



Fiscal Year 2019-20

Operating Budget



Elk Grove Water District
9257 Elk Grove Boulevard
Elk Grove, CA 95624
(916) 685-3556
www.egwd.org

Board of Directors

Tom Nelson, Chairperson
Bob Gray, Vice-Chairperson
Lisa Medina, Director
Elliott Mulberg, Director
Sofia Scherman, Director

Appointed Official

Mark J. Madison, General Manager

Leadership Team

Bruce Kamilos, Assistant General Manager
Stefani Phillips, Human Resource Administrator/Board Secretary
Patrick Lee, Finance Manager/Board Treasurer
Sarah Jones, Program Manager
Donella Murillo, Finance Supervisor
Steve Shaw, 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:

-) **Leadership:** We are a team. The community is supported through mutual cooperation and respect. Great ideas come from many sources and we listen with an open mind.
-) **Caring:** We care about the quality of our water, we care about our customers' satisfaction and we care about the quality of the working environment.
-) **Integrity:** We are honest with one another, with our customers and with our industry partners. We maintain a quality operation that is fiscally sound and forthright. We want the trust and respect of our community and ratepayers.
-) **Professionalism:** We are committed to standards of excellence, accuracy and superior conduct.
-) **Vision:** We recognize that decisions we make today impact the future of this District and our community. We value our community's natural resources and actively seek ways to improve our services through local control and stewardship.



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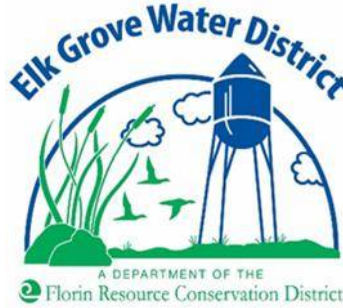
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Elk Grove Water District
Fiscal Year 2019-20 Operating Budget



To: Florin Resource Conservation District Board of Directors

From: Mark J. Madison, General Manager

Date: June 19, 2019

Subject: **ELK GROVE WATER DISTRICT FY 2019-20 OPERATING BUDGET**

For your consideration, I respectfully submit the proposed annual Elk Grove Water District (EGWD) Operating Budget for the fiscal year beginning July 1, 2019. This proposed operating budget reflects a collaborative effort between staff and the Board, as well as allowing for input from the public during several meetings.

The EGWD continued to be successful in fiscal year (FY) 2018-19 in controlling costs to maintain financial stability. This was aided as EGWD revenues are anticipated to be higher than budgeted by approximately \$406,000. Overall, the bottom-line (Revenues in Excess of Expenditures) is projected to close approximately \$1.6 million higher than the projection in the EGWD FY 2018-19 Operating Budget. Cost savings were achieved in all expenditure categories through careful monitoring of expenditures throughout the year, with Office and Operational, Purchased Water, and Outside Services accounting for the expenditure categories with the most cost savings, totaling approximately \$819,000. These savings were offset by the capitalization of less labor costs than budgeted.

Office and Operational costs are projected to be approximately \$283,000 under budget and this is primarily due to lower costs associated with insurance, materials, water treatment chemicals, safety equipment and software program updates.

Purchased Water costs are projected to be approximately \$359,000 under budget. This savings is derived from budgeting purchase water costs at a rate increase of 2.81% for FY 2018-19 as estimated by the Sacramento County Water Agency (SCWA) when the rate actually decreased by 7.89%. This decrease in rate was offset by an increase in water consumption as drought restrictions have been lifted.

Outside Services costs are projected to be approximately \$177,000 under budget and this is primarily due to a decrease in legal, engineering and contracted services costs. The majority of these services were handled in-house and resulted in savings from the amounts budgeted.

For the proposed FY 2019-20 budget, expenditures are projected to exceed revenues by approximately \$272,000. This is due mainly to capital projects that were budgeted for but not

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completed in FY 2018-19 and will be carried over into FY 2019-20. Revenues are projected to increase by approximately \$351,000 in FY 2019-20, despite no projected revenue adjustments based on the 2018 Water Rate Fee Study approved by the Board on July 18th, 2018. Information on this Rate Study and the anticipated revenue increase is provided in the Revenue Section of this budget document.

EGWD expenditures have been reduced to the maximum extent possible. The largest expenditure categories in FY 2019-20 are Salaries and Benefits at 28.05% of total projected expenditures, Purchased Water cost at 20.30% of total projected expenditures and Debt Service at 24.78% of total projected expenditures. The proposed FY 2019-20 Operating Budget also reflects a 2.90% cost-of-living adjustment (COLA) applied to salaries.

Certain expenditures are expected to inflate, and the notable examples include medical costs (estimated to go up 2.0% for any employees who have not exceeded the District medical subsidy cap), purchase water costs (up an estimated 2.44%) and outside services by approximately 19.01%.

This next year also updates the 5-year Capital Improvement Program (CIP), in which all capital expenditures will be assigned to specific projects. Notable projects for FY 2019-20 include service replacements for backyard water mains, a well pump replacement and the replacement of a fleet vehicle. Cost estimates for next year's projects are \$1,838,000 and this will be funded using capital improvement and capital replacement reserves.

The Board of Directors and Staff of the FRCD/EGWD remain committed to prudent, conservative financial practices, with goals of continuing to reduce long-term debt and funding capital improvements on a pay as you go basis.

The EGWD has also completed efforts to review its rates and fees with the intent of attaining long-term stability and maintaining sufficient debt service coverage required by its outstanding bond covenants.

I would like to thank staff for their conscientious efforts in prudent management of EGWD resources to meet the demands of great customer service and responsible facilities maintenance. I want to also thank the Board of Directors for their leadership and continued interest in prudent fiscal management.

In summary, the EGWD will continue to maintain financial discipline during FY 2019-20 and this reflects a concerted effort by the Board and staff to maintain our customer rates and charges as low as possible.



MARK J. MADISON, P.E.
GENERAL MANAGER

INDUSTRY ANALYSIS AND CURRENT STATUS

Although some businesses can cut costs by shutting down non-critical units, in water service, all components are necessary to the health and safety of the public. It is impossible to cut costs by pumping less water than the public requires or by cutting back on the quality of standards. People require safe, sufficient water at all times, so water utilities must maintain a quality operation at all times.

Issues Currently Affecting the Water Industry. The American Water Works Association (AWWA) 2018 State of the Water Industry Report has identified the top five issues facing the water industry as: 1) renewal and replacement of aging infrastructure; 2) financing for capital improvements; 3) public understanding of the value of water systems and services; 4) long-term water supply availability; and 5) public understanding of the value of water.

The EGWD is proactively addressing these top five issues identified by AWWA. As part of its five-year CIP, EGWD is replacing aging infrastructure such as old water mains each and every year. In addition, EGWD, through its Asset Management Plan, annually assesses the condition of all of its assets to determine when projects should be undertaken to replace assets. EGWD currently has a pay-as-you-go policy to fund replacement of aging assets. To improve public understanding of the value of water, water systems and services, EGWD periodically issues a newsletter to its customers, and participates in two large annual events where people in our community gather. Regarding long-term water supply availability, the EGWD prepares an urban water management plan every five years as required by law that verifies its ability to meet long-term water demands.

Changing Water Demands. Although more efficient use of water is a major goal of the industry, in areas where customer growth is slow or nonexistent, declining water use left unaddressed can decrease operating revenue and affect how costs are recovered through rates and charges. In some cases, utilities must explain to customers that their rates must go up even as their community uses the same amount of water or less water.

The EGWD 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 EGWD started to experience gradual increases in water consumption. This gradual increase, however, was offset by certain conservation efforts, such as installing water efficient appliances and landscaping, which result in long-term water use reductions. Water consumption still has not returned to the pre-drought levels experienced in 2013 and earlier.

Rate Increases and Affordability. Faced with increasing capital needs and potential funding shortfalls, many utilities must increase the rates they charge for water services in the immediate future. As water utilities consider changes to their rates and fees, it is also

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important they keep in mind low-income consumers who may find themselves choosing between paying their water bills or buying food or paying rent.

The EGWD completed a 5-year water rate study during the summer of 2018, setting forth the incremental rate increases for years 2019 through 2023, necessary to continue to fund the debt service and operations of the water utility. Through prudent financial management, cost control and the implementation of certain cost reduction programs, the EGWD will be able to hold off any rate increase for the next two years and only increase rates by 3.0% for the following 3 years. To further assist EGWD customers with ensuring the affordability of the water delivered to them, the EGWD also has various payment plan programs available to amortize costs over several months as to avoid discontinuance of service to customers.

Water Supply Sustainability. Shifting from long-term to near-term water supply, water systems are dramatically affected by shortages resulting from drought, the severity of which will likely be influenced by climate change moving forward. As communities evaluate their water shortage preparedness, it is also an opportunity to gain an overall better understanding of regional water supply sustainability.

The EGWD has taken a lead role to ensure that its water supply, and the water supply within the Sacramento region, is sustainable now and for future generations to come. The general manager of EGWD is one of the Board of Directors on the Sacramento Central Groundwater Authority (SCGA). SCGA is the state-approved authority to ensure groundwater within the Sacramento region is sustainable.

Utility Management Practices and Regulations. The importance of current and future regulatory compliance 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.

Recently several bills passed that will impact the District including, but not limited to bills that regulate water loss standards (SB 555), water conservation requirements (AB 1668, SB 606), and lead testing for drinking water in schools (AB 746). The District is proactive in working towards compliance by attending and participating in regulatory working groups and by reaching out to affected partners. For example, the requirements for lead testing and reporting for drinking water in schools were completed far in advance of the deadline and were achieved in collaboration with the Elk Grove Unified School District, BSK Laboratories and the California State Water Board's Division of Drinking Water.

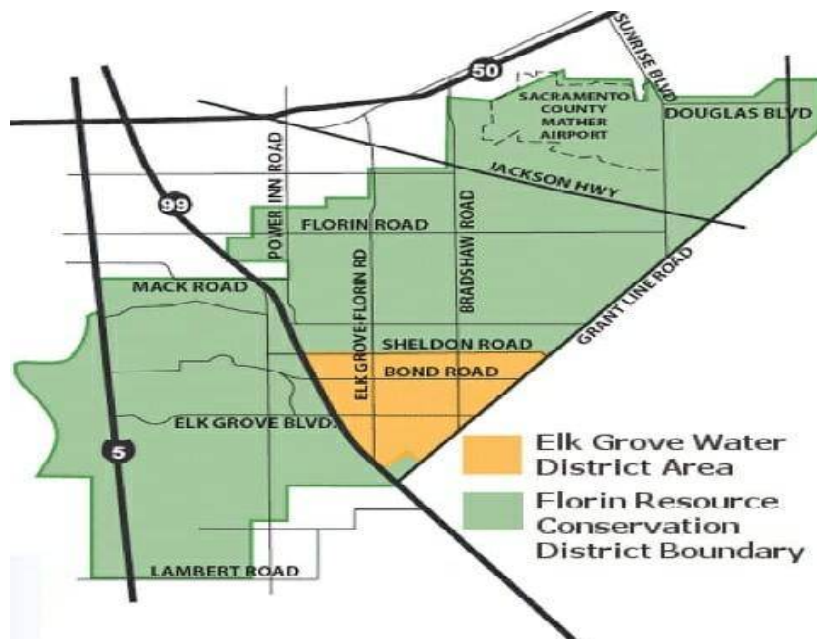
ABOUT THE ELK GROVE WATER DISTRICT

Introduction

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 Florin Resource Conservation District (FRCD) acquired the Elk Grove Water Works in 1999 from the Jones family and created the 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 and EGWD are governed by an elected five-member Board and advice from one volunteer associate Board member. Board members serve four-year, staggered terms. FY 2019-20 does not reflect any election costs as no Board member terms are set to expire this budget year. The Board of Directors delegate the daily operations of EGWD to the General Manager, who supervises the work of 29 staff members.

