE GENERATIONS.”

VISION

“WE ARE COMMITTED TO MAKING THOUGHTFUL CHOICES THAT PROMOTE SUSTAINABLE WATER SYSTEM OPERATIONS, EMPLOY INNOVATIVE TECHNOLOGIES THAT PROVIDE LONG-TERM BENEFITS TO OUR CUSTOMERS, AND SUPPORT THE COMMUNITY.”

FRCD Board of Directors



Paul Lindsay, Chair



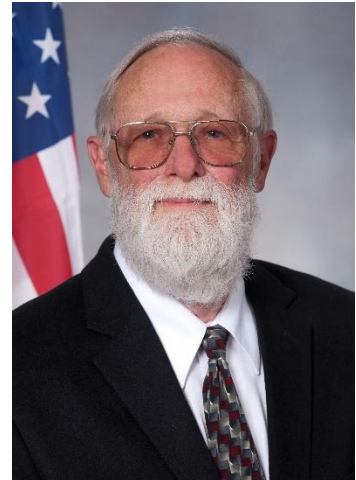
Joshua Green, Vice-Chair



Lisa Medina, Director



Elliot Mulberg, Director



Tom Nelson, Director

INDUSTRY ANALYSIS AND CURRENT STATUS

Issues Currently Affecting the Water Industry. The American Water Works Association (AWWA) 2024 State of the Water Industry Report has identified the top five challenges facing the water industry as: 1) financing for capital improvements; 2) renewal and replacement of aging infrastructure; 3) long-term water supply availability; 4) public understanding of the value of water sector systems and services; and 5) watershed/source water protection.

The District continues to proactively address these top five issues identified by AWWA. Financing for capital improvements is addressed by the District's current policy to fund renewal and replacement of aging infrastructure on a pay-as-you-go basis. Ensuring that water rates will generate enough revenues to cover operating, capital and debt services needs annually will minimize the need to issue additional debt in the future to fund these replacement projects. The District's 2024-2028 Water Rate Study includes a 10-year financial plan reflecting the projected costs of capital improvement and replacement projects for the next 10 years. This financial plan provides a road map to ensure the District's finances are sustainable and whether funding will be sufficient to continue with aging infrastructure replacements.

As part of its five-year CIP, the District continues to manage the replacement of its aging infrastructure each year. The District is currently averaging 3000 linear feet of watermain replacements each year at a cost of approximately \$1.6 million annually. In addition, the District, through its Asset Management Plan, annually assesses the condition of all its assets to determine when projects should be undertaken to replace assets.

To address long-term drinking water supply availability and protection of the watershed and water source, the District prepares an urban water management plan every five years as required by law that verifies its ability to meet long-term water demands. A critical element to providing long-term water supply in our region is conjunctive use. Conjunctive use is the practice of serving surface water for urban use when surface water supplies are plentiful. This allows the groundwater basin to naturally recharge and recover. During dry years when surface water availability is low, conjunctive use returns to groundwater pumping for urban use. This practice keeps surface water and groundwater supplies in balance and ensures water supply availability during variable and extreme weather events.

Part of increasing public understanding of the value of water sector systems and services is the District's proactive participation in the Sacramento Central Groundwater Authority (SCGA) and Regional Water Authority (RWA). The SCGA is comprised of 14 board members that represent water agencies, land use authorities, agricultural interests, agricultural-residential interests, and environmental interests in the region with a major role in ensuring the sustainability of the groundwater basin that our region relies on for water supply. The RWA is a collaboration of local

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and regional water purveyors which provides unified and strength in advocating for water related legislative matters and to promote knowledge and awareness of water issues.

In addition to the top 5 challenges identified by AWWA described above, the District is faced with its own challenges as it continues to provide its customers with high quality and safe and affordable drinking water. The issues are listed below in no specific order:

Changing Water Demands. The industry continues to see a change in water demand as water efficient appliances and drought resistant landscaping continue to be pushed. Although more efficient use of water is a major goal of the industry, slow or nonexistent customer growth can lead to declining water use, which can decrease operating revenue and affect how costs are recovered through rates and charges.

The District has experienced gradual decreases in water consumption from 2014 to 2016 due to the drought starting in 2014. In 2017, when the emergency drought declaration was lifted by the Governor, the District started to experience gradual increases in water consumption. This gradual increase, however, did not bring the District back to pre-2014 water demand levels, as the District had become more conservation minded with customers installing water efficient appliances and landscaping, resulting in long-term water use reductions.

In 2018, State legislatures passed SB 606 and AB 1668 stating that water use efficiency standards would be established. These standards are designed to lower water usage statewide over the next ten years, establishing water conservation as a way of life. In the short term, the District is meeting these efficiency standards but as these standards continue to lower, the District will need to encourage more efficient water use across the board. This increase in efficiency will lower water demand for the District and potentially affect the amount of water revenue generated annually.

Cost Recovery and Affordability. Faced with increasing capital replacement needs and potential funding shortfalls, many utilities must increase the rates they charge for water services in the immediate future. The affordability of water has become a significant issue for low-income households and a higher priority for water utilities that struggle to reconcile the need to adequately fund infrastructure replacement while not overburdening those who cannot afford rate increases.

The District completed a 5-year water rate study to determine the funding sufficiency for operating, capital, and debt service needs for calendar years 2024 through 2028. This study was adopted by the District's Board on July 18, 2023, after the receipt and consideration of any protests and comments received before and during a public hearing conducted in compliance with Proposition 218. The results of the study recommended a 4.50% annual water rate adjustment for calendar years 2024 through 2028. Due to the current inflationary state of the economy, these recommended water rate adjustments will be needed to fund the operation of

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the District. Staff will continue to proactively and prudently manage the District's finances to ensure that annual water rate adjustments are minimized to only what is required to maintain sufficient funding, to meet minimum reserve requirements and to ensure continued compliance with the District's bond covenant requirements.

Regulatory Compliance. The importance of regulatory compliance, whether associated with water quality or water supply sustainability, continues to be a main concern of the water industry. New regulatory compliance requirements challenge the ability of water utilities to meet such requirements financially and operationally while continuing to maintain affordability to customers.

On April 10, 2024, the U.S. Environmental Protection Agency announced the first nationwide limits on per- and polyfluoroalkyl substances (PFAS). PFAS are often referred to as "forever chemicals" because it takes a long length of time for the chemicals to break down. PFAS have been widely used in products such as nonstick cookware, water-repellent clothing, some cosmetics, and certain firefighting foams. Water systems nationwide must complete initial PFAS monitoring by 2027 and comply with new federal maximum contaminant levels by 2029. In addition, the California State Water Resources Control Board (California Water Board) has issued statewide monitoring requirements for PFAS under General Order 2025-0002-DDW. In 2023, the Elk Grove Water District (District) tested all its active water wells for PFAS. The results of the tests for PFAS were below the EPA's limits.

The District is also tracking the California Water Board's activities that might alter regulations governing manganese, arsenic, and hexavalent chromium. Manganese is a naturally occurring metal that exists in the groundwater table. Presently, state regulations list manganese as a secondary contaminant meaning that it has no health consequences, and that its occurrence only is an aesthetic or cosmetic concern. The District treats its water for manganese so that the drinking water delivered to its customers is well below the current maximum contaminant level (MCL) of 50 parts per billion (ppb). The California Water Board is considering lowering the MCL to 20 ppb. Based on the District's current treatment processes, achieving an MCL of 20 ppb manganese should be achievable without incurring additional operating costs.

Similarly, the California Water Board is looking into lowering the arsenic MCL in drinking water. Arsenic is regulated as a primary contaminant meaning that there are health consequences related to arsenic. The current allowable arsenic level is 10 ppb. The District has two wells that produce water just over the allowable arsenic level but treats this water so that the drinking water delivered to its customers is well below the 10 ppb MCL for arsenic. Should the California Water Board lower the arsenic MCL further, the District's other wells could fall above the allowable contaminant level resulting in the need to add treatment to those wells or deem the wells inactive. The results of these actions would have financial and operational impacts on the District.

Finally, the California Water Board currently regulates hexavalent chromium in drinking water under the total chromium state of 50 ppb MCL. Chronic or long-term exposure to hexavalent chromium may result in health effects. The District currently is under the required total chromium MCL of 50 ppb. The state is proposing a new regulation for hexavalent chromium of 10 ppb MCL. This proposed lowered standard could result in financial and operational impacts on the District.

Financial Policies

Basis of Accounting

The District operates on a fiscal year that runs from July 1, through June 30. Accounting records are maintained using the full accrual basis of accounting (GAAP). The District is a governmental entity which reports all activities related to the water operation as an enterprise fund where revenues are recognized when they are earned, and the expenses are recognized when they are incurred. The budget does not include amounts for depreciation, pension expenses in accordance with Government Accounts Standards Board (GASB) Statement No. 68, or retiree medical expenses in accordance with GASB Statement No. 75. Principle payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expensed on a Budget basis. Therefore, the budget is not prepared in the same manner as the Annual Comprehensive Financial Report. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

Accounting Systems and Controls

The District uses Springbrook Cirrus ERP as its financial accounting system to record its financial transactions. Management has established a system of internal controls that provides a reasonable basis for protecting the District's assets from fraud, waste and abuse and compiles sufficient reliable information for the preparation of the District's financial statements. At the end of the year, the District prepares an Annual Comprehensive Financial Report consisting of management's representations concerning the District's finances. An independent auditing firm audits this report and examines the District's internal controls and provides an opinion on the financial reporting and suggestions on ways to improve the internal control processes of the District.

Budgetary Control

Since the budget is an estimate, from time to time, it may be necessary to make adjustments to fine tune budget line items within expense categories. Various levels of budgetary control have been established to maintain the Budget's integrity. The levels of budgetary control are as follows: The General Manager controls the budget at the operating level and budgets are

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monitored by each respective department head. The General Manager has the authority to transfer balances between budget lines within an expense category. Any transfers between expense categories or increases in appropriations require approval by the Board of Directors. Budget to actual reports are prepared by the Finance Department and presented to the Board of Directors on a monthly basis.

Reserve Policy

It is the policy of the District that all funds held in reserve be designated to specific uses. The District holds reserves for special projects and operations. Such reserves are not considered 'surplus' and shall not be made available for other use without the express authorization of the Board of Directors.

The adequacy of the target reserve balance and/or annual contributions will be reviewed annually during the budgeting and planning process and may be revised accordingly as necessary. The following District reserve fund categories are to be established:

- Operating Reserve Fund – Used to ensure resources are available to fund daily administration, operations, and customer services. Target Balance is 120 days of the annual operations and maintenance budget.
- Capital Improvement Reserve Fund – Used to fund the new assets needed for the operations of the District that enhance or increase capacity. Target Balance is equal to the annual Capital Improvement Program (CIP) Budget.
- Capital Replacement Reserve Fund – Used to fund replacement of existing assets. Target Balance is equal to the annual Capital Replacement Budget.
- Elections and Special Studies Reserve Fund – Used to fund various special studies, as needs arise such as election cost, Board expense, etc. The Target funding balance is based on the amount as approved in the annual budget.
- Future Years Capital Improvement Reserve Fund – Used to fund future assets needed for the operations of the District that enhance or increase capacity in future years not yet identified in the annual CIP. Target Balance is 75% of the balance of the Unrestricted Net Position not allocated to the Operating Reserve Fund, Capital Improvement Reserve Fund, Capital Replacement Reserve Fund and the Elections Special Studies Reserve Fund upon conclusion of the annual audit.
- Future Years Capital Replacement Reserve Fund – Used to fund the replacement of existing assets in future years not yet identified in the annual CIP. Target Balance is 25% of the balance of the Unrestricted Net Position not allocated to the Operating Reserve

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Fund, Capital Improvement Reserve Fund, Capital Replacement Reserve Fund and the Elections Special Studies Reserve Fund upon conclusion of the annual audit.

Investment Policy

It is the policy of the District to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds. In accordance with section 53600 et. seq. of the Government Code of the State of California, the authority to invest public funds is expressly delegated to the Board of Directors for subsequent re-delegation to the Finance Manager/District Treasurer.

Investments by the Finance Manager are limited to those instruments specifically described in the District's investment policy. The Finance Manager submits monthly reports to the Board of Directors detailing all investment holdings. In order of importance, the following three fundamental criteria are followed in the investment program: 1) safety of principal; 2) liquidity; and 3) return on investment.

Procurement Policy

The District's procurement policies create uniform procedures for acquiring general goods and services, professional services, public construction contracts and the acquisition of real property. The primary purpose of the policies are to provide for the purchase of materials and trade services with the objective that they will be available at the proper time, place, quantity and at the best available price, consistent with the needs of the District. Each specific policy sets forth the dollar threshold, bidding and contracting requirements, and level of approval for each type of procurement.

Capital Improvement Program

The District's annual Capital Improvement Program (CIP) is a projection of the District's capital funding needs for planned capital projects in upcoming fiscal years. The CIP is reviewed and updated on an annual basis and is a key component of the District's overall Strategic Plan. The CIP is an important document for performing water rate studies and for managing the District's operations. The CIP also provides a basis to align District plans with other local agency plans so that an integrated approach may be applied to projects within the community at large.

The District currently funds its capital expenditures on a pay-as-you-go basis. A projection of the anticipated future capital projects and associated funding needs of those projects are included in the 2024-2028 Water Rate Study when analyzing total revenue requirements to maintain operational and capital needs. The study recommends the appropriate user charges and annual water rate increases to ensure revenue requirements are met for both operational and capital

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needs. Based on the inclusion of capital funding needs into the 2024-2028 Water Rate Study, and all recurring and nonrecurring capital expenditures being funded on a pay-as-you-go basis, the only effect of capital projects on the annual budget will be an overall decrease in operating and maintenance costs due to the replacement of aging infrastructure with new material resulting in a decreased potential for infrastructure failure and repair.

Long-Term Financial Planning

The District completed a 5-year water rate study, the 2024-2028 Water Rate Study (Study) that provides for the stable funding of operations, capital projects and debt service. The Study was adopted by the District's Board on July 18, 2023, after the receipt and consideration of any protests and comments received before and during a public hearing conducted in compliance with Proposition 218.

In December of 2014 the District restructured approximately \$32.3 million of outstanding bonded indebtedness and in June 2016 the District restructured another \$16.4 million to provide an average annual savings of \$194,000 over the remaining term of the debt. It should be noted that the District contributed \$1.5 million of reserve funds in order to reduce the remaining term of the debt by 13 years and maintain annual debt service savings on the refinanced bonds. The restructured debt is expected to be paid off by September of 2032. The District has no legal debt limit and does not intend to issue any additional debt.

Prudent financial management has allowed the District to minimize water rate adjustments from 2019 to 2023, with an overall average increase of only 0.40% annually for the 5-year period. The District's current Study proposes annual revenue rate adjustments of 4.50% beginning January 1, 2024, and commencing every January 1 through January 1, 2028. Staff will continue to review revenues and expenses annually to minimize the required revenue adjustments as proposed by the 2024-2028 Water Rate Study.

These proposed annual water rate increases will ensure that the District's revenues will be sufficient to cover operating, debt service and capital costs while adhering to the Districts reserve policy and complying with major bond covenants for the years 2024-2028.

The District defines a balanced budget as one where total projected revenue equals total projected expense, including capital expenditures and debt service. When there is a shortfall in the projected revenues to cover total projected expenses, the District will make the necessary appropriations from reserves carried over from prior years. This will allow the District to "balance" the budget. For this reason, the District deems the FY 2026-27 budget to be balanced.

Budget Process

The District adopts an annual operating budget and an annual CIP to ensure the adequacy of resources to meet District needs and to accomplish the District's mission.

The District's budget process begins with a Leadership Team Budget Kickoff Workshop to discuss timeline and identify departmental goals and objectives. Each department head is then responsible for developing their departmental operating budget for submission to the Finance Department. The Human Resources Department is responsible for the development of personnel budget, and the Finance Department is responsible for the preparation of revenue estimates. Once all departmental operating budgets, personnel budget and the revenue estimates are completed, the Finance Department will compile the information into the budget document.

As required by certain debt covenants, the annual operating budget is evaluated to ensure that net revenues, as defined by the debt covenant, are equal to or exceed a minimum of 115 percent of the anticipated debt service for the budget year.

The preliminary budget is presented to the Board of Directors and public through a series of public meetings to solicit feedback and input from the Board and the public. This provides the Board and public with the chance to address budget proposals and comment on significant budget issues. Once all feedback and comments received have been considered and incorporated as appropriate, the final budget is presented to the Board of Directors for adoption during a public meeting prior to each fiscal year end.

During the fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenue and expenses or re-budgeting of capital projects. Any changes to the adopted budget resulting in an increase or decrease in revenues and expenses or transfers of budget across expense categories are brought to the Board for approval.

Budget Assumptions

A budget is an estimate of revenues and expenses for a set period of time. The creation of estimates involves a set of assumptions. It is important that the reader of this budget understands the assumptions used in preparing the revenue and expense estimates contained herein. Listed below are the primary assumptions used in the creation of this budget:

- A proposed 4.50% revenue rate adjustment effective January 1, 2027. This proposed revenue rate adjustment was recommended as part of the District's 2024-2028 Water Rate Study.
- An estimated 4.14% rate increase in Purchased Water cost from the SCWA.

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- An estimated 10.00% increase in medical premiums depending on medical plans for employees who have not yet reached the medical subsidy cap. An estimated 2.00% increase for all employees who have met the District’s medical subsidy cap.
- Salary increases based on a COLA placeholder of 3.00% utilizing the average of the April CPI-U indices for the All Cities, Western and San Francisco indexes.

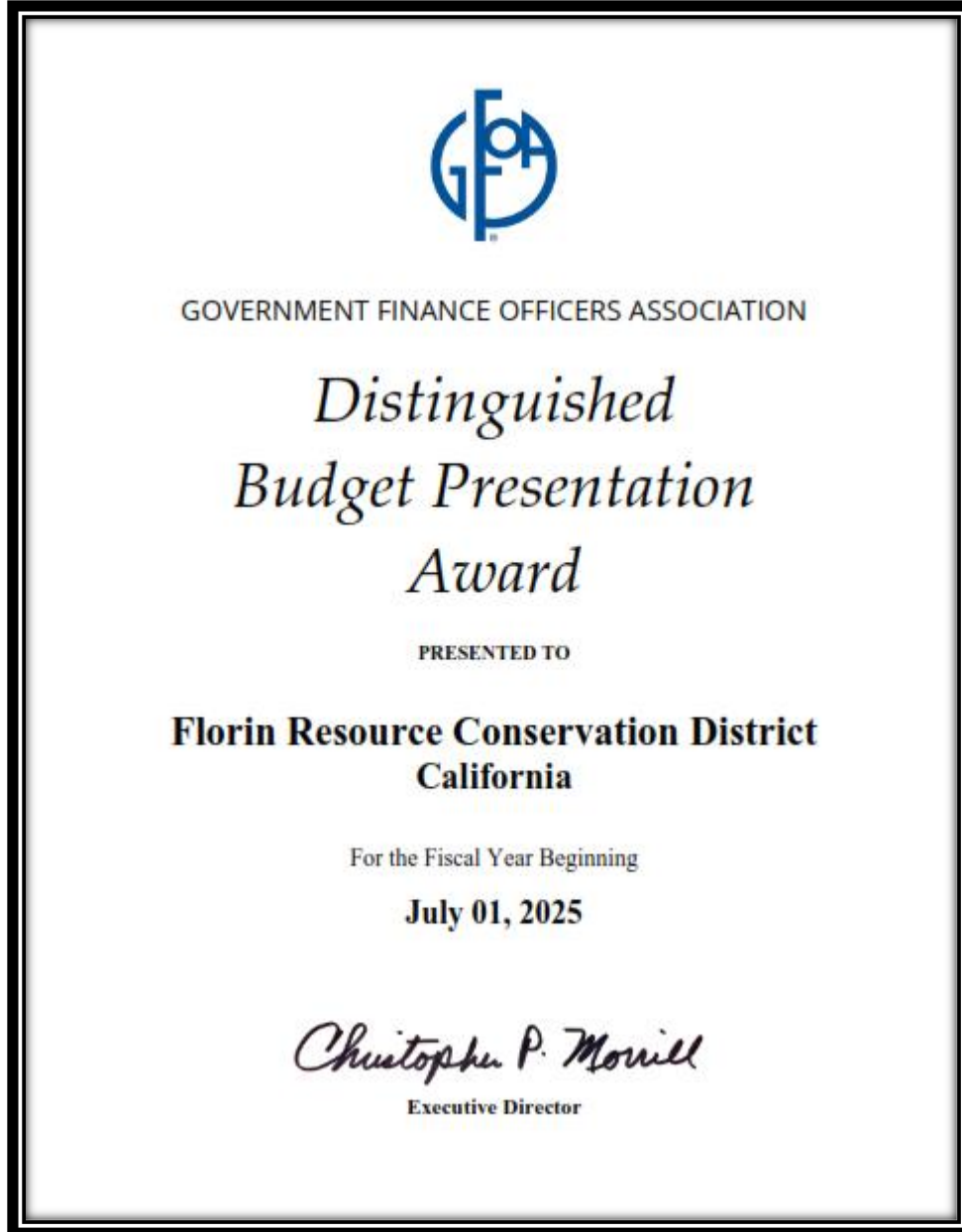
EGWD by the Numbers

MAXIMUM DAILY WATER SUPPLY CAPACITY	11.4 MGD
NUMBER OF TREATMENT FACILITIES	2
AGGREGATE TREATMENT FACILITY CAPACITY	13.0 MGD
NUMBER OF WELLS	7
MILES OF WATER MAINS	154.8
NUMBER OF BOOSTER PUMPS	10
NUMBER OF ACTIVE SERVICE CONNECTIONS	13,213
NUMBER OF BOND ISSUES OUTSTANDING	2
NUMBER OF CERTIFIED WATER DISTRIBUTION OPERATORS	19
NUMBER OF CERTIFIED WATER TREATMENT OPERATORS	19
NUMBER OF PUBLIC FIRE HYDRANTS	1,718
EGWD SERVICE AREA POPULATION	44,184

Budget Timeline

- March 30 Leadership Team Budget Kick-Off.
- April 03 All District key objectives and department goals and accomplishments are due to the FM.
- April 07 All department initial budget requests are due to the FM.
- April 09 FM submits budget development worksheet to the GM for first review.
- April 16 ***Infrastructure Committee Meeting** – discuss 1st draft of the CIP.
- April 21 ***Regular Board Meeting** - present to the Board the 3rd quarter financial report and 1st draft of FY 26-27 budget development worksheet.
- April 28 FM makes the required revisions and disperses the 2nd draft of the FY 26-27 budget development worksheet and District key objectives and department goals and objectives to the Board.
- May 05 ***Special Board Meeting** - to discuss the 2nd draft of the FY 26-27 budget development worksheet and District specific key objectives and department goals and objectives (if necessary).
- May 15 Issue the 1st draft of the budget document and 3rd draft of budget development worksheet to the Board for review.
- May 19 ***Regular Board Meeting** - review and discuss the 3rd draft budget development worksheet and 1st draft of budget document.
- May 21 Issue revised budget to Board (if necessary).
- May 26 ***Special Board Meeting** (if necessary).
- May 28 Issue revised budget to Board (if necessary).
- June 02 ***Special Board Meeting** (if necessary).
- June 12 Final Budget and staff report due for Board Packet inclusion.
- June 16 ***Regular Board Meeting** – budget adoption.

* - denotes public meetings to discuss and solicit feedback from Board members and the public.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Florin Resource Conservation District, California, for its Annual Budget for the fiscal year beginning July 01, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

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(HOLD FOR BUDGET RESOLUTION)

**Florin Resource Conservation District/Elk Grove Water District
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(HOLD FOR BUDGET RESOLUTION)

FISCAL YEAR 2026-27 BUDGET OVERVIEW

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SUMMARY OF REVENUES AND EXPENSES

Elk Grove Water District
Budgeted Revenues and Expenses by Category
For the Fiscal Year ending June 30, 2027

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Budget	Change in Budget	% Change
Total Revenues	\$ 15,902,913	\$ 16,772,455	\$ 18,116,654	\$ 18,477,994	\$ 18,373,788	\$ 19,066,704	\$ 588,711	3.19%
Operational Expenses								
Salaries and Benefits	6,570,338	5,353,507	4,920,104	5,745,437	5,624,202	5,962,583	217,146	3.78%
Seminars, Conventions and Travel	35,708	35,671	31,675	42,444	27,703	32,778	(9,666)	-22.77%
Office and Operational	1,279,350	1,386,548	1,521,396	1,742,067	1,586,090	1,795,588	53,520	3.07%
Purchased Water	3,056,889	2,905,906	3,522,815	3,805,728	3,820,528	3,938,199	132,470	3.48%
Outside Services	950,081	960,878	849,133	1,146,580	1,019,948	1,466,950	320,370	27.94%
Equipment Rent, Taxes and Utilities	557,469	505,090	555,741	581,444	614,472	600,844	19,400	3.34%
Subtotal Operational Expenses	12,449,835	11,147,600	11,400,865	13,063,700	12,692,942	13,796,941	733,241	5.61%
Less: Capitalized Labor	(471,382)	(440,141)	(558,262)	(467,724)	(410,456)	(590,233) *	(122,508)	26.19%
Total Operational Expenses	11,978,453	10,707,459	10,842,603	12,595,976	12,282,487	13,206,709	610,733	4.85%
Non-Operating Expenses/ (Income)	3,515,951	3,148,270	2,981,778	3,916,503	3,553,811	3,956,047	39,544	1.01%
Capital Expenditures	2,314,581	1,590,536	3,231,522	4,375,000	3,550,923	3,680,000	(695,000)	-15.89%
Total Net Expenses	17,808,985	15,446,266	17,055,904	20,887,479	19,387,221	20,842,755	(44,724)	-0.21%
Revenues In Excess of Expenses,								
Principal Retirement and Capitalized Labor	\$ (1,906,072)	\$ 1,326,189	\$ 1,060,750	\$ (2,409,485)	\$ (1,013,433)	\$ (1,776,051)	\$ 633,434	-26.29%
Transfers (to)/from Reserves	1,906,072	(1,326,189)	(1,060,750)	2,409,485	1,013,433	1,776,051	(633,434)	-26.29%
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

* This represents approximately 60% of Salaries and Benefits of the Utility Division which will be charged to the Capital Improvement Program

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SUMMARY OF NET POSITION ACTIVITY

Elk Grove Water District
Summary of Net Position Activity
For the Fiscal Year ending June 30, 2027

	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Budget
Beginning Net Position	\$ 84,721,646	\$ 84,721,646	\$ 83,708,213
Estimated Revenues	<u>18,477,994</u>	<u>18,373,788</u>	<u>19,066,704</u>
Estimated Operational Expenses			
Salaries and Benefits	5,745,437	5,624,202	5,962,583
Seminars, Conventions and Travel	42,444	27,703	32,778
Office and Operational	1,742,067	1,586,090	1,795,588
Purchased Water	3,805,728	3,820,528	3,938,199
Outside Services	1,146,580	1,019,948	1,466,950
Equipment Rent, Taxes and Utilities	<u>581,444</u>	<u>614,472</u>	<u>600,844</u>
Total Operational Expenses	<u>13,063,700</u>	<u>12,692,942</u>	<u>13,796,941</u>
Estimated Nonoperational Expenses			
Capitalized Labor	(467,724)	(410,456)	(590,233)
Non-Operating Expenses (Income)	3,916,503	3,553,811	3,956,047
Capital Expenditures	<u>4,375,000</u>	<u>3,550,923</u>	<u>3,680,000</u>
Total Nonoperational Expenses	<u>7,823,779</u>	<u>6,694,279</u>	<u>7,045,814</u>
Revenues in Excess of Expenses	<u>(2,409,485)</u>	<u>(1,013,433)</u>	<u>(1,776,051)</u>
Estimated Ending Net Position	<u>\$ 82,312,161</u>	<u>\$ 83,708,213</u>	<u>\$ 81,932,162</u>

Note: Net Position represents the difference between the District's assets plus deferred outflows of resources and the District's liabilities plus deferred inflows of resources.

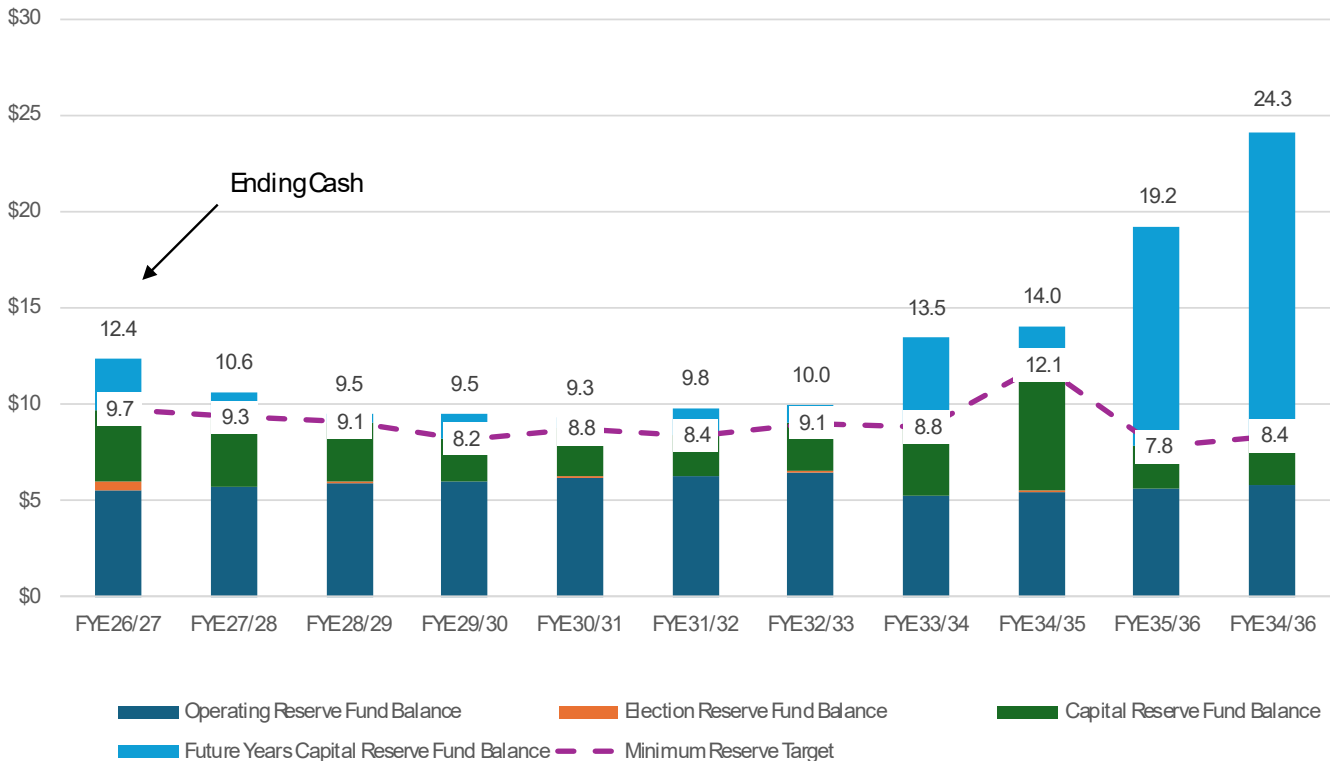
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

10-YEAR FINANCIAL PLAN

	Amount in millions										
	FYE26/27	FYE27/28	FYE28/29	FYE29/30	FYE30/31	FYE31/32	FYE32/33	FYE33/34	FYE34/35	FYE35/36	FYE34/36
Total Revenue	\$ 18.5	\$ 19.3	\$ 19.9	\$ 20.5	\$ 21.1	\$ 21.8	\$ 22.4	\$ 23.1	\$ 23.8	\$ 24.5	\$ 25.2
Operating Expenses	13.1	13.5	13.9	14.3	14.7	15.2	15.6	16.1	16.6	17.1	17.6
Non-Operating Expenses	4.3	3.9	4.1	4.0	4.1	4.0	4.1	-	0.1	-	0.1
CIP Expenditures	3.7	3.6	3.1	2.2	2.5	2.1	2.5	3.5	6.5	2.2	2.5
Total Expenses	<u>21.1</u>	<u>21.0</u>	<u>21.1</u>	<u>20.5</u>	<u>21.3</u>	<u>21.3</u>	<u>22.2</u>	<u>19.6</u>	<u>23.2</u>	<u>19.3</u>	<u>20.2</u>
Revenue to/ (from) Reserves	(2.6)	(1.7)	(1.2)	0.0	(0.2)	0.5	0.2	3.5	0.6	5.2	5.0
Operating Reserve Fund Balance	5.6	5.7	5.9	6.0	6.2	6.3	6.5	5.3	5.5	5.6	5.8
Election Reserve Fund Balance	0.5	-	0.1	-	0.1	-	0.1	-	0.1	-	0.1
Capital Reserve Fund Balance	3.7	3.6	3.1	2.2	2.5	2.1	2.5	3.5	6.5	2.2	2.5
Minimum Reserve Target	<u>9.7</u>	<u>9.3</u>	<u>9.1</u>	<u>8.2</u>	<u>8.8</u>	<u>8.4</u>	<u>9.1</u>	<u>8.8</u>	<u>12.1</u>	<u>7.8</u>	<u>8.4</u>
Future Years Capital Reserve Fund Balance	2.6	1.3	0.4	1.3	0.6	1.4	0.9	4.7	2.0	11.4	15.9
Beginning Cash Balance	15.0	12.4	10.6	9.5	9.5	9.3	9.8	10.0	13.5	14.0	19.2
Ending Cash Balance	<u>\$ 12.4</u>	<u>\$ 10.6</u>	<u>\$ 9.5</u>	<u>\$ 9.5</u>	<u>\$ 9.3</u>	<u>\$ 9.8</u>	<u>\$ 10.0</u>	<u>\$ 13.5</u>	<u>\$ 14.0</u>	<u>\$ 19.2</u>	<u>\$ 24.3</u>

Millions

Projected Water Reserve Ending Balances



FISCAL YEAR 2026-27 BUDGET HIGHLIGHTS

The District's proposed budget for FY 2026-27 projects total operating revenues of approximately \$19.07 million and total expenses of approximately \$20.84 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$3.68 million. The projected expenses in excess of revenues are approximately \$1.78 million, which will be funded by appropriations from reserves carried over from prior years.

Despite many non-discretionary cost increases and inflation, staff undertook efforts to find cost reductions to minimize increases, and these are reflected in the FY 2026-27 budget. The budget has a decrease in total expenses of \$0.63 million (-26.29%) from the adopted budget for FY 2025-26. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2025-26:

- Revenues for FY 2026-27 are budgeted at \$19.07 million, an increase of \$0.59 million (3.19%) from prior year's budget based on the following assumptions:
 - A rate study was completed and adopted by the District's Board in July of 2023, setting forth the proposed revenue rate increases for calendar years 2024 through 2028. The revenue projections for FY 2026-27 reflect the proposed 4.50% revenue rate increase effective January 1, 2027, as recommended by the study.
 - Consumption levels were calculated based on an analysis using historical demand averages to determine "normal year usage" conditions, taking into consideration current weather conditions and the requirement for conservation.
 - An increase in the number of accounts based on the review of development projects in the District's service area and a projection of the number of units to be fully built within the fiscal year.
- Salaries and Benefits are budgeted at \$5.96 million, an increase of \$0.22 million (3.78%) from prior year's budget mainly due to:
 - Merit increases and promotions for eligible employees.
 - An estimated 10.00% increase in medical premiums for employees who have not yet reached the medical subsidy cap. An estimated 2.00% increase for all employees who have met the District's medical subsidy cap.
 - A 3.00% estimated COLA placeholder based on the February CPI-U for the average of the U.S. City, West and San Francisco index.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Seminars, Conventions and Travel are budgeted at \$32,778, a decrease of \$9,666 (-22.77%) from prior year's budget due to the majority of seminars and conferences in FY 2026-27 taking place in Sacramento, requiring no lodging or airfare.
- Office and Operational costs are budgeted at \$1.80 million, an increase of \$53,520 (3.07%) from prior year's budget mainly due to:
 - A decrease in computer repairs and maintenance of \$21,221 (-71.63%) due to the recent replacement of computers necessary to be compatible with Windows 11.
 - A decrease in materials cost of \$25,000 (-16.13%) due to a downward spending trend.
 - An increase in postage costs of \$22,425 (24.98%) due to mailings related to new state-mandated cross-connection hazard assessment requirements and the implementation of a new utility bill printing and mailing service provider.
 - An increase in software subscription of \$53,508 (26.36%) due to the District's implementation of Advanced Metering Infrastructure and associated software costs.
- Purchased Water is budgeted at \$3.94 million, an increase of \$0.13 million (3.48%) from prior year's budget due mainly to an estimated 4.14% rate increase for purchased water, offset by an anticipated decrease in water usage due to conservation efforts.
- Outside Services costs are budgeted at \$1.47 million, an increase of \$0.32 million (27.94%) from prior year's budget, due mainly to:
 - A decrease in contracted services of \$174,660 (-33.40%) due to the completion of the UWMP in FY 2025-26 and a reduction in the District's IT services contract requirements due to the completion of the ERP implementation.
 - An increase in Legal Services of \$50,000 (41.67%) due to anticipated legal services relating to the District's potential reorganization.
 - A decrease in sampling costs of \$27,000 (-45.00%) due to the completion of required Title 22 sampling in FY 2025-26.
 - An increase in election costs of \$470,000 (100.00%) due to FY 2026-27 being an election year.
- Equipment Rent, Taxes and Utilities are budgeted at \$600,844, an increase of \$19,400 (3.34%) from prior year's budget due mainly to anticipated increases in electricity costs used for water pumping.
- Capital Improvement Funding includes contributions to the Repair & Replacement Reserve and the Capital Improvement Reserve for a total of \$3.68 million. This represents a decrease of \$0.70 million (-15.89%) from prior year's budget.

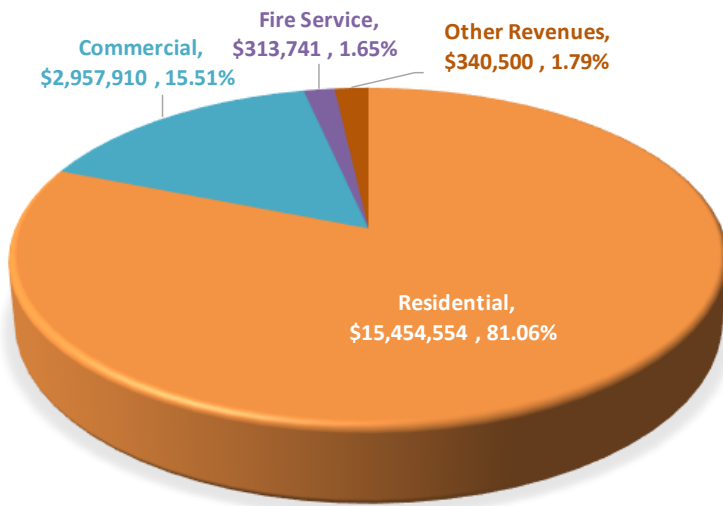
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Bond interest expenses will decrease by \$100,456 (-9.98) while bond principal retirements will increase by \$140,000 (4.77%).
- This budget anticipates capitalizing \$590,233 of Salaries and Benefits for capital improvements constructed by the Utility Division. Capitalized labor costs are reduced from regular salaries and benefits and are included in the total funded amounts in the Five-Year Capital Improvement Program. Capitalized labor is estimated at 80% of the total salaries and benefits of the Utility Division.
- The budget, as recommended, will meet bond covenant requirements as follows:
 - Covenant: 1.47 (1.15 required)
- The Board will adopt a Five-Year Capital Improvement Program (CIP) which only appropriates funding for the CIP projects scheduled in FY 2026-27.