Elk Grove Water District Service Area



The EGWD service area covers 13 sq. miles with a population of approximately 45,000 people, providing water to over 12,600 homes and businesses in Elk Grove. Much of the water supplied is produced by wells located throughout Elk Grove, the treatment and storage

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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 SCWA under a long-term agreement. The EGWD also has a robust CIP, which includes many projects to maintain outstanding customer service and water quality that meets all drinking water standards.

Budget Process

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

The EGWD's budget process begins with a Leadership Team Budget Kickoff Workshop to discuss timeline and identify strategic 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 Finance Committee during a public meeting to solicit feedback and comments from the committee and the public. 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.

Basis of Accounting

The EGWD operates on a fiscal year that runs from July 1, through June 30. Accounting and budgetary records are maintained using the full accrual basis of accounting. The EGWD is a single 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 expense in accordance with Government Accounts Standards Board (GASB) Statement No. 68, or retiree medical expenses in accordance with GASB Statement No. 75, but does include an expenditure for debt principal. Therefore, the budget is not prepared in the same manner as the Comprehensive Annual Finance Report (CAFR). The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

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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 expenditure 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 monitored by each respective department head. The General Manager has the authority to transfer balances between budget lines within an expenditure category. Any transfers between expenditure 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 cash reserves for special projects and operations. Such monies are not considered 'surplus' and shall not be made available for other uses without the express authorization of the Board of Directors.

The adequacy of the target reserve year-end balance ranges 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 cash 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 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 in the District such as election costs, Board expenses, etc. Target Balance is \$150,000.
-) Future Years Capital Improvement Reserve Fund – Used to fund the new 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

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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 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 EGWD 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 EGWD and conforming to all state and local statutes governing the investment of public funds.

In accordance with the 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 EGWD'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 EGWD's procurement policy creates uniform procedures for acquiring general goods and services, professional services, public construction contracts and the acquisition of real property. The primary purpose of the policy is 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 EGWD.

Accounting Systems and Controls

The EGWD uses the Sage 100 financial accounting system to record its financial transactions. Management has established a system of internal controls that provide a reasonable basis for protecting the EGWD's assets from fraud, waste and abuse and compile sufficient reliable information for the preparation of the EGWD's financial statements. At the end of the year, the EGWD prepares a CAFR consisting of management's representations concerning the EGWD's finances. An independent auditing firm audits this report and examines the EGWD's internal controls and provides an opinion on the financial reporting and suggestions on ways to improve the internal control processes of the EGWD.

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Long-Term Financial Planning

With the approval of the 2018 Water Rate Study and associated rate ordinance, the EGWD has a five-year plan that provides for the stable funding of operations, capital projects and debt service. In conjunction with this plan, the EGWD restructured approximately \$32.3 million of outstanding bonded indebtedness in December 2014 and \$16.4 million in June 2016 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 EGWD has no legal debt limit and does not intend to issue any additional debt. This, along with continued prudent financial management, has assisted in mitigating revenue adjustments in FY 2018-19 and will also contribute towards the need for no revenue adjustments in FY 2019-20. Staff will continue to review revenues and expenditures annually to determine whether the projected revenue adjustments as recommended by the 2018 Water Rate Study will be necessary.

Budget Assumptions

A budget is an estimate of revenues and expenditures 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 expenditures estimates contained herein. Listed below are the primary assumptions used in the creation of this budget:

-) 2018 Water Rates Study adopted by the Board on July 18, 2018 will result in no revenue adjustments for FY 2019-20.
-) A 3.0% increase in water consumption as a result of lifted drought restrictions.
-) Estimated 2.44% rate increase in Purchased Water cost from the SCWA.
-) Estimated 14% increase in workers compensation expense – no rate increases but experience modifier is expected to increase due to an increase in claims.
-) Estimated 12.7% increase in employer retirement costs through California Public Employees Retirement System (CalPERS).
-) Estimated 5.0% increase in other post-employment benefit (OPEB) costs.
-) Estimated 2.0% increase in health care insurance costs.
-) Salary increases will be from a COLA in accordance with the consumers price index (CPI) and potential merit increases based upon specific employee performance.

EGWD by the Numbers

MAXIMUM DAILY WATER SUPPLY CAPACITY	11.4 MGD
NUMBER OF TREATMENT FACILITIES	2
AGGREGATE TREATMENT FACILITY CAPACITY	11.8 MGD
NUMBER OF WELLS	8
MILES OF WATER MAINS	145.0
NUMBER OF BOOSTER PUMPS	10
NUMBER OF ACTIVE SERVICE CONNECTIONS	12,370
NUMBER OF BOND ISSUES OUTSTANDING	2
NUMBER OF CERTIFIED WATER DISTRIBUTION OPERATORS	17
NUMBER OF CERTIFIED WATER TREATMENT OPERATORS	17
NUMBER OF PUBLIC FIRE HYDRANTS	1,610
EGWD SERVICE AREA POPULATION	44,965

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FISCAL YEAR 2019-20 BUDGET OVERVIEW

**Elk Grove Water District
Fiscal Year 2019-20 Operating Budget**

RESOLUTION NO. 06.19.19.01

**A RESOLUTION OF THE FLORIN RESOURCE
CONSERVATION DISTRICT BOARD OF DIRECTORS
APPROVING THE ELK GROVE WATER DISTRICT
FISCAL YEAR 2019-20 OPERATING BUDGET AND APPROPRIATING
\$272,428 FROM EXCESS OPERATING RESERVES TO FUND
EXPENDITURES IN EXCESS OF REVENUES FOR
FISCAL YEAR 2019-20**

WHEREAS, the Florin Resource Conservation District (FRCD) has held several public meetings to review the proposed revenues and expenditures for the Elk Grove Water District for the Fiscal Year July 1, 2019 through June 30, 2020; and

WHEREAS, the Board has received and considered the proposed Elk Grove Water District FY 2019-20 Operating Budget submitted by the Finance Manager/Treasurer on June 19, 2019.

NOW, THEREFORE, BE IT RESOLVED by the Florin Resource Conservation District Board of Directors that:

SECTION 1. Approve the Total Revenues of \$15,172,243 for the proposed Elk Grove Water District FY 2019-20 Operating Budget.

SECTION 2. Approve the Total Expenditures of \$15,444,672 for the proposed Elk Grove Water District FY 2019-20 Operating Budget.

SECTION 3. Approve the appropriation of \$272,428 from excess operating reserves to fund the expenditures in excess of revenues for FY 2019-20.

SECTION 4. Authorize the General Manager to redistribute allocated budgeted amounts between line items within the budget categories.

SECTION 5. Approve the FY 2019-20 Rate and Fee Schedule which includes a zero percent (0.00%) revenue adjustment effective January 1, 2020.

SECTION 6. Approve the FY 2019-20 Salary Schedule which includes a 2.90% cost of living adjustment.

SECTION 7. The Board of Directors hereby adopt the Elk Grove Water District Fiscal Year 2019-20 Operating Budget, attached hereto as Exhibit "A".

PASSED AND ADOPTED by the Florin Resource Conservation District Board of Directors on this 19th day of June 2019 by the following vote:

AYES: Gray, Mulharg, and Nelson
NOES:
ABSENT: Medina and Scherman
ABSTAIN:


Tom Nelson
Chairperson of the Board of Directors

ATTEST:


Stefani Phillips
Secretary to the Board of Directors

Fiscal Year 2019-20 Budget Preparation Timeline

April 01	1:00 pm, Leadership Team Budget Kick-Off.
April 01	2:00 pm, Staff meeting to kick off the CIP review.
April 10	6:30 pm, Infrastructure Committee meeting to discuss the 1 st draft of the FY 2020-24 CIP.
April 11	All department budget initial requests are due to FM.
April 15	FM submits to the GM the compiled, multi-colored, budget spreadsheet for first comprehensive review.
April 17	Present to the Board the 3 rd quarter financial report.
April 18	9:00 am, Leadership Team meeting to review the first draft of the budget spreadsheet.
April 22	GM to provide first round comments and revisions back to FM.
April 24	FM makes the required revisions and disperses the first draft of the budget spreadsheet to the Finance Committee (Board).
April 30	6:30 pm, Infrastructure Committee meeting to go over 2 nd draft of the CIP (if necessary).
May 01	6:30 pm, the first Finance Committee is held.
May 10	Issue the 1 st draft of the actual budget document and 2 nd draft of budget development worksheet to the Board for review.
May 15	Present to the Board Y-T-D budget to actual data thru April 30 th , review the 2 nd draft budget development worksheet and discuss 1 st draft of actual budget document.
May 22	6:30 pm, 2 nd Finance Committee Meeting (if necessary).
May 29	Issue revised budget to Finance Committee (if necessary).
June 05	Placeholder for a 3 rd Finance Committee Meeting (if necessary).
June 12	Final Budget and staff report due for Board Packet inclusion.
June 19	Board considers all budgets for adoption.

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

SUMMARY OF REVENUES AND EXPENDITURES

Elk Grove Water District
Budgeted Revenues and Expenditures by Category
For the Fiscal Year ending June 30, 2020

Expenditure	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Budget	Change in Budget
Revenues	\$13,475,169	\$14,210,971	\$15,343,125	\$14,821,253	\$15,226,800	\$15,172,243	\$ 350,991
Salaries and Benefits	3,189,015	3,565,721	3,922,785	4,167,812	4,060,828	4,332,850	165,038
Seminars, Conventions and Travel	37,174	29,137	28,872	49,280	36,660	51,124	1,844
Office and Operational	707,042	969,217	984,814	1,137,527	854,491	1,208,164	70,637
Purchased Water	2,417,349	2,732,016	2,873,292	3,178,328	2,818,968	3,135,689	(42,639)
Outside Services	690,072	610,219	922,576	975,178	798,200	1,160,573	185,395
Equipment Rent, Taxes and Utilities	317,479	358,058	374,278	438,900	340,243	416,200	(22,700)
Subtotal Operational Expenditures	7,358,131	8,264,368	9,106,617	9,947,025	8,909,390	10,304,600	357,575
Less: Capitalized Labor	(509,238)	(528,352)	(279,633)	(453,517)	(194,315)	(424,667) *	28,850
Total Operational Expenses	6,848,893	7,736,016	8,826,984	9,493,508	8,715,075	9,879,933	386,425
Non-Operating Expenditures (Income)	3,560,569	3,346,863	3,851,156	3,873,909	3,456,433	3,726,739	(147,170)
Capital Equipment and Expenditures	1,550,000	1,700,000	1,756,000	1,445,400	1,445,400	1,838,000	392,600
Total Net Expenditures	11,959,462	12,782,879	14,434,140	14,812,816	13,616,908	15,444,672	631,855
Revenues In Excess of Expenditures, Principal Retirement and Capital Labor	\$ 1,515,707	\$ 1,428,092	\$ 908,985	\$ 8,436	\$ 1,609,892	\$ (272,428)	\$ (280,864)

* This represents approximately 70% 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, 2020

	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Budget
Beginning Net Position	\$ 39,303,071	\$ 39,303,071	\$ 40,912,963
Estimated Revenues	<u>14,821,253</u>	<u>15,226,800</u>	<u>15,172,243</u>
Estimated Operational Expenditures			
Salaries and Benefits	4,167,812	4,060,828	4,332,850
Seminars, Conventions and Travel	49,280	36,660	51,124
Office and Operational	1,137,527	854,491	1,208,164
Purchased Water	3,178,328	2,818,968	3,135,689
Outside Services	975,178	798,200	1,160,573
Equipment Rent, Taxes and Utilities	<u>438,900</u>	<u>340,243</u>	<u>416,200</u>
Total Operational Expenditures	<u>9,947,025</u>	<u>8,909,390</u>	<u>10,304,600</u>
Estimated Nonoperational Expenditures			
Capitalized Labor	(453,517)	(194,315)	(424,667)
Non-Operating Expenditures (Income)	3,873,909	3,456,433	3,726,739
Capital Equipment and Expenditures	<u>1,445,400</u>	<u>1,445,400</u>	<u>1,838,000</u>
Total Nonoperational Expenditures	<u>4,865,791</u>	<u>4,707,518</u>	<u>5,140,072</u>
Revenues in Excess of Expenditures	<u>8,436</u>	<u>1,609,892</u>	<u>(272,428)</u>
Estimated Ending Net Position	<u>\$ 39,311,507</u>	<u>\$ 40,912,963</u>	<u>\$ 40,640,535</u>

BUDGET HIGHLIGHTS FISCAL YEAR 2019-20

The EGWD budget for fiscal year (FY) 2019-20 projects total operating revenues of approximately \$15.172 million and total expenditures of approximately \$15.445 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$1.838 million. The projected expenditures in excess of revenues are approximately \$272,000, which will be funded from operating reserves carried over from prior years. Although this budget reflects no revenue rate adjustment for FY 2019-20, as recommended by the 2018 Water Rate Study approved by the Board on July 18th, 2018, it does reflect an expected 3.0% increase in water consumption.

Despite many non-discretionary cost increases, staff undertook exhaustive efforts to find cost reductions as well as minimize increases and these are reflected in the proposed FY 2019-20 budget. The proposed budget has an increase in total expenditures of approximately \$632,000 (4.27%) from the adopted budget for FY 2018-19. The major highlights are listed below and comparisons made are against the budgeted amounts for FY 2018-19:

-) This budget reflects no revenue rate adjustment for FY 2019-20, as recommended by the 2018 Water Rate Study adopted by the Board on July 18th, 2018 but does include an expected 3.0% increase in water consumption.
-) The Total Salaries and Benefit budgeted will increase by approximately \$165,000 (3.96%) including:
 - Non-Exempt salaries will increase by approximately \$62,000 (4.31%) due to the addition of a Customer Service Representative (CSR) II position, the reclassification of a Water Distribution Operator (WDO) III position to a Water Distribution Operator in Training I position, as well as merit increases for eligible employees.
 - Total salaries will increase by a 2.90% COLA. While this year's budget includes approximately \$123,000 for Holiday Pay, \$122,000 for vacation pay and \$98,000 for personal time off pay, these reductions are being made to reflect the Exempt and Non-Exempt Salaries by like amounts.
 - Total benefits costs will increase by approximately \$112,000 (7.45%) as follows: Medical Benefits are increasing by approximately \$38,000 (5.25%); Dental/Vision/Life Insurance is increasing by approximately \$3,000 (4.91%); Retirement Benefit costs are increasing by approximately \$42,000 (11.09%); OPEB costs are increasing by approximately \$8,000 (4.72%); and Worker's Compensation costs is increasing by approximately \$14,000 (14.03%).

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

-)] Seminars, Conventions and Travel will increase by approximately \$1,800 (3.74%) due to the addition of the California Special Districts Association (CSDA) conference in FY 2019-20.
-)] Total Office and Operational costs will increase by approximately \$71,000 (6.21%) including:
 - Repair and Maintenance – Building is increasing by approximately \$20,000 (58.53%) primarily due to anticipated cost increase for landscaping services to all well sites, the RRWTF and the Administration Building.
 - Meter Repairs is increasing by approximately \$35,000 (115.00%) due to the anticipated meter change outs occurring in FY 2019-20.
 - Software Program and Updates is increasing by approximately \$38,000 (28.67%) due to the anticipated updates to certain operational software to the most current versions.
-)] Purchased Water will decrease by approximately \$43,000 (1.34%). The FY 2018-19 budget was based on an estimated rate of \$1.32 per centum cubic feet (CCF) and the FY 2019-20 budget is based on an estimated rate of \$1.21 per CCF. Even with consumption projected to increase by 3.0% in FY 2019-20, the total purchased water cost is expected to decrease overall. In addition, the SCWA base charge is anticipated to remain the same at \$28.80 per account, per month.
-)] Outside Services for the proposed budget are increasing by approximately \$185,000 (19.01%) including:
 - Banking charges will increase by approximately \$40,000 (28.82%) due to an anticipated increase in credit card fees for customers who pay with credit cards.
 - Contracted Services will increase by approximately \$55,000 (15.16%) primarily due to anticipated consulting services related to the update of Board Policies, completion of the water shortage contingency plan, a needs assessment for Well 3 and an IT systems review.
 - Engineering costs will increase by approximately \$84,000 (84.00%) based on costs related to the unidirectional flushing program to be completed in FY 2019-20 and the possible implementation of a ground water recharge program.
 - Financial Consultants will decrease by approximately \$15,000 (60.00%) due to no anticipated need for consulting services related to financial operations.

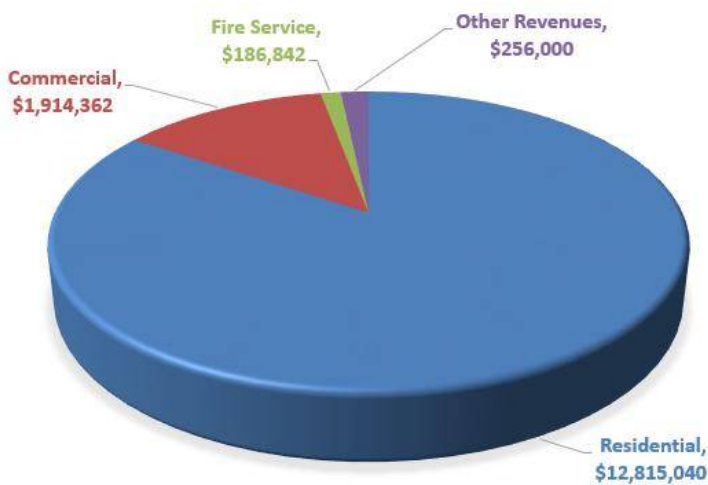
Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

-) Equipment Rent, Taxes and Utility costs will decrease by approximately \$23,000 (5.17%) as a result of an anticipated decrease in electricity usage as the well rehabilitation programs has resulted in more efficient operations.
-) Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Long-Term Capital Improvement Reserve for a total of approximately \$1,838,000, which matches the total CIP budget for FY 2019-20.
-) Bond interest expenses will decrease by approximately \$92,000 (5.26%) while bond principal retirements will increase by approximately \$95,000 (4.59%).
-) There is an anticipated decrease of \$150,000 in the budget for election costs as there will be no elections taking place in FY 2019-20.
-) This budget anticipates capitalizing \$424,667 of Salaries and Benefits for capital improvements constructed by the Distribution and Utility Divisions, which are funded in the Five-Year CIP.
-) The budget, as recommended, will meet bond covenant requirements as follows:
 - o Covenant – 1.38 (1.15 required)
-) The Board will adopt a Five-Year CIP which will only appropriate funding for the CIP projects scheduled in FY 2019-20.
-) Staff has determined that Grants or Special Funding are not currently available for the EGWD. Therefore, no revenues from these income sources are included in this budget document.

REVENUE SECTION

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

BUDGETED REVENUES BY CATEGORY



Other Revenues include:

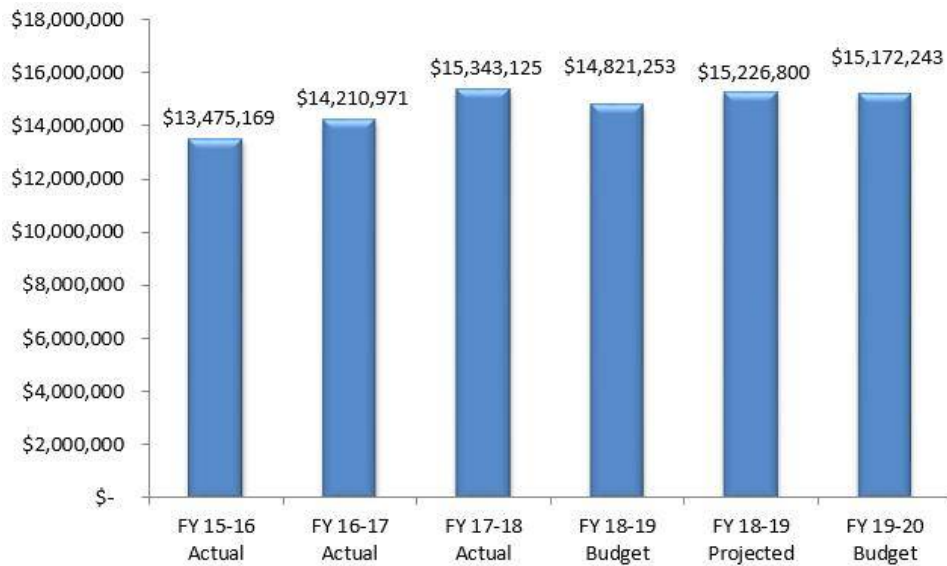
-) Meter/Plan Check/Water Capacity Fees
-) Door Hanger Fees
-) New Account Fees
-) NSF Fees
-) Credit Card Fees
-) Backflow Prevention Installations

Commercial Revenues Include:

-) Non-Residential Revenue
-) Irrigation Revenue

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

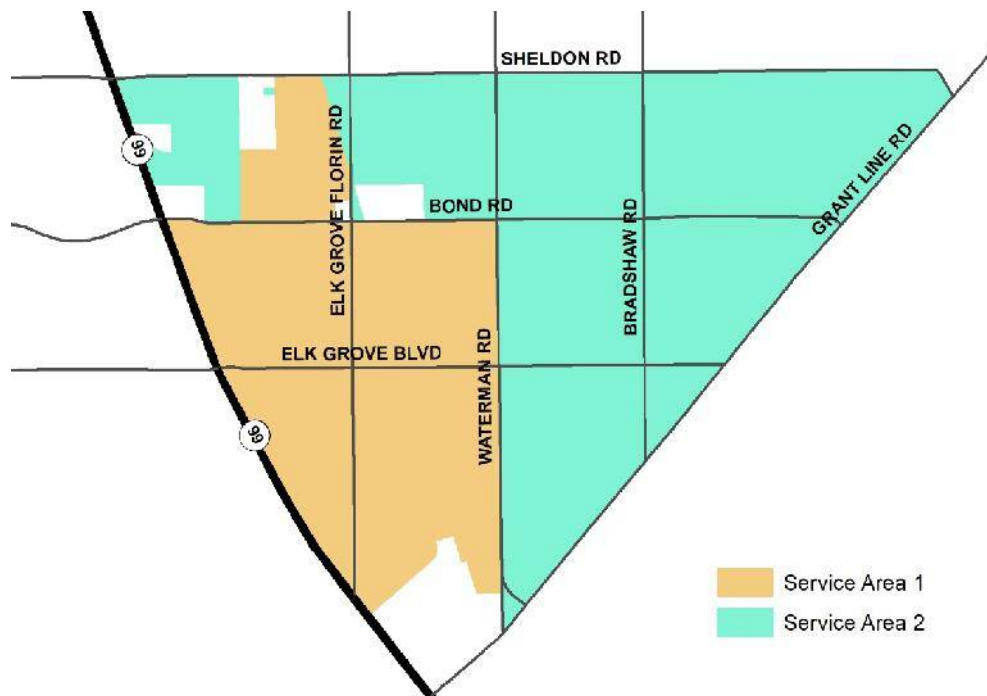
TOTAL REVENUES FISCAL YEARS 2015-16 THROUGH 2019-20



The FY 2019-20 Budget contains no revenue adjustment, as recommended in the 2018 Water Rate Study, adopted by the Board of Directors on July 18th, 2018, but does reflect an anticipated 3.0% increase in water consumption.

MAJOR REVENUE SOURCES

Approximately 98% of the EGWD's revenues are derived from recurring water revenues related to water consumption and availability charges. These rates are expected to remain level through FY 2020. In addition, the EGWD 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 account and consumption information for the most recent twelve-month period and applying it against the current and proposed fee/rates. Depending on drought conditions, revenue projections are adjusted by what the EGWD deems to be an appropriate conservation factor and anticipated increase in water consumption as a result of the lifted drought restrictions.