REVENUE SECTION

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

BUDGETED REVENUES BY CATEGORY



Other Revenues include:

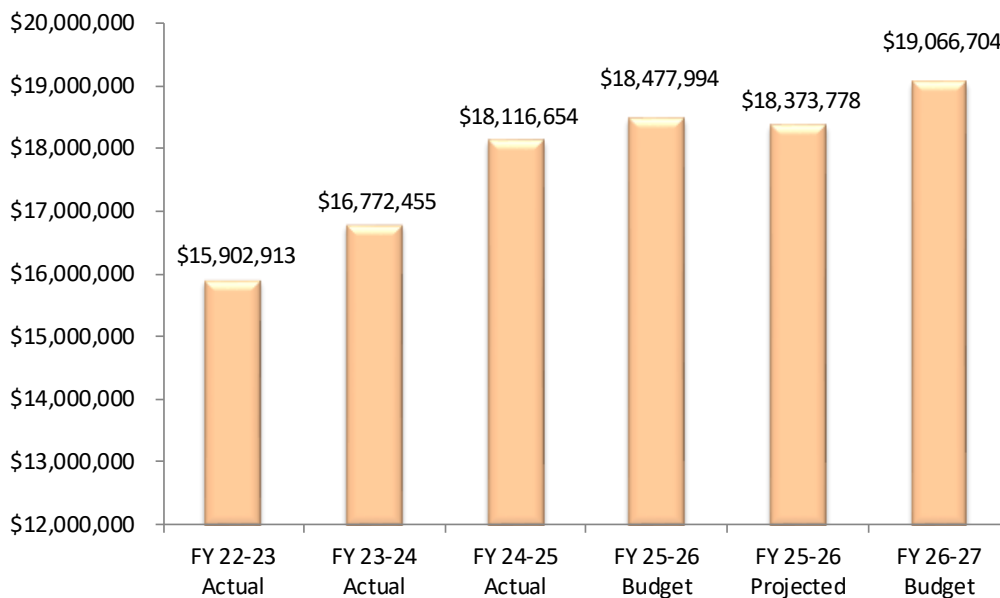
- Meter/Plan Check/Water Capacity Fees
- Door Hanger Fees
- New Account Fees
- NSF Fees
- Backflow Prevention Installations

Commercial Revenues Include:

- Non-Residential Revenue
- Irrigation Revenue

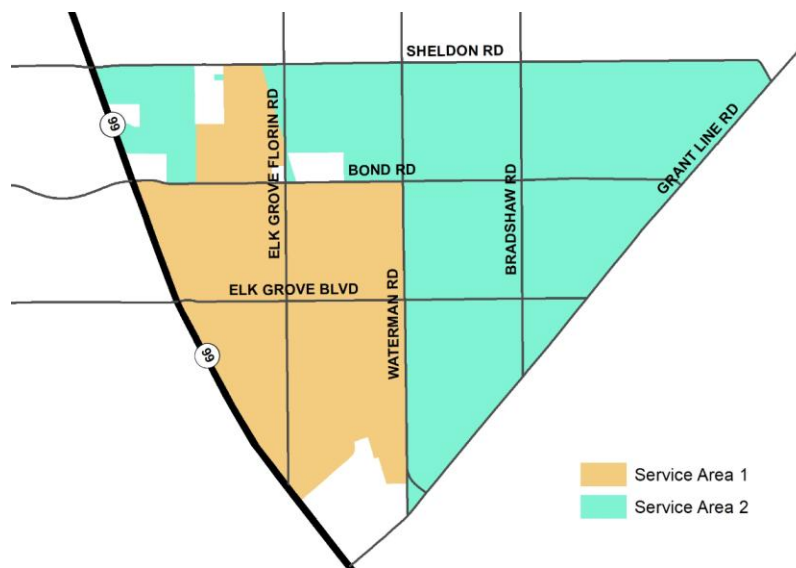
Note: Residential Revenue in this chart is net of customer refunds.

TOTAL REVENUES FISCAL YEARS 2022-23 THROUGH 2026-27



MAJOR REVENUE SOURCES

Approximately 98% of the District’s revenues are derived from recurring water revenues related to water consumption and availability charges. The FY 2026-27 budget reflects a 4.50% revenue rate adjustment effective January 1, 2027, recommended as part of the District’s 2024-2028 Water Rate Study. In addition, the District derives revenues from new connection fees for development within Service Area 1 of its two service areas. Connection fees for development within Service Area 2 of the EGWD’s service area are paid to the SCWA.



Revenue projections are developed using a fee/rate-based projection, taking into account consumption levels calculated based on an analysis using historical demand averages to determine “normal year usage” conditions and the projected increase in the number of accounts based on the review of development projects in the District’s service area and the number of units to be fully built within the fiscal year. Depending on drought conditions, revenue projections are adjusted by what the District deems to be an appropriate conservation factor and/or anticipated increase in water consumption as a result of the lifted drought restrictions.

Revenue Rate Increase Projections

Utility rate setting is subject to the provisions of Proposition 218 wherein customers are provided with information on proposed rate changes and are invited to attend a public hearing on the proposed changes. Proposed rate changes can be denied if a majority of ratepayers submit written protests opposing them. If a majority of ratepayers do not protest, the Board of Directors vote on the proposed rate changes and set the effective date for any proposed and approved

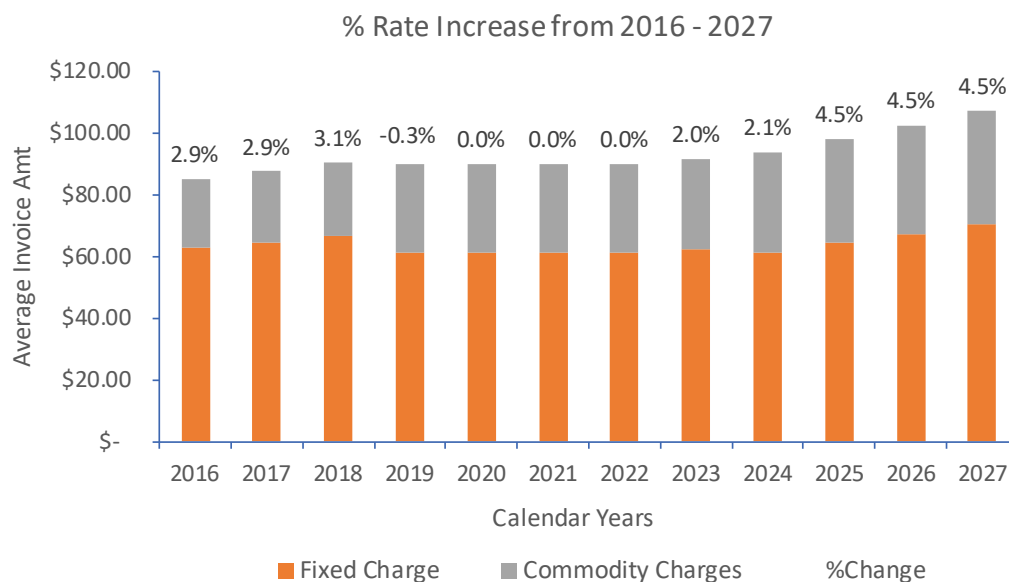
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

changes. Revenue rate adjustments are necessary to fund various projects and to pay for increased operating costs, primarily due to inflation. During the Spring of 2023, the District commenced a water rate study to determine the recommended rate adjustment necessary to continue to fund the District’s operations. The proposed water rate adjustments from the 2024-2028 Water Rate Study were adopted by the Board after the receipt and consideration of any protests and comments before and during a public hearing in compliance with Proposition 218 on July 18, 2023, with Ordinance No. 07.18.23.01. The 2024-2028 Water Rate Study proposes annual water rate adjustments as follows:

- January 1, 2024 – 4.50%
- January 1, 2025 – 4.50%
- January 1, 2026 – 4.50%
- January 1, 2027 – 4.50%
- January 1, 2028 – 4.50%

In accordance with the 2024-2028 Water Rate Study, the revenue projection in this section reflects the proposed 4.50% water rate adjustment effective January 1, 2027.

The chart below shows the average revenue rate adjustment each calendar year since 2014 in relation to an average bill, assuming the customer is a single-family residential service customer with a 1” meter consuming 15 CCF’s of water. As can be seen, the increases in rates have been very consistent and relatively minimal. For the years with a rate increase, the increase is approximately equal to the average inflation rate. This is all made possible through prudent financial management and budgeting; however, future revenue adjustments will be necessary to fund various capital projects and to pay for increased operating costs, primarily due to inflation.

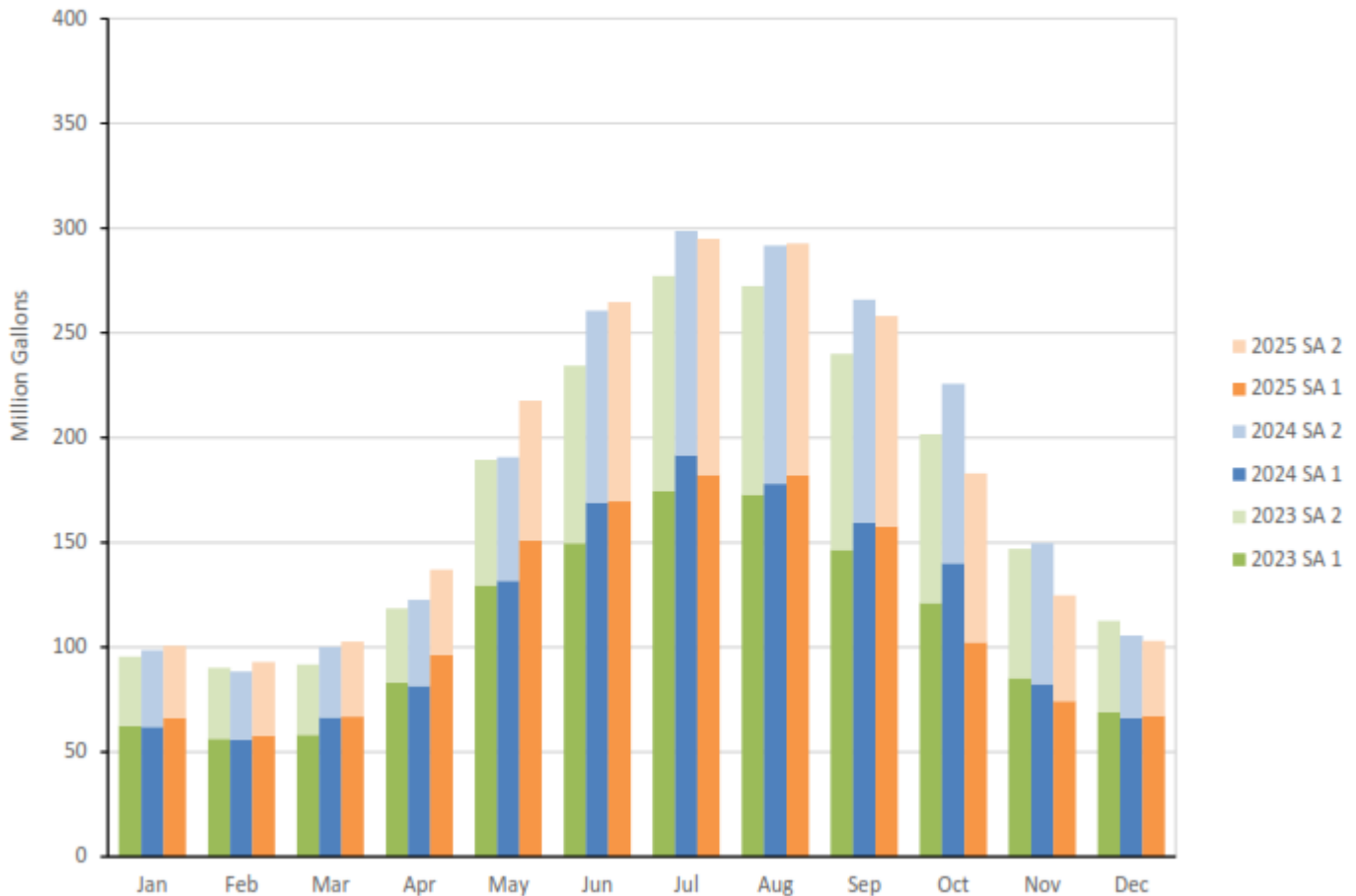


**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

WATER CONSUMPTION TREND

Water revenues are driven by two primary factors, the amount of water sold and the rate per unit, with increases in water consumption generating more revenues to offset the increased costs of operations. The graph below shows the consumption trends for the prior three calendar years. The graph also shows the correlation between the annual seasonal change and overall water consumption, with the highest level of consumption occurring during the summer months.

As can be seen in the chart below, consumption decreased in the second half of 2025 as compared to 2024 due to conservation becoming a way of life, with many residents practicing certain water conservation efforts, such as installing water efficient appliances and drought tolerant landscaping, resulting in long-term water use reductions. There was a slight increase in 2024 as compared to 2023 due to higher temperatures during the summer months that lasted through the end of October. Overall, the District expects to see continued decrease in consumption with an emphasis on conservation.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

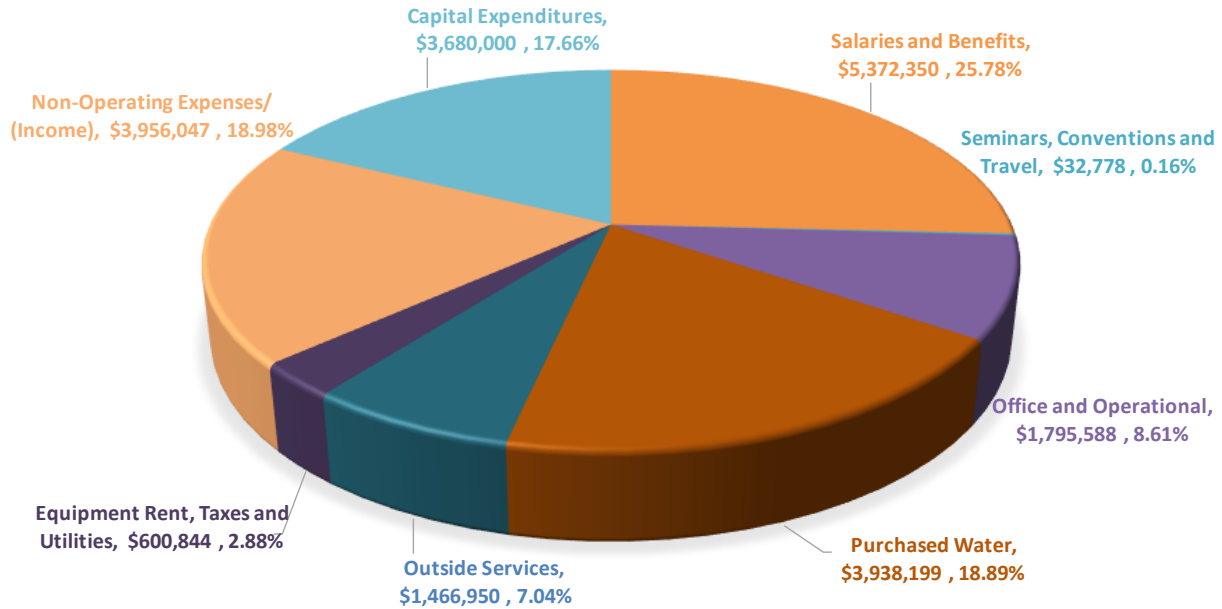
Elk Grove Water District
Budgeted Revenue Accounts Detail
For the Fiscal Year ending June 30, 2027

Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
4100	Water Payment Revenues - Residential	\$13,299,707	\$13,699,392	\$14,408,761	\$14,950,259	\$15,034,047	\$ 15,455,554
4110	Water Payment Revenues - Commercial	1,979,802	2,411,074	3,025,619	2,897,806	2,689,028	2,957,910
4120	Water Payment Revenues - Fire Service	215,547	248,829	286,633	297,929	315,765	313,741
4200	Meter Fees/Plan Check/Water Capacity	182,357	213,093	98,704	126,000	104,390	126,000
4201	Backflow Install EGWD	18,005	19,150	24,625	22,500	23,383	22,500
4202	Backflow Testing Fee	17,615	17,745	23,270	2,500	15,329	15,000
4204	Failed Backflow Notification Fee	100	-	125	-	25	-
4300	Fire Protection	468	1,872	1,404	-	1,543	-
4520	Door Hanger Fees	111,350	108,300	113,875	110,000	103,314	110,000
4530	Meter Testing Fee	-	47	-	-	66	-
4540	New Account Fees	15,750	15,420	18,960	20,000	17,336	15,000
4550	NSF Fees	2,625	2,223	2,170	2,000	3,306	2,000
4560	Fees and Penalties	14,715	2,346	24,067	-	11,465	-
4570	Shut-off Fees	66,800	61,900	104,300	50,000	70,218	50,000
4580	Restoration Fees	200	25	25	-	141	-
4585	Admin Citations	880	-	-	-	-	-
4591	Release of Lien Fee	(1,060)	(460)	20	-	226	-
4700	Rental Income	-	-	-	-	-	-
4800	Other Income	793	-	-	-	-	-
4900	Customer Refunds	(22,741)	(28,501)	(15,904)	(1,000)	(15,804)	(1,000)
	Total Revenues	<u>\$15,902,913</u>	<u>\$16,772,455</u>	<u>\$18,116,654</u>	<u>\$18,477,994</u>	<u>\$18,373,778</u>	<u>\$ 19,066,704</u>

EXPENSE SECTION

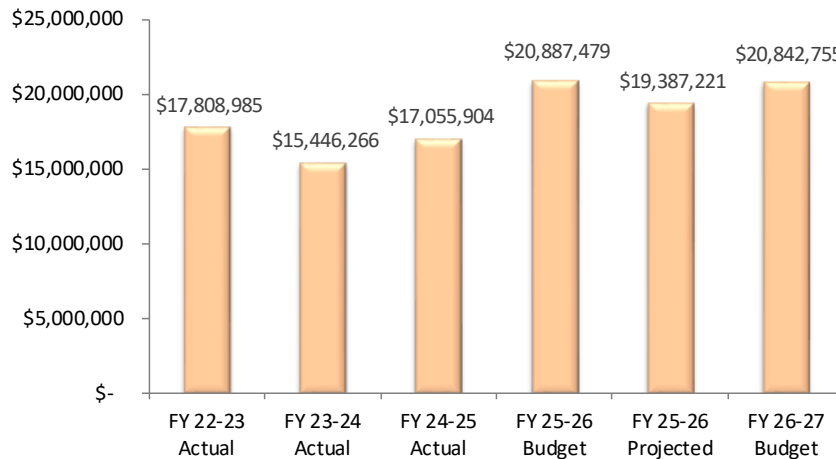
**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

BUDGETED EXPENSES BY CATEGORY



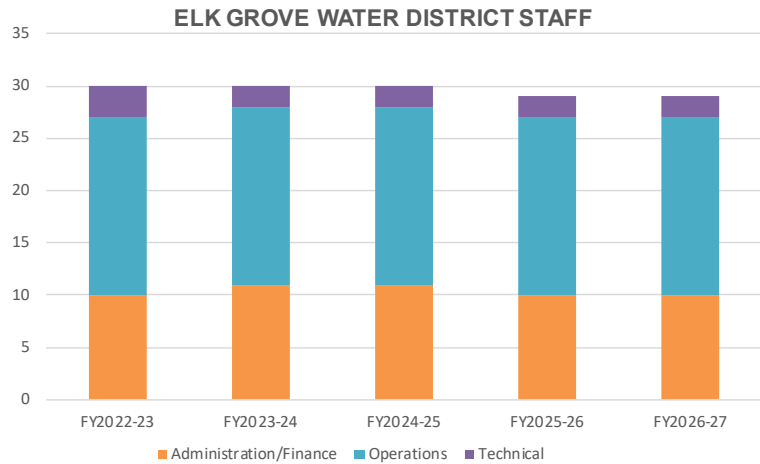
Note: Total Salaries and Benefits Expenses are net of capitalized labor costs of \$590,233, which is included in total Capital Expenditures.

TOTAL NET EXPENSES FISCAL YEARS 2022-23 THROUGH 2026-27



SALARIES AND BENEFITS FISCAL YEARS 2022-23 THROUGH 2026-27

Aside from the cost of water purchased from the SCWA for the EGWD’s Service Area 2 and debt service payments, Salaries and Benefits represent the largest expense of the District. Staffing levels at the District have remained relatively unchanged with 10 FTE in Administration and Finance, 2 FTE in Technical Services and 17 FTE in Operations. In FY 2022-23, the District completed a compensation study, comparing the salaries and



benefits of the District against 10 other comparable agencies. The results of this study revealed that certain job classifications at the District were underpaid. Based on this, the District’s Board approved an update to the District’s salary schedule to reflect the results of the study. In addition to the update to the District’s salary schedule, the District’s Employee Policy Manual prescribes that annual Cost of Living Adjustments (COLAs) are made at the Boards discretion and is based on the average of the April All-Cities CPI – U, Western CPI – U, and San Francisco CPI – U indices. The COLA for FY 2026-27 is 3.00%.

Pension and other Post-Employment Benefits

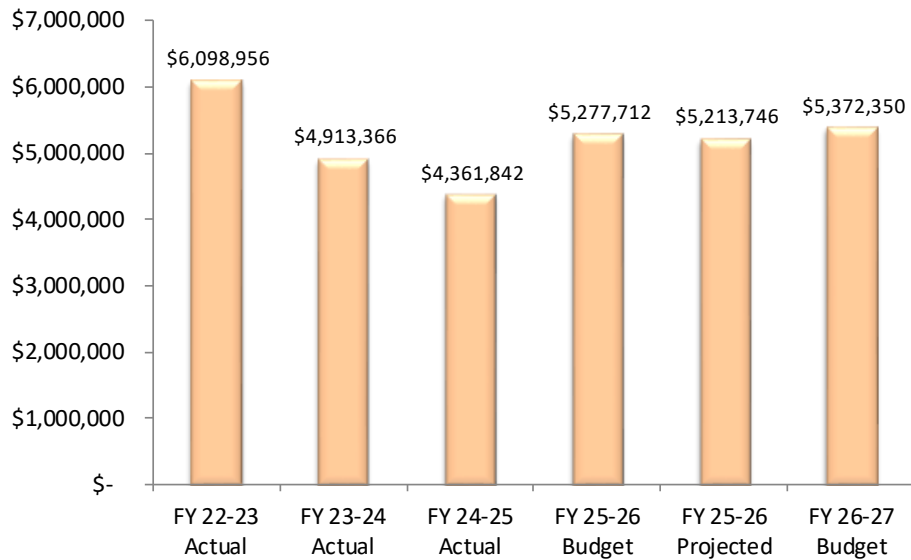
The District provides retirement benefits for its employees through a Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees Retirement System (CalPERS). Employees with at least 5 years of service are eligible to retire at age 55 with statutorily reduced benefits. In addition to the required employer contributions to the plan, the District currently contributes one percent of classic employees’ tax-deferred member contributions to the system while PEPPRA employees contribute their entire share of member contributions.

The District also provides post-employment healthcare benefits to retirees and their dependents. Eight retired employees receive these benefits, which are financed on a pay-as-you-go basis. The District pays the medical, dental, and vision insurance premiums for eligible retired employees (and qualified spouses) that are enrolled in the health insurance plan. The current requirements for eligibility are attaining age 55; having at least fifteen years of continuous service; and retiring from the District within 120 days of separation.

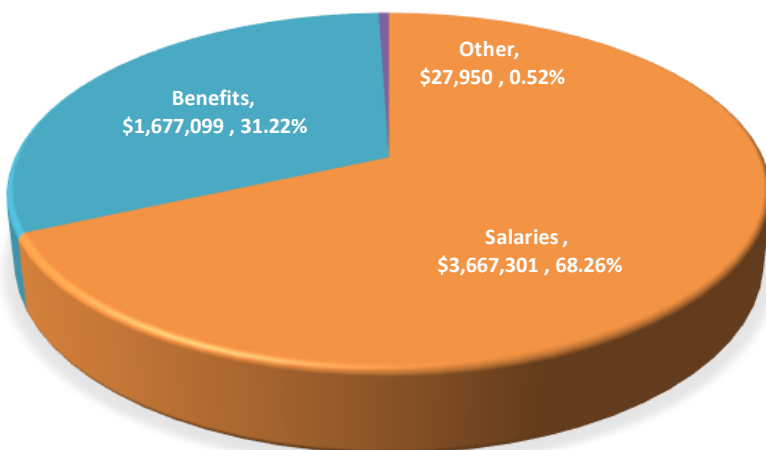
**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

The following tables show the trend in salaries and benefits in comparison to prior years, as well as the breakout of the current proposed budgeted salaries and related components.

SALARIES AND BENEFITS



NET SALARIES AND BENEFITS \$5,372,350*



The Other Expenses Categories include:

- Employee Training
- Employee Recognition
- Meetings

*The total Salaries and Benefits are net of capitalized labor costs of \$590,233 for capital improvements constructed by the Utility Division.

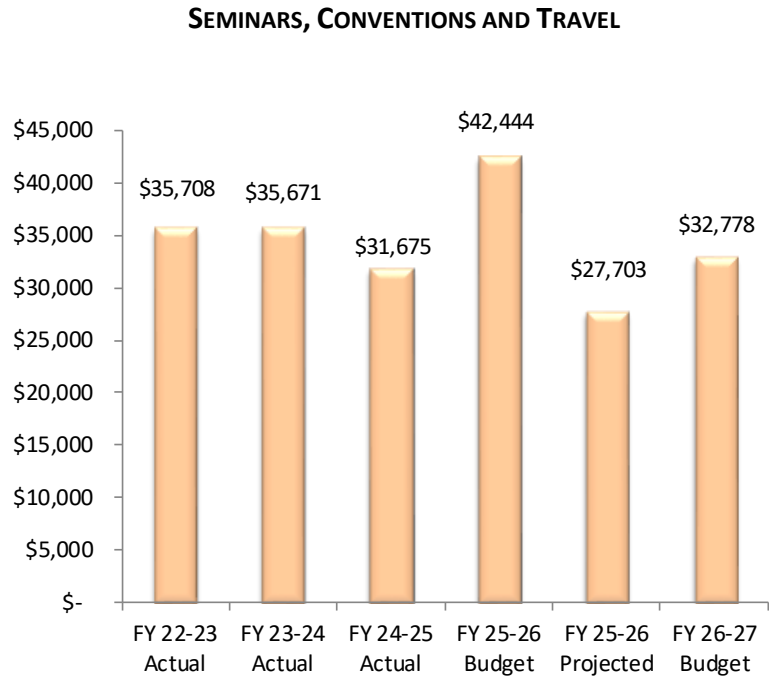
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

Elk Grove Water District
Budgeted Salaries and Benefits Accounts Detail
For the Fiscal Year ending June 30, 2027

Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
5100	Executive Salary	\$ 208,623	\$ 252,212	\$ 253,049	\$ 291,829	\$ 291,133	\$ 294,471
5110	Exempt Salaries	616,194	691,324	722,601	804,177	776,871	822,379
5120	Non-Exempt Salaries	1,534,086	1,700,183	1,654,280	2,322,713	2,053,607	2,409,637
5130	Overtime Compensation	31,754	70,837	97,659	106,000	172,134	136,000
5140	On Call Pay	30,940	30,915	30,949	31,025	31,025	31,025
5150	Holiday Pay	138,871	125,915	165,142	177,902	170,162	186,274
5160	Vacation Pay	222,818	271,832	273,016	206,715	314,320	228,728
5170	Personal Time Pay	154,322	166,735	162,666	142,322	166,229	149,019
5200	Medical Benefits	522,552	566,169	576,671	746,007	715,512	779,266
5195	EAP	875	885	883	880	863	906
5201	EGWD Contribution H.S.A	23,500	30,800	29,895	29,850	36,452	32,000
5210	Dental/Vision/Life Insurance	54,685	56,054	53,347	59,432	57,087	60,892
5220	Retirement Benefits	2,554,285	970,606	658,919	444,327	444,327	489,073
5225	Retirement Benefits - Post Employment	362,365	304,550	117,704	209,131	209,131	120,686
5230	Medical Tax, Social Security and SUI	48,348	51,992	54,006	74,447	63,798	76,785
5240	Worker's Compensation Insurance	47,971	50,625	47,899	69,779	105,544	117,492
5250	Education Assistance	-	-	-	2,500	-	-
5260	Employee Training	10,659	8,530	12,959	20,500	9,164	20,050
5270	Employee Recognition	7,490	3,040	8,460	5,400	6,654	7,400
5280	Meetings	-	304	-	500	188	500
	Less Capitalized Labor	(471,382)	(440,141)	(558,262)	(467,724)	(410,456)	(590,233)
		<u>\$6,098,956</u>	<u>\$4,913,366</u>	<u>\$4,361,842</u>	<u>\$5,277,712</u>	<u>\$5,213,746</u>	<u>\$ 5,372,350</u>

SEMINARS, CONVENTIONS AND TRAVEL FISCAL YEARS 2022-23 THROUGH 2026-27

Seminars, Conventions and Travel expenses are budgeted based on the anticipated travel to and from various conferences and seminars. It is in the best interest of the District to invest in the employees to allow them to stay current and educated about activities, developments, and professional trends affecting their ability to provide high-quality job performance, which includes external and internal customer service. As such, travelling to attend hearings, meetings, conferences, or other gatherings is of value to the District. The two major conferences that District staff attend are the semi-annual Association of California Water Agencies (ACWA) conferences and the annual California Society of Municipal Finance Officers (CSMFO) conference.



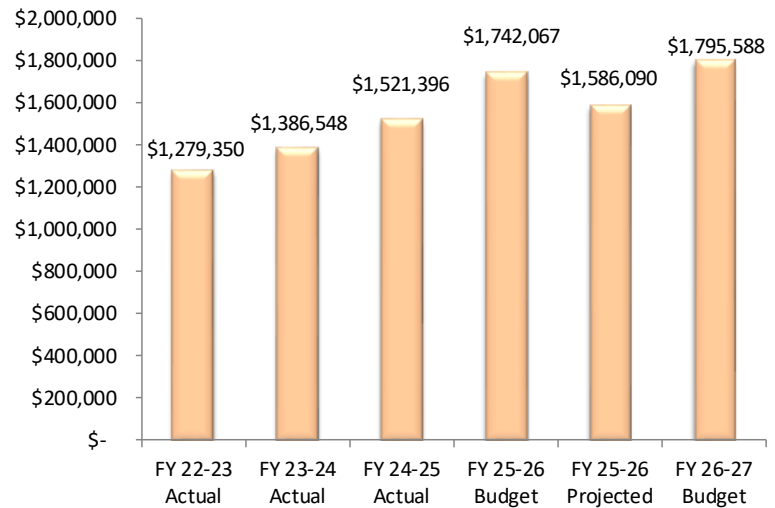
Elk Grove Water District
Budgeted Seminars, Conventions and Travel Accounts Detail
For the Fiscal Year ending June 30, 2027

Account#	Description	FY 22-23	FY 23-24	FY 24-25	FY 2025-26	FY 2025-26	FY 2026-27
		Actual	Actual	Actual	Budget	Projected	Requested Budget
5300	Airfare	\$ 2,351	\$ 2,018	\$ 2,486	\$ 4,150	\$ 2,565	\$ 2,950
5310	Hotels	11,555	8,982	8,778	14,100	6,418	6,000
5320	Meals	4,828	7,349	4,750	6,416	2,303	4,640
5330	Auto Rental	29	-	206	450	-	-
5340	Seminars & Conferences	9,502	9,635	8,172	9,335	9,076	10,920
5350	Mileage Reimbursement, Parking, Tolls	1,336	1,662	1,208	1,993	1,341	2,268
5375	Auto Allowance	6,107	6,025	6,075	6,000	6,000	6,000
		\$ 35,708	\$ 35,671	\$ 31,675	\$ 42,444	\$ 27,703	\$ 32,778

OFFICE AND OPERATIONAL FISCAL YEARS 2022-23 THROUGH 2026-27

Office and Operational expenses are budgeted to cover administrative costs such as insurance premiums, association dues, repairs and maintenance of equipment, buildings, and computers, purchases of chemicals for water treatment, postage, and printing. These costs allow the District to continue to operate and maintain the water system and to continue to provide water services to its ratepayers. Meter costs are also budgeted in this category, however, the cost of meters purchased for new development are offset by meter fees paid by developers at the time meters are installed and ready for connection to the EGWD system. These fees are accounted for as Meter Fees in the revenue section of this report.

OFFICE AND OPERATIONAL



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

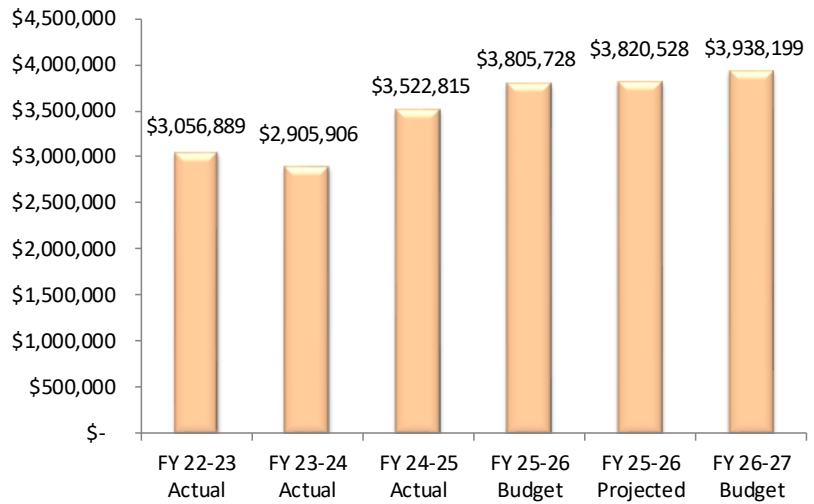
Elk Grove Water District
Budgeted Office and Operational Accounts Detail
For the Fiscal Year ending June 30, 2027

Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
5410	Advertising	\$ 9,375	\$ 4,971	\$ 4,615	\$ 17,700	\$ 14,514	\$ 18,200
5415	Association Dues	126,552	151,158	135,107	155,932	150,575	161,135
5420	Insurance	137,012	164,489	190,177	196,000	180,259	216,500
5425	Licenses, Certifications, Fees	4,247	2,934	2,490	5,635	5,605	3,280
5430	Repairs & Maintenance - Automotive	26,894	53,149	60,308	53,500	34,129	53,500
5432	Repairs & Maintenance - Building	65,246	73,323	76,043	96,768	98,756	91,828
5434	Repairs & Maintenance - Computers	26,529	11,121	7,657	29,625	21,449	8,404
5435	Repairs & Maintenance - Equipment	129,708	113,122	109,443	120,500	88,878	105,500
5438	Fuel	51,123	52,201	48,305	56,720	47,007	56,720
5440	Materials	163,448	135,710	112,025	155,000	129,054	130,000
5445	Chemicals	52,369	43,904	60,445	65,000	53,032	65,000
5450	Meter Repairs	84,702	168,162	230,885	220,000	244,090	235,000
5453	Permits	84,129	79,886	94,524	105,000	107,508	105,000
5455	Postage	75,793	72,317	78,926	89,775	92,388	112,200
5460	Printing	16,946	13,784	12,136	21,083	20,494	30,383
5465	Safety Equipment	11,704	13,376	16,283	18,000	14,154	18,000
5470	Software Programs & Updates	120,357	148,681	183,012	203,009	172,525	256,518
5475	Supplies	28,450	18,224	25,520	28,020	24,134	31,020
5480	Telephone	26,610	26,025	27,209	36,600	37,034	42,200
5485	Tools	16,069	17,516	24,369	35,500	24,159	25,500
5490	Clothing Allowance	5,084	4,979	5,338	7,700	7,700	6,700
5491	EGWD - Other Clothing	10,581	12,757	13,610	15,000	12,209	15,000
5493	Water Conservation Materials	6,420	4,760	2,969	10,000	6,437	8,000
		<u>\$1,279,350</u>	<u>\$1,386,548</u>	<u>\$1,521,396</u>	<u>\$1,742,067</u>	<u>\$1,586,090</u>	<u>\$ 1,795,588</u>

PURCHASED WATER COSTS FISCAL YEARS 2022-23 THROUGH 2026-27

PURCHASE WATER COSTS

Through the First Amended and Restated Master Water Agreement between Sacramento County Water Agency and Florin Resource Conservation District/Elk Grove Water District, entered into on June 28th, 2002, the District has agreed to purchase, on a wholesale basis, potable water supply from the SCWA. The purchased water from the SCWA is used to supply the EGWD Service Area 2 ratepayers with their water source. Under the general terms of the agreement, the cost of the wholesale purchased water supply is based on a rate as determined by the actual cost of procurement, extraction, diversion, treatment, and conveyance of potable water actually delivered to the District.

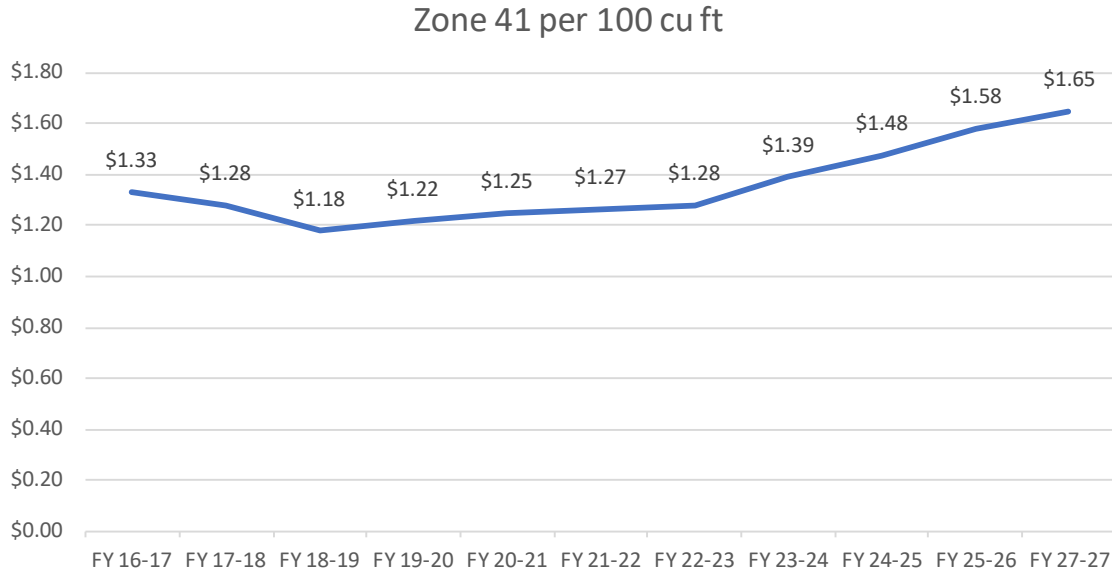


The chart above shows the total annual purchased water costs since FY 2022-23. Purchased water costs continue to fluctuate year-to-year dependent on annual precipitation; however, two components that have a major effect on the total cost of purchased water are account growth and conservation, which has become a way of life. For FY 2026-27, the District expects to see water consumption and delivery increase slightly due to an increase in development in the EGWD’s Service Area 2 resulting in an increase in accounts.

The table on the next page shows the trend in the wholesale purchase water rate for the last 10 fiscal years. The change in the wholesale purchased water rate is a direct correlation to conservation efforts. As drought restrictions from FY 2015-16 resulted in less water being delivered to the District but operational and maintenance costs continued to increase, there was an overall increase in the wholesale purchase water rate. When drought restrictions were lifted in FY 2016-17, the gradual increase in water consumption resulted in an increase of purchased water delivered to the District. This resulted in a decrease in the wholesale purchased water rate in FY 2017-18. As consumption trends start to normalize and operating costs continue to increase, the District expects the wholesale purchased water rate to gradually increase as well without the major swings experienced during the drought.