Revenue Rate Increase Projections

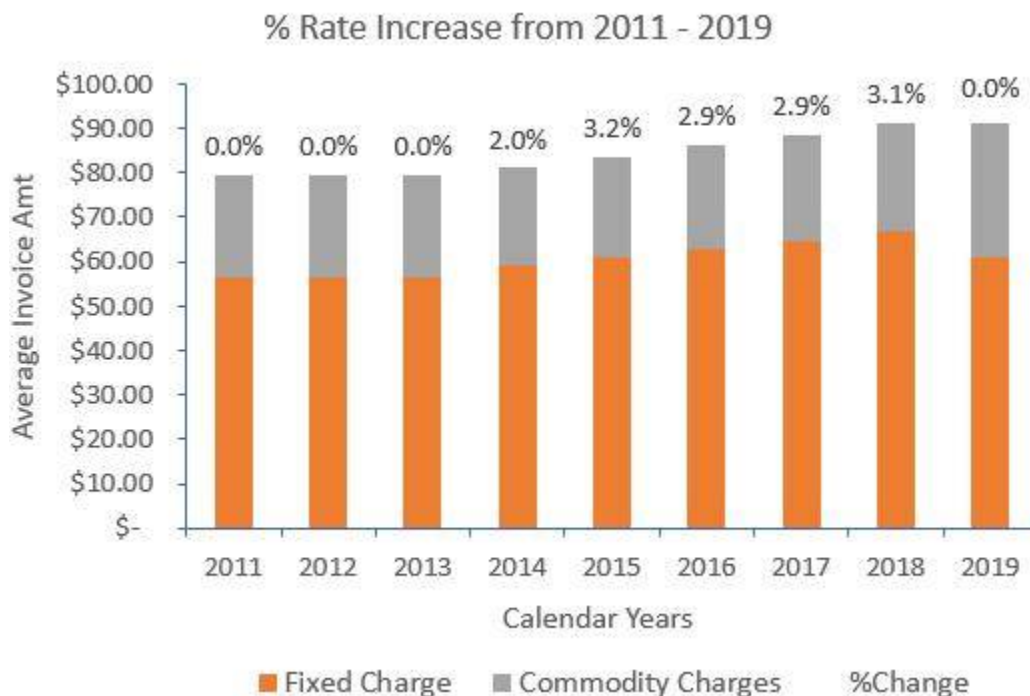
Utility rate setting is subject to the provisions of Proposition 218 wherein customers are provided information on proposed rate changes and are invited to attend a public hearing on the proposed changes. Proposed rate changes can be denied if a majority of ratepayers submit written protests opposing 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

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

and approved changes. On July 18th, 2018, the 2018 Water Rate Study was adopted by the Board with recommended revenue adjustments over the next five years beginning on January 1, 2019, as follows:

-) January 1, 2019 – 0%
-) January 1, 2020 – 0%
-) January 1, 2021 – 3%
-) January 1, 2022 – 3%
-) January 1, 2023 – 3%

The table below shows the average revenue rate adjustment each calendar year since 2011 in relation to an average bill, assuming the customer is a single-family residential service customer with a 1" meter consuming 16 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 cost, primarily due to inflation.

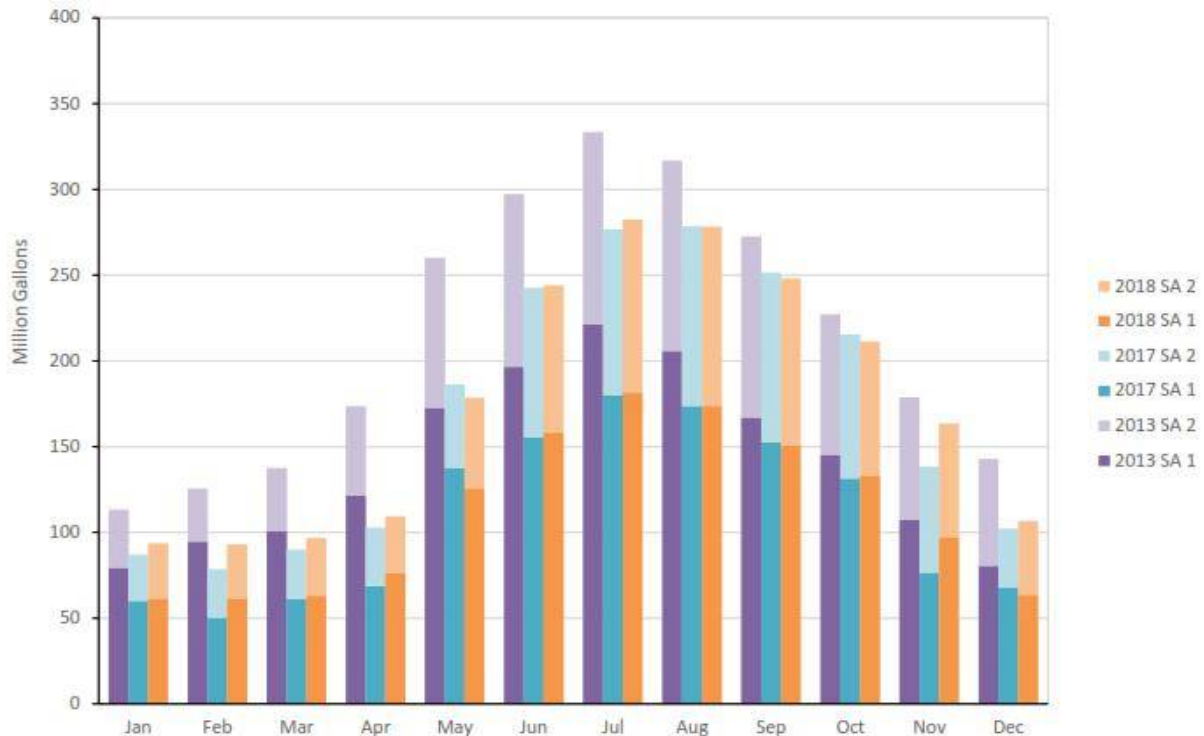


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WATER CONSUMPTION TREND

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 two calendar years as compared to the pre-drought calendar year of 2013 and 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 graph below, the EGWD has experienced gradual increases in water consumption in 2017 and 2018, however, the total level of water consumption still has not reach the pre-drought levels of 2013. Attributable to the overall decrease in water consumption for the most recent two calendar years, as compare to the pre-drought years, is the implementation of certain water conservation efforts, such as installing water efficient appliances and landscaping, which result in long-term water use reductions.



Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

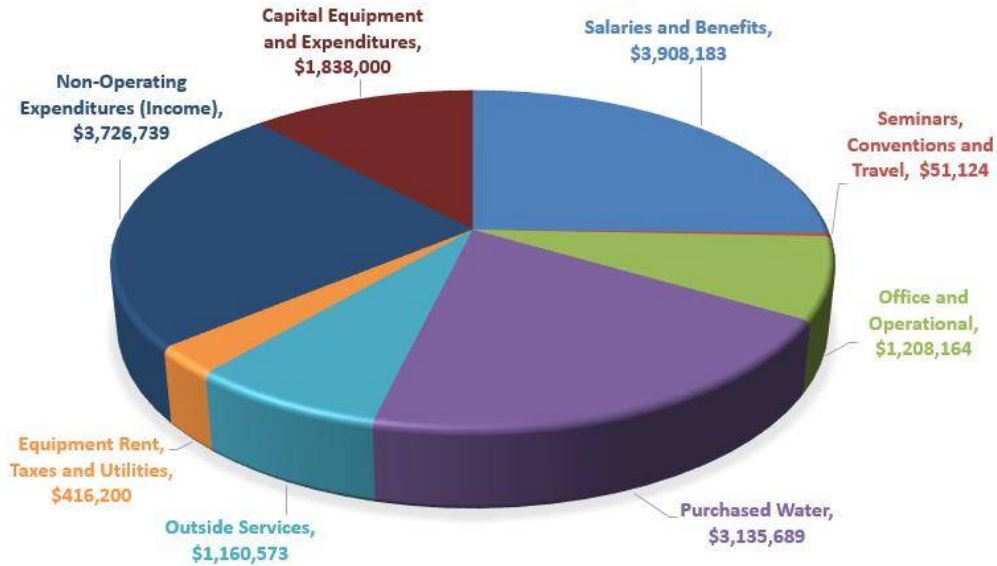
Elk Grove Water District
Budgeted Revenue Accounts Detail
For the Fiscal Year ending June 30, 2020

Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
4100	Water Payment Revenues - Residential	\$11,235,110	\$12,220,127	\$12,848,104	\$12,681,621	\$12,942,127	\$ 12,816,040
4110	Water Payment Revenues - Commercial	1,700,718	1,525,449	1,831,522	1,715,768	1,774,938	1,914,362
4120	Water Payment Revenues - Fire Service	134,672	188,543	188,957	187,864	182,191	186,842
4200	Meter Fees/Plan Check/Water Capacity	197,091	72,188	240,190	30,000	51,660	30,000
4300	Backflow Install EGWD	47,107	23,948	15,116	25,000	8,497	25,000
4520	Door Hanger Fees	109,275	121,850	149,725	115,000	157,922	115,000
4540	New Account Fees	23,700	26,640	22,791	25,000	25,265	25,000
4550	NSF Fees	2,520	3,430	3,640	3,000	2,952	3,000
4570	Shut-off Fees	43,050	51,425	63,166	50,000	70,306	50,000
4580	Credit Card Fees	8,009	8,480	10,000	8,000	11,468	8,000
4900	Customer Refunds	(26,083)	(31,109)	(30,086)	(20,000)	(524)	(1,000)
	Total Revenues	\$13,475,169	\$14,210,971	\$15,343,125	\$14,821,253	\$15,226,800	\$ 15,172,243

EXPENDITURE SECTION

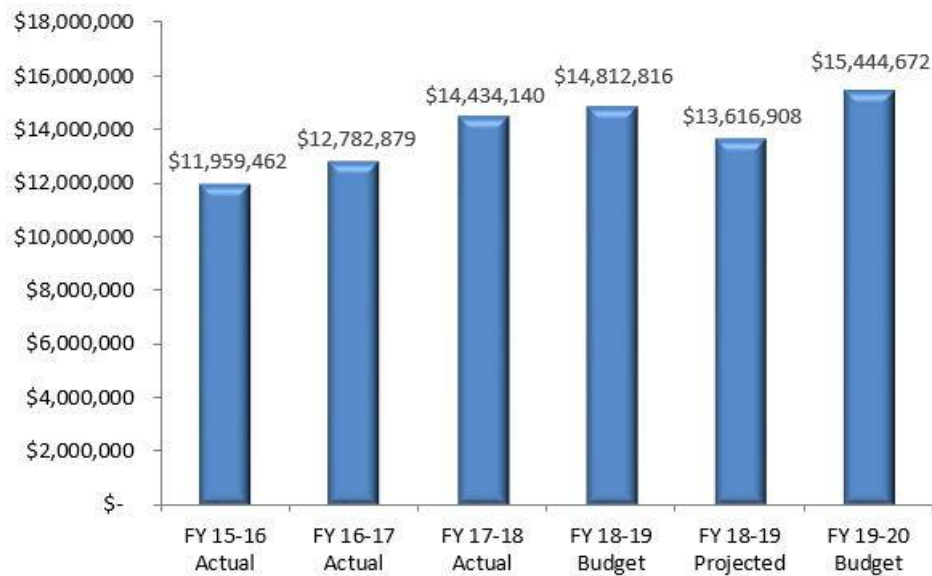
Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

BUDGETED EXPENDITURES BY CATEGORY



Note: Total Salaries and Benefits Expenditures are net of capitalized labor costs of \$424,667, which is included in total Capital Equipment and Expenditures.