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

WHOLESALE WATER RATE TREND

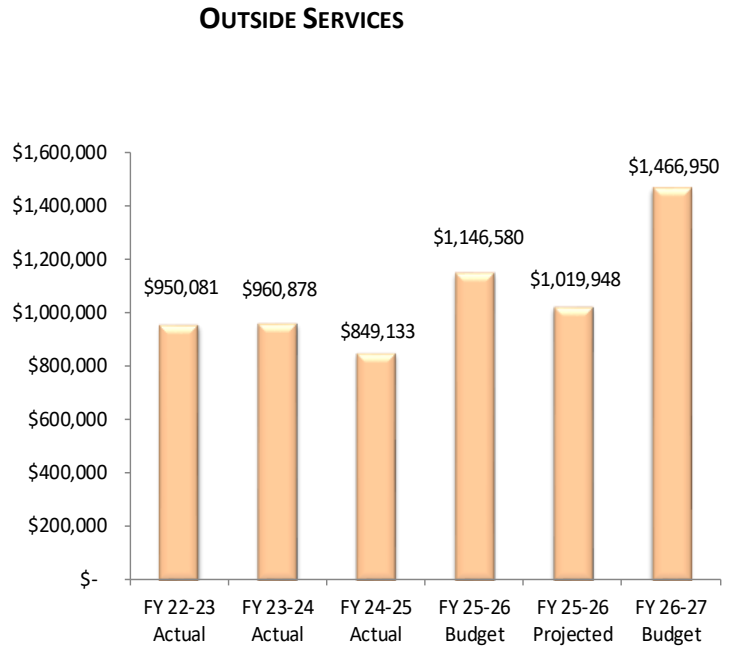


**Elk Grove Water District
Budgeted Purchase Water Costs Accounts Detail
For the Fiscal Year ending June 30, 2027**

Account#	Description	FY 22-23	FY 23-24	FY 24-25	FY 2025-26	FY 2025-26	FY 2026-27
		Actual	Actual	Actual	Budget	Projected	Requested Budget
5495	Purchased Water	\$3,056,889	\$2,905,906	\$3,522,815	\$3,805,728	\$3,820,528	\$ 3,938,199

OUTSIDE SERVICES FISCAL YEARS 2022-23 THROUGH 2026-27

Outside Services expenses consist mostly of professional services, such as banking services, engineering services, contracted services, and legal services. It also includes election costs which occur every other year. FY 2026-27 is an election year. The District utilizes specialized outside service firms and professionals to assist in the development of various technical studies and projects. An example of a technical study was the use of a professional consulting firm to conduct the 2024-2028 Water Rate and Connection Fee Study, setting forth the recommended revenue rate increases for the next 5 years. The District expects outside services to remain relatively stable and consistent with prior year.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

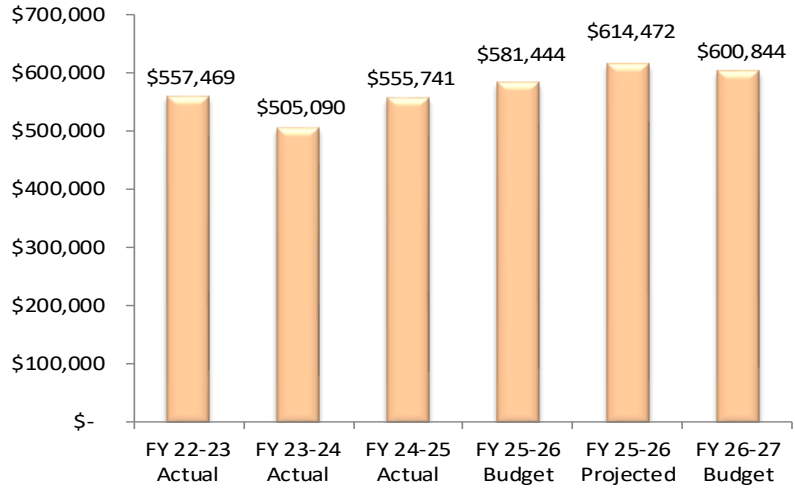
Elk Grove Water District
Budgeted Outside Services Accounts Detail
For the Fiscal Year ending June 30, 2027

Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
5505	Administration Services	\$ 2,505	\$ 2,333	\$ 2,164	\$ 5,600	\$ 2,448	\$ 5,100
5510	Bank Charges	196,219	222,916	259,585	289,800	278,803	289,200
5515	Billing Services	23,544	22,300	22,998	25,700	24,537	30,000
5520	Contracted Services	568,536	487,769	364,020	522,860	465,138	348,200
5525	Accounting Services	27,720	27,720	31,658	37,000	37,000	38,200
5530	Engineering	494	45,240	13,854	15,000	22,939	10,000
5535	Legal Services	24,933	51,325	59,605	120,000	61,623	170,000
5540	Financial Consultants	188	-	-	-	-	-
5545	Community Relations	1,258	962	802	2,000	1,160	2,000
5552	Misc. Medical	2,078	2,455	3,481	3,000	3,333	3,000
5550	Pre-employment	-	56	26	1,000	-	1,000
5555	Janitorial	17,397	20,390	19,343	20,200	21,793	20,200
5560	Bond Administration	5,773	5,973	6,170	6,800	6,670	7,050
5570	Security	25,542	36,379	34,350	37,620	38,920	40,000
5575	Sampling	52,010	35,060	29,017	60,000	55,586	33,000
9950	Election Costs	1,887	-	2,061	-	-	470,000
		<u>\$ 950,081</u>	<u>\$ 960,878</u>	<u>\$ 849,133</u>	<u>\$1,146,580</u>	<u>\$1,019,948</u>	<u>\$ 1,466,950</u>

EQUIPMENT RENT, TAXES AND UTILITIES FISCAL YEARS 2022-23 THROUGH 2026-27

EQUIPMENT RENT, TAXES AND UTILITIES

Equipment Rent, Taxes and Utilities are budgeted to cover the cost of utilities to extract, treat and pump the water supply to ratepayers. With the rising cost for most utilities and the expected gradual increase in development and number of accounts, the District is expecting to see an increase in this expense category. However, to assist in improving or maintaining operational efficiencies and keep operating costs low, the District installed a series of variable frequency drives (VFD) on the booster pumps that deliver treated drinking water to our customers. The VFD provides energy savings by matching pump motor load to the work needed for water delivery instead of always running the pump at peak load. The District also has an ongoing well rehabilitation program where it monitors the efficiencies of each water well. Over time, well screens plug up, making well pumping operations inefficient. The District rehabilitates its water wells when certain inefficient thresholds are reached, thereby returning the wells to efficient operations.



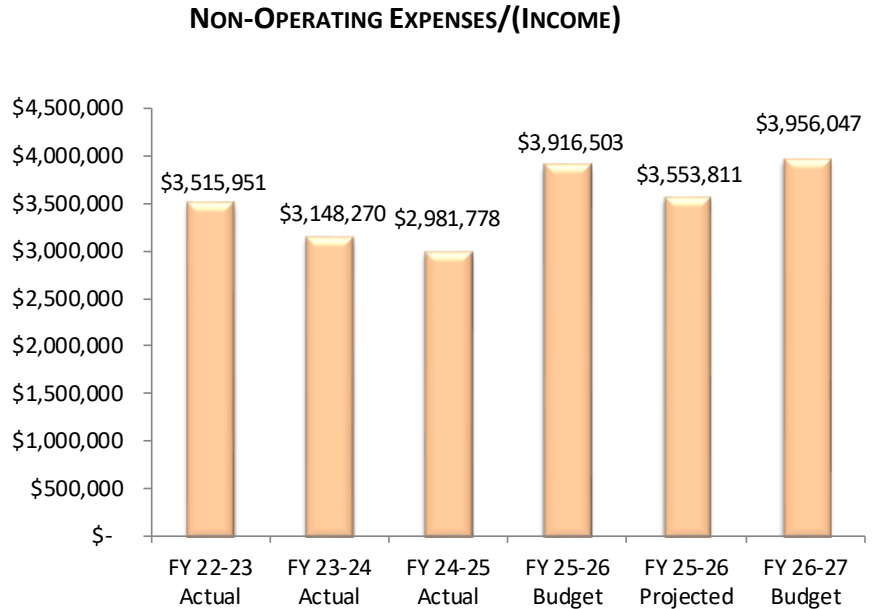
**Elk Grove Water District
Budgeted Equipment Rent, Taxes and Utilities Accounts Detail
For the Fiscal Year ending June 30, 2027**

Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
5610	Occupancy	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
5620	Equipment Rental	33,560	31,588	25,518	23,120	16,369	17,120
5710	Property Taxes	3,277	861	800	2,800	800	2,800
5740	Electricity	451,517	416,100	466,356	496,124	522,245	511,124
5750	Natural Gas	5,348	3,284	3,844	6,000	4,354	6,000
5760	Sewer & Garbage	45,768	53,257	59,223	53,400	70,704	63,800
		\$ 557,469	\$ 505,090	\$ 555,741	\$ 581,444	\$ 614,472	\$ 600,844

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

NON-OPERATING EXPENSES / (REVENUES) FISCAL YEARS 2022-23 THROUGH 2026-27

Non-Operating Expenses/ (Revenues) account for debt service interest and principal payments and any interest earned on investments. The District expects all future non-operating expenses/ (revenues) to be consistent.



**Elk Grove Water District
Budgeted Non Operating Accounts Detail
For the Fiscal Year ending June 30, 2027**

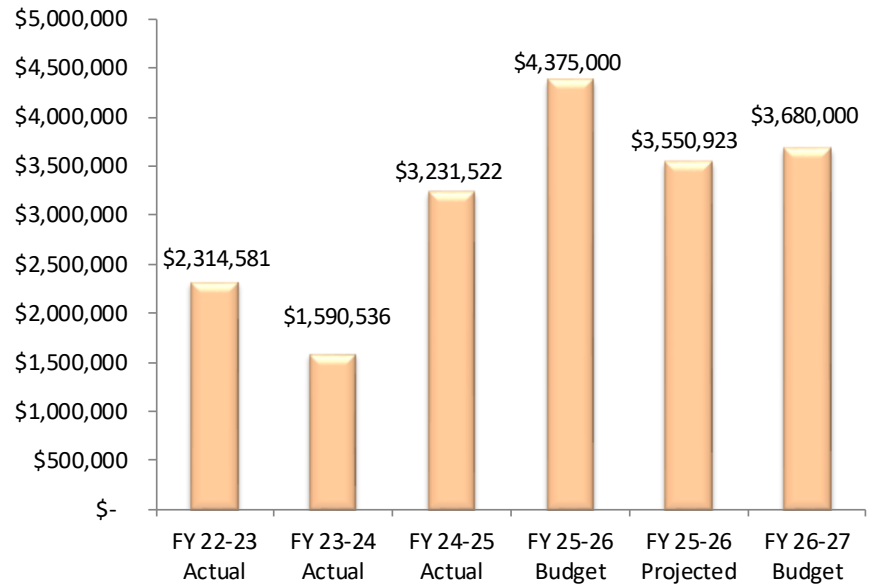
Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
2500	Bond Retirement	\$2,560,000	\$2,675,000	\$2,780,000	\$2,935,000	\$2,935,000	\$ 3,075,000
7300	Debt Service (Bond Interest Expense)	1,323,204	1,211,994	1,108,029	1,006,503	1,006,503	906,047
9700	Capital Grants	(221,000)	(142,482)	(216,200)	-	-	-
9920	Other Expenses (Income)	(37,133)	(12,934)	(34,263)	-	114,306	-
9910	Interest Earned	(155,106)	(310,330)	(397,665)	(25,000)	(226,375)	(25,000)
9911	Unrealized Gains and Losses	45,986	(272,977)	(258,122)	-	(204,501)	-
		<u>\$3,515,951</u>	<u>\$3,148,270</u>	<u>\$2,981,778</u>	<u>\$3,916,503</u>	<u>\$3,624,933</u>	<u>\$ 3,956,047</u>

CAPITAL EXPENDITURES

FISCAL YEARS 2022-23 THROUGH 2026-27

CAPITAL EXPENDITURES

Fiscal year 2026-27 Capital Expenditures consist of funding for Repair & Replacement and Long-term Capital Improvement based on the District 5-year Capital Improvement Plan (FY 2027-31 CIP). The CIP is developed by staff in parallel to the budget and is a key component of the District's Strategic Plan. Annually, Staff meet to review the District's Asset Management Program (AMP) to identify the Districts infrastructure and assets that are due for replacement or improvements. These projects are then rated in terms of priority, with 1 being high priority and 4 being low priority. The scoring determines the projects to be included in the District's CIP for the subsequent year. Each project is defined in the CIP and summarized by a brief description and justification and is detailed by location, timing, expenditure schedule, funding source, useful life, and impact on operating costs. Before the CIP is completed, it is reviewed to ensure the financial elements are consistent with the District's financial policies. Since all the District's capital projects are deemed to be nonrecurring, the effect the projects will have on the operating budget will be an overall decrease in repair and maintenance costs as aged assets are replaced with new assets.



Elk Grove Water District
Budgeted Capital Expenditure Accounts Detail
For the Fiscal Year ending June 30, 2027

Account#	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2025-26 Projected	FY 2026-27 Requested Budget
3560	Repair & Replacement Reserve	\$ 1,184,166	\$ 1,039,474	\$ 2,614,448	\$ 2,541,000	\$ 1,881,668	\$ 2,060,000
3565	Capital Improvement Reserve	1,130,416	551,062	617,074	1,834,000	1,669,255	1,620,000
		<u>\$ 2,314,581</u>	<u>\$ 1,590,536</u>	<u>\$ 3,231,522</u>	<u>\$ 4,375,000</u>	<u>\$ 3,550,923</u>	<u>\$ 3,680,000</u>

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

The principal sources of revenue for the District come from water usage charges and developer connections fees. These revenues are organized into four fund sources: 1) unrestricted reserves; 2) capital improvements; 3) capital repairs/replacements; and 4) elections and special studies. The CIP allocates the use of funds related only to capital improvements and capital repairs/replacements. The District’s current approach to capital funding is pay-as-you-go. Water rates have been developed to ensure that revenue requirements cover operating expenses, capital expenditures and debt service costs. The table below summarizes the District’s 5-year capital expenditures included in the FY 2027-31 CIP (amounts in 000’s).

FUND	FY26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total
CAPITAL IMPROVEMENT FUNDS						
Supply/Distribution Improvements	1,570	1,460	1,500	-	249	4,779
Treatment Improvements	-	-	-	-	-	0
Building & Site Improvements/Vehicles	-	-	-	-	-	0
SUB-TOTAL	1,570	1,460	1,500	0	249	4,779
CAPITAL REPAIR/REPLACEMENT FUNDS						
Supply/Distribution Improvements	1,400	1,050	1,021	1,529	1,457	6,457
Treatment Improvements	360	800	255	285	600	2,300
Building & Site Improvements/Vehicles	250	110	148	298	45	851
SUB-TOTAL	2,010	1,960	1,424	2,112	2,102	9,608
UNFORESEEN CAPITAL PROJECT FUNDS						
Unforeseen Capital Projects	100	100	100	100	100	500
SUB-TOTAL	100	100	100	100	100	500
TOTAL	3,680	3,520	3,024	2,212	2,451	14,887

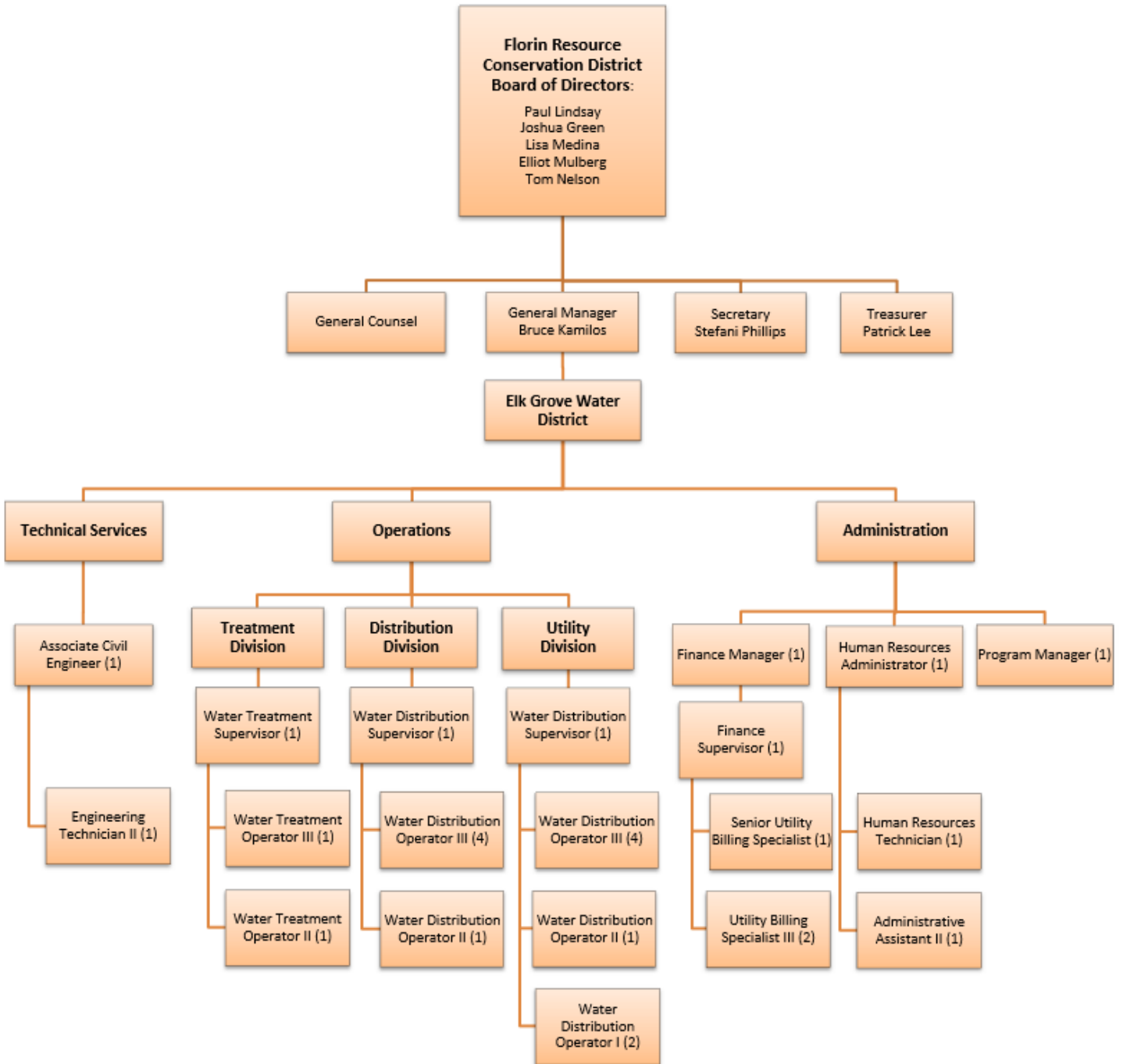
**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

In addition, below is a listing of the specific capital projects budgeted for in FY 2026-27 CIP and reflected in the FY 2026-27 operating budget (amounts in 000's):

PROJECT NAME	FY26/27
SUPPLY / DISTRIBUTION IMPROVEMENTS	
AMI Metering Technology*	\$ 1,420
Well Rehabilitation	210
Elk Grove Florin-Frontage Rd. Water Main	401
Gamay/Chablis Way	398
Halverson Dr. Water Main	321
Transmission Main Brinkman Ct. (Cost Share)*	150
City of Elk Grove Improvement Projects*	70
TREATMENT IMPROVEMENTS	
Media Replacement - HVWTP Filter Vessels	150
Well 8 & 9 PLC Replacement	150
RRWTP - 36" Production Meter Replacement	60
BUILDING & SITE IMPROVEMENTS / VEHICLES	
Truck Replacements	110
Pavement Repair & Seal Coat - RRWTP	35
AC Roller Replacement	45
Building Maintenance - RRWTP	30
Pavement Repair & Seal Coat - Admin.	30
UNFORESEEN CAPITAL PROJECTS	
Unforeseen Capital Projects	100
TOTAL CAPITAL IMPROVEMENT BUDGET	\$ 3,680
*Carry over projects from FY25/26	

ORGANIZATIONAL SUMMARY

ELK GROVE WATER DISTRICT ORGANIZATION CHART



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

ELK GROVE WATER DISTRICT STAFF FTE

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Administration & Finance					
General Manager	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Program Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Utility Billing Specialist III	3.00	3.00	3.00	2.00	2.00
Department Total	11.00	11.00	11.00	10.00	10.00
Technical Services					
Associate Engineer	1.00	1.00	1.00	-	-
Associate Civil Engineer	-	-	-	1.00	1.00
Engineering Technician I	1.00	-	-	-	-
Engineering Technician II	-	1.00	1.00	1.00	1.00
Department Total	2.00	2.00	2.00	2.00	2.00
Operations					
Supervisors	3.00	3.00	3.00	3.00	3.00
Water Distribution Operator I	2.00	2.00	3.00	3.00	2.00
Water Distribution Operator II	6.00	6.00	1.00	1.00	2.00
Water Distribution Operator III	4.00	4.00	8.00	8.00	8.00
Water Treatment Operator II	-	-	-	1.00	1.00
Water Treatment Operator III	2.00	2.00	2.00	1.00	1.00
Departmental Total	17.00	17.00	17.00	17.00	17.00
Organizational Total	30.00	30.00	30.00	29.00	29.00

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

JURISDICTIONAL COMPARISON

District	Elk Grove Water District (EGWD)	Carmichael Water District	San Juan Water District
Year Established	1953	1916	1854
Governed By	Board of Directors	Board of Directors	Board of Directors
Size	13 sq miles	8 sq miles	17 sq miles
Number of Connections	13,500	11,947	11,068
Number of Customers	44,000	40,000	29,776
Budget Comparison - Fiscal Year Basis	July-June	July-June	July-June
Revenues - FY 2025-26 Budget			
Retail Water Sales	\$ 18,145,994	\$ 19,480,000	\$ 17,811,200
Other Revenues	332,000	12,455,476	16,424,500
TOTAL REVENUE BUDGET	\$ 18,477,994	\$ 31,935,476	\$ 34,235,700
Expenditures - FY 2023-24 Budget			
Personnel Costs	\$ 5,219,163	\$ 4,345,270	\$ 7,574,300
Operating Costs	7,318,263	5,806,974	3,542,700
Non-Operating Costs	3,916,503	2,991,566	5,033,400
EXPENDITURE BUDGET	\$ 16,453,929	\$ 13,143,810	\$ 16,150,400
CAPITAL BUDGET	\$ 4,375,000	\$ 21,083,000	\$ 21,894,300
TOTAL EXPENDITURE BUDGET	\$ 20,828,929	\$ 34,226,810	\$ 38,044,700
REVENUES IN EXCESS OF EXPENDITURES	\$ (2,350,935)	\$ (2,291,334)	\$ (3,809,000)
OUTSTANDING DEBT	\$ 27,155,000	\$ 24,805,000	\$ 13,714,733
FTE	29	29	49

Note: The information above is based on FY 2025-26 approved budgets for each District. Both the Carmichael and San Juan Water Districts generate revenue from sources other than retail water sales. For comparison purposes, revenues reflected above include only the portion applicable to retail water sales and expenses reflect total expenses for all operations, not just retail water sales.

DEPARTMENTAL BUDGET SUMMARIES

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

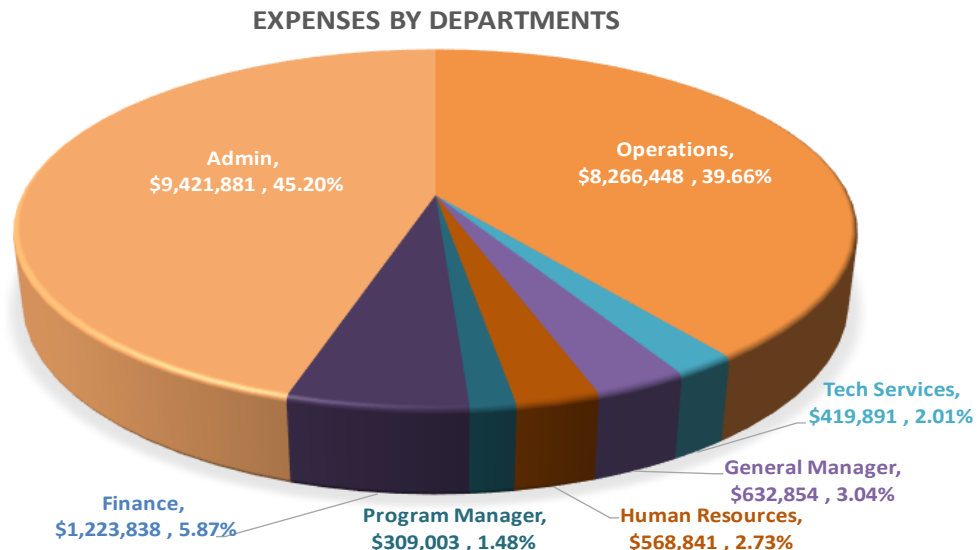
EXPENSES BY DEPARTMENTS

Elk Grove Water District
Summary by Departments
For the Fiscal Year ending June 30, 2027

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$19,066,704
Salaries and Benefits	3,197,121	340,973	427,937	547,791	230,138	991,030	227,592	5,962,583
Seminars, Conventions and Travel	2,700	925	14,387	4,950	3,217	6,599	-	32,778
Office and Operational	972,661	67,993	530	4,500	44,348	158,008	547,548	1,795,588
Purchased Water	3,938,199	-	-	-	-	-	-	3,938,199
Outside Services	184,000	10,000	190,000	11,600	31,300	68,200	971,850	1,466,950
Equipment Rent, Taxes and Utilities	562,000	-	-	-	-	-	38,844	600,844
Subtotal Operational Expenses	8,856,681	419,891	632,854	568,841	309,003	1,223,838	1,785,834	13,796,941
Less: Capitalized Labor	(590,233) *	-	-	-	-	-	-	(590,233)
Total Operational Expenses	8,266,448	419,891	632,854	568,841	309,003	1,223,838	1,785,834	13,206,709
Non-Operating Expenses (Income)	-	-	-	-	-	-	3,956,047	3,956,047
Capital Expenditures	-	-	-	-	-	-	3,680,000	3,680,000
Total Net Expenses	\$8,266,448	\$419,891	\$632,854	\$568,841	\$309,003	\$1,223,838	\$ 9,421,881	\$20,842,755
Transfers (to)/from reserves								1,776,051
Revenues In Excess of Expenses, Principal Retirement and Capital Expenditures								\$ -

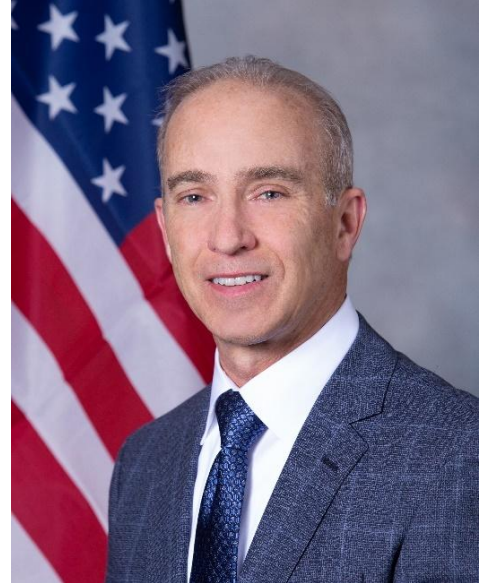
* This represents approximately 60% of salaries and benefits of the Utility Division which will be charged to Capital Projects.

SUMMARY BY DEPARTMENTS

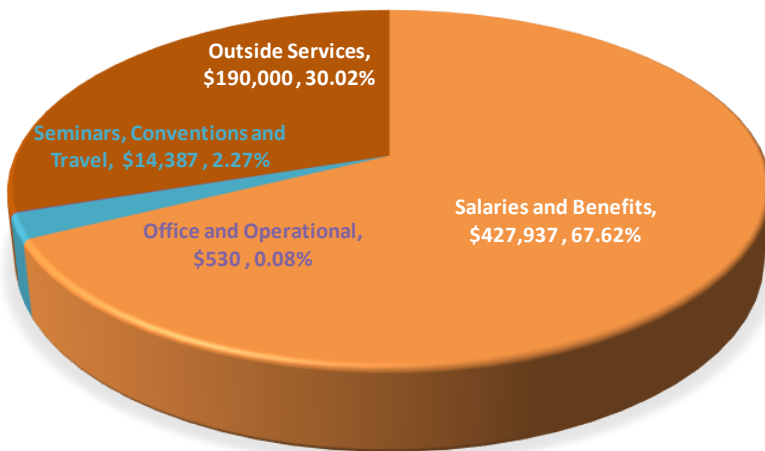


OFFICE OF THE GENERAL MANAGER

The General Manager superintends the District, ensuring that the policies and directives of the Board of Directors are carried out as assigned. The General Manager leads the entire staff with a subset of managers informally called the Leadership Team.



FY 2025-26 GENERAL MANAGER EXPENSES



FY 2025-26 ACCOMPLISHMENTS

- Implemented the District's new enterprise resource planning system.
- Submitted to Sacramento Local Agency Formation Commission (LAFCo) the District's application to reorganize through the dissolution of FRCD and the designation of EGWD as the successor district under County Water District Law, along with an updated Municipal Service Review.
- Refined the District's approach for tracking progress on the 2025–2030 Strategic Plan to further strengthen accountability and transparency.
- Held the second annual Citizens Water Academy to strengthen the District's relationship in the community.
- Submitted data to participate in the 2026 American Water Works Association Utility Benchmarking Program to benchmark District performance against peer utilities and support data-driven decision-making.
- Served in water industry leadership roles by participating on the Regional Water Authority Executive Committee for a fourth consecutive year and chairing the Sacramento Central Groundwater Authority for a second consecutive year.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Expanded the use of Artificial Intelligence (AI) within the District by providing ChatGPT subscriptions to the Leadership Team and Engineering Technician II.
- Presented a Groundwater Recharge Basin Concept to the Sacramento Central Groundwater Authority Board (SCGA) as a potential collaborative groundwater sustainability project.

FY 2026-27 KEY OBJECTIVES

- Complete the reorganization of the District through LAFCo, dissolving the FRCD and designating EGWD as the successor district under County Water District Law.
- Preserve the employees' Classic CalPERS benefits as part of the reorganization.
- Transition the documents from FRCD to EGWD as part of the reorganization.
- Replace the filter media at the Hampton Village Water Treatment Plant.
- Install 3,917 SmartPoints and replace 1,404 meters as part of Year 2 of the AMI project.
- Leverage technology to enhance the District's efficiency.

FY 2026-27 STRATEGIC PLAN OBJECTIVES

- Review the District's ordinances periodically to ensure they are current and legally compliant
Performance Measures
 - # of ordinance updates adopted annually (Target: 1)
- Manage water rates to be regionally competitive while ensuring proper financing for future Capital Improvement Program projects and maintaining compliance with outstanding debt covenants
Performance Measures
 - Rate comparison vs. regional peers (Target: ±10–15%)
 - Debt service coverage ratio (Target: ≥ 1.15x)
- Review operational procedures and structures for improvements to District operations
Performance Measures
 - # of improvements implemented (Target: 1)
- Continue developing standard operating procedures
Performance Measures
 - # of SOPs reviewed and approved (Target: 5)
- Host a Citizens Water Academy
Performance Measures
 - # of Citizens Water Academy (Target: 1)

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Foster employee succession planning
 - Performance Measures*
 - % of key roles with successors (Target: 100%)

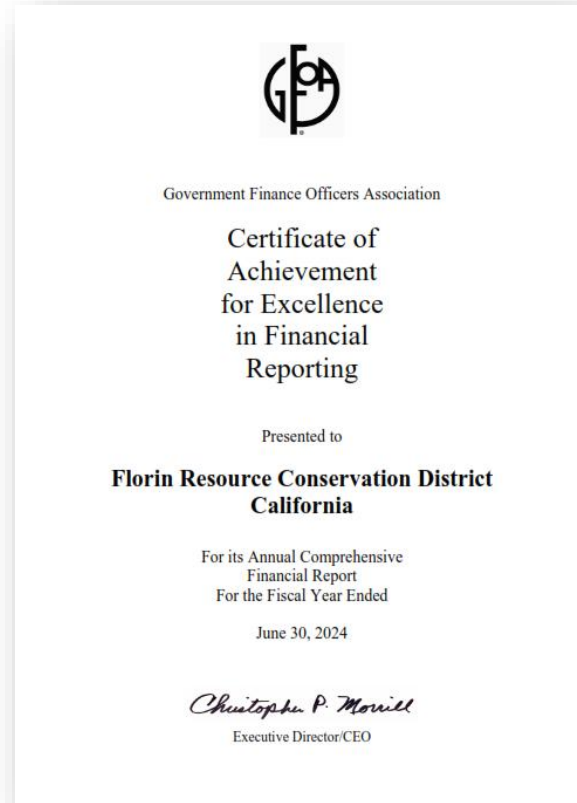
- Participate and actively engage in local and regional water associations, agencies, and committees to address regional and statewide water efforts
 - Performance Measures*
 - # of bi-monthly RWA board meetings attended (Target: 6)
 - # of bi-monthly SCGA board meetings attended (Target: 6)

- Partner with agencies and organizations to develop plans and projects that improve California's water resilience
 - Performance Measures*
 - # of Water Bank program committee meetings attended (Target: 6)

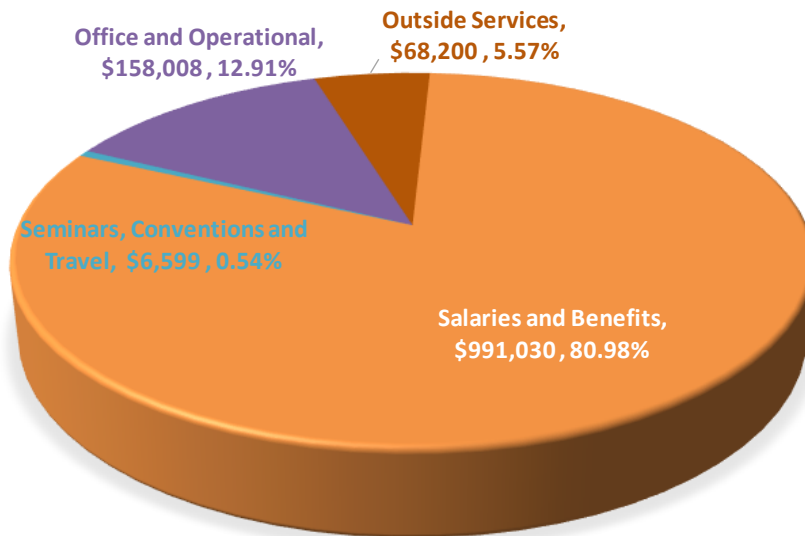
- Monitor key water industry news and trends to stay informed and be proactive
 - Performance Measures*
 - Attend technical and/or educational training (Target: 2)

FINANCE AND ADMINISTRATIVE

The Finance Department is responsible for maintaining fiscal stability in a manner consistent with generally accepted accounting principles and statutory requirements. Included in the Financial Department's duties are customer service, accounts payable, utility billing and accounts receivable, general ledger maintenance, capital assets records, investment activity, accounting, budget development and monitoring, development of cash flow models, debt service, revenue and expenditure forecasting, payroll, financial reporting, and coordination with external financial audits. Finance also oversees the general and administrative functions of the District and its administrative building, including purchasing/procurement management, risk management, equipment rent, supplies and building maintenance.

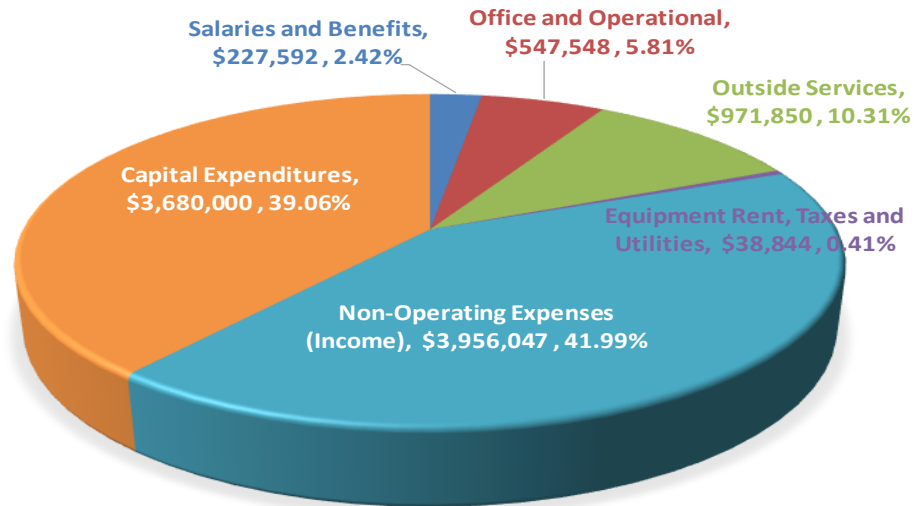


FY 2026-27 FINANCE EXPENSES



**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

FY 2026-27 ADMINISTRATIVE EXPENSES



FY 2025-26 ACCOMPLISHMENTS

- Achieved the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 17th consecutive year.
- Achieved the GFOA Distinguished Budget Presentation Award for the 7th consecutive year.
- Completed the implementation of the General Ledger, Payroll, Utility Billing, Purchase Order, Accounts Receivable and Human Resource modules in the new ERP system.
- Established standard operating procedures (SOP's) on the navigation and use of the new ERP system.
- Completed the implementation of Xpress Bill Pay as the District's new utility bill payment processor and portal.
- Completed the transitioning of the District's bill printing and mailing solution to a new compatible vendor.

FY 2026-27 STRATEGIC PLAN OBJECTIVES

- Review the District's ordinances periodically to ensure they are current and legally compliant
Performance Measures
 - # of ordinance updates adopted annually (Target: 1)
- Practice sound accounting consistent with the Government Finance Officers Association Standards
Performance Measures
 - Annual financial audit results (Target: Unmodified opinion)

Florin Resource Conservation District/Elk Grove Water District
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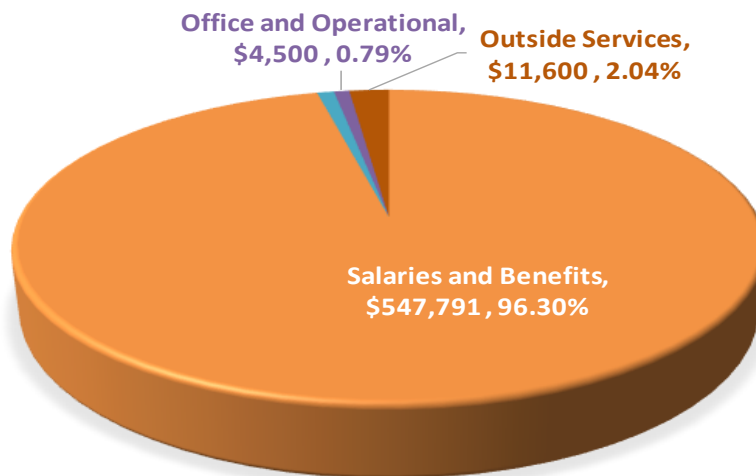
- GFOA recognition achieved/maintained (Target: Yes)
- Manage water rates to be regionally competitive while ensuring proper financing for future Capital Improvement Program projects and maintaining compliance with outstanding debt covenants
 - Performance Measures*
 - Rate comparison vs. regional peers (Target: ±10–15%)
 - Debt service coverage ratio (Target: ≥ 1.15x)
- Develop annual budgets that are balanced through cost saving measures or transfers from operating reserves
 - Performance Measures*
 - Budget adopted by June 30 annually (Target: 100%)
- Examine asset custody and banking services to reduce costs and increase financial operation efficiencies
 - Performance Measures*
 - Annual review completed (Target: Yes)
 - Reduction in banking/transaction fees (Target: -5.0%)
- Increase internal financial awareness by developing and disseminating quarterly department financial reports
 - Performance Measures*
 - # of reports issued annually (Target: 4)
- Evaluate internal process controls to increase security and mitigate the risk of loss and misappropriation of assets
 - Performance Measures*
 - # of control reviews annually (Target: 1)
 - # of fraud/security incidents (Target: 0)
- Review operational procedures and structures for improvements to District operations
 - Performance Measures*
 - # of improvements implemented (Target: 1)
- Continue developing standard operating procedures
 - Performance Measures*
 - # of SOPs created/updated (Target: 1)
- Monitor key water industry news and trends to stay informed and be proactive
 - Performance Measures*
 - Attend technical and educational training (Target: 2)

HUMAN RESOURCES

The Human Resource Department is responsible for handling confidential personnel matters, including recruitment, hiring, training and development, policy development and compliance and employee benefits. The Human Resources Department makes certain that employee matters are handled fairly, equitably and without discrimination according to District policies and state and federal regulations.