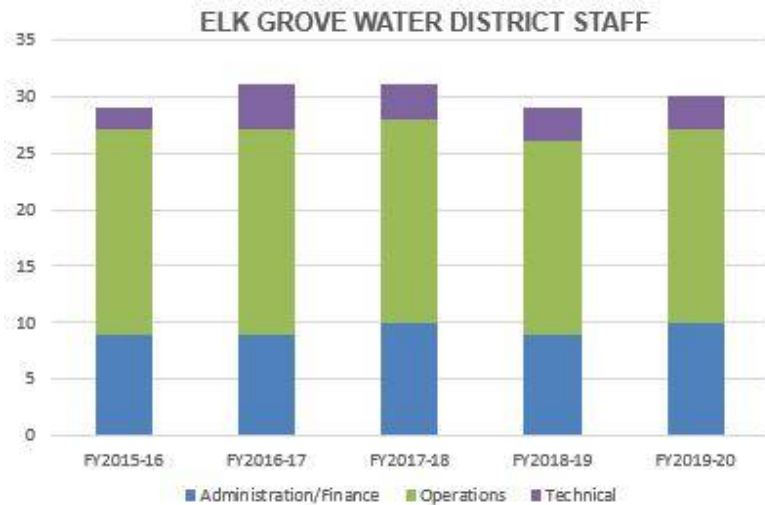
TOTAL NET EXPENDITURES FISCAL YEARS 2015-16 THROUGH 2019-20



SALARIES AND BENEFITS FISCAL YEARS 2015-16 THROUGH 2019-20

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 EGWD.

Staffing levels at the EGWD has remained relatively unchanged. In FY 2018-19, the Board of Directors approved freezing one WDO II position and eliminating two CSR positions. For FY 2019-20, the Board has approved adding one CSR II position. The EGWD also provides COLAs annually based on the average of the U.S. City Average, West Urban Size B/C and San Francisco-Oakland-San Jose, CA indices. The COLA for FY 2019-20 is 2.90%.



Employee Cost Control Program

During FY 2012, EGWD staff developed an Employee Cost Control Program (ECCP) that helped reduce and control employee costs by obtaining savings through selected employee concessions, including, freezing certain full-time equivalent (FTE) positions, a phase in reduction of the employer portion of employee retirement contributions and placing a cap on the amount of employer paid health premiums. To offset these concessions, the EGWD created an alternative 9/80 work schedule and established a permanent disability retirement benefit program. The ECCP has resulted in a compounding cumulative cost savings of approximately \$2.5 million since its implementation.

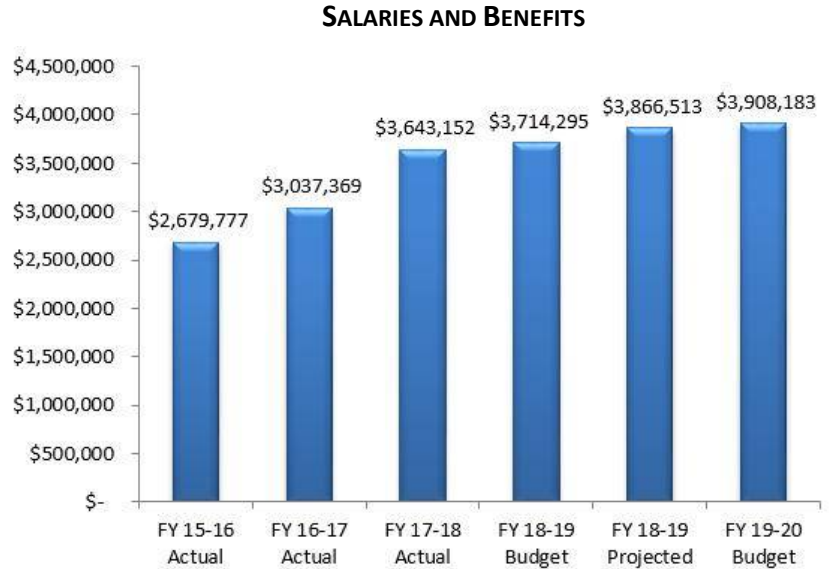
Pension and other Post-Employment benefits

The EGWD's retirement program remains with the CalPERS. The EGWD currently pays the employer costs and a portion (one percent) of the employees' tax-deferred member contributions to the system monthly. The EGWD provides post-employment healthcare benefits to retirees and their dependents. Four retired employees receive these benefits, which are financed through a trust fund that the EGWD funds on an annual basis. The EGWD pays the medical, dental, and vision insurance premiums for eligible employees (and qualified spouse) that are enrolled in the health insurance plan. The current requirements for eligibility

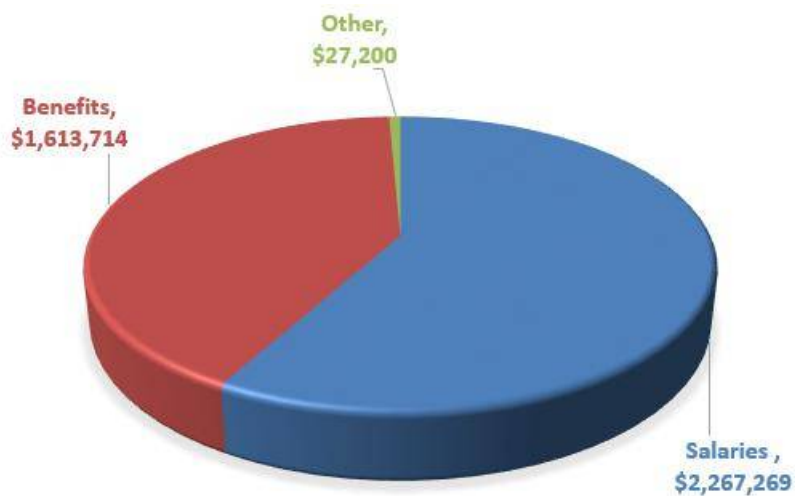
Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

are: attaining age 55, having at least fifteen years of continuous service, and retiring from the EGWD.

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.



NET SALARIES AND BENEFITS \$3,908,183*



The Other Expenditure Categories include:

-) Employee Training
-) Employee Recognition
-) Meetings

*The total Salaries and Benefits are net of capitalized labor costs of \$424,667 for capital improvements constructed by the Distribution and Utility Departments.

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Elk Grove Water District
Budgeted Salaries and Benefits Accounts Detail
For the Fiscal Year ending June 30, 2020

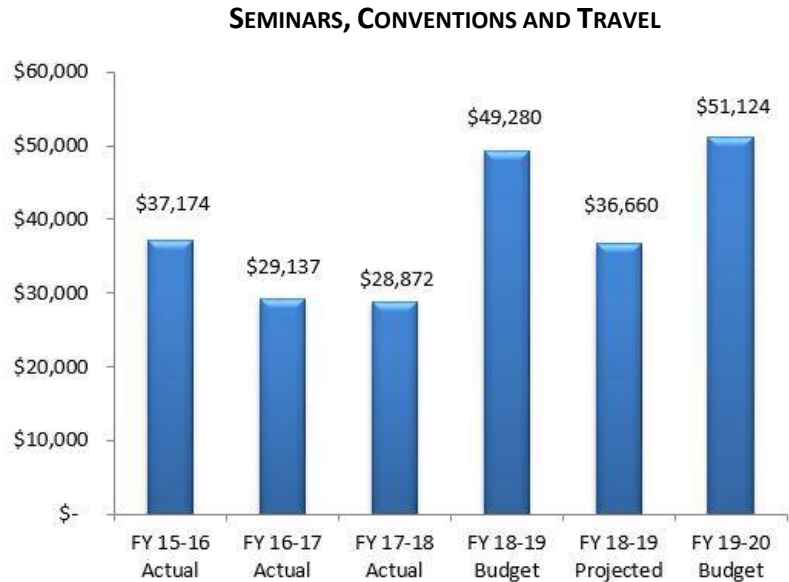
Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
5100	Executive Salary	\$ 162,686	\$ 163,831	\$ 151,934	\$ 201,602	\$ 168,081	\$ 208,444
5110	Exempt Salaries	486,577	511,040	525,448	533,379	564,157	568,146
5120	Non-Exempt Salaries	1,093,622	1,200,261	1,295,333	1,437,510	1,369,297	1,499,539
5130	Overtime Compensation	44,308	39,278	60,799	56,000	41,524	55,000
5140	On Call Pay	18,326	18,199	18,200	18,250	17,100	18,250
5150	Holiday Pay	84,992	104,736	109,632	117,871	121,805	122,535
5160	Vacation Pay	127,130	129,244	159,232	147,716	161,036	121,994
5170	Personal Time Pay	77,581	110,052	105,387	104,797	105,934	98,028
5180	Internship Program	-	-	-	15,000	-	-
5200	Medical Benefits	527,568	568,711	593,653	726,388	720,136	764,556
5195	EAP	842	825	825	834	902	863
5201	EGWD Contribution H.S.A	10,400	13,149	13,352	15,000	13,251	20,000
5210	Dental/Vision/Life Insurance	48,672	50,227	52,337	62,858	66,883	65,946
5220	Retirement Benefits	261,030	247,260	524,139	375,521	398,225	417,176
5225	Retirement Benefits - Post Employment	93,767	243,577	131,063	160,110	152,885	167,670
5230	Medical Tax, Social Security and SUI	44,123	45,154	46,990	60,551	54,140	62,791
5240	Worker's Compensation Insurance	86,261	94,085	114,479	100,595	82,288	114,712
5250	Education Assistance	9,069	17,062	2,566	2,500	-	2,500
5260	Employee Training	9,760	7,286	13,697	27,550	20,107	21,500
5270	Employee Recognition	1,886	1,577	3,530	2,750	3,002	2,100
5280	Meetings	415	167	189	1,030	74	1,100
	Less Capitalized Labor	(509,238)	(528,352)	(279,633)	(453,517)	(194,315)	(424,667)
		<u>\$2,679,777</u>	<u>\$3,037,369</u>	<u>\$3,643,152</u>	<u>\$3,714,295</u>	<u>\$3,866,513</u>	<u>\$ 3,908,183</u>

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

SEMINARS, CONVENTIONS AND TRAVEL

FISCAL YEARS 2015-16 THROUGH 2019-20

Seminars, Conventions and Travel expenditures are budgeted based on the anticipated travel to and from various conferences and seminars. It is in the best interest of the EGWD 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, travel to attend hearings, meetings, conferences, or other gatherings is of value to the EGWD and its rate payers. The two major conferences that EGWD staff attend are the semi-annual Association of California Water Associations (ACWA) conferences and the annual California Society of Municipal Finance Officers (CSMFO) conference. FY 2019-20 includes the addition of the CSDA annual conference.