FY 2025-26 HUMAN RESOURCE EXPENSES



FY 2025-26 ACCOMPLISHMENTS

- Implemented the new Human Resources (HR) module
- Assisted with set-up and training in the Enterprise Resource Planning (ERP) Payroll, Purchase Order, Accounts Receivable modules
- Provided support with Enterprise Resource Planning (ERP) implementation.
- Completed phase I of the Professional Development Program for the Operations Division
- Successfully completed support of the second year of the Citizen's Water Academy
- Foster employee wellness by offering resources and opportunities that support their overall well-being.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

FY 2026-27 STRATEGIC PLAN OBJECTIVES

- Monitor, review and update District policies to adhere to changes in operational, environmental and legislative requirements
 - Performance Measures*
 - Monitor new laws and regulatory requirements (Target: 2, Jun. & Dec.)
 - # of District policies reviewed and updated (Target: 1)
 - Review and update the Employee Policy Manual (Target: 1)

- Conduct orientations for new Board members to review policies and procedures
 - Performance Measures*
 - Biennial orientation provided to all newly seated Board members within one month of taking office, in accordance with District policy (Target: 100% of newly seated Board members, as applicable)
 - Orientation materials reviewed and updated prior to each election cycle, as needed (Target: 100%)

- Review operational procedures and structures for improvements to District operations
 - Performance Measures*
 - Update operational processes (Target: 1)

- Continue developing standard operating procedures
 - Performance Measures*
 - # of SOPs created/updated (Target: 3)

- Host a Citizens Water Academy
 - Performance Measures*
 - # of Citizens Water Academy (Target: 1)

- Provide competitive salaries and benefits, transparently detailed in an annual total compensation statement
 - Performance Measures*
 - Complete development of reporting capabilities to support transparent total compensation statements (Target: 100%)

- Monitor the annual medical contribution cap
 - Performance Measures*
 - Complete consultant-led analysis of medical contribution cap to maintain competitiveness and balanced employee cost-sharing (Target: 100%)

- Implement a District-wide professional development program
 - Performance Measures*

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Complete Phase II implementation (HR and Finance Departments) (Target: 100%)
- Complete administration and tracking of employee development activities (Target: 100%)

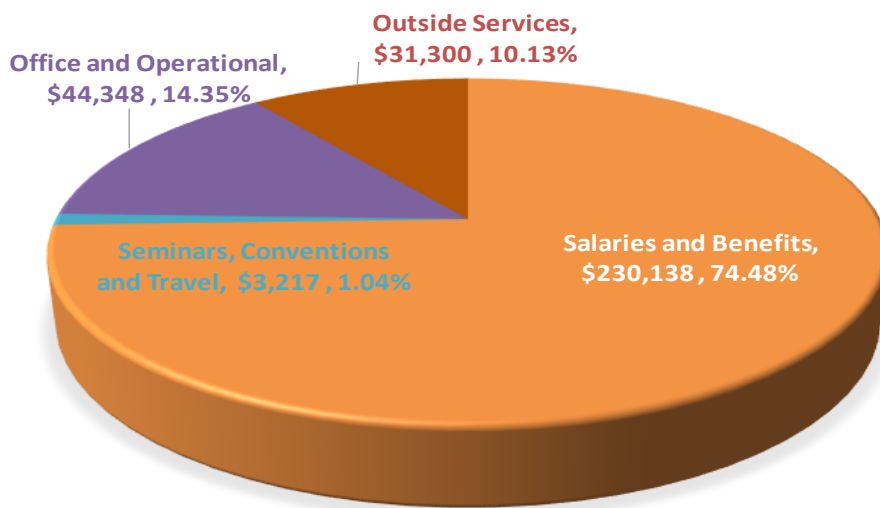
- Foster employee succession planning
 - Performance Measures*
 - % of key roles with successors (Target: 100%)

- Monitor key water industry news and trends to stay informed and be proactive
 - Performance Measures*
 - Review water industry and HR-related information using free sources (Target: quarterly)
 - Identify and communicate potential improvements based on emerging trends (Target: 2)

PROGRAM MANAGER

The Program Manager manages special programs and projects assigned by the General Manager, including water conservation, safety, legislative tracking and lobbying, grant acquisition, and public information and outreach.

FY 2025-26 PROGRAM MANAGER EXPENSES



FY 2025-26 ACCOMPLISHMENTS

- Completed 2025 Urban Water Management Plan and Water Shortage Contingency Plan
- Updated District Risk and Resilience Assessment
- Facilitated an emergency response plan tabletop exercise involving a cyber security threat.
- Continued performing customer outreach to achieve water conservation in alignment with State goals.
- Maintained a comprehensive safety program designed to reduce risk and comply with all regulatory requirements.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Submitted and was awarded Association of California Water Agencies Joint Powers Insurance Authority H.R. LaBounty Safety Award
- Tracked and reported water usage in compliance with Making Conservation a California Way of Life Regulation.
- Completed American Water Works Association (AWWA) Utility Benchmarking Survey

FY 2026-27 STRATEGIC PLAN OBJECTIVES

- Review operational procedures and structures for improvements to District operations
Performance Measures
 - # of improvements implemented (Target: 1)
- Continue developing standard operating procedures
Performance Measures
 - # of SOPs created/updated (Target: 1)
- Seek out and implement advanced safety equipment and procedures to enhance job site safety
Performance Measures
 - # of new safety technologies/equipment implemented annually (Target: 1)
- Update the Risk and Resilience Assessments and the Emergency Response Plan
Performance Measures
 - Completion of updates within regulatory timeframe (Target: Yes)
- Perform an emergency preparedness planning exercise annually
Performance Measures
 - # of exercises conducted annually (Target: 1)
- Comply with the State Water Board's water use efficiency regulations by prioritizing Conservation as a California Way of Life
Performance Measures
 - Compliance with state standards (Target: Yes)
- Communicate with the community through The Water Drop newsletter and published articles
Performance Measures
 - # of publications annually (Target: 3)
- Issue the Consumer Confidence Report annually
Performance Measures
 - # of publications annually (Target: 1)

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

- Monitor the availability of funding for low-income and senior assistance programs
Performance Measures
 - # of funding opportunities identified (Target: 1)

- Solicit feedback on District services and customer satisfaction
Performance Measures
 - # of surveys responses received (Target: 60)

- Continue the District’s involvement and representation at local community events and festivals
Performance Measures
 - # of events attended annually (Target: 3)

- Maintain a comprehensive safety program to reduce risk and comply with all regulatory requirements
Performance Measures
 - # of safety trainings annually (Target: 26)

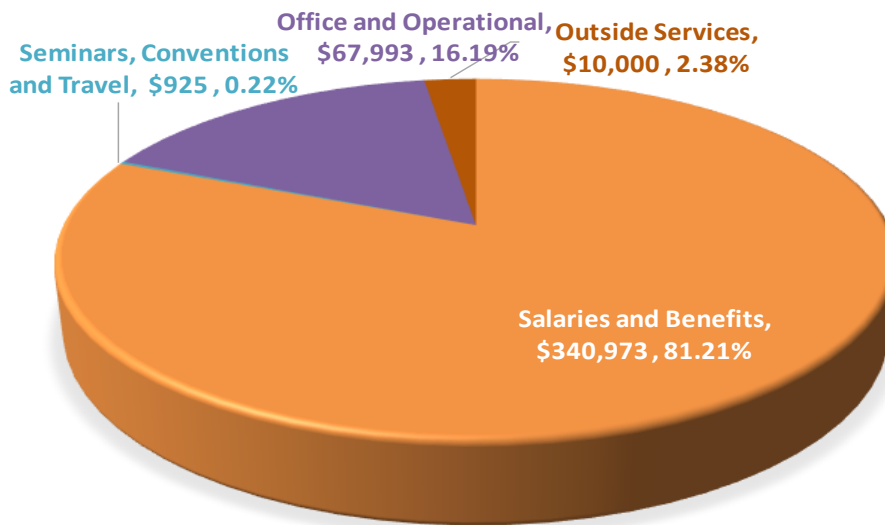
- Advocate for and develop legislation that benefits water agencies regionally and statewide
Performance Measures
 - # of legislative coalitions joined (Target: 1)

- Monitor key water industry news and trends to stay informed and be proactive
Performance Measures
 - Attend technical and educational training (Target: 2)

TECHNICAL SERVICES

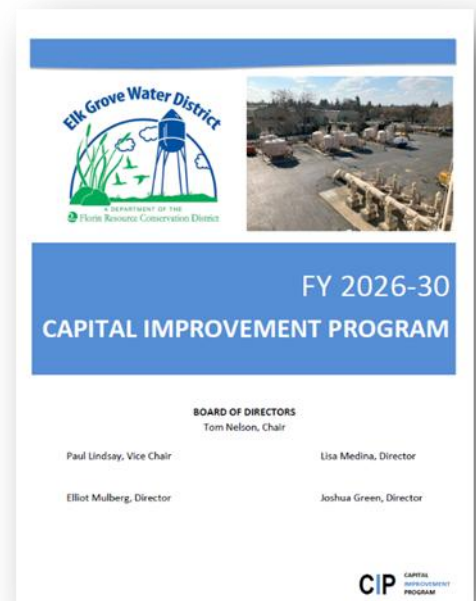
The Technical Services Department provides planning, engineering, construction management, Operations technical support, and district-wide geographic information system (GIS) services. Technical Services Department is also responsible for developing and administering the District’s capital improvement program.

FY 2026-27 TECHNICAL SERVICES EXPENSES



FY 2025-26 ACCOMPLISHMENTS

- Completed approximately 90 percent of the District controlled CIP projects identified in the FY 2025-26 CIP budget.
- Launched digital AMI monitoring tools in conjunction with the implementation of the new Utility Billing ERP system module by customer service.
- Completed the replacement and installation work for the Programable Logic Controller (PLC) at the Railroad Water Treatment Plant.
- Launched District-wide Hazard Assessment program as required per the State’s Cross Connection Control Policy Handbook.



**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

FY 2026-27 STRATEGIC PLAN OBJECTIVES

- Manage water rates to be regionally competitive while ensuring proper financing for future Capital Improvement Program projects and maintaining compliance with outstanding debt covenants
 - Performance Measures*
 - Rate comparison vs. regional peers (Target: ±10–15%)
 - Debt service coverage ratio (Target: ≥ 1.15x)

- Review operational procedures and structures for improvements to District operations
 - Performance Measures*
 - # of improvements implemented (Target: 2)

- Continue developing standard operating procedures
 - Performance Measures*
 - # of SOPs created/updated (Target: 1)

- Enhance the District’s technological capabilities to support efficient operations, improve service delivery, and foster innovation across all departments
 - Performance Measures*
 - % of AMI project phase implemented on schedule (Target: 100%)
 - Complete converting daily manual well checks to automation (Target: 100%)
 - Engage with industry leading technology vendors to learn about emerging products (Target:2)

- Monitor key water industry news and trends to stay informed and be proactive
 - Performance Measures*
 - Attend technical and/or educational training or conferences (Target: 2)

INFORMATION TECHNOLOGY

The District does not have a formal Information Technology (IT) department or staff but considers the operations of IT to be an essential function. The District contracts its IT services to an IT Professional that reports to the General Manager, who is responsible for information services, including development and support of computers and software, information network, program development, office telecommunications, office security, and office systems. All hardware and software IT costs are budgeted for and directly charged to each department based on actual costs for equipment and software. Contract costs are budgeted for and paid out of the Administrative Budget, so there are no expenses to report for Information Technology.



FY 2025-26 Accomplishments

- Continued handling all IT support requests across the District, covering user issues, system problems, and general troubleshooting.
- Maintained consistent response and resolution to keep staff operational with minimal disruption.
- Performed daily system checks to verify that core systems, services, and backups were functioning as expected, addressing issues as they were identified.
- Maintained regular system maintenance across servers, workstations, and applications to ensure systems remain secure and supported.
- Continued structured update cycles to reduce risk and maintain system stability.
- Managed ongoing hardware and software lifecycle needs to avoid unsupported systems.
- Maintained and monitored backup systems to ensure recoverability of District data.
- Verified backup completion and reliability on a routine basis.
- Maintained a consistent recovery posture for critical systems.
- Maintained stable operation of the District's network and server environment.
- Performed routine system maintenance to ensure consistent performance.
- Addressed issues as they arose to prevent operational impact.
- Continued applying standard security practices including updates, configuration management, and monitoring.
- Focused on reducing overall system risk through consistent maintenance and oversight.

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

- Provided IT support for District projects and system improvements.
- Ensured systems remained functional and aligned with operational needs across departments.

FY 2026-27 STRATEGIC PLAN OBJECTIVES

- Review operational procedures and structures for improvements to District operations
 - Performance Measures*
 - Complete the rollout of a Public Notification System (Target: yes)
 - Replace aging network systems (Target: 16)
 - Transition systems from unsupported platforms to a supported virtualization environment. (Target: 100%)
 - Verify health and availability of systems and services (Target: 260)
- Maintain a user-friendly website for easy access to Board materials, governing documents, and account management
 - Performance Measures*
 - Website compliance with WCAG 2.1 AA standards completed (Target: 100%)
 - ADA accessibility audit and remediation completed (Target: 100%)
 - % of new content meeting accessibility standards (Target: 100%)
 - % of Board materials posted on time (Target: 100%)
 - Website uptime (Target: ≥99.5%)
 - Website analytics reviewed quarterly (Target: 100%)

OPERATIONS

The Operations Department, overseen by the General Manager, consists of the Treatment, Distribution, and Utility Divisions. The purpose of the Operations Department is to operate and maintain all facilities in a manner that safeguards public and employee health, complies with all regulatory requirements, and ensures outstanding customer service. The Operations Department is also responsible for the delivery of water to District customers as well as operating and maintaining the District's pipelines and facilities. This department includes the functions of water quality, system maintenance, planning, operations, inspection, and safety.

TREATMENT DIVISION

The Treatment Division oversees the operation and maintenance of the District's water supply and treatment facilities to ensure safe and reliable water supplies to ratepayers. Responsibilities of the Treatment Division include maintaining strict compliance with all state and federal regulatory agencies with the intent of safeguarding public health and the environment;



managing all water quality sampling and reporting to local, state, and federal agencies; and maintaining water production and equipment maintenance records and reports.

DISTRIBUTION DIVISION

The Distribution Division oversees the operation and maintenance of the District's water distribution facilities to ensure the reliable and safe distribution of water to ratepayers. Responsibilities of the Distribution Division include maintenance of 1,610 fire hydrants to ensure reliable fire flows during emergencies; and maintenance and exercising of 1,843 valves to ensure that every valve is checked and exercised every three years. The Distribution Division also conducts monthly meter readings, responds to all customer service requests, performs corrective maintenance, repairs leaks that occur in the water distribution system, and facilitates the District's backflow/cross-connection program.



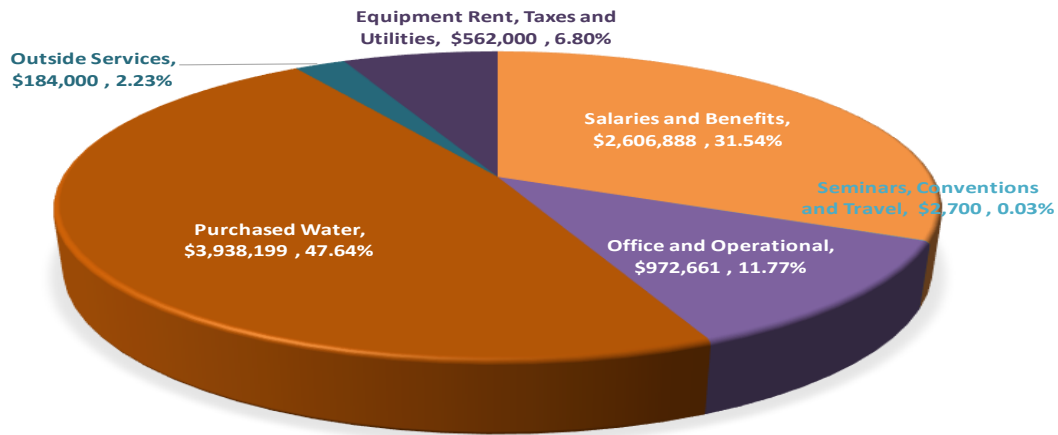
**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

UTILITY DIVISION

The Utility Division oversees the implementation of the capital improvement program for the District's water system. Responsibilities of the Utility Division are to replace the District's aging water mains on a pay-as-you-go basis.



FY 2026-27 OPERATIONS DEPARTMENT EXPENSES



FY 2025-26 ACCOMPLISHMENTS

- Installed 2,300 linear feet of new water main pipeline as part of the District's ongoing water main replacement program.
- Completed the installation of 3,078 SmartPoints (phase 1 of the AMI project).
- Completed the full spectrum of Title 22 water quality sampling and testing required every three years.
- Completed replacement of the main programmable logic controller and the Railroad WTP.
- Completed inspection of all 1,718 District fire hydrants and exercising of 807 valves.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

FY 2026-27 STRATEGIC GOAL OBJECTIVES

- Review operational procedures and structures for improvements to District operations
Performance Measures
 - # of improvements implemented (Target: 1)
- Continue developing standard operating procedures
Performance Measures
 - # of SOPs created/updated (Target: 3)
- Enhance the District’s technological capabilities to support efficient operations, improve service delivery, and foster innovation across all departments
Performance Measures
 - % of AMI project phase implemented on schedule (Target: 100%)
 - % of new ERP system integrated into Operations (Target: 100%)
 - Complete converting daily manual well checks to automation (Target: 100%)
- Seek out and implement advanced safety equipment and procedures to enhance job site safety
Performance Measures
 - # of new safety technologies/equipment implemented (Target: 1)
- Identify and evaluate equipment that enhances operational efficiency and improves overall workflow
Performance Measures
 - # of equipment technologies evaluated (Target: 1)
 - # of new equipment/tools/methods implemented (Target: 1)
- Comply with all State and Federal Drinking Water Standards
Performance Measures
 - % compliance with all applicable drinking water regulations (Target: 100%)
 - # of Maximum Contaminant Level (MCL) violations (Target: 0)
 - % of required sampling events completed on schedule (Target: 100%)
 - # of notices of violation or enforcement actions (Target: 0)
- Conduct surveys of backflow devices for compliance with the Cross Connection Control Policy Handbook
Performance Measures
 - % of backflow devices inspected/tested annually (Target: 100%)
 - % of non-compliant devices corrected (Target: 100%)
- Maintain a comprehensive safety program to reduce risk and comply with all regulatory requirements

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

Performance Measures

- # of safety trainings annually (Target: 26)
 - Reduction in workplace incidents/injuries (Target: year-over-year decrease)

 - Monitor key water industry news and trends to stay informed and be proactive
- Performance Measures*
- Attend technical and educational training (Target: 1)

LONG-TERM INDEBTEDNESS BOND COVENANT RATIO

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

LONG TERM DEBT OBLIGATIONS

The District’s long-term debt obligations are comprised of the 2014 Series A Water Revenue Refunding Bonds and 2016 Series A Water Revenue Refunding Bonds. A description of the purpose, original issue, and outstanding amounts as of June 30, 2026, are as follows:

	Principal	Interest
<u>Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A</u>		
On December 16, 2014, the District issued the Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A in the amount of \$32,325,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2014 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of \$715,000 to \$2,450,000 are due on September 1, 2016 through September 1, 2032. Semi-annual interest payments of \$37,625 to \$688,909 are due March 1 and September 1, 2016 through September 1, 2032. The interest rates range from 4.30% to 5.00%. These bonds are rated A+ by Standard and Poor's	\$ 13,800,000	\$ 2,007,003
<u>Florin Resource Conservation District, Water Revenue Refunding Bonds, 2016 Series A</u>		
On June 7, 2016, the District issued the Florin Resource Conservation District, Direct Placement Water Revenue Refunding Bonds, 2016 Series A in the amount of \$14,875,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2016 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of \$350,000 to \$2,395,000 are due on September 1, 2016 through September 1, 2032. Semi-annual interest payments of \$43,110 to \$261,450 are due March 1 and September 1, 2016 through September 1, 2032. The interest rate is 3.6%. This is a private placement debt obligation and as such is not rated	\$ 10,420,000	\$ 1,634,940
TOTAL	\$ 24,220,000	\$ 3,641,943

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

Bond Covenant Ratio Requirements

The 2014 and 2016 bonds are parity debt, with the net revenues required to be at least 1.15 times the sum of the cash basis installment principal and interest payments on the outstanding bonds and any other obligation payable from water system revenues.

The calculation of the projected required coverage ratio based on the FY 2026-27 budget is as follows:

	2027
Covenant:	
Net Income	\$ 5,859,996
Interest and principal payments, cash basis (as defined)	\$ 3,981,047
Coverage ratio computed	1.47

The annual requirements to amortize the outstanding debt through maturity are as follows:

Year Ending	2014 Refunding, Series A Bonds		Direct Placement 2016 Refunding, Series A Bonds		Total
	Principal	Interest	Principal	Interest	
2027	2,285,000	545,147	790,000	360,900	3,981,047
2028	2,365,000	465,200	815,000	332,010	3,977,210
2029	2,450,000	379,406	845,000	302,130	3,976,536
2030	2,150,000	281,250	1,280,000	263,880	3,975,130
2031	1,610,000	187,250	1,985,000	205,110	3,987,360
2032-2033	2,940,000	148,750	4,705,000	170,910	7,964,660
	\$ 13,800,000	\$ 2,007,003	\$ 10,420,000	\$ 1,634,940	\$ 27,861,943

FISCAL YEAR 2026-27 RATES AND FEES SCHEDULE

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

Use Charges:

Fixed charge based on the number of accounts and the size of the water meter/connections:

Connection Size	Jan 1, 2026	Jan 1, 2027
1"	\$ 67.16	\$ 70.19
1.5"	\$ 122.23	\$ 127.74
2"	\$ 188.31	\$ 196.79
3"	\$ 397.60	\$ 415.50
4"	\$ 672.95	\$ 703.24
6"	\$ 1,499.03	\$ 1,566.49
8"	\$ 1,774.38	\$ 1,854.23
10"	\$ 4,638.10	\$ 4,846.82

Commodity charge for units of water used in a month:

Service Type	Jan 1, 2026	Jan 1, 2027
Residential Metered		
Tier 1 (0-30 CCF)	\$ 2.36	\$ 2.47
Tier 2 (30.01+ CCF)	\$ 3.50	\$ 3.66
CCF = Hundred Cubic Feet		
Non-residential	\$ 2.35	\$ 2.46
Irrigation	\$ 3.25	\$ 3.40

Other Fees:

Private Fire Protection Service Rates:

Connection Size	Jan 1, 2026	Jan 1, 2027
2"	\$ 4.07	\$ 4.26
3"	\$ 11.79	\$ 12.33
4"	\$ 25.12	\$ 26.26
6"	\$ 72.93	\$ 76.22
8"	\$ 155.40	\$ 162.40
10"	\$ 279.45	\$ 292.03
12"	\$ 451.36	\$ 471.68

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

Other: Effective February 15, 2022

Fee Type	Amount
Account set up	\$30.00
Return check charge	\$30.00, plus amount of check
Meter re-read	
First request	Free
Subsequent requests	\$25.00
Photocopies - Black and white	\$0.10/page
Photocopies - Color	\$0.15/page
Delinquency shutoff	
Delinquent amount	Amount of past due bill
Door Tag Fee	\$25.00
Late Payment Penalty	\$100.00
24-hour turn-on fee	\$100.00
Meter testing	\$47.00/hour
Back flow Tag Fee	\$25.00/tag
Back flow Testing Fee	T/M at contractors' rate
Fire flow testing	\$156.00
Violation of water ordinance (within 1 year)	
First occurrence	\$100.00
Second occurrence	\$200.00
Each additional occurrence	\$500.00
Plan check fees	
Irrigation only	\$500.00
1 lot (EDU)	\$500.00
2-9 lots (EDUs)	\$2,000.00
10 lots (EDUs) or more	\$5,000.00
Construction/temporary service	
Installation & removal	\$194.00
Daily rental	\$7.14
Special Capital Development Fee	1/3 of total consumption charge
Deposit	\$3,000.00
Water Theft and Meter Tampering	See "Water Theft and Tampering w/ District Facilities Ordinance"

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

New Connections: Effective September 18, 2023

Fees for new connection to EGWD contain two components. The base charge for a 1-inch meter is \$926.00 and larger meter installations will be charged any additional time and material (T&M) cost. The second is a capacity charge, which covers the cost of “buying-in” to an existing system. New connections in EGWD’s Service Area 2 do not pay the capacity charge, as those costs are part of Sacramento County’s infrastructure.

Meter Size	Meter Charge	Capacity Fee	Total
1"	\$ 926	\$ 4,292	\$ 5,518
1.5"	T&M	\$ 8,584	\$ 8,584 + T&M
2"	T&M	\$ 13,734	\$ 13,734 + T&M
3"	T&M	\$ 30,044	\$ 30,044 + T&M
4"	T&M	\$ 51,504	\$ 51,504 + T&M
6"	T&M	\$ 115,884	\$ 115,884 + T&M

FISCAL YEAR 2026-27

SALARY SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

ELK GROVE WATER DISTRICT

Non-Exempt Positions
Annual, Bi-Weekly & Hourly Wage

As of July 1, 2026 (1.90% COLA)

Position	Grade	Step I	Step II	Step III	Step IV	Step V
Administrative Assistant I	40	\$ 59,924.80	\$ 62,899.20	\$ 66,060.80	\$ 69,409.60	\$ 72,841.60
		\$ 2,304.80	\$ 2,419.20	\$ 2,540.80	\$ 2,669.60	\$ 2,801.60
		\$ 28.81	\$ 30.24	\$ 31.76	\$ 33.37	\$ 35.02
Administrative Assistant II	44	\$ 66,060.80	\$ 69,409.60	\$ 72,841.60	\$ 76,481.60	\$ 80,329.60
		\$ 2,540.80	\$ 2,669.60	\$ 2,801.60	\$ 2,941.60	\$ 3,089.60
		\$ 31.76	\$ 33.37	\$ 35.02	\$ 36.77	\$ 38.62
Engineering Technician I	55	\$ 86,382.40	\$ 90,708.80	\$ 95,243.20	\$ 100,027.20	\$ 104,998.40
		\$ 3,322.40	\$ 3,488.80	\$ 3,663.20	\$ 3,847.20	\$ 4,038.40
		\$ 41.53	\$ 43.61	\$ 45.79	\$ 48.09	\$ 50.48
Engineering Technician II	59	\$ 95,243.20	\$ 100,027.20	\$ 104,998.40	\$ 110,281.60	\$ 115,814.40
		\$ 3,663.20	\$ 3,847.20	\$ 4,038.40	\$ 4,241.60	\$ 4,454.40
		\$ 45.79	\$ 48.09	\$ 50.48	\$ 53.02	\$ 55.68
Engineering Technician III	63	\$ 104,998.40	\$ 110,281.60	\$ 115,814.40	\$ 121,576.00	\$ 127,608.00
		\$ 4,038.40	\$ 4,241.60	\$ 4,454.40	\$ 4,676.00	\$ 4,908.00
		\$ 50.48	\$ 53.02	\$ 55.68	\$ 58.45	\$ 61.35
Human Resources Technician	52	\$ 80,329.60	\$ 84,344.00	\$ 88,587.20	\$ 92,934.40	\$ 97,635.20
		\$ 3,089.60	\$ 3,244.00	\$ 3,407.20	\$ 3,574.40	\$ 3,755.20
		\$ 38.62	\$ 40.55	\$ 42.59	\$ 44.68	\$ 46.94
Operator in Training	45	\$ 67,704.00	\$ 71,094.40	\$ 74,630.40	\$ 78,374.40	\$ 82,264.00
		\$ 2,604.00	\$ 2,734.40	\$ 2,870.40	\$ 3,014.40	\$ 3,164.00
		\$ 32.55	\$ 34.18	\$ 35.88	\$ 37.68	\$ 39.55
Senior Utility Billing Specialist	56	\$ 88,587.20	\$ 92,934.40	\$ 97,635.20	\$ 102,523.20	\$ 107,702.40
		\$ 3,407.20	\$ 3,574.40	\$ 3,755.20	\$ 3,943.20	\$ 4,142.40
		\$ 42.59	\$ 44.68	\$ 46.94	\$ 49.29	\$ 51.78
Utility Billing Specialist I	36	\$ 54,371.20	\$ 57,096.00	\$ 59,924.80	\$ 62,899.20	\$ 66,060.80
		\$ 2,091.20	\$ 2,196.00	\$ 2,304.80	\$ 2,419.20	\$ 2,540.80
		\$ 26.14	\$ 27.45	\$ 28.81	\$ 30.24	\$ 31.76
Utility Billing Specialist II	40	\$ 59,924.80	\$ 62,899.20	\$ 66,060.80	\$ 69,409.60	\$ 72,841.60
		\$ 2,304.80	\$ 2,419.20	\$ 2,540.80	\$ 2,669.60	\$ 2,801.60
		\$ 28.81	\$ 30.24	\$ 31.76	\$ 33.37	\$ 35.02
Utility Billing Specialist III	46	\$ 69,409.60	\$ 72,841.60	\$ 76,481.60	\$ 80,329.60	\$ 84,344.00
		\$ 2,669.60	\$ 2,801.60	\$ 2,941.60	\$ 3,089.60	\$ 3,244.00
		\$ 33.37	\$ 35.02	\$ 36.77	\$ 38.62	\$ 40.55

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

ELK GROVE WATER DISTRICT
Non-Exempt Positions
Annual, Bi-Weekly & Hourly Wage
As of July 1, 2026 (1.90% COLA)

Position	Grade	Step I	Step II	Step III	Step IV	Step V
Water Distribution Supervisor	66	\$ 113,006.40	\$ 118,643.20	\$ 124,592.00	\$ 130,832.00	\$ 137,404.80
		\$ 4,346.40	\$ 4,563.20	\$ 4,792.00	\$ 5,032.00	\$ 5,284.80
		\$ 54.33	\$ 57.04	\$ 59.90	\$ 62.90	\$ 66.06
Water Distribution Operator I	49	\$ 74,630.40	\$ 78,374.40	\$ 82,264.00	\$ 86,382.40	\$ 90,708.80
		\$ 2,870.40	\$ 3,014.40	\$ 3,164.00	\$ 3,322.40	\$ 3,488.80
		\$ 35.88	\$ 37.68	\$ 39.55	\$ 41.53	\$ 43.61
Water Distribution Operator II	53	\$ 82,264.00	\$ 86,382.40	\$ 90,708.80	\$ 95,243.20	\$ 100,027.20
		\$ 3,164.00	\$ 3,322.40	\$ 3,488.80	\$ 3,663.20	\$ 3,847.20
		\$ 39.55	\$ 41.53	\$ 43.61	\$ 45.79	\$ 48.09
Water Distribution Operator III	57	\$ 90,708.80	\$ 95,243.20	\$ 100,027.20	\$ 104,998.40	\$ 110,281.60
		\$ 3,488.80	\$ 3,663.20	\$ 3,847.20	\$ 4,038.40	\$ 4,241.60
		\$ 43.61	\$ 45.79	\$ 48.09	\$ 50.48	\$ 53.02
Water Treatment Supervisor	66	\$ 113,006.40	\$ 118,643.20	\$ 124,592.00	\$ 130,832.00	\$ 137,404.80
		\$ 4,346.40	\$ 4,563.20	\$ 4,792.00	\$ 5,032.00	\$ 5,284.80
		\$ 54.33	\$ 57.04	\$ 59.90	\$ 62.90	\$ 66.06
Water Treatment Operator I	49	\$ 74,630.40	\$ 78,374.40	\$ 82,264.00	\$ 86,382.40	\$ 90,708.80
		\$ 2,870.40	\$ 3,014.40	\$ 3,164.00	\$ 3,322.40	\$ 3,488.80
		\$ 35.88	\$ 37.68	\$ 39.55	\$ 41.53	\$ 43.61
Water Treatment Operator II	53	\$ 82,264.00	\$ 86,382.40	\$ 90,708.80	\$ 95,243.20	\$ 100,027.20
		\$ 3,164.00	\$ 3,322.40	\$ 3,488.80	\$ 3,663.20	\$ 3,847.20
		\$ 39.55	\$ 41.53	\$ 43.61	\$ 45.79	\$ 48.09
Water Treatment Operator III	57	\$ 90,708.80	\$ 95,243.20	\$ 100,027.20	\$ 104,998.40	\$ 110,281.60
		\$ 3,488.80	\$ 3,663.20	\$ 3,847.20	\$ 4,038.40	\$ 4,241.60
		\$ 43.61	\$ 45.79	\$ 48.09	\$ 50.48	\$ 53.02

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget

ELK GROVE WATER DISTRICT
Exempt Positions
Annual, Bi-Weekly & Hourly Wage
As of July 1, 2026 (1.90% COLA)

Position	Grade	Step I	Step II	Step III	Step IV	Step V
Finance Manager	88	\$ 193,273.60	\$ 203,008.00	\$ 213,116.80	\$ 223,787.20	\$ 234,956.80
		\$ 7,433.60	\$ 7,808.00	\$ 8,196.80	\$ 8,607.20	\$ 9,036.80
		\$ 92.92	\$ 97.60	\$ 102.46	\$ 107.59	\$ 112.96
Senior Civil Engineer	77	\$ 147,784.00	\$ 155,147.20	\$ 162,905.60	\$ 171,017.60	\$ 179,608.00
		\$ 5,684.00	\$ 5,967.20	\$ 6,265.60	\$ 6,577.60	\$ 6,908.00
		\$ 71.05	\$ 74.59	\$ 78.32	\$ 82.22	\$ 86.35
Finance Supervisor	71	\$ 127,608.00	\$ 133,993.60	\$ 140,691.20	\$ 147,784.00	\$ 155,147.20
		\$ 4,908.00	\$ 5,153.60	\$ 5,411.20	\$ 5,684.00	\$ 5,967.20
		\$ 61.35	\$ 64.42	\$ 67.64	\$ 71.05	\$ 74.59
Associate Civil Engineer	71	\$ 127,608.00	\$ 133,993.60	\$ 140,691.20	\$ 147,784.00	\$ 155,147.20
		\$ 4,908.00	\$ 5,153.60	\$ 5,411.20	\$ 5,684.00	\$ 5,967.20
		\$ 61.35	\$ 64.42	\$ 67.64	\$ 71.05	\$ 74.59
Human Resources Administrator	70	\$ 124,592.00	\$ 130,832.00	\$ 137,404.80	\$ 144,206.40	\$ 151,465.60
		\$ 4,792.00	\$ 5,032.00	\$ 5,284.80	\$ 5,546.40	\$ 5,825.60
		\$ 59.90	\$ 62.90	\$ 66.06	\$ 69.33	\$ 72.82
Program Manager	69	\$ 121,576.00	\$ 127,608.00	\$ 133,993.60	\$ 140,691.20	\$ 147,784.00
		\$ 4,676.00	\$ 4,908.00	\$ 5,153.60	\$ 5,411.20	\$ 5,684.00
		\$ 58.45	\$ 61.35	\$ 64.42	\$ 67.64	\$ 71.05
Associate Engineer	65	\$ 110,281.60	\$ 115,814.40	\$ 121,576.00	\$ 127,608.00	\$ 133,993.60
		\$ 4,241.60	\$ 4,454.40	\$ 4,676.00	\$ 4,908.00	\$ 5,153.60
		\$ 53.02	\$ 55.68	\$ 58.45	\$ 61.35	\$ 64.42

ELK GROVE WATER DISTRICT
General Manager
Annual, Bi-Weekly & Hourly Wage
As of July 1, 2026 (1.90% COLA)

Position	Grade	Minimum	Current	-	-	Maximum
General Manager	103	\$ 278,636.80	\$ 288,475.20			\$ 338,665.60
		\$ 10,716.80	\$ 11,095.20			\$ 13,025.60
		\$ 133.96	\$ 138.69			\$ 162.82

GLOSSARY

ACRONYMS & GLOSSARY OF TERMS

A

Account – A category that identifies the justification of the transaction of funds received or paid.

Account Balance – The difference in dollars between the total debits and the total credits in an account.

Accrual Basis of Accounting – A basis of accounting under which increases and decreases in economic resources are recognized as soon as the underlying event or transaction occurs. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows.

Accrual – The recognition of a revenue or expense in the current period even though the actual cash may not be received or paid until the following period.

ACFR – Annual Comprehensive Financial Report.

Acre-foot of Water – The volume of water that covers one acre to a depth of one foot; 43,560 cubic feet; 1,233.5 cubic meters; 325,872 gallons.

Actual – The final audited revenue / expense results of operations for the fiscal year indicated.

ACWA – Association of California Water Agencies.

AICPA – American Institute of Certified Public Accountants.

AMI – Advanced Metering Infrastructure.

Amortization – Gradual reduction, redemption, or liquidation of the balance of an account according to specified times and amounts.

Assets – Resources owned or held by EGWD/FRCD which have monetary value.

Audit – An examination of the books and records of EGWD/FRCD to determine financial status and results of operations (excess or loss).

AWWA – American Water Works Association.

B

Backflow – The backing up of water through a conduit or channel in the direction opposite to normal flow.

BMPs – Best Management Practices.

Board of Directors – The EGWD/FRCD is governed by a Board, the members of which are elected by the voters within the FRCD boundaries. The Board sets policy and provides overall leadership for EGWD/FRCD including the mission, goals, priorities, and resource allocation.

Bond Issuance Costs – The costs incurred by the bond issuer during the planning, marketing, and sale of a bond issue.

Bonds – Fixed income instruments that represent loans made by investors to borrowers.

Budget Calendar – The schedule of key dates or milestones which the District follows in the preparation, adoption, and administration of the budget.

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Budgetary Control – The control of management in accordance with the approved budget to keep expenses within the limitations of available appropriations and available revenues.

C

CAC – Community Advisory Committee.

CalPERS – California Public Employees Retirement System.

Capital Equipment (Assets) – Fixed assets such as vehicles, computers, equipment, technical instruments, etc., which have a life expectancy of more than one year and a value over \$5,000.

Cash Flows – The movement of cash in and out of the District from day-to-day activities.

Cash Management – The management of cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Funds received are deposited on the day of receipt and invested as soon as the funds are available. The District maximizes the return on all funds available for investment without sacrifice of safety or necessary liquidity.

CCF – Centum cubic feet.

CCR – Consumer Confidence Report.

CEQA – California Environmental Quality Act.

CIP – Capital Improvement Program.

COLA – Cost of Living Adjustment.

CMTA – California Municipal Treasurer’s Association.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living or doing business (i.e. economic inflation).

CSDA – California Special Districts Association.

CSR – Customer Service Representative.

CSMFO – California Society of Municipal Finance Officers.

CTO – Compensatory time off.

Current Assets – Cash plus assets that are expected to be converted to cash, sold, or consumed during the next 12 months or as a part of the normal operating cycle.

Current Liabilities – Obligations that will become due within the next year or within the normal operating cycle, if longer than a year.

D

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. These include bonds and accounts payable.

Debt Service – The payment of principal and interest on any short-term and long-term debt.

Debt Service Requirements – The amount of money required to pay interest and principal on outstanding debt.

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Depreciation – The allocation of the acquisition cost of plant, property and equipment to the particular periods or products that benefit from the utilization of the asset in service.

E

Easement – An acquired legal right to the use of land owned by others.

ECCP – Employee Cost Control Program.

EDU – Equivalent Dwelling Unit.

EGWD – Elk Grove Water District.

Enterprise Fund – A fund established to account for the operation of self-supporting enterprises.

ERP – Enterprise Resource Planning.

Expenditures – A decrease in net financial resources, actual payment for goods and services received.

F

Financial Statement – A set of summary documents which pertain to financial information that consist of the following: Balance Sheet or Combining Schedule of Net Assets, Income Statement or Combining Schedule of Revenues and Expenses, Statement of Cash Flows, Notes of Financial Statements and, in the District’s case, various Supplements, Schedules, etc.

Fiscal Policy – The District’s policies with respect to revenues, spending, and debt management as these relate to services, programs, and capital investment.

Fixed Assets – Long-term tangible assets that have a normal use expectancy of more than one year and do not lose their individual identity through use. Fixed assets include primarily buildings, equipment, and land.

FRCD – Florin Resource Conservation District.

FTE – Full Time Equivalent.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The cumulative difference of all revenues and all expenses of the fund from the time the District was established. Fund balance is also considered to be the difference between fund assets and fund liabilities and is sometimes referred to as “fund equity” at any given point in time.

G

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of, and guidelines for, external financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure

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financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is Government Accounting Standards Board (GASB) pronouncements.

Geographic Information System (GIS) – An organized collection of computer hardware, software and geographic data designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

Goals – General statements of desired state, condition, or situation to be achieved, which may be viewed from a short or long-term perspective

Governmental Accounting Standards Board (GASB) – Their mission is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports.

Governmental Finance Officers of America (GFOA) – Their purpose is to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this mission by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

Groundwater – Water produced by pumping from underground.

GSP – Groundwater Sustainability Plan.