Elk Grove Water District
Budgeted Seminars, Conventions and Travel Accounts Detail
For the Fiscal Year ending June 30, 2020

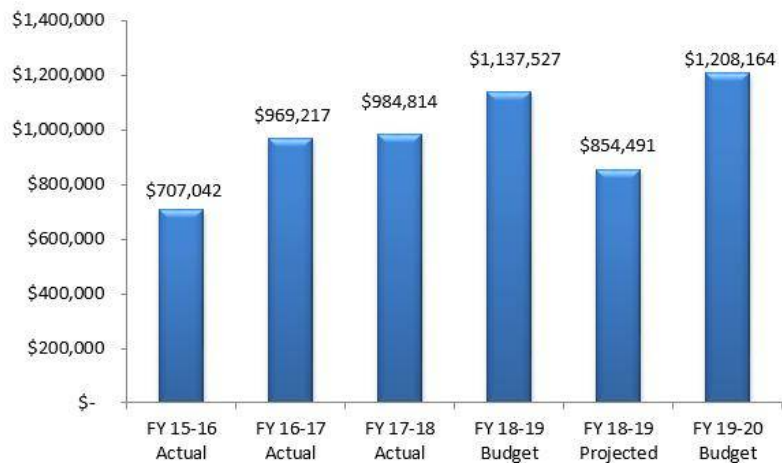
Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
5300	Airfare	\$ 2,273	\$ 2,100	\$ 1,685	\$ 6,100	\$ 2,536	\$ 6,100
5310	Hotels	11,836	7,431	5,022	14,200	9,319	14,902
5320	Meals	6,477	3,315	3,282	5,430	4,381	6,052
5330	Auto Rental	1,488	10	-	1,900	448	1,900
5340	Seminars & Conferences	8,540	7,184	9,109	10,800	12,313	14,290
5345	Seminars & Conferences - Board	-	1,807	2,197	2,800	725	-
5350	Mileage Reimbursement, Parking, Tolls	1,680	1,290	1,577	2,050	938	1,880
5375	Auto Allowance	4,880	6,000	6,000	6,000	6,000	6,000
		<u>\$ 37,174</u>	<u>\$ 29,137</u>	<u>\$ 28,872</u>	<u>\$ 49,280</u>	<u>\$ 36,660</u>	<u>\$ 51,124</u>

OFFICE AND OPERATIONAL AND PURCHASED WATER FISCAL YEARS 2015-16 THROUGH 2019-20

Office and Operational expenditures are budgeted to cover administrative costs such as repairs and maintenance of equipment, buildings and computers, purchases of chemicals for water treatment, postage, printing and association dues. These costs allow the EGWD to continue to operate and maintain the water system and to continue to provide

water services to its ratepayers. As can be seen by the table above, office and operational expenditures have remained relatively consistent from year to year with no major increases expected in FY 2019-20 as compared to the FY 2018-19 budgeted amount.

OFFICE AND OPERATIONAL



Through the First Amended and Restated Master Water Agreement between Sacramento County Water Agency and Florin Resource Conservation District/Elk Grove Water District,

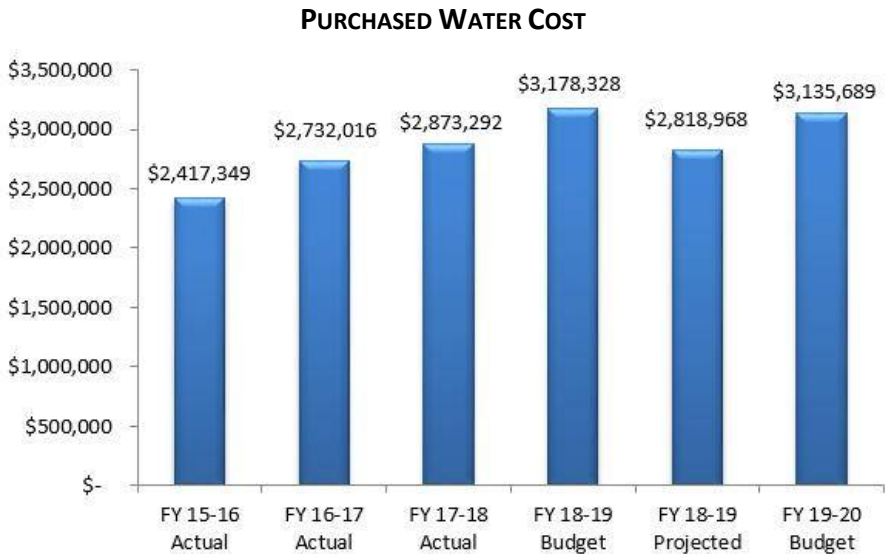
entered into on June 28th, 2002, the EGWD has agreed to purchase, on a wholesale basis, potable water supply from the SCWA. The purchased water from the SCWA is used to supply the EGWD Service Area 2 ratepayers with their water source. Under the general terms of the agreement, the cost of the wholesale purchased water supply is based on a rate as determined by the actual cost of procurement, extraction, diversion, treatment and



Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

conveyance of potable water actually delivered to the EGWD. The table on the pervious page shows the trend in the wholesale purchase water rate since FY 14-15. The percentage change in the wholesale purchase water rate is a direct correlation to the conservation efforts during the drought in FY 2014. As drought restrictions from FY 2014 to 2016 resulted in less water delivered to the EGWD and operational and maintenance costs remained stable, there was an overall increase to the wholesale purchase water rate. When drought restrictions were lifted in FY 2017, the gradual increase in water consumption resulted in an increase of purchased water delivered to the EGWD, resulting in a decrease to the wholesale purchased water rate.

The table to the right shows the total annual purchased water costs since FY 2015-16. Purchased water cost has continued to increase slightly from year to year as drought restrictions have been lifted. For FY 2019-20, the EGWD expects to see water consumption and delivery continue to increase slightly, consistent with prior year trends.



Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Elk Grove Water District
Budgeted Office and Operational Accounts Detail
For the Fiscal Year ending June 30, 2020

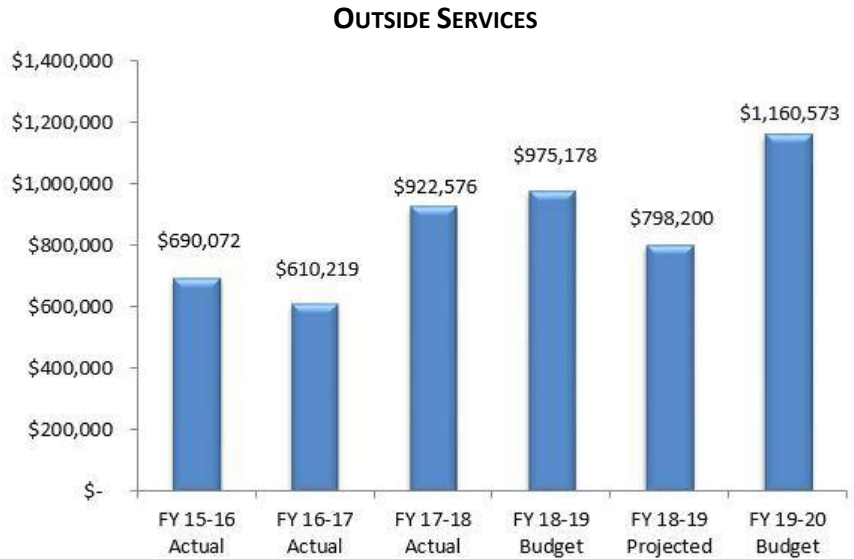
Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
5410	Advertising	\$ 8,129	\$ 6,420	\$ 10,615	\$ 6,000	\$ 4,224	\$ 3,500
5415	Association Dues	66,881	77,585	79,874	124,544	118,146	122,013
5420	Insurance	74,280	125,199	86,006	86,533	50,132	88,450
5425	Licenses, Certifications, Fees	3,305	3,147	2,154	3,185	2,525	6,140
5430	Repairs & Maintenance - Automotive	32,122	48,093	38,236	47,500	29,857	46,500
5432	Repairs & Maintenance - Building	10,963	25,902	29,902	34,000	25,002	53,900
5434	Repairs & Maintenance - Computers	25,235	33,518	21,208	30,000	32,810	22,630
5435	Repairs & Maintenance - Equipment	58,482	51,231	97,388	114,000	83,353	119,500
5438	Fuel	33,684	34,033	40,128	51,000	34,816	51,000
5440	Materials	63,612	157,244	122,500	125,000	73,318	125,000
5445	Chemicals	13,886	19,507	42,494	60,000	31,690	52,000
5450	Meter Repairs	7,870	6,563	27,055	30,000	76,888	64,500
5453	Permits	35,250	93,895	83,498	55,050	47,486	55,050
5455	Postage	64,104	65,102	76,355	76,700	44,178	70,200
5460	Printing	7,909	6,686	10,514	17,100	8,915	24,600
5465	Safety Equipment	4,149	13,164	7,633	31,450	5,906	27,200
5470	Software Programs & Updates	99,326	103,776	105,785	133,261	98,637	171,469
5475	Supplies	28,580	22,191	32,351	33,000	22,349	31,000
5480	Telephone	39,976	36,395	39,030	41,004	32,041	37,704
5485	Tools	6,802	22,877	5,370	10,000	11,689	10,000
5490	Clothing Allowance	9,440	9,691	8,206	9,200	7,129	7,700
5491	EGWD - Other Clothing	9,188	6,998	6,223	9,000	6,100	13,108
5493	Water Conservation Materials	3,869	-	12,289	10,000	7,301	5,000
		707,042	969,217	984,814	1,137,527	854,491	1,208,164
5495	Purchased Water	\$ 2,417,349	\$ 2,732,016	\$ 2,873,292	\$ 3,178,328	\$ 2,818,968	\$ 3,135,689

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

OUTSIDE SERVICES

FISCAL YEARS 2015-16 THROUGH 2019-20

Outside Services expenditures consist mostly of outside professional services, such as banking services, engineering services, contracted services, pre-employment medical services and legal services. EGWD utilizes specialized outside service firms and professionals to assist in the development of various technical studies and projects. An example of such a technical study would be the use of a professional consulting firm in FY 2018 to complete the 5-year water rate study that was adopted by the Board on July 18, 2018, setting forth the planned revenue rate increases for the next 5 years. The EGWD expects outside services to increase slightly over last year due to increased banking, contracted services and engineering costs.



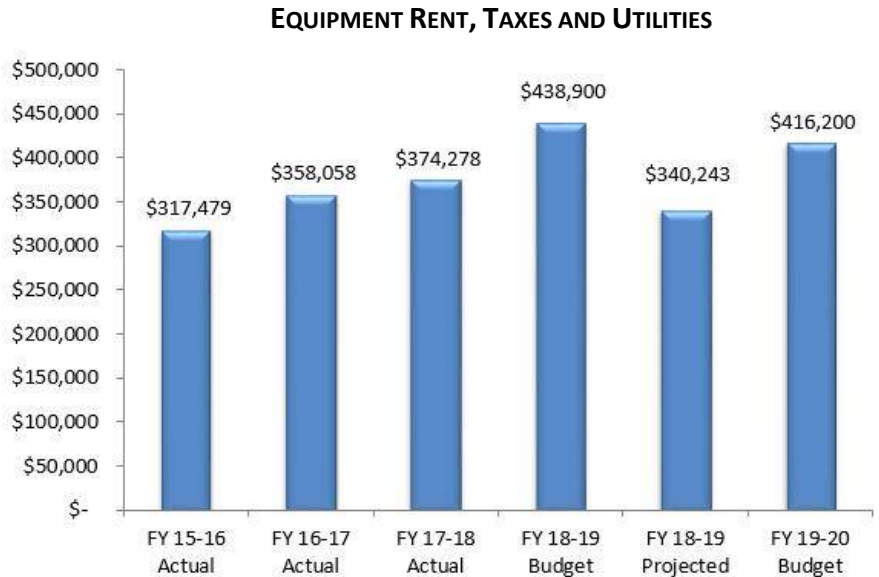
Elk Grove Water District
Budgeted Outside Services Accounts Detail
For the Fiscal Year ending June 30, 2020

Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
5505	Administration Services	\$ 5,357	\$ 1,480	\$ 3,200	\$ 3,590	\$ 3,984	\$ 3,590
5510	Bank Charges	82,979	106,873	132,426	138,808	162,185	178,808
5515	Billing Services	26,329	24,694	23,597	28,800	20,624	31,800
5520	Contracted Services	271,147	266,148	297,891	361,780	302,905	416,625
5523	Water Conservation Services	38,921	-	-	-	-	-
5525	Accounting Services	34,428	24,553	25,536	35,000	22,260	35,000
5530	Engineering	53,266	10,188	21,858	100,000	74,514	184,000
5535	Legal Services	113,798	76,958	192,023	175,000	123,025	175,000
5540	Financial Consultants	0	13,427	112,879	25,000	12,505	10,000
5545	Community Relations	15,410	15,894	8,679	16,200	8,608	21,200
5552	Misc. Medical	1,516	475	2,548	1,500	2,802	2,500
5550	Pre-employment	493	343	425	1,000	-	1,000
5555	Janitorial	6,180	6,685	7,015	9,950	6,900	16,000
5560	Bond Administration	12,042	6,782	4,220	7,050	3,800	7,050
5570	Security	7,857	12,444	51,049	22,000	22,372	28,500
5575	Sampling	18,549	43,275	39,230	49,500	31,716	49,500
5580	Board Secretary/Treasurer	1,800	-	-	-	-	-
		<u>\$ 690,072</u>	<u>\$ 610,219</u>	<u>\$ 922,576</u>	<u>\$ 975,178</u>	<u>\$ 798,200</u>	<u>\$ 1,160,573</u>

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

EQUIPMENT RENT, TAXES AND UTILITIES FISCAL YEARS 2015-16 THROUGH 2019-20

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 water consumption, the EGWD is expecting to see an increase in this expenditure category. However, to assist in improving or maintaining operational efficiencies and keep operating costs low, the EGWD has installed a variable frequency drive (VFD) on the booster pump that delivers treated drinking water to our customers. The VFD provides an energy savings by matching pump motor load to the work needed for water delivery instead of always running the pump at peak load. The EGWD 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. EGWD rehabilitates its water wells when certain inefficient thresholds are reached, thereby returning the wells to efficient operations.



Elk Grove Water District
Budgeted Rents, Taxes and Utilities Accounts Detail
For the Fiscal Year ending June 30, 2020

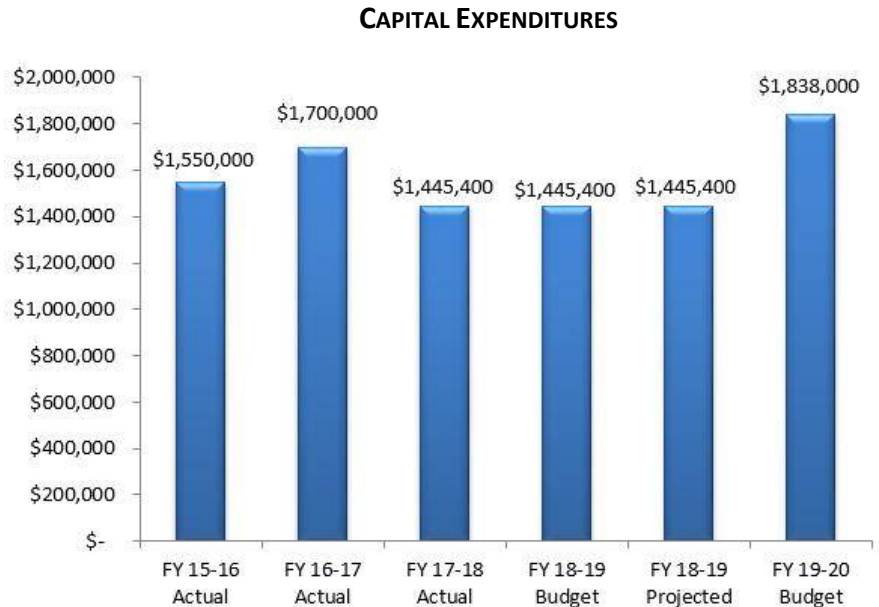
Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
5620	Equipment Rental	\$ 13,493	\$ 20,771	\$ 23,266	\$ 19,800	\$ 14,831	\$ 17,800
5710	Property Taxes	1,328	1,299	959	1,500	1,116	1,500
5740	Electricity	284,865	314,161	320,004	384,000	301,306	362,000
5750	Natural Gas	425	601	517	600	898	900
5760	Sewer & Garbage	17,368	21,226	29,532	33,000	22,092	34,000
		<u>\$ 317,479</u>	<u>\$ 358,058</u>	<u>\$ 374,278</u>	<u>\$ 438,900</u>	<u>\$ 340,243</u>	<u>\$ 416,200</u>

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

CAPITAL EXPENDITURES

FISCAL YEARS 2015-16 THROUGH 2019-20

Fiscal year 2019-20 Capital Expenditures consist of funding for Repair & Replacement and Long-term Capital Improvement based on the FY 2020-24 CIP. The CIP is developed by staff in parallel to the budget and is a key component of the EGWD's Strategic Plan. Annually, Staff will identify projects to be included in the CIP. Each project is defined in the CIP and summarized by a brief description and justification. Each project 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 EGWD's financial policies. The EGWD's current approach to capital funding is pay as you go. The expenditures for the capital projects, identified by staff to be included in the CIP, are included in the budget. The table on the next page lists the capital projects included in the FY 2020-24 CIP and budgeted for in the current year proposed budget.



Elk Grove Water District
Budgeted Capital Expenses Detail
For the Fiscal Year ending June 30, 2020

Account#	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
3560	Repair & Replacement Reserve	\$ 851,472	\$ 700,000	\$ 626,000	\$ 429,000	\$ 429,000	\$ 1,408,000
3565	L-T Capital Improvement Reserve	698,528	1,000,000	1,130,000	1,016,400	1,016,400	430,000
		<u>\$1,550,000</u>	<u>\$1,700,000</u>	<u>\$1,756,000</u>	<u>\$1,445,400</u>	<u>\$1,445,400</u>	<u>\$ 1,838,000</u>

**Elk Grove Water District
Fiscal Year 2019-20 Operating Budget**

FY 2019-20 CAPITAL PROJECTS LISTING

AMOUNT IN 000's

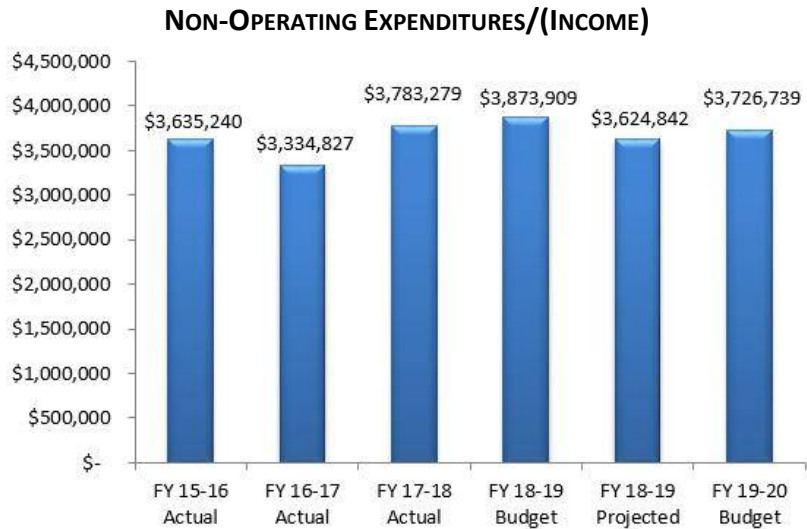
PROJECT NAME	FY19/20
SUPPLY / DISTRIBUTION IMPROVEMENTS	
Well Rehabilitation Program	\$ 98
Backyard Water Mains/Services Replacement	1,240
TREATMENT IMPROVEMENTS	
Well 3 Pump Replacement	125
Well 4D Radio Antenna	30
RRWTF Variable Frequency Drives	75
BUILDING & SITE IMPROVEMENTS / VEHICLES	
Truck Replacements	120
HVWTP Roof Replacement	20
I.T. Servers	30
UNFORESEEN CAPITAL PROJECTS	
Unforeseen Capital Projects	100
TOTAL	\$ 1,838



Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

NON-OPERATING EXPENDITURES (REVENUES) FISCAL YEARS 2015-16 THROUGH 2019-20

Non-Operating Expenditures/(Revenues) account for debt service interest and principal payments, elections costs and any interest earned on investments. The EGWD expects the expenditures/(revenues) in this category to remain relatively consistent with prior years.

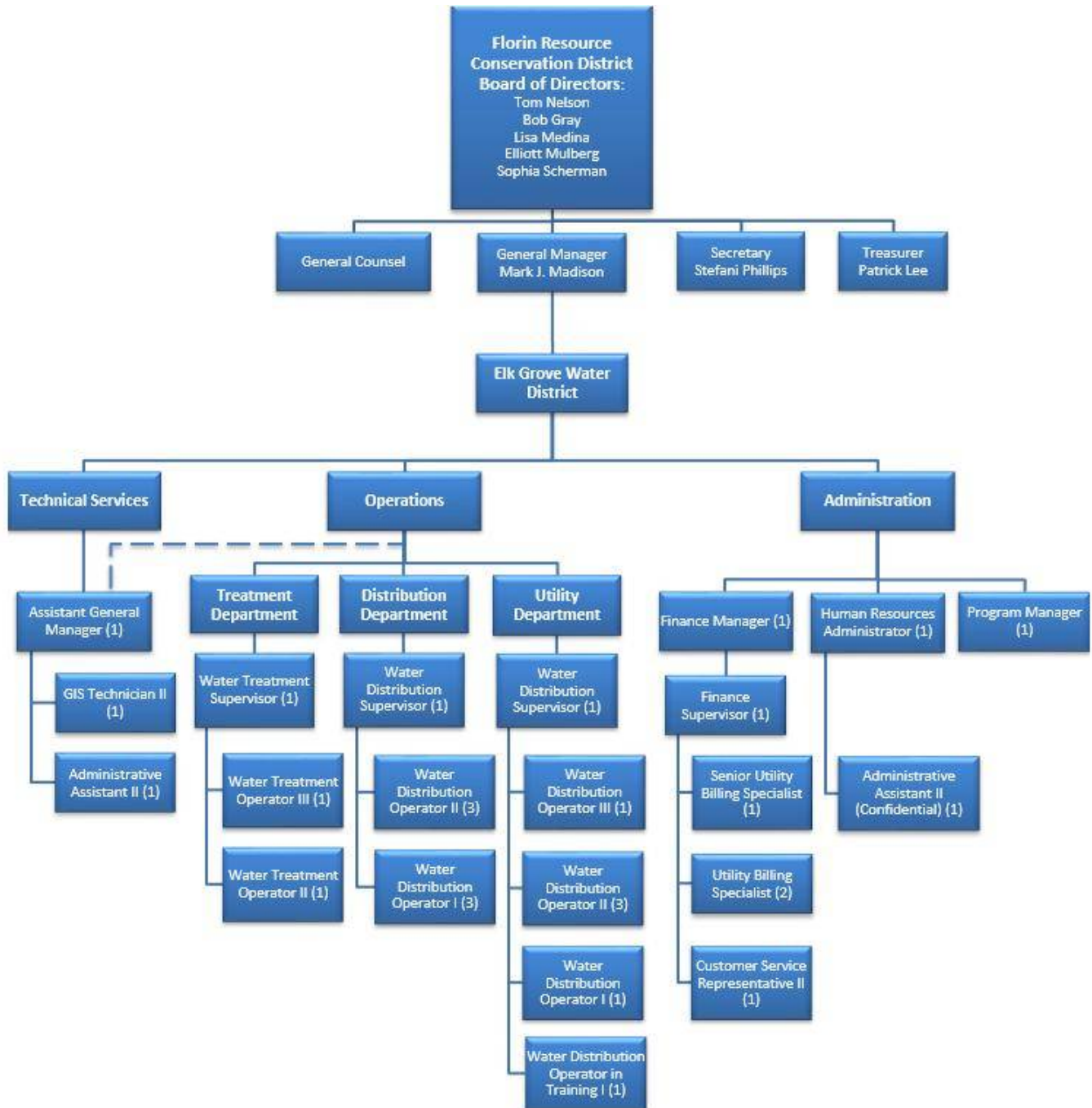


Elk Grove Water District
Budgeted Non Operating Activity Detail
For the Fiscal Year ending June 30, 2020

Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 18-19 Budget	FY 18-19 Projected	FY 2019-20 Requested Budget
7300	Debt Service (Bond Interest Expense)	\$ 2,225,240	\$ 1,868,979	\$ 1,807,502	\$ 1,753,909	\$ 1,753,909	\$ 1,661,739
9920	Other Expenses (Income)	-	(54,451)	91,661	-	(18,005)	-
2500	Bond Retirement	1,430,000	1,440,000	1,990,000	2,070,000	2,070,000	2,165,000
9910	Interest Earned	(20,000)	(46,228)	(105,884)	(100,000)	(183,070)	(100,000)
9950	Election Costs	-	126,527	-	150,000	2,008	-
		<u>\$ 3,635,240</u>	<u>\$ 3,334,827</u>	<u>\$ 3,783,279</u>	<u>\$ 3,873,909</u>	<u>\$ 3,624,842</u>	<u>\$ 3,726,739</u>