H

I

Independent Auditor – External public accounting firm hired to audit the annual financial statements and express an opinion on those statements as to conformity with generally accepted accounting principles.

Infrastructure – District owned capital assets that provide services to the ratepayers.

Internal Control – Methods and procedures that are primarily concerned with the authorization of transactions, safeguarding of assets, and accuracy of the financial records.

Inventories – Items held for future use.

Investment Income – Income derived by investing certain fund balance in interest-yielding securities in compliance with the provisions of the District's Investment policy.

J

K

L

Liabilities – Obligations incurred in past or current transactions requiring present or future settlement.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Meter – An instrument of measuring the flow of water.

MGD – Million gallons per day.

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Mid-Year Review – Midway through the fiscal year the current year budget is evaluated based on spending to date and current projections. The primary areas reviewed and analyzed are year-to-date expenditure and revenue status plus expenditure and revenue projections for the remainder of the year.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund type. Revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the liability is incurred except on long-term debt which is recognized when due.

N

Net Position – *The difference between the District’s assets plus deferred outflows of resources and the District’s liabilities plus deferred inflows of resources.*

Notes Payable – Long or short-term obligations that are payable according to a contract or agreement in which the timeframe is executed.

NSF – Non-sufficient funds.

O

Objective – A statement of purpose defined more specifically than goals, defining the result-oriented activities necessary to achieve a stated goal.

Obligation – Amounts which the District may be legally required to meet out of its resources and includes not only actual liabilities, but also encumbrances not yet paid.

OPEB – Other Post Employment Benefit.

Operating Expense – All costs required for the daily operation of the District necessary to provide services and maintain the systems in good operating condition that are not considered capital improvements or debt repayments.

Overtime – Hours worked in excess of 40 hours per work week or hours worked in excess of those scheduled in a shift.

P

PEPRA – Public Employees’ Pension Reform Act of 2013 is a California law that significantly changed how retirement and health benefits are applied to new members of the CalPERS. It primarily affects those hired on or after January 1, 2013.

Projected – An estimate of revenues or expenses based on past trends, the present economic situation, and future financial forecasts.

PTO – Personal time off.

Q

R

Ratepayers– Those being provided with water service by Elk Grove Water District.

Refunding Bonds – Bonds issued to retire bonds that are already outstanding.

Reimbursements – Payment made to someone for out-of-pocket expenses incurred.

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2026-27 Operating Budget**

Reserves – An account used to indicate that a portion of a fund’s assets are restricted for a specific purpose.

Revenue – An inflow of assets in exchange for services.

Revenue Bonds – Municipal bonds that finance income-producing projects and are secured by a specific revenue source.

Risk Management – A coordinated effort to minimize costs – typically where insurance policies are purchased to manage the District’s exposure to various risks of loss; Workers’ Compensation; theft of, damage to, and destruction of assets, errors, and omissions; injuries to employees; and natural disasters.

RRWTF – Railroad Water Treatment Facility.

RWA – Regional Water Authority.

S

SCADA System – “*Supervisory Control and Data Acquisition*” System. The computer system that collects data, processes the data, and allows operating personnel to take corrective actions.

SCGA – Sacramento Central Groundwater Authority.

SCWA – Sacramento County Water Agency.

SDLF – Special District Leadership Foundation.

SOP – Standard operating procedures.

T

Treated Water – Water which has been processed through the District’s water treatment plant(s) or imported from other utilities to supplement the EGWD’s water supplies.

T&M – Time and materials.

U

V

Variance – The dollar and/or percentage difference between two sets of figures.

VFD – Variable frequency drive.

VTO – Vacation time off.

W

Water Conservation – Reducing the demand for water through activities that alter water use practices, e.g., improving efficiency in water use, and reducing losses of water from leaks.

Water Quality – The chemical, physical and biological characteristics of water with respect to its suitability for a particular purpose. The same water may be of good quality for one purpose or use, and bad for another, depending on its characteristics and the requirements for the particular use.

Well – A vertical drilled hole into an underground formation, usually to obtain a source of water, to monitor ground water quality or to determine the position of the water table.

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Fiscal Year 2026-27 Operating Budget**

WDO – Water Distribution Operator.

X

Y

Z

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Travis Franklin, Program Manager

SUBJECT: **LEGISLATIVE AND REGULATORY UPDATE**

RECOMMENDATION

This item is presented to the Florin Resource Conservation District Board of Directors to receive information on legislative and regulatory matters and provide direction to staff or approve positions as appropriate.

SUMMARY

There are several bills that have been introduced in the 2026 legislative session that could potentially impact the Florin Resource Conservation District/Elk Grove Water District (District) if passed. These bills are highlighted below.

DISCUSSION

Background

The Florin Resource Conservation District (FRCD) Board of Directors (Board) is periodically updated on legislative and regulatory issues.

Present Situation

The following bills have been introduced in the 2026 legislative session that could potentially impact the District if passed in their current form.

AB 2026 (Aguiar- Curry D) Water diversion: groundwater recharge: permit.

This is a groundwater recharge bill that would focus on increasing the state's ability to store and recharge groundwater supplies. Regional Water Authority (RWA) is a co-sponsor the bill would increase the value of recharge permits through measures that will either reduce the cost of obtaining a permit or increase the ability to divert water for recharge under the permit. The Association of California Water Agencies (ACWA) has a support and amend position.

LEGISLATIVE MATTERS AND REGULATORY UPDATE

Page 2

AB 2180 (Ward D) Local government: Proposition 218 Omnibus Implementation Act: proportional cost of service

If passed this bill would clarify how local governments can demonstrate that water and sewer rates comply with Proposition 218's requirement that fees reflect the proportional cost of service. The bill allows agencies to use reasonable cost-allocation methods and customer classes or tiers rather than calculating an exact cost for each individual parcel when setting water or sewer rates. This bill has advanced to the Senate. The California Special Districts Association (CSDA) and RWA have a support position on this bill.

ACWA is urging members to join a coalition (attached) to support Assembly Bill (AB) 2180.

AB 2739 (Soria D) Water: affordability and system stabilization.

The focus of the bill is water system affordability and financial stability. The bill is intended to explore or establish mechanisms such as funding support, rate assistance structures, or consolidation incentives to help struggling systems remain viable while keeping customer costs manageable. ACWA and RWA have taken support positions.

SB 239 (Arreguín D) Open meetings: teleconferencing: subsidiary body.

This bill proposes changes to the Brown Act to allow local government advisory committees and commissions (subsidiary bodies) to use more flexible teleconferencing rules for meetings. These bodies could allow members to participate remotely without posting their home location, but they must still maintain public access, livestream participation, visible video attendance, posted agendas, and a physical location where the public can attend in person. The authorization is temporary and would sunset on January 1, 2030. This bill has moved to the Assembly. CSDA has a support position on this bill.

SB 997 (Caballero D) North Fork Kings Groundwater Sustainability Agency: lien authority.

If passed this would authorize the North Fork Kings Groundwater Sustainability Agency (GSA) to impose civil penalties for unauthorized groundwater extraction that exceeds permitted amounts under its rules. The bill would also allow the agency to place a lien on real property to collect unpaid groundwater fees or penalties, giving the lien the same force as a judgment lien for up to 10 years. This would be an expansion in authority for a specific GSA and could present significant precedence. The first hearing was postponed by the author with the next hearing set for April 28th.

LEGISLATIVE MATTERS AND REGULATORY UPDATE

Page 3

SB 1001 (Archuletta D) Water utility workers: identification card program.

This bill would require the California Office of Emergency Services (Cal OES) to establish a program issuing identification cards to authorized water and wastewater utility personnel. The program is intended to allow these workers access to disaster-restricted areas so they can restore and maintain critical water infrastructure during emergencies.

SB 1085 (Durazo D) Water supply planning: California Environmental Quality Act determination.

Senate Bill 1085 would require cities and counties approving certain development projects to identify the public water systems that could supply the project, even if the project is not subject to California Environmental Quality Act (CEQA) review. The goal is to ensure that water supply planning and water supply assessments are considered earlier in the project approval process. CSDA and RWA have a support position on this bill.

SB 1125 (Menjivar D) Water Rate Assistance Program.

This bill would create a statewide Water Rate Assistance Program administered by the State Water Resources Control Board, providing direct financial assistance to low-income households for water bills. The bill includes development of eligibility criteria, funding mechanisms, and program oversight/reporting, aiming to create a consistent, long-term affordability program across California water systems. ACWA and RWA have taken a support an amended position, with amendments connecting it with AB 2739.

Staff will continue to monitor these bills along with any other which may affect District operations.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

Monitoring, advocating and developing legislation complies with the District's Water Industry Leadership goals of the 2025-2030 Strategic Plan.

April 21, 2026

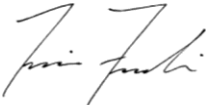
LEGISLATIVE MATTERS AND REGULATORY UPDATE

Page 4

FINANCIAL SUMMARY

There is no direct financial impact associated with this report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Travis Franklin". The signature is written in a cursive style with a large initial "T".

TRAVIS FRANKLIN
PROGRAM MANAGER

March 19, 2026

The Honorable Juan Carrillo
Chair, Assembly Committee on Local Government
State Capitol, Room 447
Sacramento, CA 95814

RE: AB 2180 (Ward) – SUPPORT

Dear Chair Carrillo:

On behalf of the Association of California Water Agencies (ACWA) and undersigned organizations, I am writing to respectfully express our strong support for AB 2180, which would clarify how water agencies comply with Proposition 218 when setting water rates. This clarification would provide much needed predictability for water agencies, support California's water-use conservation goals, and minimize unnecessary legal disputes over water rates. ACWA is pleased to sponsor this legislation and appreciates Assemblymember Ward's leadership in advancing this critical issue.

Since the passage of Proposition 218 in 1996, water agencies have been required to ensure that rates do not exceed the proportional cost of service attributable to each parcel. To meet this constitutional standard, water agencies typically engage independent experts and rely on rigorous cost-of-service studies. However, despite these efforts, high-volume water users have continued to challenge the constitutionality of water agencies' rate structures in court. Recent appellate court decisions on this matter have resulted in differing, and in some cases, conflicting, views, creating uncertainty for water agencies about how proportionality must be demonstrated. Because of this conflict, it is now both necessary and appropriate for the Legislature to clarify how the courts and water agencies should interpret the Constitution.

AB 2180 would create clear, consistent standards for water agencies statewide, helping them to confidently develop constitutionally-sound rates and continue to deliver safe and reliable water to their communities. Recent appellate court decisions, like those in *Coziahr v. Otay Water District* (2024) and *Patz v. City of San Diego* (2025), impose rigid interpretations of Proposition 218 that require unfeasible levels of precision at the expense of practical administration of water rates. For example, under these court decisions, water agencies could be forced to trace the flow of water from each source of supply to each parcel, molecule by molecule, even when water supplies are commingled in the distribution system.

Conversely, the court's December 8, 2025 decision in *Dreher v. City of Los Angeles Department of Water and Power* (2025) supports a framework that is consistent with Proposition 218 and aligns with longstanding industry practice. AB 2180 respects the wishes of voters by maintaining a rigorous standard of justifying water rates while giving water agencies the flexibility to set rates in a way that reflects the true cost of service and ensures that high-volume water users pay for the infrastructure necessary to provide reliable water supplies during droughts and times of high demand.

Public water and sewer agencies provide essential government services for the benefit of communities, agriculture, industries, and the environment. Collectively, these agencies are

responsible for ensuring a consistent and reliable water supply, safeguarding the quality of drinking water, planning, constructing, and maintaining critical infrastructure, and much more. With climate change presenting unprecedented challenges, these agencies also must adapt and enhance aging infrastructure to mitigate the impacts of increasingly frequent and severe climate-related events. Public agencies throughout California are making generational investments to build 21st Century infrastructure for a 21st Century climate while making every effort to keep water affordable.

Without legislative clarification, water agencies and ratepayers will both continue to face costly and unnecessary legal disputes. The revenue necessary for water agencies to fulfill their essential government functions comes almost entirely from service rates and assessments subject to Proposition 218. The recent rise in litigation has made it increasingly difficult for water agencies to have the financial stability they need to provide reliable, safe, and affordable water to Californians.

For these reasons, ACWA and the undersigned organizations strongly support AB 2180 and respectfully request your “AYE” vote when the bill is heard in the Assembly Local Government Committee. If you have any questions about our position or this bill, please contact Soren Nelson at SorenN@acwa.com.

Sincerely,

Soren Nelson
Senior Policy Advocate
Association of California Water Agencies

Brian Macy
General Manager
Mission Springs Water District

Adam Larsen
General Manager
San Juan Water District

Brian Olney
General Manager
Helix Water District

Albert C. Lau, P.E.
General Manager
Santa Fe Irrigation District

Charles Delgado
Legislative Advocate
California State Association of Counties

Andrea Abergel
Director of Water
California Municipal Utilities Association

Chris Berch
General Manager
Jurupa Community Services District

Ara Azhderian
General Manager
Monterey County Water Resources Agency

Craig D. Miller, P.E.
General Manager
Western Municipal Water District

Brett Hodgkiss
General Manager
Vista Irrigation District

Dan Denham
General Manager
San Diego County Water Authority

David J. Coxey
General Manager
Bella Vista Water District

David M. Merrit
General Manager
Kings River Conservation District

David Pedersen
General Manager
Las Virgenes Municipal Water District

David Stoldt
General Manager
Monterey Peninsula Water Management
District

Deanna Jackson
Executive Director
Tri-County Water Authority

Dennis D. LaMoreaux
General Manager
Palmdale Water District

Dennis P. Cafferty
General Manager
El Toro Water District

Ernesto A. Avila
Board President
Contra Costa Water District

Esther M. Saenz
General Manager
Desert Water Agency

J.M. Barrett
General Manager
Coachella Valley Water District

James Lee
General Manager
Crescenta Valley Water District

James Peifer
Executive Director
Regional Water Authority

Jed Smith
President, Board of Directors
Marin Water

Jeff Gouveia
General Manager
Bear Valley Water District

Jennifer A. Spindler
General Manager
Crestline-Lake Arrowhead Water Agency

Jessica Self
General Manager
Union Public Utility District

Joe Mouawad, P.E.
General Manager
Eastern Municipal Water District

John Thiel
General Manager
West Valley Water District

Jose Martinez
General Manager
Otay Water District

Justin Hopkins
General Manager
Stockton East Water District

Justin Scott-Coe
General Manager/Chief Executive Officer
Monte Vista Water District

Keith Van Der Maaten
General Manager
Laguna Beach County Water District

Kevin Phillips
District Manager
Paradise Irrigation District

Kimberly A. Thorner
General Manager
Olivenhain Municipal Water District

Krista Bernasconi
Mayor
City of Roseville

Kyle Swanson
General Manager/Chief Executive Officer
Padre Dam Municipal Water District

Lindsay Leahy
General Manager
Valley Center Municipal Water District

Mandip Samra
General Manager
Burbank Water and Power

Marcus Detwiler
Legislative Representative
California Special Districts Association

Mary Rogren
General Manager
Coastside County Water District

Matt Stone
General Manager
Santa Clarita Valley Water Agency

Matthew Hurley
General Manager
McMullin Area Groundwater Sustainability
Agency

Matthew Litchfield
General Manager
Three Valleys Municipal Water District

Melissa Sparks-Kranz
Legislative Advocate
League of California Cities

Michael Minkler
General Manager
Calaveras County Water District

Nicholas Schneider
General Manager
Georgetown Divide Public Utility District

Norman Huff
General Manager
Camrosa Water District

Pat Kaspari
General Manager
McKinleyville Community Services District

Paul Cook
General Manager
Irvine Ranch Water District

Paul Hughes
General Manager
South Tahoe Public Utility District

Pravani Vandeyar
General Manager
El Dorado Irrigation District

Randall Reed
Board President
Cucamonga Valley Water District

Remleh Scherzinger MBA, CSDM, PE
General Manager
Marina Coast Water District

Rochelle Patterson
Assistant General Manager
Santa Clarita Valley Water Agency

Sean Barclay
General Manager
Tahoe City Public Utility District

Sherry Shaw
General Manager
Walnut Valley Water District

Steven Haugen
Watermaster
Kings River Water Association

Thomas Neisler
General Manager
Tehachapi-Cummings County Water District

Tia Fleming
Executive Director
California Water Efficiency Partnership

Timothy R. Shaw
General Manager
Rio Linda Elverta Community Water District

Tom Coleman
General Manager
Rowland Water District

Tony Williams
General Manager
North Marin Water District

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Bruce Kamilos, General Manager
SUBJECT: **GENERAL MANAGER'S REPORT**

RECOMMENDATION

Receive and discuss the General Manager's report and provide direction to staff, as appropriate.

SUMMARY

The General Manager's Report is a standing item on the regular board meeting agenda. The report is intended to inform the Florin Resource Conservation District (District) Board of Directors (Board) of notable, miscellaneous items the General Manager would like to share with the Board. The report also provides an opportunity for the Board to discuss the items, and provide direction to staff.

DISCUSSION

Background

Each month, the General Manager provides a report to the Board of any notable, miscellaneous items.

Present Situation

- **Enterprise Resource Planning (ERP) Implementation Update** – The District completed the implementation phase of the Utility Billing (UB) module and UB has now been transitioned to Springbrook Support. On March 26, 2026, the District went live with the Accounts Receivable module. Beginning on April 13, 2026, implementation of the Human Resources module will take place and is expected to go live on April 27, 2026. As of today, the following Springbrook modules have been implemented – Finance, Payroll, Purchase Orders, UB, and Accounts Receivable. The remaining modules to be implemented are:
 - Human Resources (4/13 – 5/11/2026)
 - Open Enrollment (to be scheduled)
 - Fixed Assets (5/18 – 6/29/2026)
 - Employee Self-Service (6/1/2026 – 6/29/2026)
 - Tableau Report Training (to be scheduled)

GENERAL MANAGER'S REPORT

Page 2

- District Reorganization – On April 15, 2026, staff received an email from LAFCo staff that the AB-8 process will be initiated for FRCD’s application to dissolve and reorganize under County Water District Law. The AB-8 process is a legal requirement to determine how an agency’s share of property tax revenues will be reallocated among successor agencies. It typically would require a negotiated tax exchange agreement between the county, districts, and other affected local agencies before LAFCo could approve the application. In our case, it is procedural only as FRCD does not receive property taxes and so there will be no change in property tax formula. Per LAFCo, the AB-8 process can last 3-1/2 months or more. If the AB-8 process goes smoothly, the best case scenario is as follows:

 - April 20 – AB-8 process begins
 - May 20 – Assessor provides property tax report
 - June 4 – Department of Finance provides report potentially recommending the review process stop, potentially saving two months in time
 - June 4 – July 4 – LAFCo staff prepares final analysis and a 21-day notice informing the public that the application for dissolution/reorganization will be heard by the LAFCo Commission. Because there is no scheduled Commission meeting in July, the hearing date would be set for August 5
 - August 5 – Assuming the Commission approves the application, EGWD would have one year to comply with any conditions of approval before the reorganization is finalized.

- Customer Engagement – The Spring 2026 edition of District’s newsletter, The Water Drop, was mailed to customers during the week of April 6, 2026. The Message from the General Manager (Attachment 1) focused on the rollout of the new ERP system, including the importance of customers enrolling in the new online payment portal, Xpress Bill Pay. The message also encouraged customers to enroll in email and text bill reminders.

- Citizens Water Academy – On April 4, 2026, staff and Board Chair Paul Lindsay presented the fourth and final session of the Citizens Water Academy to thirteen participants. The first hour covered District policies, governance, public engagement and recap of everything that goes into running a water district. We finished with a tour of the Railroad Water Treatment Plant. At the end of the tour, participants expressed strong appreciation and positive feedback about the program.

- Agreement for Legal Services – The District’s Agreement for Legal Services with Bartkiewicz, Kronick & Shanahan (BKS) expires on June 30, 2026. Staff recommends that the District enter into a new legal services agreement with BKS, with terms that are at-will and subject to termination at the pleasure of the Board. The District’s Legal Services Policy

GENERAL MANAGER'S REPORT

Page 3

(Attachment 2) prescribes that “the Board shall have the sole authority to retain General Counsel.” Staff requests that the Board provide direction on this matter.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD 2025-2030 Strategic Plan. Due to the varied subject matters presented in the General Manager's Report, the report over time will likely touch on every strategic goal contained in the plan.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

Attachments



The Water Drop

ELK GROVE WATER DISTRICT NEWSLETTER

Message From the General Manager

The District is in the process of implementing a new Enterprise Resource Planning system as part of our ongoing commitment to modernize operations and improve customer service. A key component of this upgrade is our new online payment portal, Xpress Bill Pay, which provides customers with a more user-friendly and secure way to view and pay their water bills online.



As part of this transition, the District included bill inserts over the past several months notifying customers that they would need to reestablish their accounts using new account numbers. We understand that some customers may not have seen this information and apologize for any inconvenience.

Customers who need assistance setting up their new Xpress Bill Pay accounts, including those wishing to enroll in autopay, are encouraged to contact our Customer Service Department. Staff are ready to assist and ensure a smooth transition to this improved system.

Customers who establish their Xpress Bill Pay accounts can also enroll in convenient email and text reminders that notify them when their bill is ready and when it is due. This feature can be accessed in Account Settings, located in the drop-down menu under your name in the upper right corner of Xpress Bill Pay.

As we continue to modernize our systems, it has become clear that traditional mailed notices are not always the most effective way to communicate important information. To better serve our customers, the District is developing a new notification system, separate from Xpress Bill Pay, that will allow customers to receive important alerts by text message and email. This system is intended to provide timely information about service notifications, important District communications, and general reminders, helping customers stay informed in the way that is most convenient for them.

We encourage all customers to participate in this new notification system once it becomes available. Signing up will be simple and will not require the creation of an additional account. This new tool will enable the District to communicate more effectively, provide better service, and ensure customers receive critical information when it matters most.

As always, thank you for your continued support and partnership in helping us protect and sustain Elk Grove's water resources. Please feel free to contact Bruce Kamilos, General Manager, at (916) 685-3556 if you have any questions.

B. M. Kamilos

Attachment 2

Policy Type: Florin Resource Conservation District Board of Directors
Policy Title: Legal Services Policy
Date Adopted: April 21, 2020
Resolution No: 04.21.20.03
Date Amended:

I. PURPOSE

The purpose of this policy is to establish the Florin Resource Conservation District (District) Board of Directors (Board) authority in retaining the District's General Counsel and other legal counsel. This policy also establishes District officers' authority and procedural requirements for retaining outside legal counsel.

II. POLICY

This policy includes, but is not limited to, services provided by the General Counsel and other outside legal counsel such as litigation, investigations, transactions in real estate and finance, contract negotiations, and water-related matters.

III. PROCUREMENT

- A. The Board shall have the sole authority to retain General Counsel. The General Manager and appropriate staff shall be involved with the Board on all aspects relating to such appointment, as directed by the Board.
 - 1. The General Counsel shall have such powers and duties as delineated in the District Bylaws and as directed by the Board.
 - 2. Staff shall work directly with the General Counsel in completing his or her assigned responsibilities and tasks.
- B. General procedures and rules for procuring outside legal counsel are as follows:
 - 1. Procurement of outside legal counsel anticipated to cost \$50,000 or less, shall be approved by the General Manager.
 - 2. Procurement of outside legal counsel anticipated to cost more than \$50,000 shall be authorized by the Board.

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District
FROM: Bruce Kamilos, General Manager
SUBJECT: **ELK GROVE WATER DISTRICT OPERATIONS REPORT – MARCH 2026**

RECOMMENDATION

This item is presented for information only. No action by the Florin Resource Conservation Board of Directors is proposed at this time.

SUMMARY

The Elk Grove Water District (EGWD) Operations Report is a standing item on the regular board meeting agenda.

All regulatory requirements were met for the month of March. Other notable events are described below.

DISCUSSION

Background

Every month, staff present an update on the activities related to the operations of the EGWD. Included for the Florin Resource Conservation District Board of Director's review is the EGWD's March 2026 Operations Report.

Present Situation

The EGWD March 2026 Operations Report highlights are as follows:

- **Operations Activities Summary** – 602 door hangers were placed for past due balances, which resulted in 95 shutoffs. We received one (1) water pressure complaint and zero water quality complaints.
- **Production** – The Combined Total Service Area 1 production graph on page 13 shows that production during the month of March increased by 50.53 percent compared to what was produced in 2025. The Total Demand/Production for both service areas on page 14 shows that customer use during the month of March compared to 2025 increased by 34.26 percent.
- **Static and Pumping Level Graphs** – The first quarter soundings are shown and indicate that the static water levels of the deep wells and shallow wells are above the static water levels measured in the first quarter of 2025.

ELK GROVE WATER DISTRICT OPERATIONS REPORT – MARCH 2026

Page 2

- **Treatment (Compliance Reporting)** – All samples taken during the month comply with all regulatory permit requirements. No exceedances of any maximum contaminant levels were found, and all water supplied to EGWD’s customers met or exceeded safe drinking water standards.
- **Safety Meetings/Training** – Two (2) safety training sessions were conducted for the month.
- **Service and Main Leaks Map** – There were five (5) service line leaks and zero main line leaks during March.
- **System Pressures** – Pressures in Service Area 1 and Service Area 2 were stable during the month of March.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/EGWD 2025-2030 Strategic Plan. The EGWD Operations Report provides an ongoing and transparent review of EGWD’s operations, and therefore conforms with Strategic Goal No. 1, Governance.

FINANCIAL SUMMARY

There is no financial impact associated with this report.

Respectfully submitted,



BRUCE KAMILOS
GENERAL MANAGER

BMK/ac

Attachment

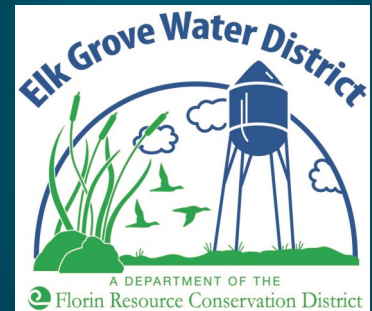
EGWD

OPERATIONS REPORT

March 2026



Elk
Grove
Water
District



Elk Grove Water District
Operations Report
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Operations Activities Summary

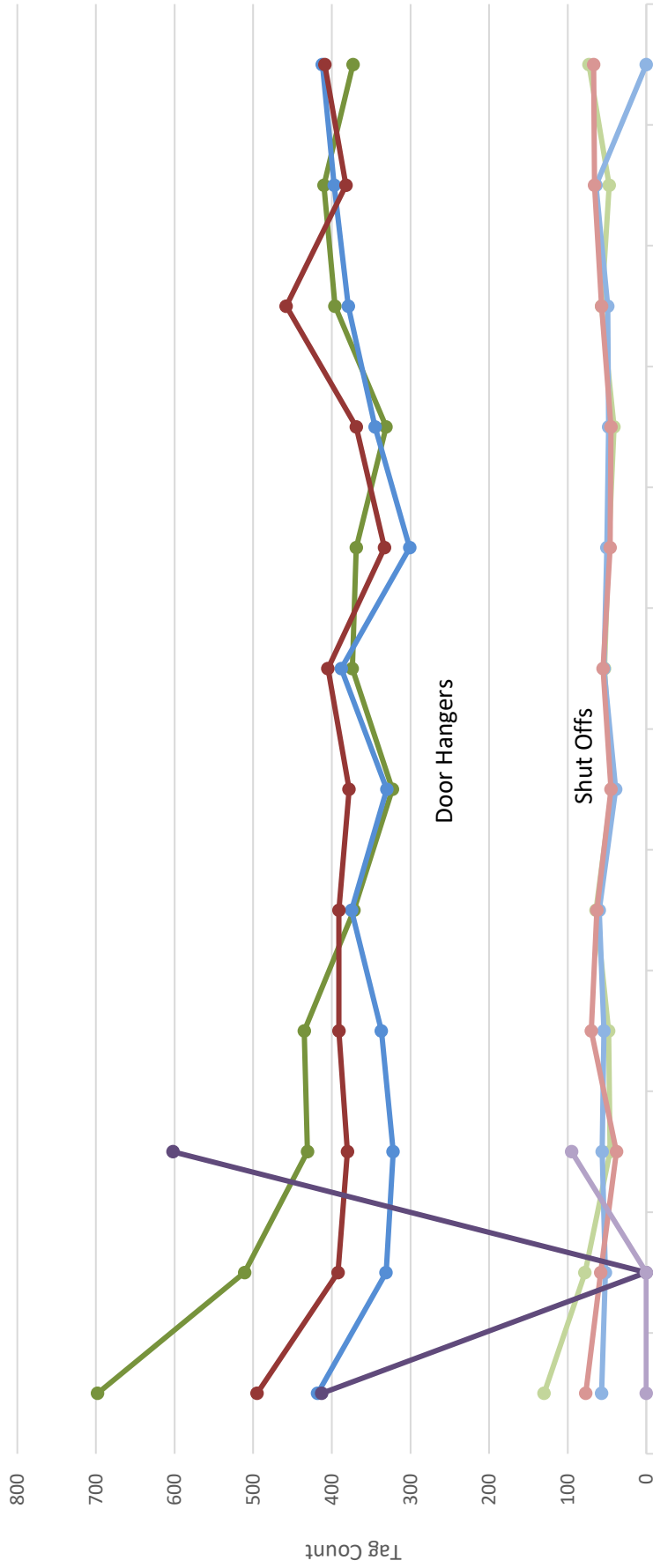
<u>Service Requests:</u>	March -26		YTD (Since Jan. 1, 2025)	
<u>Department</u>	<u>Service Request</u>	<u>Hours</u>	<u>Service Request</u>	<u>Hours</u>
Distribution				
Door Hangers	602	26.5	1,015	39.5
Shut offs	95	8	95	8
Turn ons	88	12	88	12
Investigations	30	7.5	94	23.5
USA Locates	275	68.75	828	207
Customer Complaints				
-Pressure	1	0.5	1	0.5
-Water Quality	0	0	0	0

<u>Work Orders:</u>	March -26		YTD (Since Jan. 1, 2025)	
<u>Department</u>	<u>Work Orders</u>	<u>Hours</u>	<u>Work Orders</u>	<u>Hours</u>
Distribution:				
Meters Installed	0	0	43	19.75
Meter Change Out	46	23	182	102.75
Preventative Maint.				
-Hydrant Maintenance (144)	144	36	432	108
-Valve Exercising (80)	0	0	88	22
Corrective Maint.				
-Leaks	5	47	5	47
-Other	3	31	3	31
Valve Locates	0	0	0	0

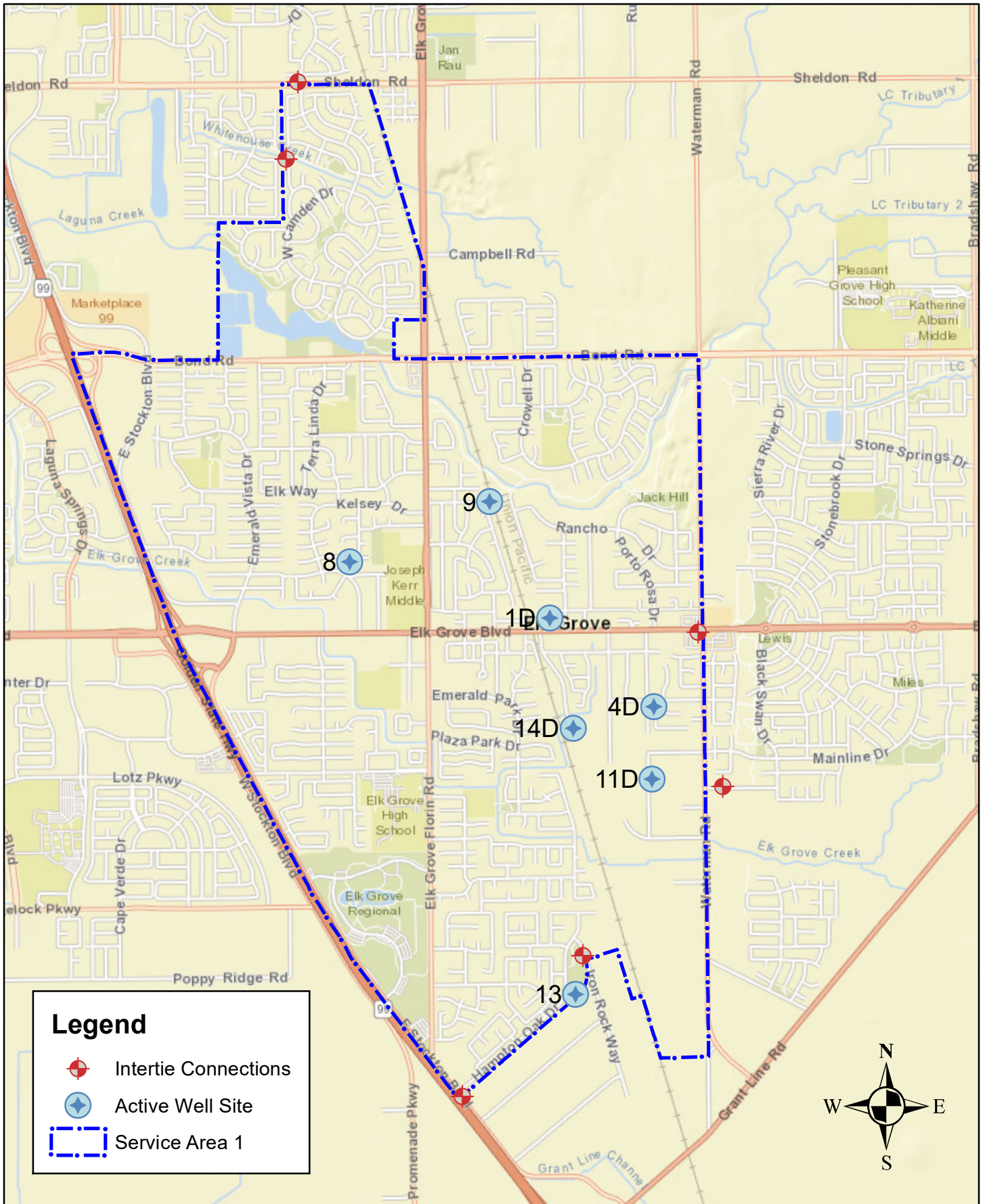


Elk Grove Water District

Door Hangers and Shut Off Tags



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023 Door Hangers	698	511	431	435	372	323	374	369	331	396	410	373
2023 Shut Offs	130	78	46	48	64	44	53	48	41	57	47	73
2024 Door Hangers	418	331	322	337	375	330	388	301	345	379	397	412
2024 Shut Offs	57	52	56	54	60	39	54	50	48	49	64	0
2025 Door Hangers	495	392	380	391	391	378	405	333	369	458	382	409
2025 Shut Offs	77	58	38	70	63	45	55	46	45	57	66	67
2026 Door Hangers	413	0	602									
2026 Shut Offs	0	0	95									



Active Well Sites & Intertie Connections

0 1,250 2,500 5,000 Feet

Elk Grove Water District



Elk Grove Water District

Monthly Production

Well ID School -- March 2026

Selected Month Production
84,136 Gallons

Average GPM: 1,752
Pump depth: 275 ft
Well depth: 1025 ft

Motor:

Volts: 480
Volts (Rated): 460
RPM: 1789
RPM (Rated): 2115
Amps A: 177
Amps A (Rated): 222
Amps B: 176
Amps B (Rated): 222
Amps C: 171
Amps C (Rated): 222

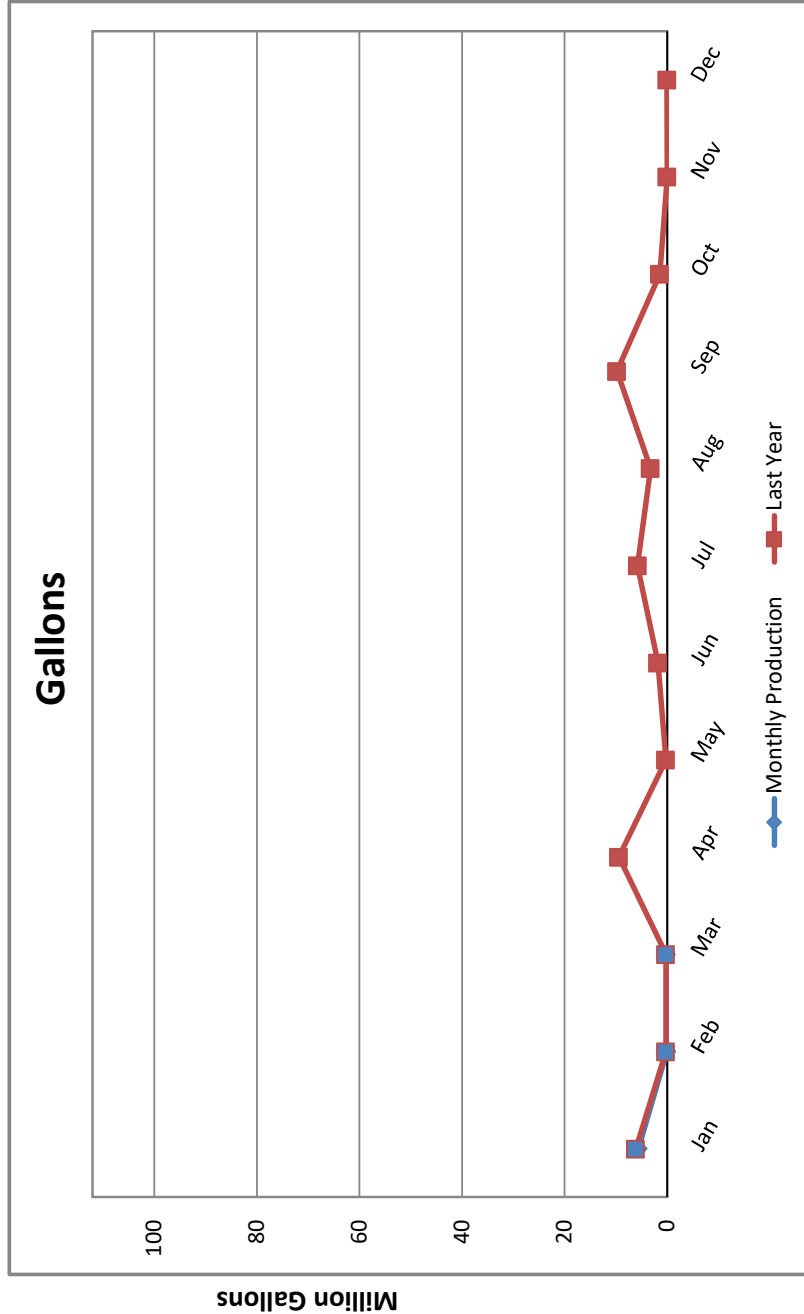
Motor Temp: 94.1 F
Hour Meter: 0.8

Chlorine:

Dosing: 1.47 mg/L
Demand: 0.45 mg/L
Residual: 1.02 mg/L

Vibration Reading:

Base Line: 0.05 in/sec
Current: 0.05 in/sec





Elk Grove Water District

Monthly Production

Well 4D Webb -- March 2026

Selected Month Production
36,363,093 Gallons

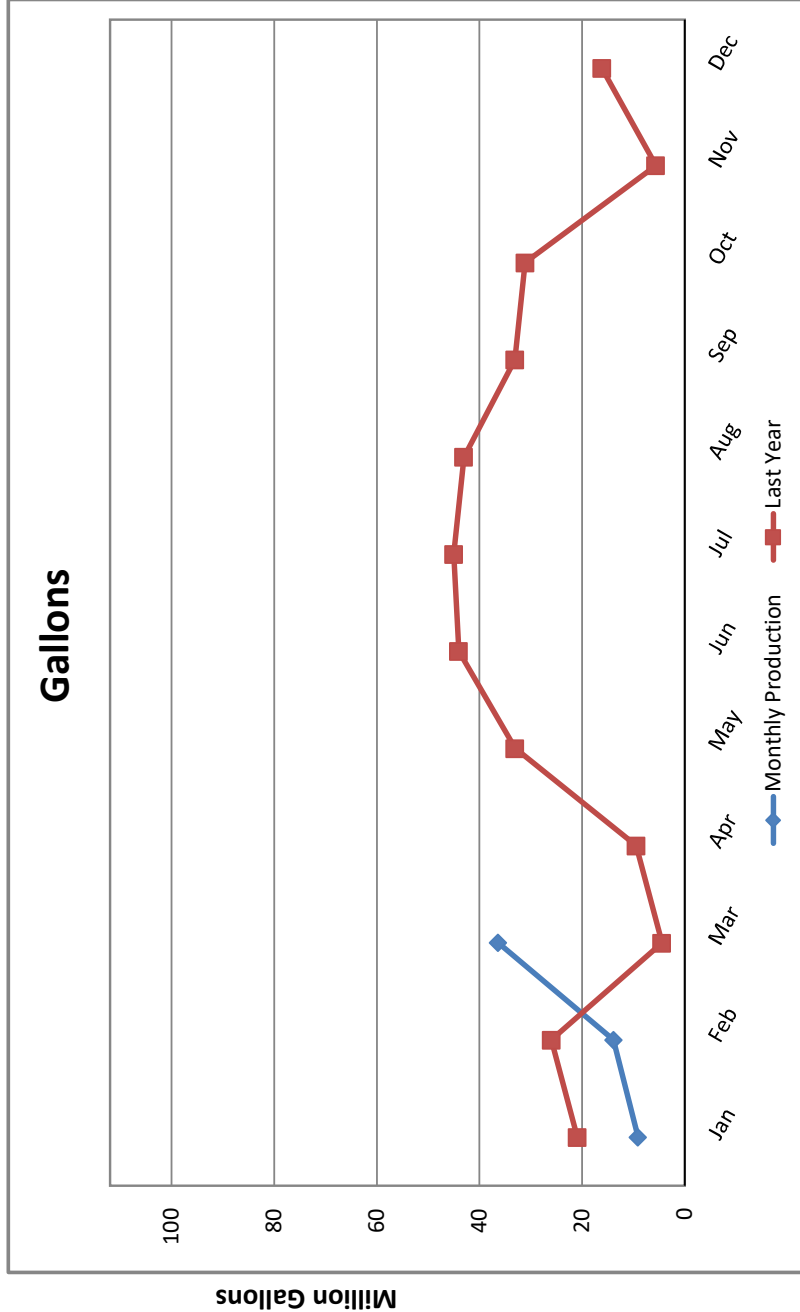
Average GPM: 1694
Pump depth: 340 ft
Well depth: 1075 ft

Motor:
Volts: 487
Volts (Rated): 460
RPM: 1610
RPM (Rated): 1775
Amps A: 183
Amps A (Rated): 225
Amps B: 182
Amps B (Rated): 225
Amps C: 151
Amps C (Rated): 225

Motor Temp: 127.6 F
Hour Meter: 357.60

Chlorine:
Dosing: 1.6 mg/L
Demand: 0.57 mg/L
Residual: 1.03 mg/L

Vibration Reading:
Base Line: 0.05 in/sec
Current: 0.03 in/sec





Elk Grove Water District

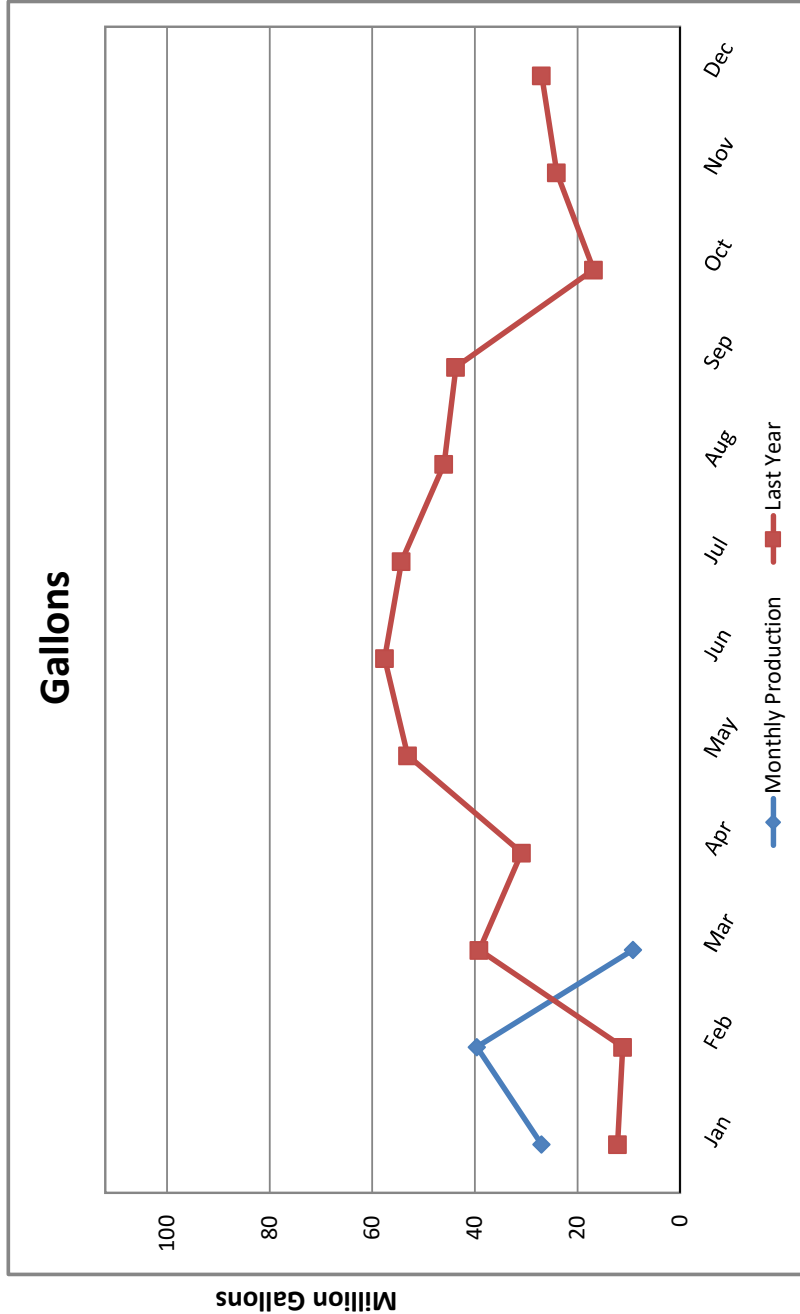
Monthly Production

Well 11D Dino -- March 2026

Selected Month Production
9,182,626 Gallons

Average GPM: 1,706
Pump depth: 340 ft
Well depth: 1038 ft

Gallons



Motor:
Volts: 476
Volts (Rated): 460
RPM: 1751
RPM (Rated): 1775
Amps A: 216
Amps A (Rated): 225
Amps B: 214
Amps B (Rated): 225
Amps C: 203
Amps C (Rated): 225

Motor Temp: 123.3 F
Hour Meter: 89.7

Chlorine:

Dosing: 1.6 mg/L
Demand: 0.67 mg/L
Residual: 0.93 mg/L

Vibration Reading:

Base Line: 0.05 in/sec
Current: 0.04 in/sec



Elk Grove Water District

Monthly Production

Well 14D Railroad -- March 2026

Selected Month Production
8,131,278 Gallons

Average GPM: 1460
Pump depth: 340 ft
Well depth: 1051 ft

Motor:

Volts: 488
Volts (Rated): 460
RPM: 1784
RPM (Rated): 1785
Amps A: 165
Amps A (Rated): 171
Amps B: 164
Amps B (Rated): 171
Amps C: 158
Amps C (Rated): 171

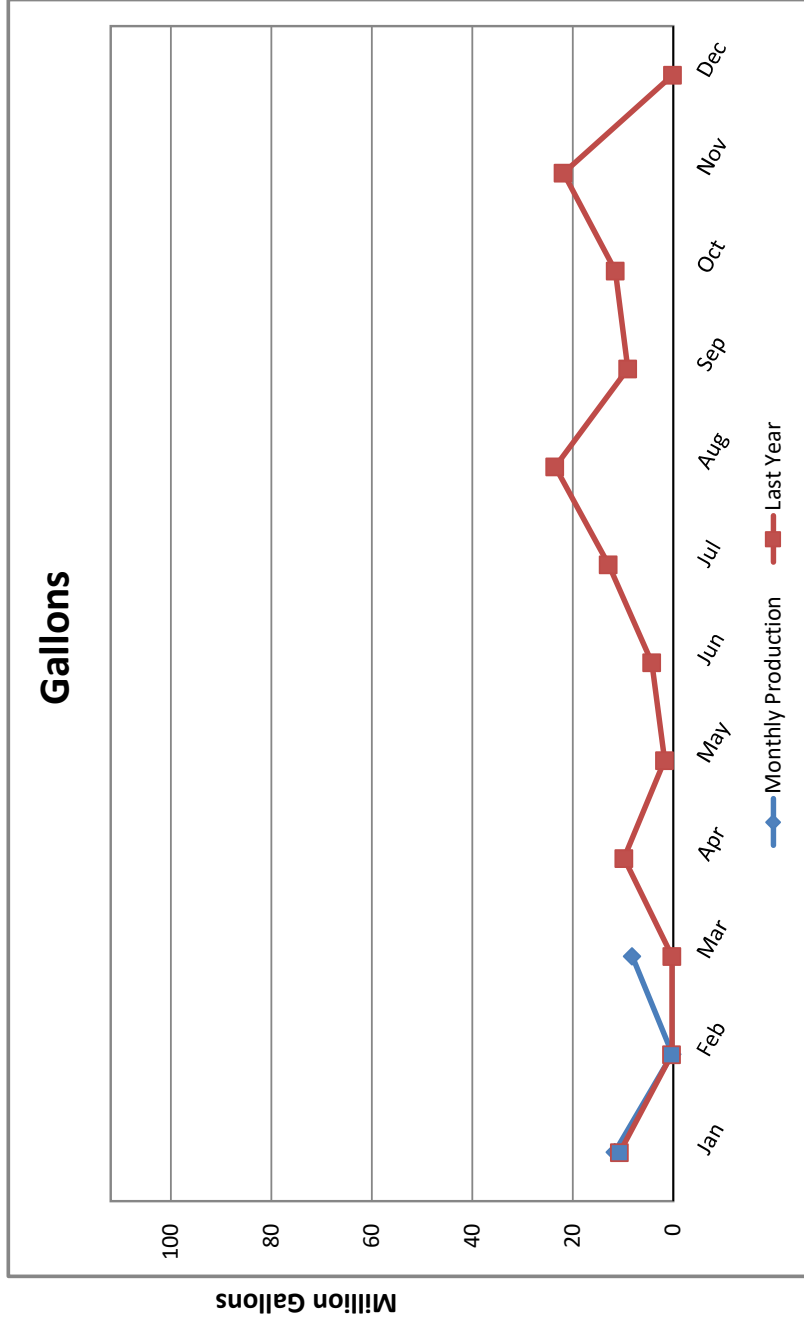
Motor Temp.: 96.6 F
Hour Meter: 92.8

Chlorine:

Dosing: 1.85 mg/L
Demand: 0.84 mg/L
Residual: 1.01 mg/L

Vibration Reading:

Base Line: 0.02 in/sec
Current: 0.02 in/sec





Elk Grove Water District

Monthly Production

Well 8 Williamson -- March 2026
(Submersible)

Selected Month Production
16,442,466 Gallons

Average GPM: 551
Pump depth: 150 ft
Well depth: 564 ft

Motor:

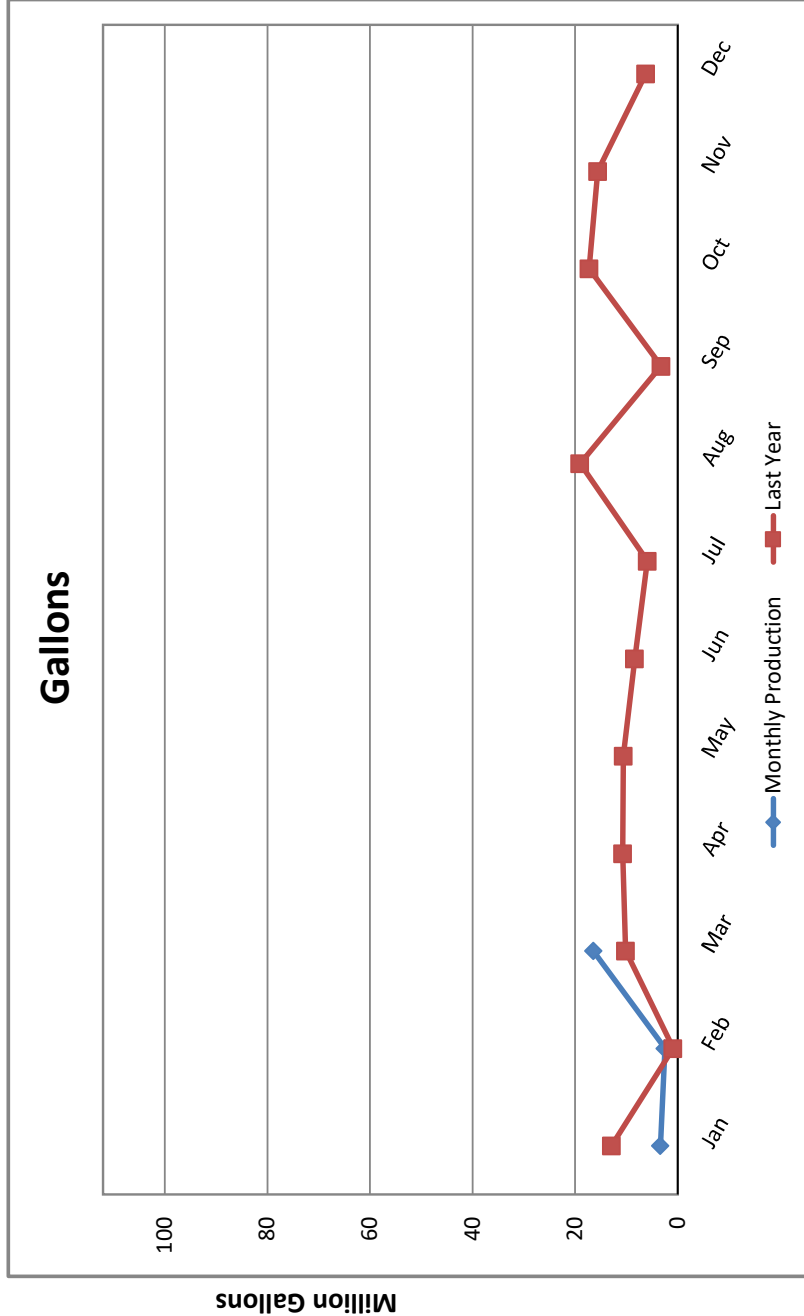
Volts: 465
Volts (Rated): 460

Amps A: 70
Amps A (Rated): 65
Amps B: 67
Amps B (Rated): 65
Amps C: 67
Amps C (Rated): 65

Hour Meter: 497.1

Chlorine:

Dosing: 1.23 mg/L
Demand: 0.14 mg/L
Residual: 1.09 mg/L





Elk Grove Water District

Monthly Production

Well 9 Polhemus -- March 2026
(Submersible)

Selected Month Production
10,401,501 Gallons

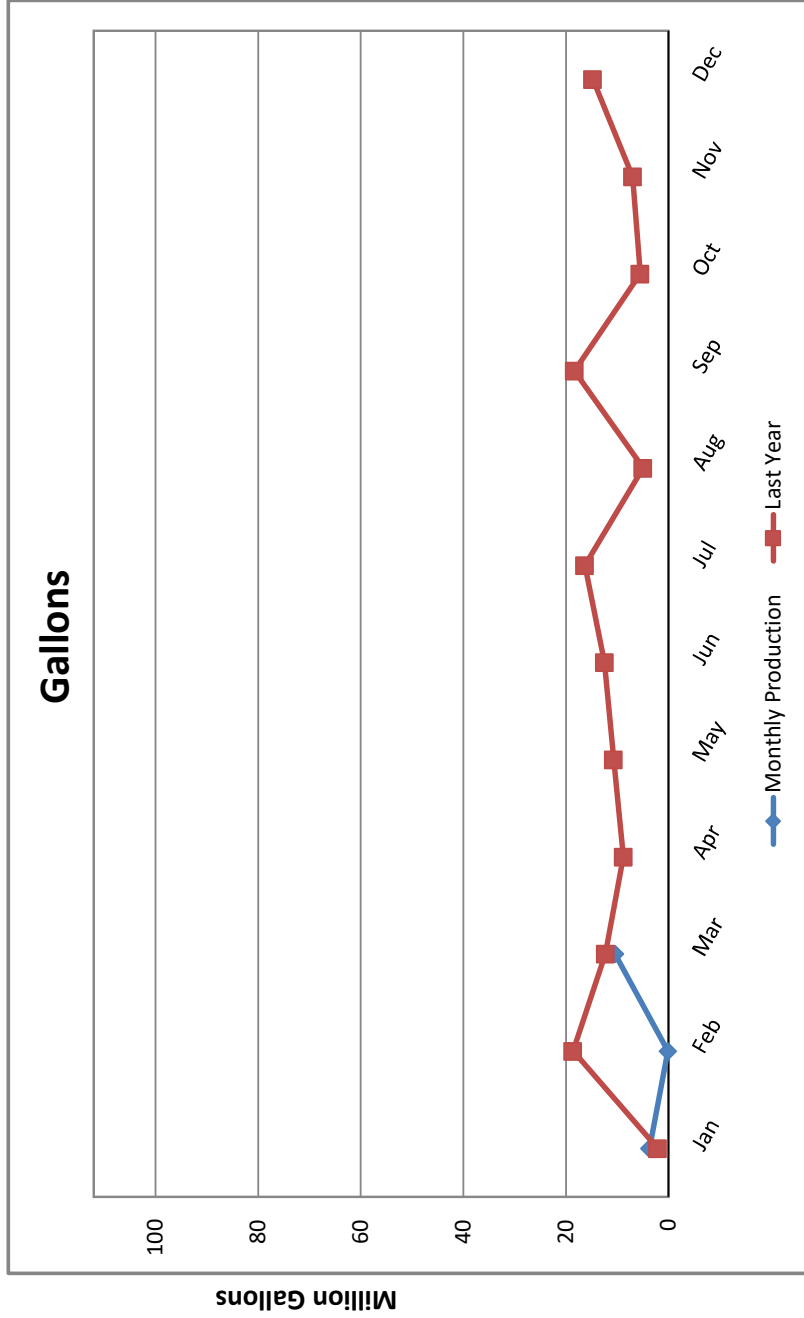
Average GPM: 494
Pump depth: 150 ft
Well depth: 556 ft

Motor:
Volts: 483
Volts (Rated): 460

Amps A: 57
Amps A (Rated): 65
Amps B: 58
Amps B (Rated): 65
Amps C: 61
Amps C (Rated): 65

Hour Meter: 350.4

Chlorine:
Dosing: 1.38 mg/L
Demand: 0.37 mg/L
Residual: 1.01 mg/L





Elk Grove Water District

Monthly Production

Well 13 Hampton -- March 2026

Selected Month Production
11,629,707 Gallons

Average GPM: 956
Pump depth: 200 ft
Well depth: 500 ft

Motor:

Volts: 483
Volts (Rated): 460
RPM: 1785
RPM (Rated): 1785
Amps A: 104
Amps A (Rated): 141
Amps B: 105
Amps B (Rated): 141
Amps C: 107
Amps C (Rated): 141

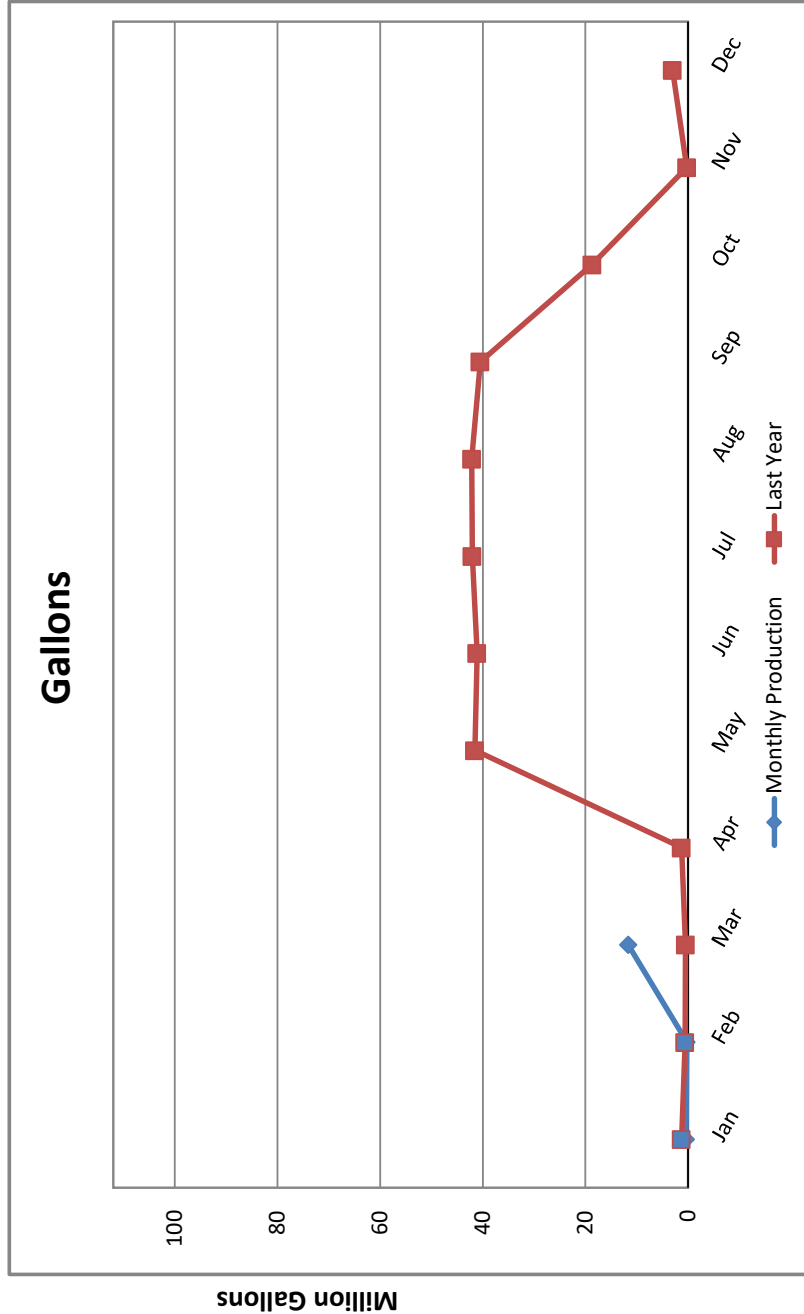
Motor Temp.: 109 F
Hour Meter: 202.7

Chlorine:

Dosing: 1.64 mg/L
Demand: 0.69 mg/L
Residual: 0.95 mg/L

Vibration Reading:

Base Line: 0.02 in/sec
Current: 0.03 in/sec





Elk Grove Water District

Combined Total Production

Service Area 1

Mar-2026

Current Month Production:

92,234,807 Gallons

SCWA Intertie: 8,462,150 Gallons

Highest Day Demand of the Month: 4,167,493 Date of Occurrence: 30-Mar-26

Highest Day Demand of the Calendar Year: 4,167,493 Date of Occurrence: 30-Mar-26

"Water Year" Rainfall: (Oct-25 to Sep-26)

Current Month: 0.14 in
Year To Date: 12.69 in

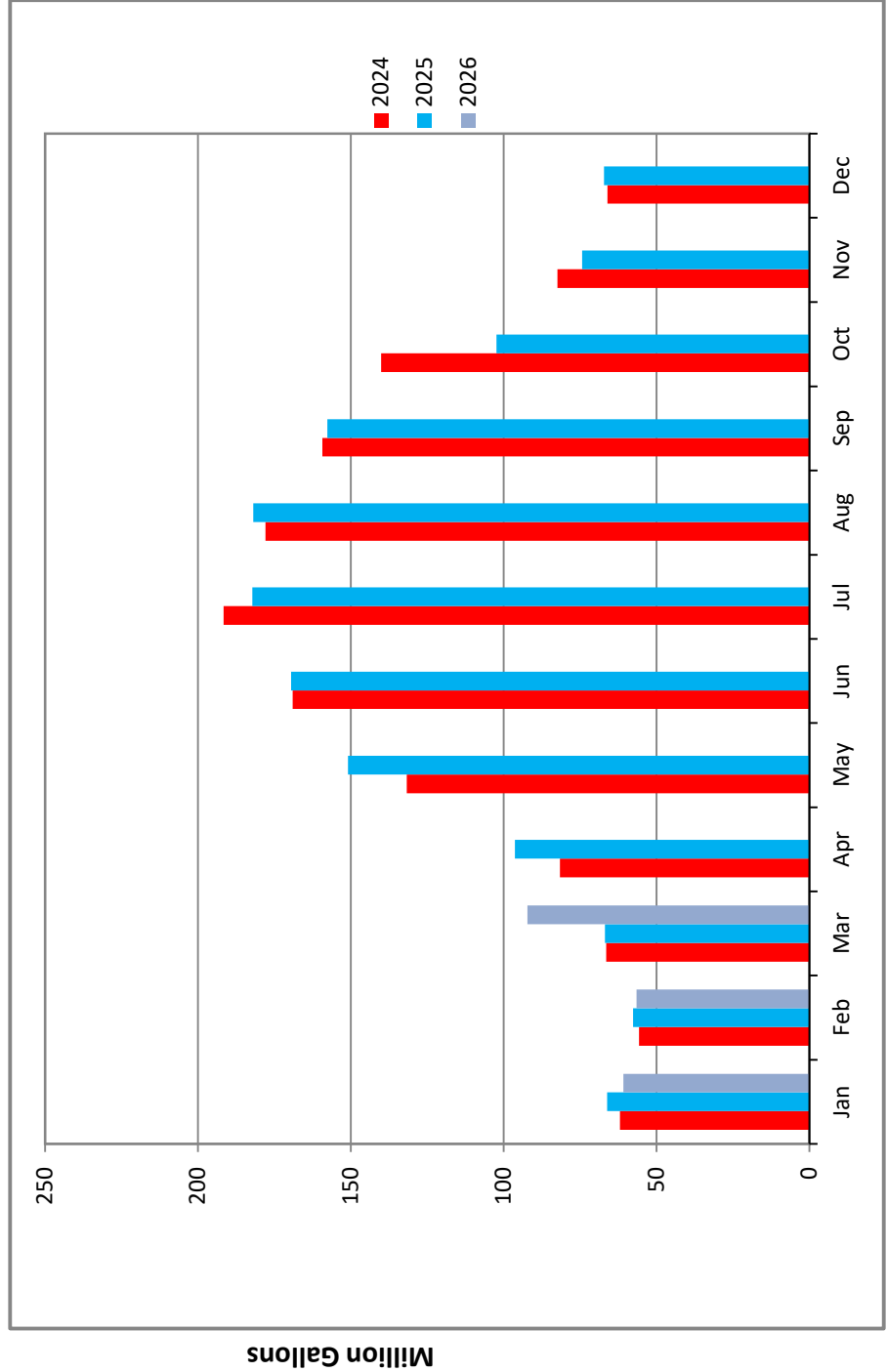
"Water Year" Rainfall: (Oct-24 to Sep-25)

March 2025: 1.39 in
Year To Date: 12.17 in
Entire Year Total: 13.56 in

Temperature:

This Month High: 88 F
This Month Low: 43 F
This Month Average: 64 F

MAR-25 High: 83 F
MAR-25 Low: 35 F
MAR-25 Average: 53.7 F

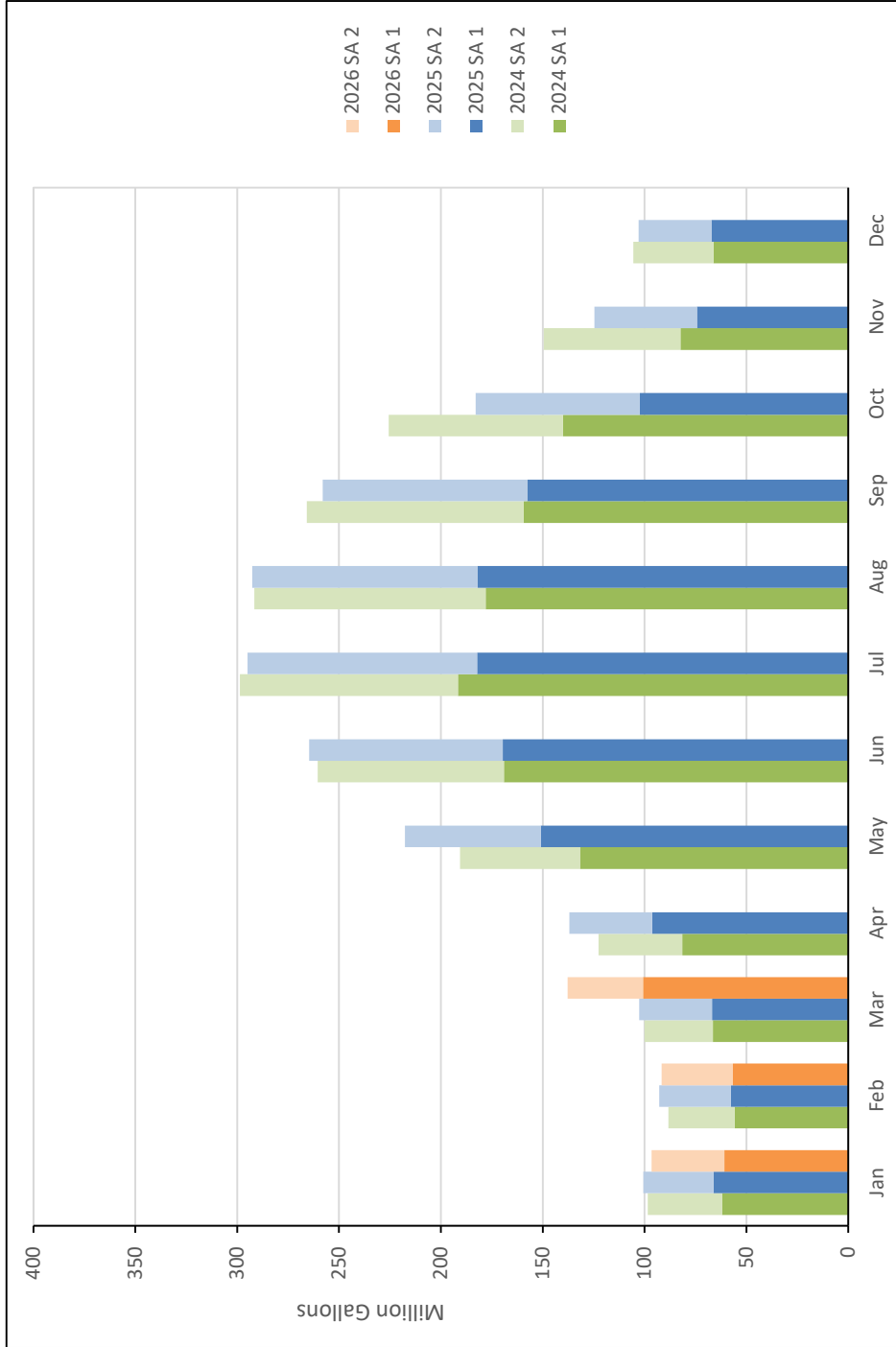




Elk Grove Water District

Total Demand/Production

Mar-2026



Current Month Demand/Production:
137,762,601 Gallons
***Change From March 2025:** 34.26%
GPCD: 100.5 Gallons per Day
R-GPCD: 86.7 Gallons per Day

Service Area 1
Active Connections: 7,946
Current Month Demand/Production:
100,696,957** Gallons
***Change From March 2025:** 50.53%
GPCD: 123.0 Gallons per Day
R-GPCD: 102.3 Gallons per Day

Service Area 2
Active Connections: 5,261
Current Month Demand/Production:
37,065,644 Gallons
***Change From March 2025:** 3.78%
GPCD: 67.0 Gallons per Day
R-GPCD: 60.8 Gallons per Day

* Percent reduction has been changed to percent change. Negative change is reduction and positive change is increase.

** 2026 March production number for SA1 includes water delivered through open Springhurst intertie for the PLC Replacement Project (8,462,150 Gallons)

Elk Grove Water District Water Usage

Monthly Production (gallons)

2023	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	62,562,387	56,343,279	58,232,742	83,205,416	129,475,692	149,684,059	174,452,699	172,730,059	146,408,453	121,106,581	85,315,369	68,908,092	1,308,424,828
Purchased (SA2)	32,851,412	33,735,548	33,439,340	35,189,660	59,937,240	84,604,784	102,673,472	99,610,412	93,544,132	80,540,900	61,575,360	43,502,932	761,205,192
Total	95,413,799	90,078,827	91,672,082	118,395,076	189,412,932	234,288,843	277,126,171	272,340,471	239,952,585	201,647,481	146,890,729	112,411,024	2,069,630,020

2024	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	61,915,877	55,729,972	66,410,639	81,535,145	131,704,427	169,076,492	191,647,032	177,958,857	159,339,160	140,109,268	82,418,795	66,139,444	1,383,985,108
Purchased (SA2)	36,458,268	32,530,520	33,633,072	41,059,964	58,853,388	91,426,544	107,064,980	113,644,388	106,453,864	85,452,268	67,061,940	39,318,620	812,957,816
Total	98,374,145	88,260,492	100,043,711	122,595,109	190,557,815	260,503,036	298,712,012	291,603,245	265,793,024	225,561,536	149,480,735	105,458,064	2,196,942,924

2025	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	66,097,901	57,654,400	66,894,017	96,270,179	150,905,402	169,578,143	182,236,331	181,938,189	157,664,588	102,332,755	74,315,435	67,207,980	1,373,095,320
Purchased (SA2)	34,520,948	35,116,356	35,715,504	40,573,764	66,775,456	95,037,888	112,708,640	110,707,740	100,340,460	80,612,708	50,291,032	35,662,396	798,062,892
Total	100,618,849	92,770,756	102,609,521	136,843,943	217,680,858	264,616,031	294,944,971	292,645,929	258,005,048	182,945,463	124,606,467	102,870,376	2,171,158,212

2026	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	60,812,566	56,553,387	100,696,957*										218,062,910
Purchased (SA2)	35,737,196	35,096,908	37,065,644										107,899,748
Total	96,549,762	91,650,295	137,762,601	0	0	0	0	0	0	0	0	0	325,962,658

Monthly Percent Change - Comparing 2025 to 2026

% Change	January	February	March	April	May	June	July	August	September	October	November	December	Total
GW (SA1)	-8.00%	-1.91%	50.53%	-	-	-	-	-	-	-	-	-	-
Purchased (SA2)	3.52%	-0.06%	3.78%	-	-	-	-	-	-	-	-	-	-
Total	-4.04%	-1.21%	34.26%	-	-	-	-	-	-	-	-	-	-
% Cumulative Change	-4.04%	-2.68%	10.12%	-	-	-	-	-	-	-	-	-	-

*Notes

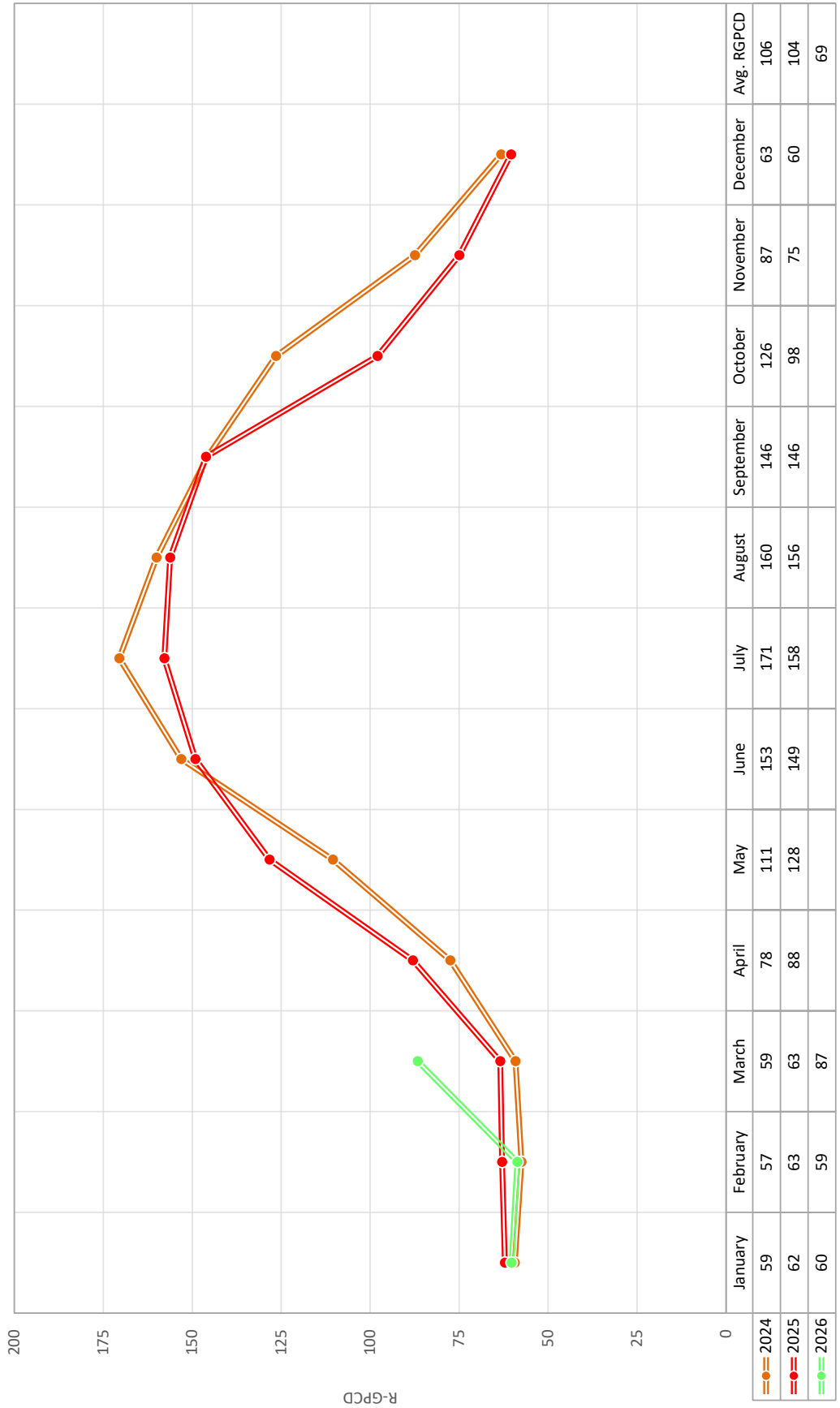
2026 March production number for SA1 includes water delivered through open Springhurst intertie for the PLC Replacement Project
Springhurst intertie (Mar 2026) 8,462,150 Gallons (Number provided from meter read by SCWA)

Service Area 2	Consumption	
	# Accts	Gallons
2026		
Jan	5,217	35,737,196
Feb	5,222	46,921
Mar	5,261	49,553
Apr		0
May		0
Jun		0
Jul		0
Aug		0
Sep		0
Oct		0
Nov		0
Dec		0



EGWD COMBINED R-GPCD

—●— 2024
 —●— 2025
 —●— 2026



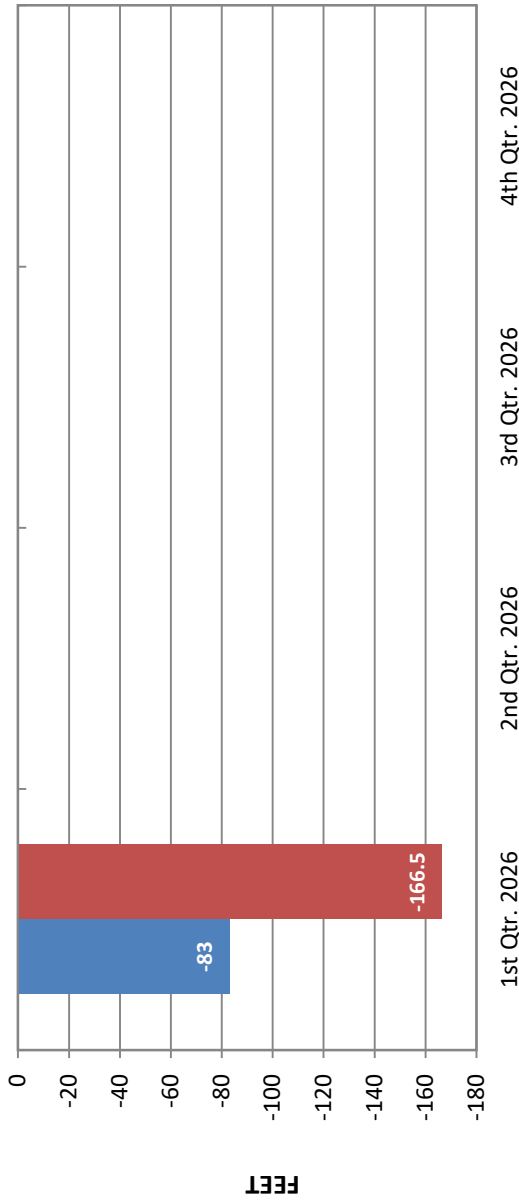
R-GPCD = Residential Gallons per Capita per Day



Elk Grove Water District

Static and Pumping Levels

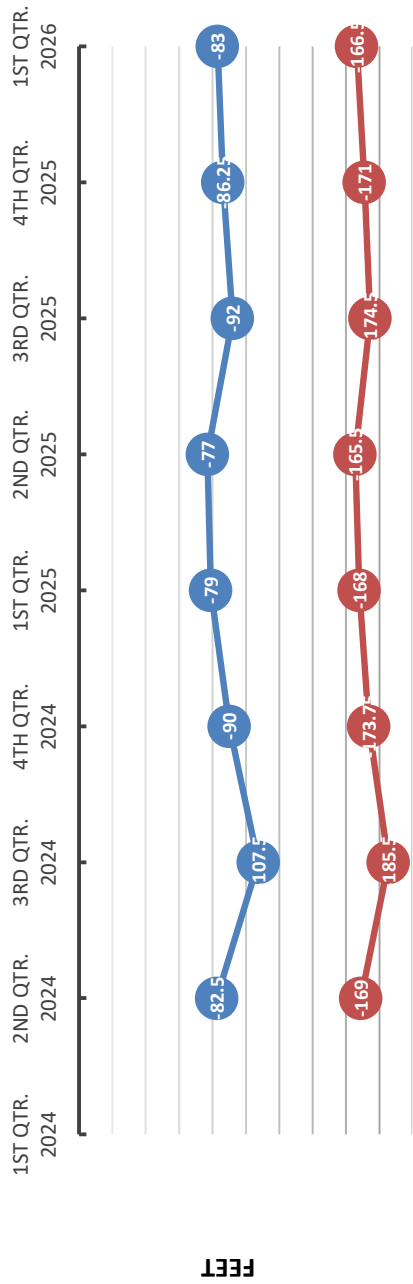
Well 1D School St



Latest Well Sounding

Static: 83 Ft
 Pumping: 166.5 Ft
 Drawdown: 83.5 Ft
 GPM: 1,729
 Specific Capacity: 20.709

Sounding Quarter/Year



Latest Sand Tester Results:

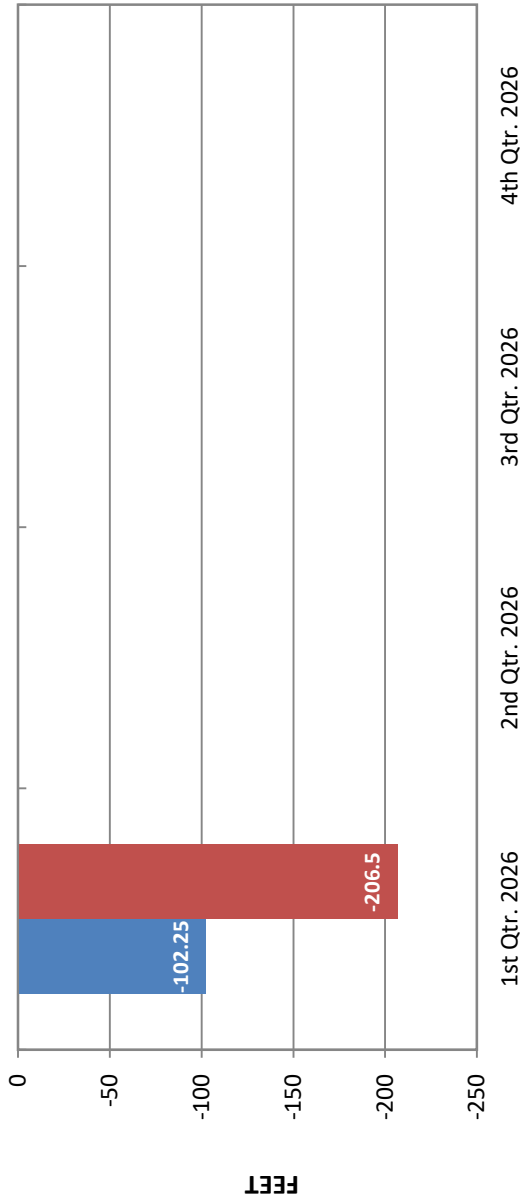
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 4D Webb St

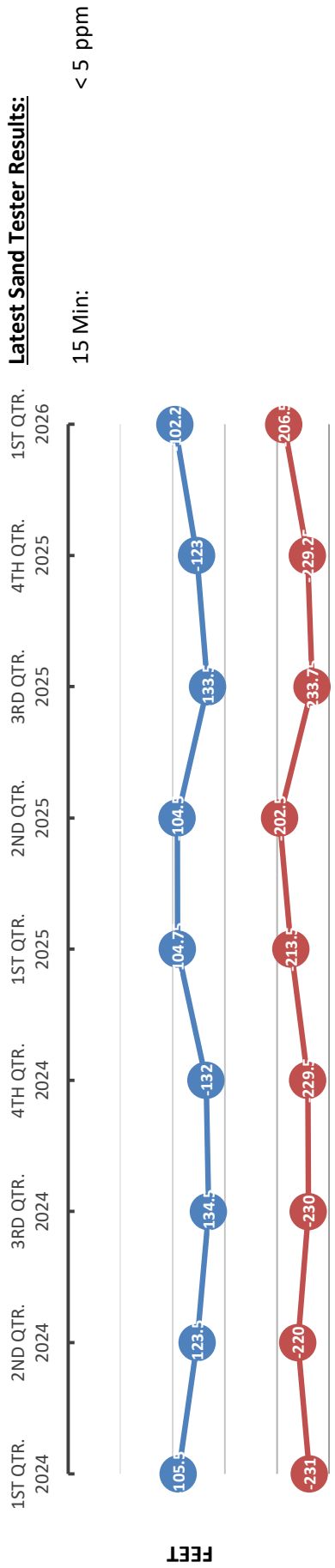


Latest Well Sounding

Static: 102.25 Ft
Pumping: 206.5 Ft
Drawdown: 104.25 Ft
GPM: 1,694
Specific Capacity: 16.249

■ Static
 ■ Pumping

Sounding Quarter/Year



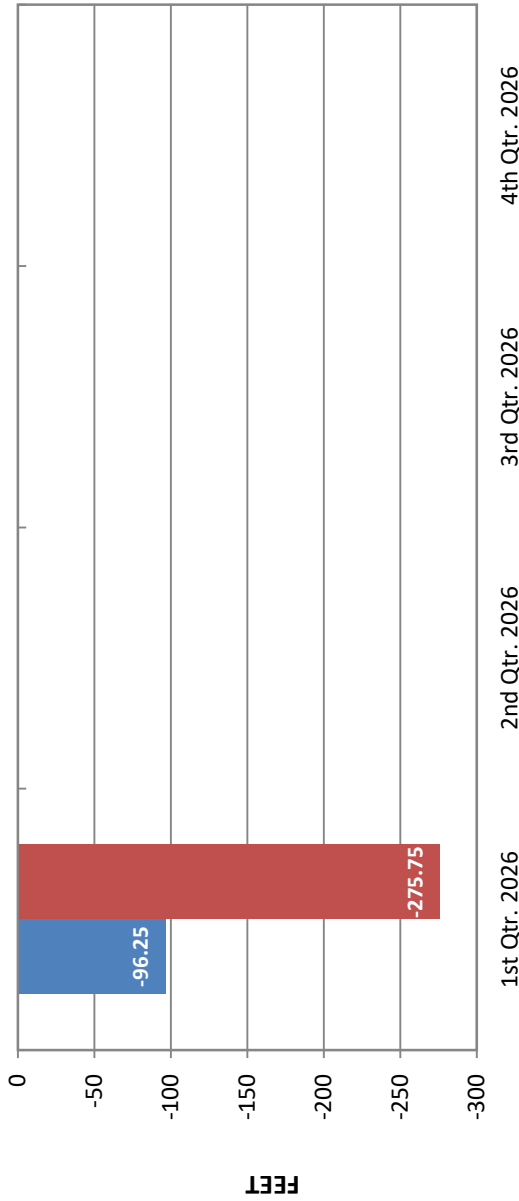
Latest Sand Tester Results:
 15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 11D Dino

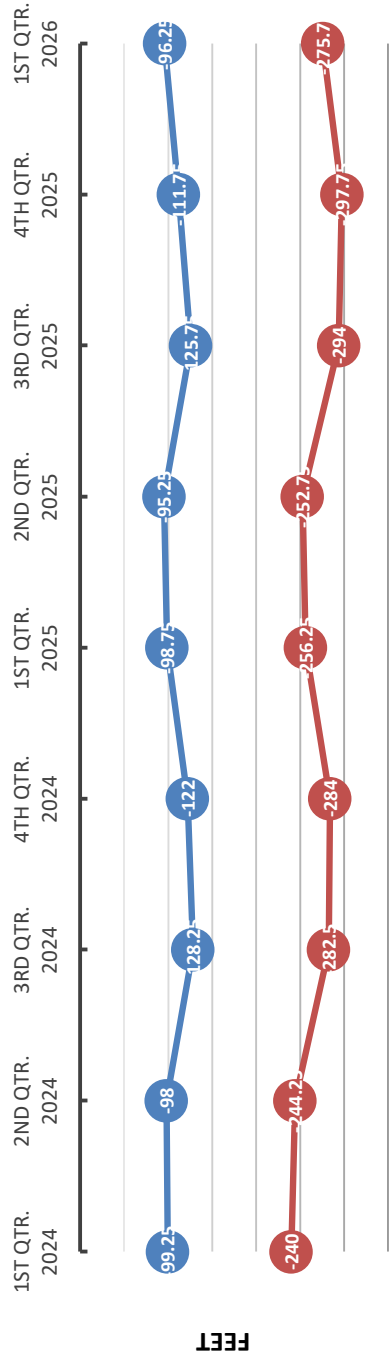


Latest Well Sounding

Static: 96.25 Ft
Pumping: 275.75 Ft
Drawdown: 179.5 Ft
GPM: 1,705
Specific Capacity: 9.499

■ Static
■ Pumping

Sounding Quarter/Year



Latest Sand Tester Results:

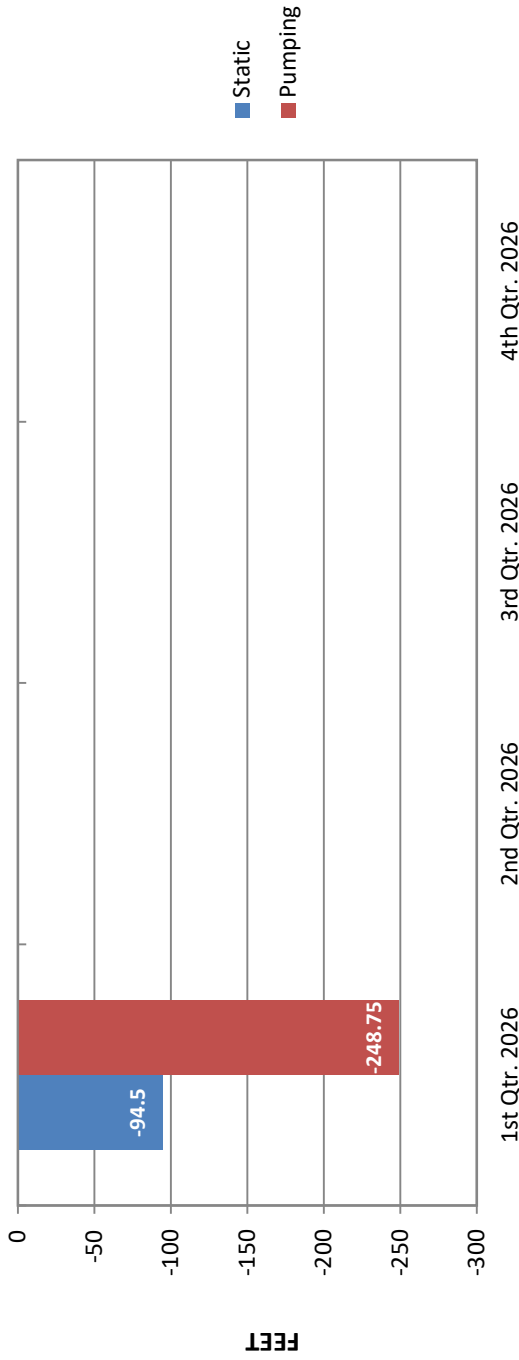
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 14D Railroad

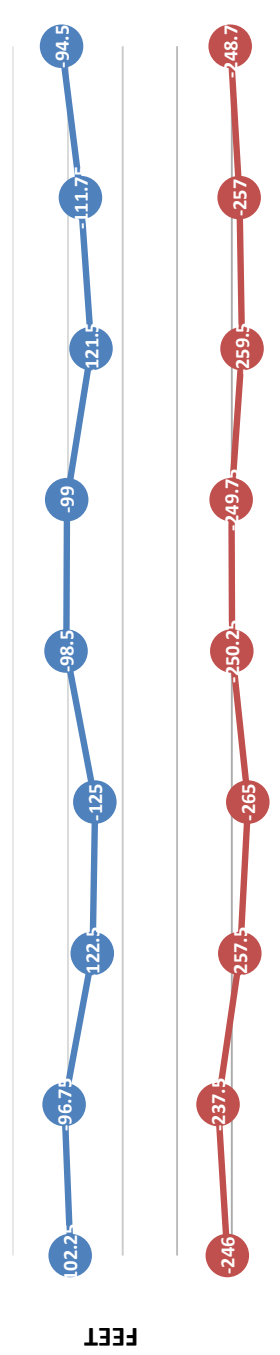


Latest Well Sounding

Static: 94.5 Ft
Pumping: 248.75 Ft
Drawdown: 154.25 Ft
GPM: 1,538
Specific Capacity: 9.970

Sounding Quarter/Year

15 Min: < 5 ppm

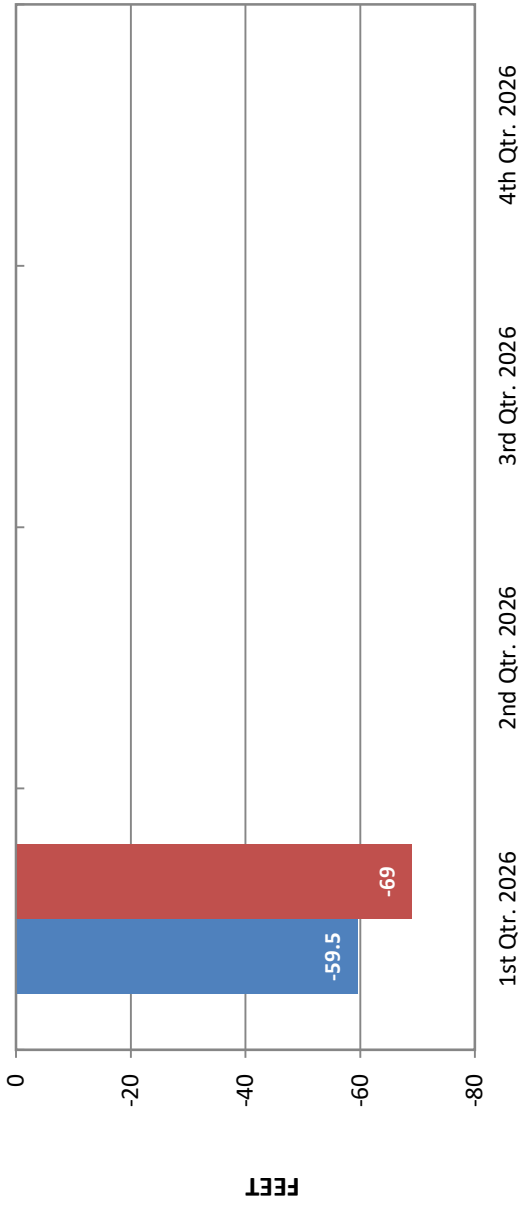




Elk Grove Water District

Static and Pumping Levels

Well 8 Williamson

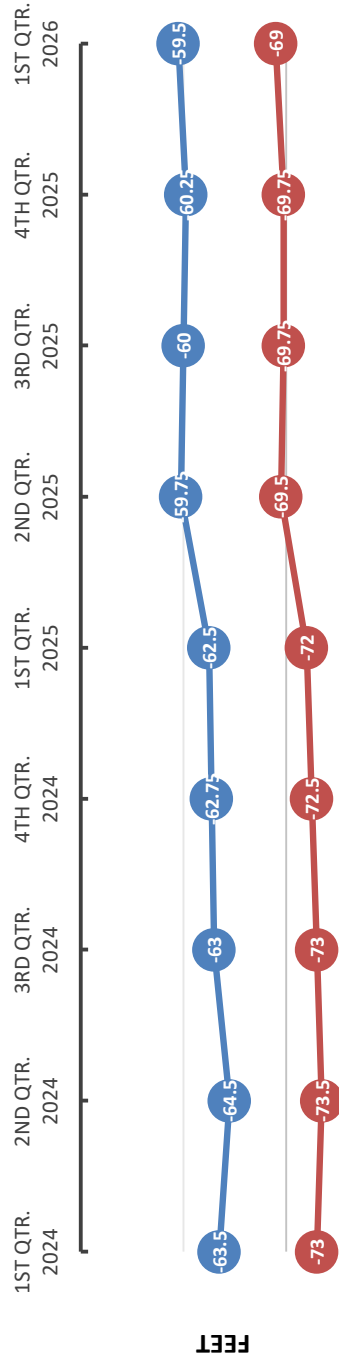


Latest Well Sounding

Static: 59.5 Ft
 Pumping: 69 Ft
 Drawdown: 9.5 Ft
 GPM: 553
 Specific Capacity: 58.161

■ Static
 ■ Pumping

Sounding Quarter/Year



Latest Sand Tester Results:

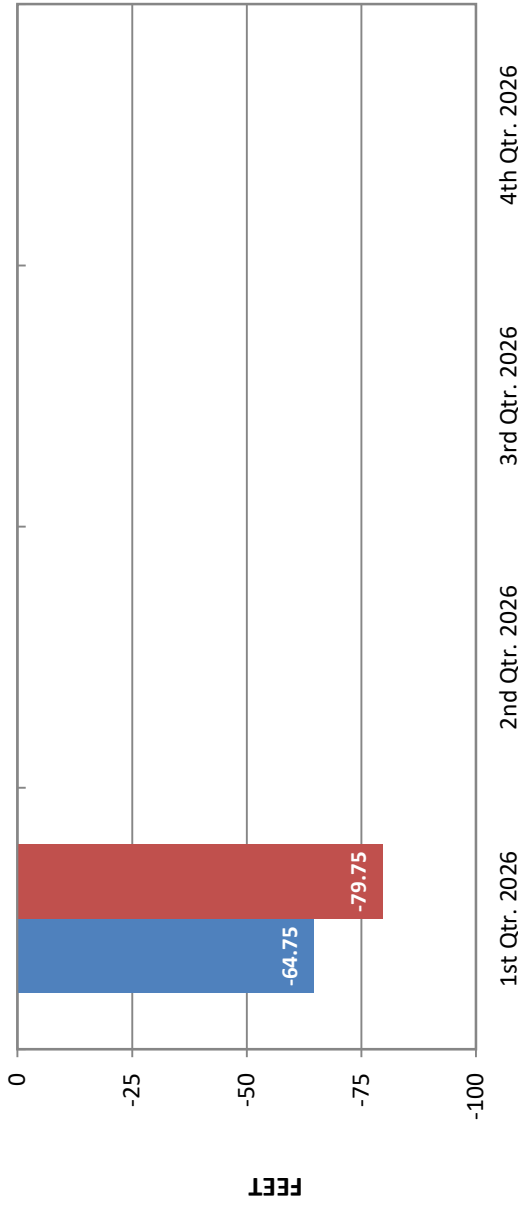
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 9 Polhemus

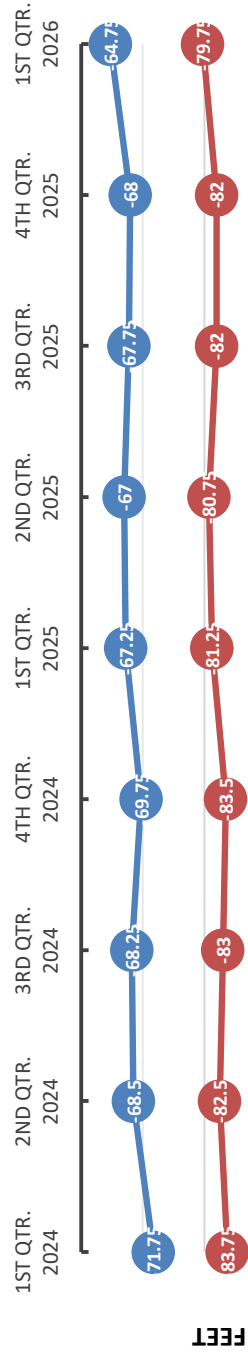


Latest Well Sounding

Static: 64.75 Ft
 Pumping: 79.75 Ft
 Drawdown: 15 Ft
 GPM: 497
 Specific Capacity: 33.129

■ Static
 ■ Pumping

Sounding Quarter/Year



Latest Sand Tester Results:

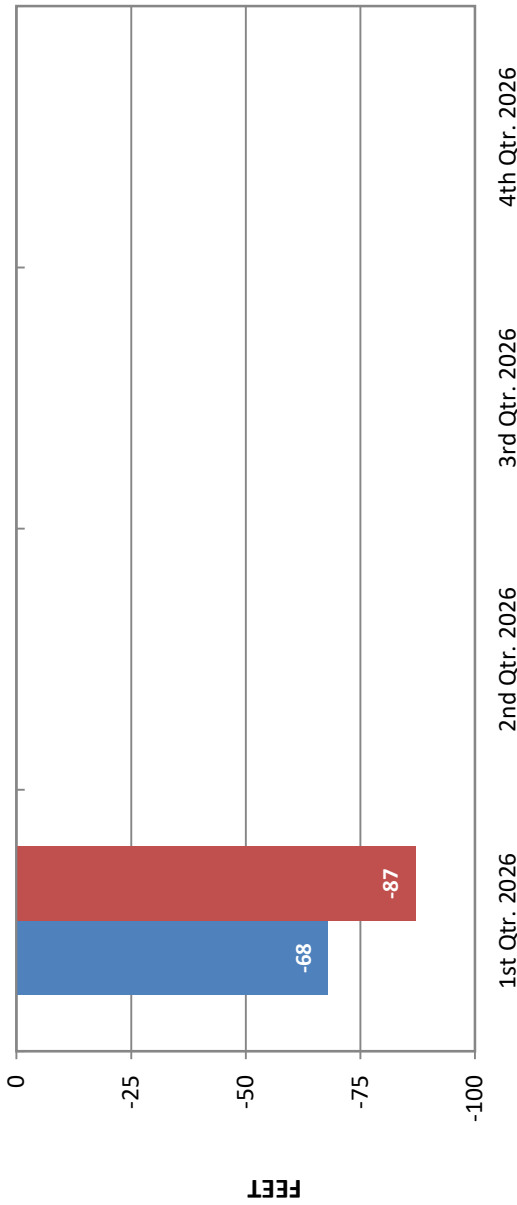
15 Min: < 5 ppm



Elk Grove Water District

Static and Pumping Levels

Well 13 Hampton

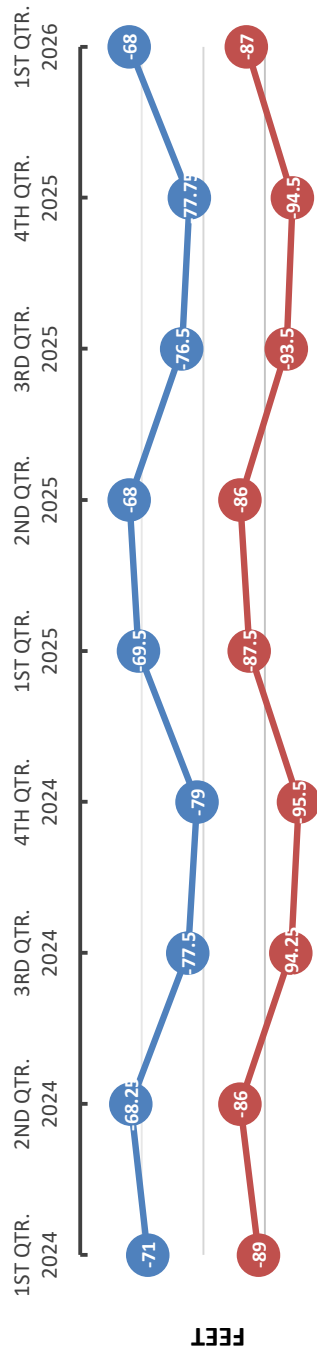


Latest Well Sounding

Static: 68 Ft
Pumping: 87 Ft
Drawdown: 19 Ft
GPM: 974
Specific Capacity: 51.264

■ Static
■ Pumping

Sounding Quarter/Year



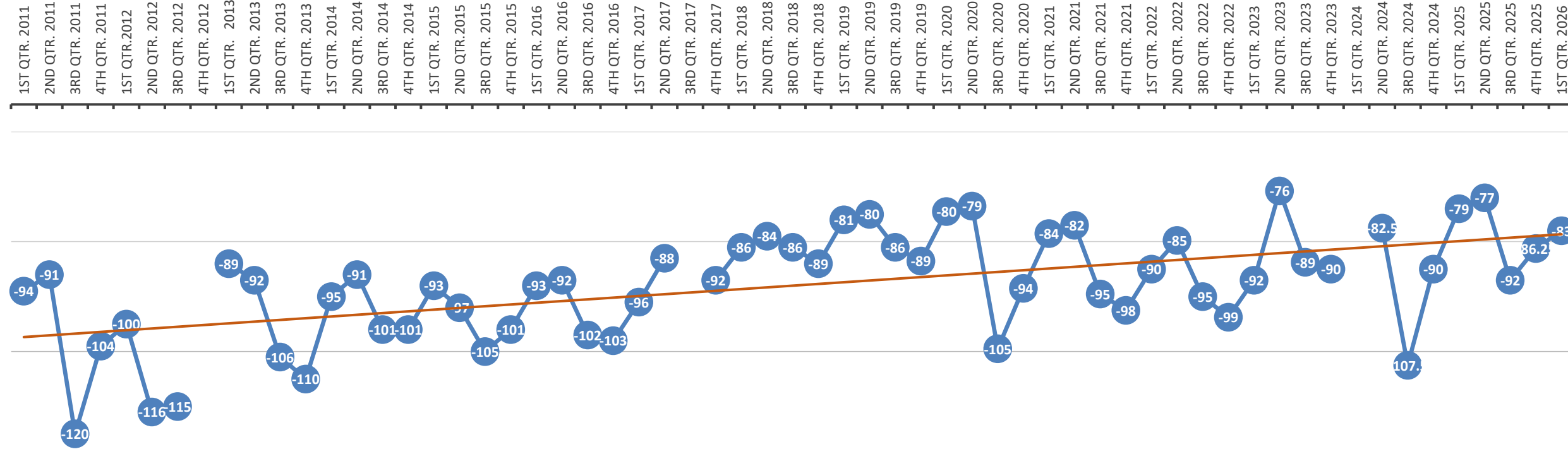
Latest Sand Tester Results:

15 Min: < 5 ppm

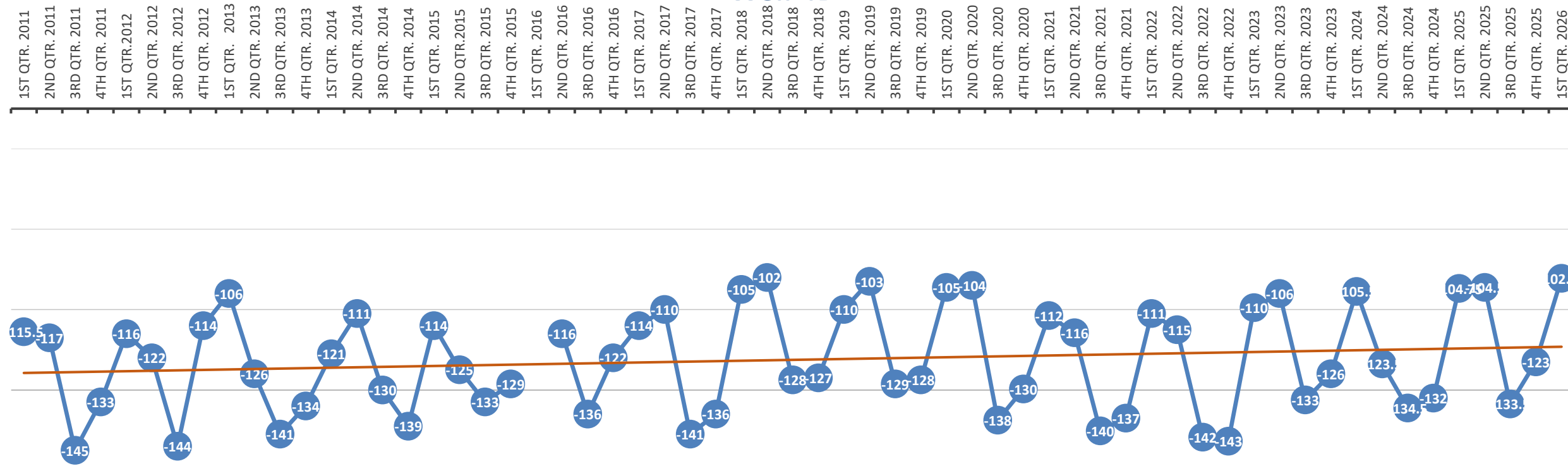


Historic Static Well Levels

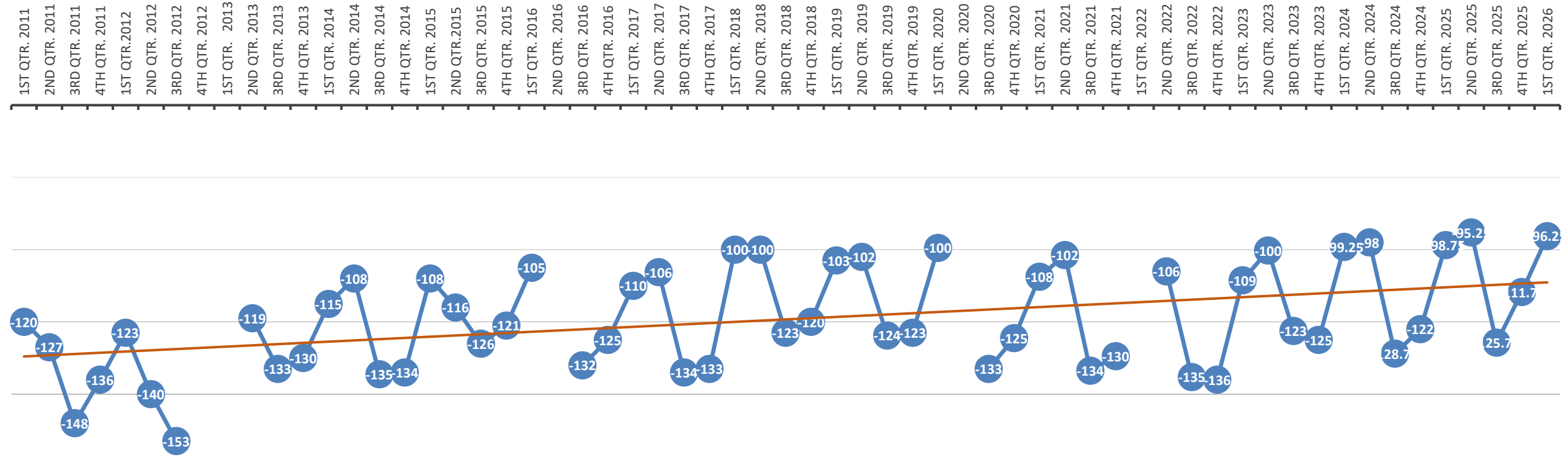
Well 1D



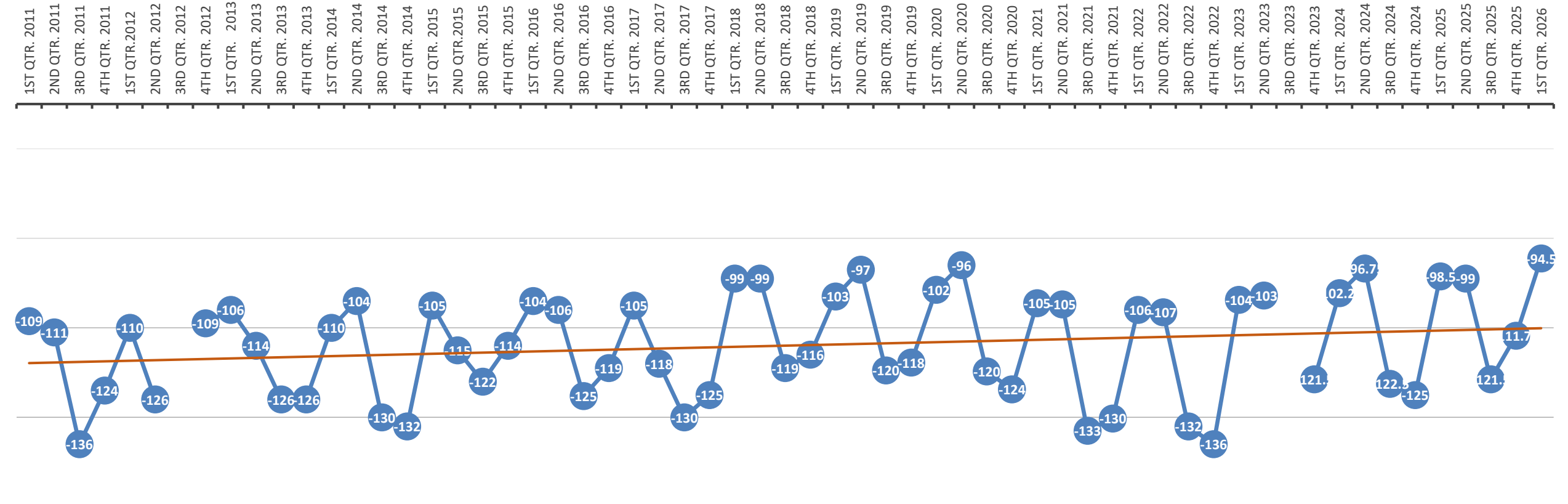
Well 4D



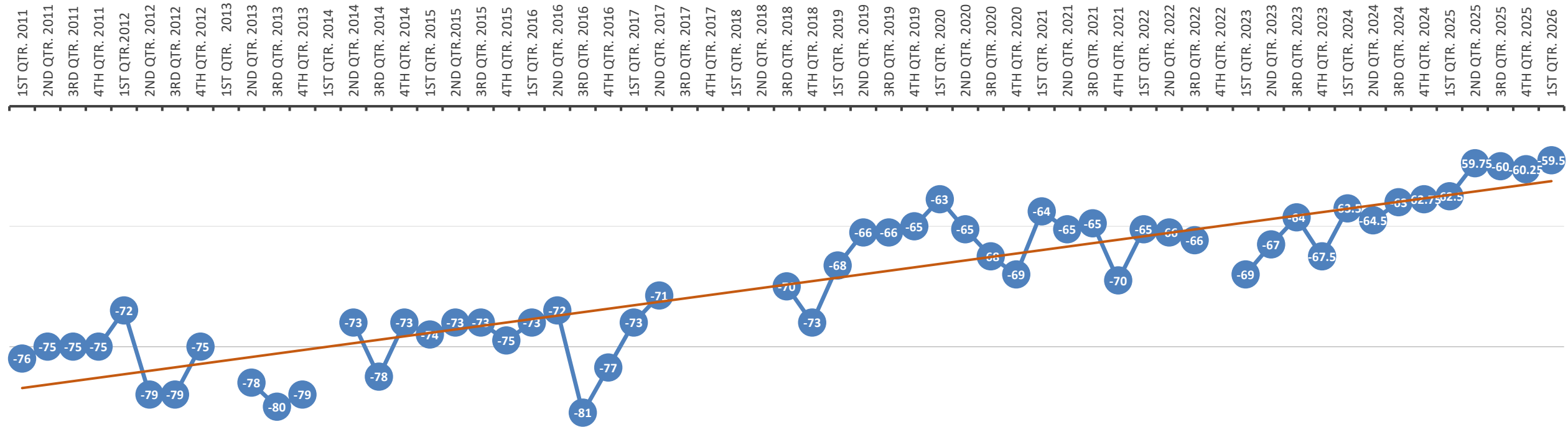
Well 11D



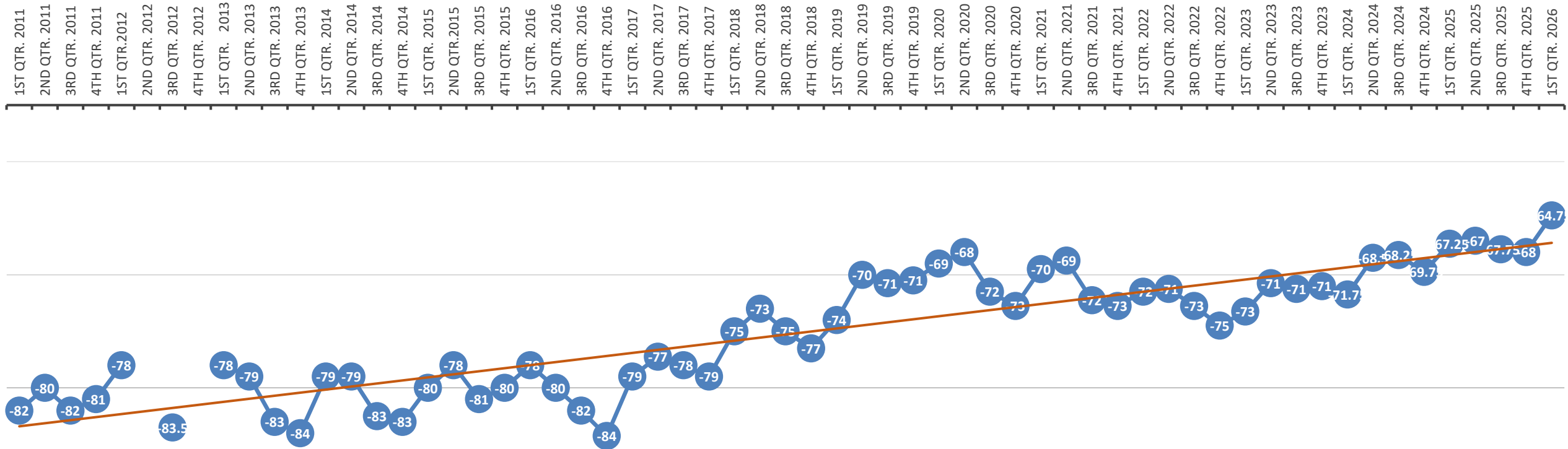
Well 14D



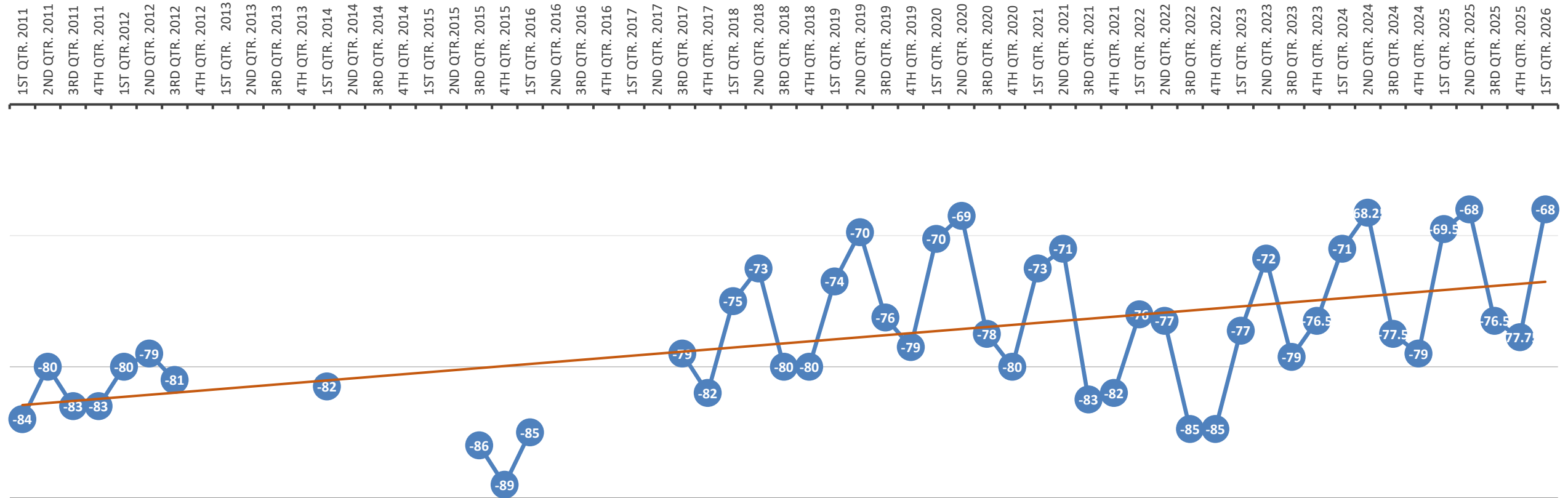
Well 8



Well 9



Well 13



Monthly Sample Report - March 2026
Water System: Elk Grove Water System

Sampling Point: 01 - 8693 W. Camden

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Fluoride	Supplemental
3/24/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Fluoride	Supplemental
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 02 - 9425 Emerald Vista

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 03 - 8809 Valley Oak

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 04 - 10122 Glacier Point

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Fluoride	Supplemental
3/24/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Fluoride	Supplemental
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 05 - 9230 Amsden Ct.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 06 - 9227 Rancho Dr.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Fluoride	Supplemental
3/24/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Fluoride	Supplemental
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 07 - AI Gates Park Mainline Dr.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/3/2026	Distribution System	Fluoride	Month
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 08 - 9436 Hollow Springs Wy.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 09 - 8417 Blackman Wy.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 10 - 9373 Oreo Ranch Cir.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 11 - 9907 Kapalua Ln.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 12-9205 Meadow Grove Dr.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: 13 - Elliott Springs Dr.

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Distribution System	Bacteriological	Week
3/10/2026	Distribution System	Bacteriological	Week
3/17/2026	Distribution System	Bacteriological	Week
3/24/2026	Distribution System	Bacteriological	Week
3/30/2026	Distribution System	Bacteriological	Week

Sampling Point: Hampton Well 13 - Raw Water

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/2/2026	Source Water	Fe, Mn, As, Total	Week
3/9/2026	Source Water	Fe, Mn, As, Total	Week
3/16/2026	Source Water	Fe, Mn, As, Total	Week
3/23/2026	Source Water	Fe, Mn, As, Total	Week
3/30/2026	Source Water	Fe, Mn, As, Total	Week

Sampling Point: Hampton WTP Effluent

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/2/2026	Source Water	Fe, Mn, As, Total	Week
3/9/2026	Source Water	Fe, Mn, As, Total	Week
3/16/2026	Source Water	Fe, Mn, As, Total	Week
3/23/2026	Source Water	Fe, Mn, As, Total	Week
3/30/2026	Source Water	Fe, Mn, As, Total	Week

Sampling Point: Railroad WTP Effluent

Sample Date	Sample Class	Sample Name	Collection Occurrence
3/3/2026	Treated Plant Effluent	WTP Eff - Fe,Mn,As Total	Month
3/5/2026	Treated Plant Effluent	Threshold Odor	Month

Sampling Point: Special Distribution/Construction Samples

Sample Date	Sample Class	Sample Name	Collection Description
3/7/2026	Distribution System	Bacteriological	9421 and 9512 Crisswell Dr. 4" meter installation - 2 samples
3/18/2026	Distribution System	Bacteriological	9846 Waterman Rd. New development
3/21/2026	Distribution System	Bacteriological	Crisswell/Heathman Dr. Commercial meter replacement
3/16/26 to 3/25/26	Distribution System	Fluoride	8834 Springhurst Dr. SCWA Inter tie testing - 10 samples

<u>Colors</u>	<u>Monthly Total</u>	<u>Yearly Total</u>
Black = Scheduled	78	224
Green = Unscheduled	20	24



April 3, 2026

Sacramento Regional County
Sanitation District
Environmental Specialist
10060 Goethe Rd.
Sacramento, CA. 95827

WASTEWATER DISCHARGE COMPLIANCE REPORT FORM

Enclosed is the Wastewater Discharge Compliance Report Form from Elk Grove Water District for March 2026.

If you have any further questions, you may contact me at 916-585-9390

AARON HEWITT
WATER TREATMENT SUPERVISOR

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)

COMPLIANCE REPORT FORM

Attn: Scott Mullin	E-mail: mullins@sacsewer.com	Wastewater Source Control Section
Phone: (916) 875-6470		Fax: (916) 854-9286
From: Aaron Hewitt		
Company: Elk Grove Water District		Permit # WTP-010

Discharge Month:	March	Year:	2026
-------------------------	--------------	--------------	-------------

The following reports and information are attached (check all that apply):

	Location	Total Gallons
<input checked="" type="checkbox"/> Water use/flow meter report (If there is no discharge during the reporting period, this must be reported)	OF 1 Hampton WTP Backwash Tank	390,408
	OF 3 Railroad WTP Backwash Tank	235,824
	OF 5 Analyzer Water	35,712
	OF 6 Tank Sludge (preapproval req)	
	OF 7 Misc. (preapproval req)	

Monitoring results/analytical report(s)

pH (if measured); Grab Monitoring Data Review

	Location	Date and Time	pH
<input type="checkbox"/>	OF1		
	OF3		
	OF6		
	OF7		

pH compliance statement – CHECK ONE BELOW

- Based on a review of this facility's pH data, pH has exceeded the discharge limits.
- I certify that this facility has reviewed pH data and is in compliance.

Discharge Rate - CHECK ONE BELOW

- or Based on a review of this facility's flow data, the discharge rate limit was exceeded.
- I certify that this facility is in compliance with the discharge rate limit.

Attached is a description of anticipated changes that may significantly alter the nature, quality, or volume of the wastewater discharged.

Flow monitoring equipment certification

Other (explain):

SACRAMENTO REGIONAL COUNTY SANITATION DISTRICT (REGIONAL SAN)

Domestic Calculation

Domestic Usage/ Employee Monthly Totals	Number of Full-time Equivalent* Employees	Business Days per Month	Allowance (gallons per day)	Gallons
Production	2	20	15	600
Office	3	20	10	600
Drivers/Field	12	20	3	720
Total				1,920

*FTE Equivalent: all employees' monthly hours added together and converted to a full-time employee count

Certification Statement

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information including the possibility of fine and imprisonment for knowing violations."



SIGNATURE of Authorized Representative: _____

PRINTED NAME, TITLE:

Aaron Hewitt _____ Treatment Plant Supervisor _____
 (Name) (Title)

DATE:

4.3.2026 _____



April 3, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

MONTHLY SUMMARY OF DISTRIBUTION SYSTEM COLIFORM MONITORING

Enclosed is the Monthly Summary of Distribution System Coliform Monitoring report from Elk Grove Water District for March 2026.

If you have any further questions, you may contact me at 916-585-9390.

AARON HEWITT
WATER TREATMENT SUPERVISOR

MONTHLY SUMMARY OF REVISED TOTAL COLIFORM RULE DISTRIBUTION SYSTEM MONITORING (including triggered source monitoring for systems subject to the Groundwater Rule)

System Name <p style="text-align: center; font-size: 1.2em;">Elk Grove Water District</p>	System Number <p style="text-align: center; font-size: 1.2em;">3410008</p>
Sampling Period <p style="text-align: center; font-size: 1.2em; color: blue;">March</p>	Year <p style="text-align: center; font-size: 1.2em;">2026</p>

	Number Required	Number Collected	Number Total Coliform Positives	Number E.coli Positives
1. Routine Samples (see note 1)	50	65	0	0
2. Repeat Samples following samples that are Total Coliform Positive and <i>E.coli</i> Negative (see notes 10 and 11)		0	0	0
3. Repeat Samples following Routine Samples that are Total Coliform Positive and <i>E. coli</i> Positive (see notes 10 and 11)		0	0	0
4. Treatment Technique (TT)/MCL Violation Computation for Total Coliform/ <i>E. coli</i> Positive Samples				
a. Totals (sum of columns)	50	65	0	0
b. If 40 or more samples collected in month, determine percent of samples that are total coliform positive [(total number positive/total number collected) x 100] =	0	%		
c. Did the system trigger... a Level 2 Assessment TT? (see notes 2, 3, 4, 5 and 6 for trigger info) <i>If a Level 2 Assessment is triggered, see note 8 below.</i>			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
a Level 1 Assessment TT? (see note 7 for trigger info) <i>If a Level 1 Assessment is triggered, see note 9 below.</i>			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5. Triggered Source Samples per Groundwater Rule (see notes 12 and 13)		0	0	0
6. Invalidated Samples (Note what samples, if any, were invalidated; who authorized the invalidation; and when replacement samples were collected. Attach additional sheets, if necessary.)				
7. Summary Completed By: Aaron Hewitt				
Signature 	Title <p style="text-align: center; font-weight: bold;">Water Treatment Supervisor</p>	Date <p style="text-align: right; font-weight: bold; color: blue;">4/3/2026</p>		

NOTES AND INSTRUCTIONS:

1. Routine samples include:
 - a. Samples required pursuant to 22 CCR Section 64423 and any additional samples required by an approved routine sample siting plan established pursuant to 22 CCR Section 64422.
 - b. Extra samples are required for systems collecting less than five routine samples per month that had one or more total coliform positives in previous month;
 - c. Extra samples for systems with high source water turbidities that are using surface water or groundwater under direct influence of surface water and do not practice filtration in compliance with regulations;
2. Note: For a repeat sample following a total coliform positive sample, any *E.coli* positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
3. Note: For repeat sample following a *E.coli* positive sample, any total coliform positive repeat (boxed entry) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
4. Note: Failure to take all required repeat samples following an *E. coli* positive routine sample (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
5. Note: Failure to test for *E. coli* when any repeat sample tests positive for total coliform (22, CCR, Section 64426.1) **constitutes an MCL violation and requires immediate notification to the Division** (22, CCR, Section 64426.1).
6. Note: Second Level 1 treatment technique trigger in a rolling 12-month period.
7. Total coliform Treatment Technique (TT) Violation (**Notify Department within 24 hours of TT violation**):
 - a. For systems collecting less than 40 samples, if two or more samples are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
 - b. For systems collecting 40 or more samples, if more than 5.0 percent of samples collected are total coliform positive, then the TT is violated and a Level 1 Assessment is required.
8. Contact the Division as soon as practical to arrange for the division to conduct a Level 2 Assessment of the water system. The water system shall complete a Level 2 Assessment and submit it to the Division within 30 days of learning of the trigger exceedance.
9. Conduct a Level 1 Assessment in accordance with as soon as practical that covers the minimum elements (22, CCR, Section 64426.8 (a), (2)). Submit the report to the Division within 30 days of learning of the trigger exceedance.
10. Positive results and their associated repeat samples are to be tracked on the Coliform Monitoring Worksheet.
11. Repeat samples must be collected within 24 hours of being notified of the positive results. For systems collecting more than one routine sample per month, three repeat samples must be collected for each total coliform positive sample. For systems collecting one or fewer routine samples per month, four repeat samples must be collected for each total coliform positive sample. At least three samples shall be taken the month following a total coliform positive.
12. For systems subject to the Groundwater Rule: Positive results and the associated triggered source samples are to be tracked on the Coliform Monitoring Worksheet.
13. For triggered sample(s) required as a result of a total coliform routine positive sample, an *E.coli*-positive triggered sample (boxed entry) **requires immediate notification to the Division, Tier 1 public notification, and corrective action.**



April 3, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA. 95814

MONTHLY SUMMARY OF THE HAMPTON GROUNDWATER TREATMENT PLANT

Enclosed is the Monthly Summary of the Hampton GWTP report from Elk Grove Water District for March 2026.

If you have any further questions, you may contact me at 916-585-9390.

AARON HEWITT
WATER TREATMENT SUPERVISOR

Elk Grove Water District

Hampton GWTP Monthly Report

PWS Number 3410008-013

GWTP Name Hampton Water Treatment Plant

Month: March

Date	Hour Meter	Run Hours	Production Meter	Well Production	Backwash Meter	Backwash Waste	Date	Fe, R	Fe, T	Mn, R	Mn, T	As, R	As, T	Weekly Average
last day	36434.2		113418886		47028366	57293590	3/2/2026	UR	0.017	0.029	0.016	3	1	Inf. pH
1														Week 1: 7.09 to 7.38
2	36436	1.8	113513509	94623	47039379	57295316	3/9/2026	0.041	0.052	0.007	UR	2	1	CI2
3	36436.5	0.5	113543403	29894	47039379	57302222	3/16/2026	0.001	0.147	0.028	0.025	2	1	Week 2: 7.09 to 7.37
4							3/23/2026	0.018	0.048	0.01	0.006	8	1	CI2
5							3/30/2026	0.016	0.046	0.032	0.012	3	1	Week 3: 7.16 to 7.21
6														CI2
7														Week 4: 7.09 to 7.17
8														CI2
9	36437.8	1.3	113624468	81065	47039379	57310920								Week 4: 7.07 to 7.25
10														CI2
11														CI2
12														CI2
13														CI2
14														CI2
15														CI2
16														CI2
17	36462.3	24.5	115051468	1427000	47076275	57349599								CI2
18	36487	24.7	116471757	1420289	47116315	57395737								CI2
19	36510.9	23.9	117840623	1368866	47148910	57439477								CI2
20	36535.4	24.5	119241817	1401194	47188561	57484109								CI2
21	36558.4	23	120550007	1308190	47224630	57526816								CI2
22	36582.1	23.7	121905885	1355878	47257016	57570344								CI2
23	36607.2	25.1	123338240	1432355	47296491	57615789								CI2
24	36630.6	23.4	124685606	1347366	47332513	57659491								CI2
25	36631	0.4	124711247	25641	47332513	57665613								CI2
26	36636.2	5.2	125004284	293037	47343289	57683998								CI2
27														CI2
28														CI2
29														CI2
30														CI2
31	36636.9	0.7	125048593	44309	47343393	57683998								CI2
Total		202.7		11629707	315027	390408								

Total Gallons Sodium Hypochlorite:	133.2 Gal
Pounds per day	45.36 Lbs/Day
Dosage (Milligrams Per Liter @ 12% Cl)	1.71
Total Gallons Ferric Chloride:	69.8 Gal
Dosage (Milligrams Per Liter @ 38% FeCl)	1.251
Total Gallons Sulfuric Acid :	69.8 Gal
Dose (Gallons Per Hour @ 93% H2SO4)	0.344 Gal/Hr

Total Backwashed	315,027
Total Water Pumped	11,629,707
Total Run Hours	202.7
Total Backwash Waste	390,408

Reporting Limits/Units	Maximum Contaminant Levels (MCLs)
Iron = 0.100 mg/L	Iron (Fe) = 0.300 mg/L (Secondary)
Manganese = 0.010 mg/L	Manganese (Mn) = 0.050 mg/L (Secondary)
Arsenic = 1.0 µg/L	Arsenic (As) = 10 µg/L (Primary)

Prepared By: Aaron Hewitt	Date: 4/3/2026
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April 3, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

MONTHLY FLUORIDATION MONITORING REPORT

Enclosed is the Monthly Summary of the Fluoridation Monitoring from Elk Grove Water District for March 2026.

If you have any further questions, you may contact me at 916-585-9390.

A handwritten signature in blue ink, appearing to read "Aaron Hewitt", is written over a light blue circular stamp.

AARON HEWITT
WATER TREATMENT SUPERVISOR

ELK GROVE WATER DISTRICT AREA 2

DISTRIBUTION SYSTEM MONTHLY FLUORIDATION MONITORING REPORT March-26

Week	Location of Sample	Monitoring Results (mg/L)		
	Date	Time	Results	
1	Hollow Springs	3.3.2026	9:17 AM	0.61
1	Kapalua	3.3.2026	9:40 AM	0.72
1	Al Gates Park	3.3.2026	10:03 AM	0.6
1	Oreo Ranch	3.3.2026	10:27 AM	0.71
1	Blackman	3.3.2026	11:44 AM	0.70
1	Elliot Springs	3.3.2026	12:30 PM	0.73
2	Hollow Springs	3.10.2026	9:07 AM	0.64
2	Kapalua	3.10.2026	9:37 AM	0.6
2	Al Gates Park	3.10.2026	10:01 AM	0.7
2	Oreo Ranch	3.10.2026	10:24 AM	0.76
2	Blackman	3.10.2026	11:08 AM	0.75
2	Elliot Springs	3.10.2026	11:38 AM	0.71
3	Hollow Springs	3.17.2026	9:38 AM	0.79
3	Kapalua	3.17.2026	10:00 AM	0.74
3	Al Gates Park	3.17.2026	10:26 AM	0.68
3	Oreo Ranch	3.17.2026	10:50 AM	0.84
3	Blackman	3.17.2026	11:17 AM	0.8
3	Elliot Springs	3.17.2026	11:57 AM	0.85
4	Hollow Springs	3.24.2026	9:54 AM	0.79
4	Kapalua	3.24.2026	10:18 AM	0.65
4	Al Gates Park	3.24.2026	10:40 AM	0.62
4	Oreo Ranch	3.24.2026	10:57 AM	0.69
4	Blackman	3.24.2026	11:27 AM	0.73
4	Elliot Springs	3.24.2026	11:50 AM	0.73
5	Hollow Springs	3.30.2026	11:11 AM	0.76
5	Kapalua	3.30.2026	11:30 AM	0.68
5	Al Gates Park	3.30.2026	11:51 AM	0.73
5	Oreo Ranch	3.30.2026	12:06 PM	0.65
5	Blackman	3.30.2026	12:31 PM	0.74
5	Elliot Springs	3.30.2026	12:59 PM	0.7

Monthly fluoride split sample results:

Date: 3.3.2026

Water System Results: 0.6 mg/L

Approved Lab: 0.77 mg/L

Contact Name: Aaron Hewitt

Telephone : (916) 585-9390

System PWS Number: 3410008



April 1, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

**QUARTERLY REPORT FOR DISINFECTANT RESIDUALS COMPLIANCE
MONITORING**

Enclosed is the Quarterly Report for Disinfectant Residuals Compliance Monitoring from Elk Grove Water District for 1st Quarter 2026.

If you have any further questions, you may contact me at 916-585-9390

AARON HEWITT
WATER TREATMENT SUPERVISOR

Quarterly Report for Disinfectant Residuals Compliance For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 1

System No.: 3410008

Calendar Year: 2026

Quarter: 1st

1st Quarter			
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)	
Previous Year	April	0.96	
	May	0.99	
	June	1.00	
	July	0.94	
	August	1.00	
	September	0.99	
	October	0.96	
	November	0.99	
	December	0.89	
	Current Year	January	28 0.90
		February	28 0.95
		March	35 0.99
Running Annual Average (RAA):		0.96	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

2nd Quarter			
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)	
Previous Year	July	0.94	
	August	1.00	
	September	0.99	
	October	0.96	
	November	0.99	
	December	0.89	
	Current Year	January	0.90
		February	0.95
		March	0.99
		April	35 1.02
		May	28 0.97
		June	28 0.93
Running Annual Average (RAA):		0.96	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

3rd Quarter			
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)	
Previous Yr	October	0.96	
	November	0.99	
	December	0.89	
Current Year	January	0.90	
	February	0.95	
	March	0.99	
	April	1.02	
	May	0.97	
	June	0.93	
	July	35 0.93	
	August	28 0.86	
	September	35 0.92	
	Running Annual Average (RAA):		0.94
	Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

4th Quarter		
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Current Year	January	0.90
	February	0.95
	March	0.99
	April	1.02
	May	0.97
	June	0.93
	July	0.93
	August	0.86
	September	0.92
	October	28 0.90
	November	28 0.92
	December	35 0.89
Running Annual Average (RAA):		0.93
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Comments: The Elk Grove Water District is split into two different water systems. Area 1 water is produced and distributed by Elk Grove Water District.

Signature:  43

Date: 4.01.2026

Quarterly Report for Disinfectant Residuals Compliance For Systems Using Chlorine or Chloramines

System Name: Elk Grove Water District Area 2

System No.: 3410008

Calendar Year: 2026

Quarter: 1st

1st Quarter			
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)	
Previous Year	April	1.19	
	May	1.21	
	June	1.17	
	July	1.14	
	August	1.13	
	September	1.09	
	October	0.94	
	November	0.87	
	December	0.89	
	Current Year	January	24 1.14
		February	24 1.11
		March	30 1.21
Running Annual Average (RAA):		1.09	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

2nd Quarter			
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)	
Previous Year	July	1.14	
	August	1.13	
	September	1.09	
	October	0.94	
	November	0.87	
	December	0.89	
	Current Year	January	1.14
		February	1.11
		March	1.21
		April	30 1.28
		May	24 1.25
		June	24 1.26
Running Annual Average (RAA):		1.11	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

3rd Quarter		
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Previous Yr	October	0.94
	November	0.87
	December	0.89
Current Year	January	1.14
	February	1.11
	March	1.21
	April	1.28
	May	1.25
	June	1.26
	July	30 1.21
	August	24 1.16
	September	30 1.20
	Running Annual Average (RAA):	
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

4th Quarter		
Month	Number of Samples Taken	Monthly Avg. Chlorine Level (mg/L)
Current Year	January	1.14
	February	1.11
	March	1.21
	April	1.28
	May	1.25
	June	1.26
	July	1.21
	August	1.16
	September	1.20
	October	24 1.06
	November	24 0.92
	December	30 0.94
Running Annual Average (RAA):		1.15
Meets standard? (i.e. RAA ≤ MRDL of 4.0 mg/L as Cl ₂)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Comments: The Elk Grove Water District is split into two different water systems. Area 2 is wholesale water from Sacramento County Water Agency.

Signature:  44

Date: 4.01.2026



April 1, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento, CA 95814

QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING

Enclosed is the Quarterly Summary of Raw Groundwater Coliform Monitoring from Elk Grove Water District for 1st Quarter 2026.

If you have any further questions, you may contact me at 916-585-9390

AARON HEWITT
WATER TREATMENT SUPERVISOR

QUARTERLY SUMMARY OF RAW GROUNDWATER COLIFORM MONITORING

Samples must be taken prior to chlorination

Water System Name

Elk Grove Water District

Water System Number

3410008

Sampling Period:

Month January - March 1st Quarter

Year 2026

Well Name	Status (On/Off)	Sample Time & Date	Total Coliforms (P/A, CFU or MPN)	<i>E. coli</i> (P/A, CFU or MPN)
Well # 1D School St.	ON	1.13.2026 9:42 AM	A	A
Well # 4D Webb St.	ON	1.13.2026 9:17 AM	A	A
Well # 11D Dino Dr.	ON	1.6.2026 9:39 AM	A	A
Well 14D Railroad St.	ON	1.20.2026 1:34 PM	A	A
Well # 8 Williamson	ON	1.20.2026 10:13 AM	A	A
Well # 9 Polhemus	ON	1.6.2026 10:03 AM	A	A
Well # 13 Hampton	ON	1.8.2026 10:55 AM	A	A



April 1, 2026

State Water Resources Control Board
Division of Drinking Water
1001 I Street
13th Floor
Sacramento CA. 95814

**QUARTERLY TTHM AND HAA5 REPORT FOR DISINFECTION BYPRODUCTS
COMPLIANCE**

Enclosed is the Quarterly TTHM and HAA5 Report from Elk Grove Water District for the 1st Quarter 2026.

If you have any further questions, you may contact me at 916-585-9390.

AARON HEWITT
WATER TREATMENT SUPERVISOR

Quarterly TTHM Report for Disinfection Byproducts Compliance (in µg/L or ppb)

System Name: Elk Grove Water District System No.: 3410008 Year: 2026 Quarter: 1st

Year:	2022				2023				2024				2025				2026			
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Quarter:	1/11	4/5	7/12	10/11	1/17	4/11	7/3	10/10	1/8	4/9	7/2	10/8	1/7	4/2	7/8	10/7	1/6			
Sample Date (month/date):																				
Site Q1 TTHM Results	38	25	0	6	44	39	0	37	48	31	0	6	40	31	3	41	41			
Len. Running Annual Average	38	32	21	17	19	22	22	30	31	29	29	21	19	19	20	29	29	N/A	N/A	N/A
Meets Standard (check box)	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter	19	22	16	9	23	32	21	28	33	37	20	11	22	27	19	29	32	N/A	N/A	N/A
Op Evaluation Req'd? (check box)	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Site Q2 TTHM Results																				
Len. Running Annual Average	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meets Standard (check box)	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Projected LRAA Next Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Op Evaluation Req'd? (check box)	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Site Q3 TTHM Results	0	7	0	0	1	2	0	1	0	2	0	1	1	1	1	1	1	1	1	1
Len. Running Annual Average	0	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Meets Standard (check box)	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter	0	3	2	2	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	1
Op Evaluation Req'd? (check box)	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Site Q4 TTHM Results	3	5	0	0	1	3	0	1	0	2	1	1	3	0	1	0	0	0	0	0
Len. Running Annual Average	3	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Meets Standard (check box)	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
Projected LRAA Next Quarter	1	3	2	1	1	2	1	1	0	1	1	1	2	1	1	0	0	0	0	0
Op Evaluation Req'd? (check box)	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Quarterly Average	14	12	0	2	16	15	0	13	16	12	0	3	15	10	1	14	14	N/A	N/A	N/A
No. Samples This Quarter	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	0	0	0

Identify the sample locations in the table below.

Site	Sample Location
Q1	9436 Hollow Springs
Q2	
Q3	8693 W. Camden
Q4	9230 Amsden Ct

Comments:

¹ Meets Standard - LRAA, calculated quarterly, is less than 80 ug/L
² Operation Evaluation Req'd - Projected LRAA, calculated quarterly, is greater than 80 ug/L

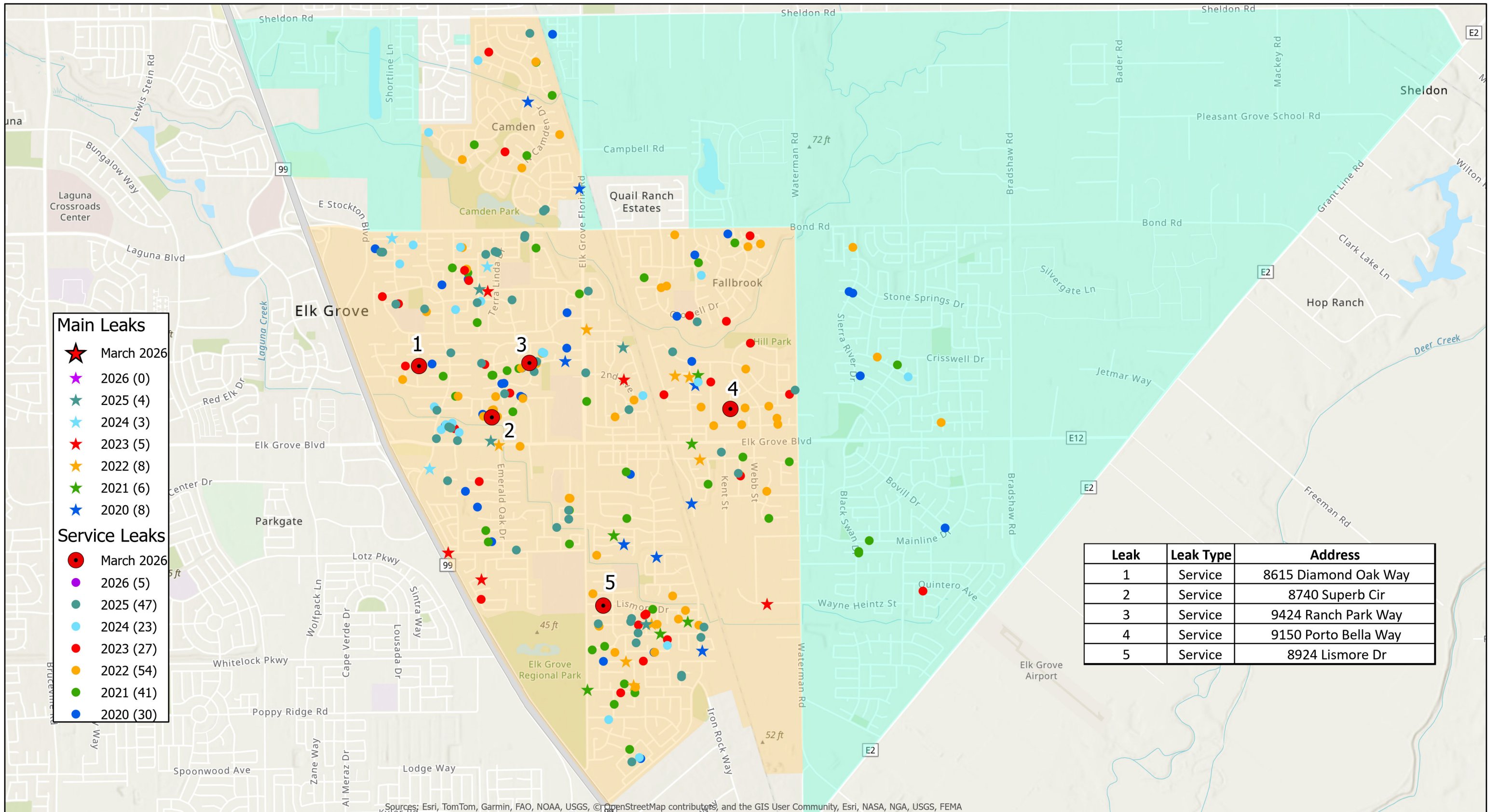


Signature _____ Date 1.06.2026

During the first year of monitoring, any individual quarter's average will cause the running annual average of that system to exceed the standard, then the system is out of compliance at the end of that quarter.

Elk Grove Water District
 Safety Meetings/Training
 March 2026

Date	Topic	Attendees	Hosted By
3/9/2026	Hazard Communication	Stefan Chanh, Aaron Hewitt, Brandon Wagner	Sean Hinton & Aaron Hewitt
3/24/2026	Sprain and Strains	Alan Aragon, Stefan Chanh, Jaylyn Gordon-Ford, David Frederick, Gabriel Guerrero, Aaron Hewitt, James Hinegardner, Sean Hinton, Brandon Kent, Justin Mello, Jose Mendoza, Sal Mendoza, Chris Phillips, Emmanuel Vasquez, Brandon Wagner, Marcell Wilson	Sean Hinton & Aaron Hewitt



Main Leaks

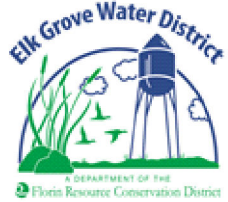
- ★ March 2026
- ★ 2026 (0)
- ★ 2025 (4)
- ★ 2024 (3)
- ★ 2023 (5)
- ★ 2022 (8)
- ★ 2021 (6)
- ★ 2020 (8)

Service Leaks

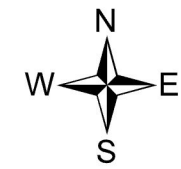
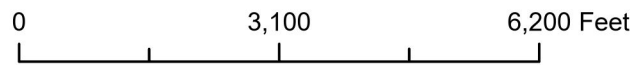
- March 2026
- 2026 (5)
- 2025 (47)
- 2024 (23)
- 2023 (27)
- 2022 (54)
- 2021 (41)
- 2020 (30)

Leak	Leak Type	Address
1	Service	8615 Diamond Oak Way
2	Service	8740 Superb Cir
3	Service	9424 Ranch Park Way
4	Service	9150 Porto Bella Way
5	Service	8924 Lismore Dr

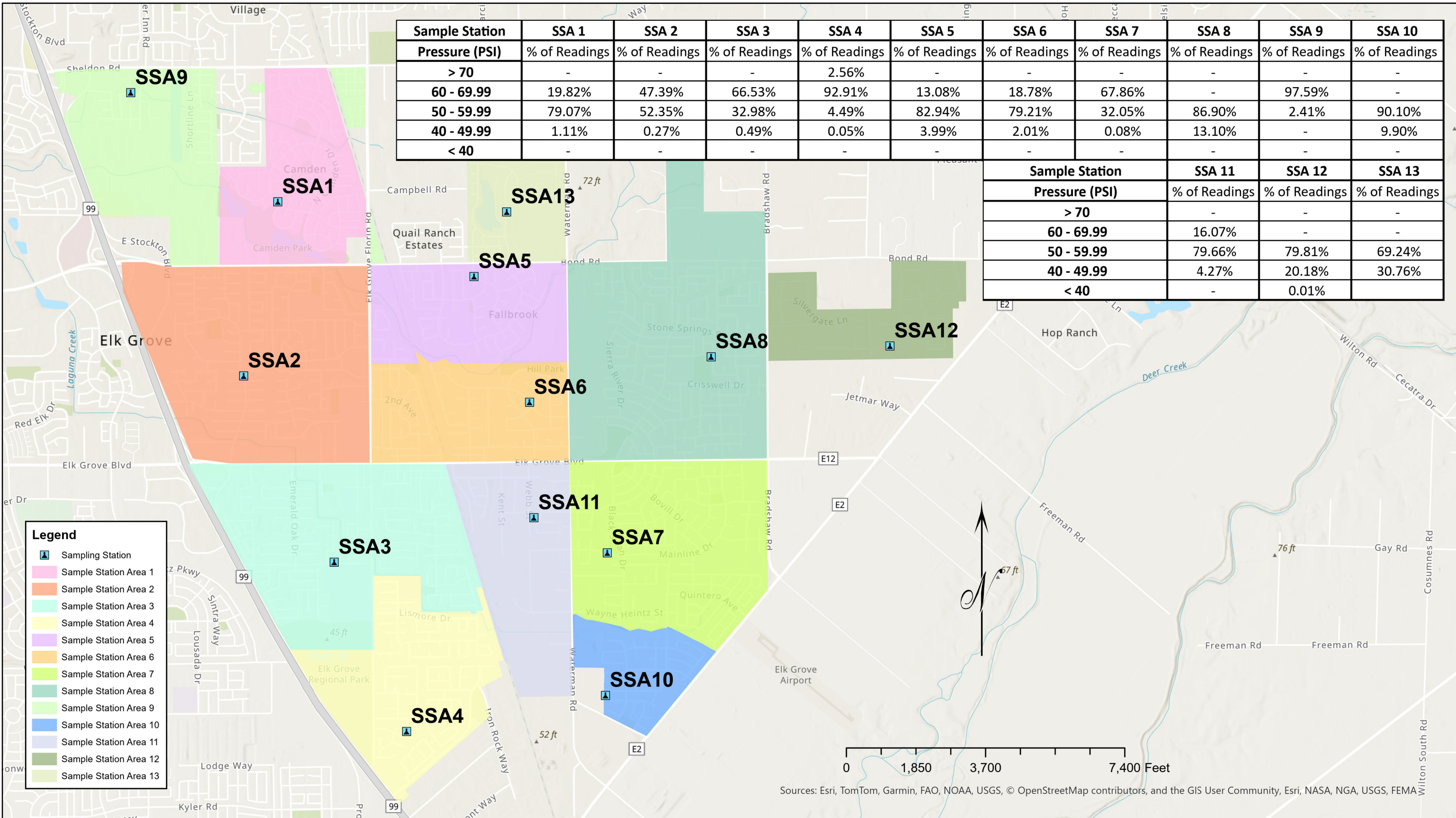
March 2026	
Main Line Leaks: 0	YTD: 0
Service Line Leaks: 5	YTD: 5
Total Leaks: 5	YTD: 5



Elk Grove Water District Main and Service Line Leaks Map



Elk Grove Water District Main & Service Line Leaks	
Created by: Richard Ko	
Date: April 9, 2026	



Sample Station	SSA 1	SSA 2	SSA 3	SSA 4	SSA 5	SSA 6	SSA 7	SSA 8	SSA 9	SSA 10
Pressure (PSI)	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings	% of Readings
> 70	-	-	-	2.56%	-	-	-	-	-	-
60 - 69.99	19.82%	47.39%	66.53%	92.91%	13.08%	18.78%	67.86%	-	97.59%	-
50 - 59.99	79.07%	52.35%	32.98%	4.49%	82.94%	79.21%	32.05%	86.90%	2.41%	90.10%
40 - 49.99	1.11%	0.27%	0.49%	0.05%	3.99%	2.01%	0.08%	13.10%	-	9.90%
< 40	-	-	-	-	-	-	-	-	-	-

Sample Station	SSA 11	SSA 12	SSA 13
Pressure (PSI)	% of Readings	% of Readings	% of Readings
> 70	-	-	-
60 - 69.99	16.07%	-	-
50 - 59.99	79.66%	79.81%	69.24%
40 - 49.99	4.27%	20.18%	30.76%
< 40	-	0.01%	-

- Legend**
- Sampling Station
 - Sample Station Area 1
 - Sample Station Area 2
 - Sample Station Area 3
 - Sample Station Area 4
 - Sample Station Area 5
 - Sample Station Area 6
 - Sample Station Area 7
 - Sample Station Area 8
 - Sample Station Area 9
 - Sample Station Area 10
 - Sample Station Area 11
 - Sample Station Area 12
 - Sample Station Area 13

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community, Esri, NASA, NGA, USGS, FEMA

Sample Stations: 13

March 2026



Elk Grove Water District

Sample Station Areas

Projected Coordinate System: NAD 83 State Plane CA II FIPS 0402

Source: EGWD GIS Database

Modified by: Richard Ko

April 9, 2026

April 21, 2026

TO: Chair and Directors of the Florin Resource Conservation District

FROM: Stefani Phillips, Board Secretary

SUBJECT: **GENERAL MANAGER'S COMPENSATION ADJUSTMENT**

RECOMMENDATION

It is recommended that the Florin Resource Conservation District Board of Directors discuss and consider approval of a compensation adjustment for the General Manager, effective May 1, 2026.

SUMMARY

This item is presented following the General Manager's annual performance evaluation for the current review period. In accordance with the Bylaws of the Florin Resource Conservation District (District), the Chair and Vice-Chair serve as the designated labor negotiators in matters relating to the General Manager's salary, compensation, or benefits. Chair Paul Lindsay and Vice-Chair Joshua Green have engaged in discussions with General Manager Bruce Kamilos regarding a potential merit-based salary adjustment.

The General Manager's employment agreement is scheduled to expire on May 1, 2026, and includes a rollover provision. Any action related to the employment agreement will be brought forward to the Board at the May 2026 meeting. This item is limited to consideration of a compensation adjustment based on the results of the performance evaluation.

DISCUSSION

Background

Under the Brown Act, the District Board of Directors (Board) may hold a closed session with the agency's designated labor negotiators (but not the subject employee) regarding the salary, compensation, or benefits of the employee to review its position on any compensation adjustments and to instruct the negotiators on terms to be negotiated with the employee. The closed session may include discussion of the agency's available funds and funding priorities, but only as it relates to providing instructions to the negotiator. A closed session must not include final action on proposed compensation. The proposal must be agendaized for action in an open session of a regular board meeting. This discussion must be agendaized separately from a closed session for an employee performance evaluation and goal setting, which is subject to separate a Brown Act authorization.

GENERAL MANAGER'S COMPENSATION ADJUSTMENT

Page 2

Present Situation

Consistent with the District's Bylaws, Chair Paul Lindsay will present the proposed compensation adjustment for the General Manager, following the performance evaluation, to the Board for public discussion and consideration.

ENVIRONMENTAL CONSIDERATIONS

There are no direct environmental considerations associated with this report.

STRATEGIC PLAN CONFORMITY

This item conforms to the FRCD/Elk Grove Water District 2025-2030 Strategic Plan. This item aligns with Goal No. 1 - Governance, of the Strategic Plan 2025-2030 by ensuring a transparent process.

FINANCIAL SUMMARY

There is no immediate financial impact associated with this report. However, any compensation adjustment approved by the Board will result in increased District expenditures.

If approved, the compensation adjustment will become effective May 1, 2026, resulting in a partial-year impact to the Fiscal Year 2025–26 budget, with the fiscal impact dependent on the amount approved by the Board.

Respectfully submitted,



STEFANI PHILLIPS
BOARD SECRETARY