ORGANIZATIONAL AND BUDGET SUMMARIES BY DEPARTMENT

ELK GROVE WATER DISTRICT ORGANIZATION CHART



Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT STAFF FTE

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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
Management Analyst	1.00	-	-	-	-
Program Manager	-	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	-	-	-	-
Human Resources Administrator	-	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	-	1.00	1.00	2.00	2.00
Customer Service Representative I	-	-	1.00	-	-
Customer Service Representative II	2.00	1.00	1.00	-	1.00
Department Total	9.00	9.00	10.00	9.00	10.00
Technical Services					
Assistant General Manager	-	1.00	1.00	1.00	1.00
Associate Civil Engineer (Frozen)	1.00	1.00	-	-	-
Administrative Assistant II	-	1.00	1.00	1.00	1.00
GIS Technician I	1.00	-	-	-	-
GIS Technician II	-	1.00	1.00	1.00	1.00
Department Total	2.00	4.00	3.00	3.00	3.00
Operations					
Foremen	3.00	-	-	-	-
Supervisors	-	3.00	3.00	3.00	3.00
Water Distribution Operator in Training	1.00	1.00	-	-	1.00
Water Distribution Operator I	5.00	5.00	6.00	6.00	4.00
Water Distribution Operator II	5.00	4.00	4.00	3.00	6.00
Water Distribution Operator III	2.00	3.00	3.00	3.00	1.00
Water Treatment Operator II	1.00	1.00	1.00	1.00	1.00
Water Treatment Operator III	1.00	1.00	1.00	1.00	1.00
Departmental Total	18.00	18.00	18.00	17.00	17.00
Organizational Total	29.00	31.00	31.00	29.00	30.00

**Elk Grove Water District
Fiscal Year 2019-20 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	12500	11693	10673
Number of Customers	45000	37897	29704
Budget Comparison - Fiscal Year Basis	July-June	July-June	July-June
Revenues - FY 2018-19 Budget			
Retail Water Sales	\$ 14,585,253	\$ 11,540,700	\$ 11,479,700
Other Revenues	236,000	113840	1755500
TOTAL REVENUE BUDGET	\$ 14,821,253	\$ 11,654,540	\$ 13,235,200
Expenditures - FY 2018-19 Budget			
Personnel Costs	\$ 3,714,295	\$ 3,523,217	\$ 4,720,300
Operating Costs	5,779,212	4,341,451	3,095,300
Non-Operating Costs	3,873,909	2,826,350	3,648,100
EXPENDITURE BUDGET	\$ 13,367,416	\$ 10,691,018	\$ 11,463,700
CAPITAL BUDGET	\$ 1,445,400	\$ 2,442,501	\$ 6,014,100
TOTAL EXPENDITURE BUDGET	\$ 14,812,816	\$ 13,133,519	\$ 17,477,800
REVENUES IN EXCESS OF EXPENDITURES	\$ 8,437	\$ (1,478,979)	\$ (4,242,600)
OUTSTANDING DEBT	\$ 42,075,000	\$ 20,964,732	\$ 35,300,000
FTE	29	29	47

Note: The information above is based on FY 2018-19 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 and expenditures reflected above include only the portion applicable to retail water sales.

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Elk Grove Water District
Summary by Departments
For the Fiscal Year ending June 30, 2020

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues								\$ 15,172,243
Salaries and Benefits	\$ 2,098,739	\$ 413,441	\$ 270,258	\$ 273,937	\$ 149,208	\$ 959,596	\$ 167,670	\$ 4,332,850
Seminars, Conventions and Travel	5,974	6,450	20,980	4,900	4,220	8,600	-	51,124
Office and Operational	709,408	90,635	470	3,200	38,000	79,787	286,664	1,208,164
Purchased Water	3,135,689	-	-	-	-	-	-	3,135,689
Outside Services	102,885	209,000	181,200	37,090	36,500	255,608	338,290	1,160,573
Equipment Rent, Taxes and Utilities	385,000	-	-	-	-	-	31,200	416,200
Subtotal Operational Expenses	6,437,695	719,526	472,908	319,127	227,928	1,303,591	823,824	10,304,600
Less: Capitalized Labor	(424,667) *	-	-	-	-	-	-	(424,667)
Total Operational Expenses	6,013,028	719,526	472,908	319,127	227,928	1,303,591	823,824	9,879,933
Non-Operating Expenses (Income)	-	-	-	-	-	-	3,726,739	3,726,739
Capital Equipment and Expenditures	-	-	-	-	-	-	1,838,000	1,838,000
Total Net Expenditures	\$ 6,013,028	\$ 719,526	\$ 472,908	\$ 319,127	\$ 227,928	\$ 1,303,591	\$ 6,388,563	\$ 15,444,672
Revenues In Excess of Expenditures, Principal Retirement and Capital Expenditures								\$ (272,428)

* This represents approximately 70% of salaries and benefits of the Utility Division which will be charged to Capital Projects.

EXPENDITURES BY DEPARTMENTS



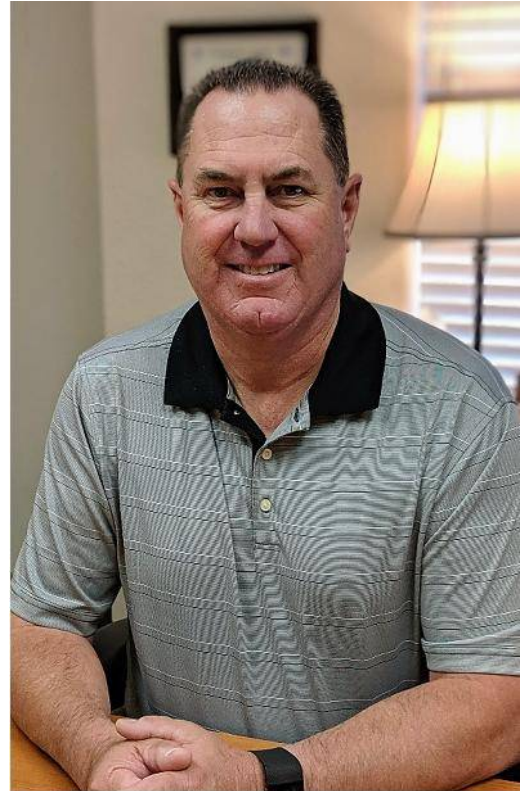
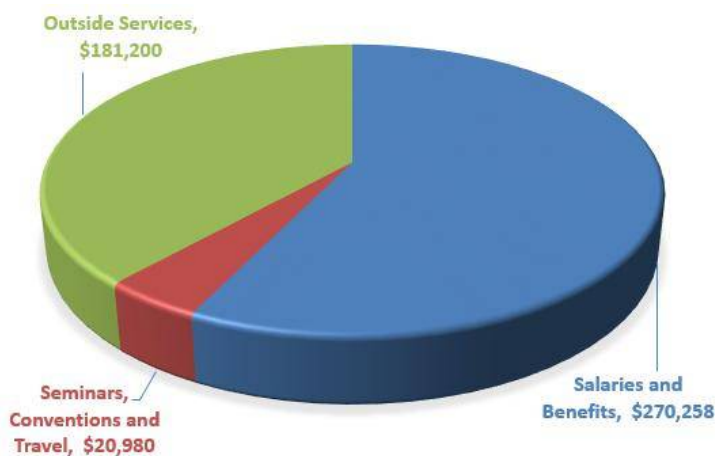
**Elk Grove Water District
Fiscal Year 2019-20 Operating Budget**



OFFICE OF THE GENERAL MANAGER

The General Manager superintends the FRCD/EGWD, 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 2019-20 GENERAL MANAGER EXPENDITURES



FY 2019-20 GOALS AND OBJECTIVES

GENERAL OBJECTIVES

-) Provide leadership to ensure that EGWD's overall mission and values are accomplished.
-) Provide the Board of Directors timely support and information.
-) Ensure that all water facilities and programs are operated in compliance with all applicable standards.
-) Promote continued innovation and creativity in providing services in a more effective and cost-efficient manner.
-) Maintain effective long-term financial and operational plans.
-) Implement sound fiscal policies, budgets, and controls.
-) Maintain effective coordination, cooperation, and communication with local governments, State and Federal agencies and continue involvement in civic, professional and community affairs.
-) Motivate employees and encourage teamwork throughout the organization.
-) Complete all approved CIP projects identified in the EGWD FY 2019-20 CIP.

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Specific Key Objectives

-) Facilitate the acquisition of a new Administration building or property to build an Administration building.
-) Complete the review and update of all Board policies.
-) Complete the review and update of Board By-Laws.
-) Develop and implement a District wide Regulatory Compliance and Tracking System.
-) Complete the disposition of all non-desired remnant parcels owned by the FRCD/EGWD.
-) Investigate the potential for a groundwater recharge project that benefits the EGWD ratepayers.
-) Implement a Water Conservation Education Program in the Elk Grove Unified School District within the EGWD service area.
-) Achieve the CSDA accreditation as a District of Financial Transparency.
-) Completed and adopted a new five-year Strategic Plan for the FRCD/EGWD.

FY 2018-19 ACCOMPLISHMENTS

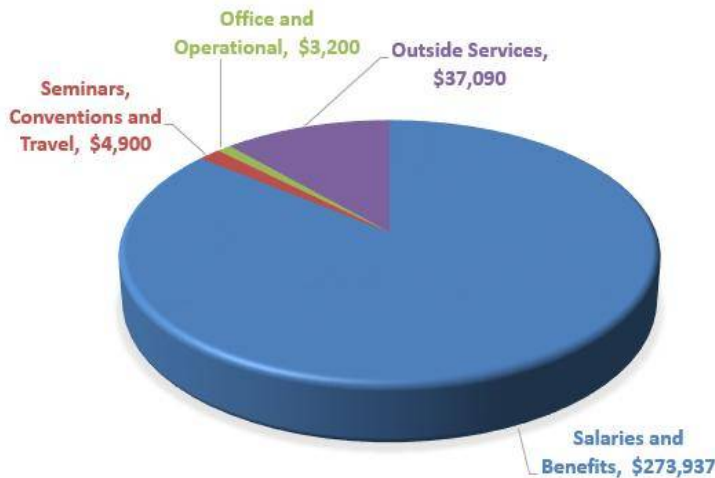
-) All water facilities and programs were operated in compliance with all applicable standards.
-) The District was successful at controlling costs and revenues, such that the revenues significantly exceeded expenditures at the end of the fiscal year.
-) The District was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the tenth consecutive year.
-) Completed the development of a fire system backflow prevention program and adopted an updated Cross-Connection Control ordinance.
-) Developed and adopted new ordinances governing water theft, claims and lawsuits, and provisions for water service.
-) Completed an update to the EGWD Employee Policy Manual.
-) Completed and implemented four new procurement policies for the FRCD/EGWD.
-) Completed the majority of approved CIP projects, identified in the EGWD FY 2018-19 CIP, with a total cost under budget.

HUMAN RESOURCES DEPARTMENT

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



FY 2019-20 HUMAN RESOURCE EXPENDITURES



FY 2019-20 GOALS AND OBJECTIVES

-) Complete the review and update of all Board related policies.
-) Complete the review and update of all job descriptions.
-) Complete the review of staffing requirements and implement the recruitment of qualified candidates for vacant positions.
-) Develop standard operating procedures (SOP) for Board Secretary and Human Resource duties.
-) Develop a comprehensive Wellness Program utilizing results of the pilot program.
-) Obtain grant funding for comprehensive wellness program.
-) Implement electronic filing and storage solution for key District documents.

FY 2018-19 ACCOMPLISHMENTS

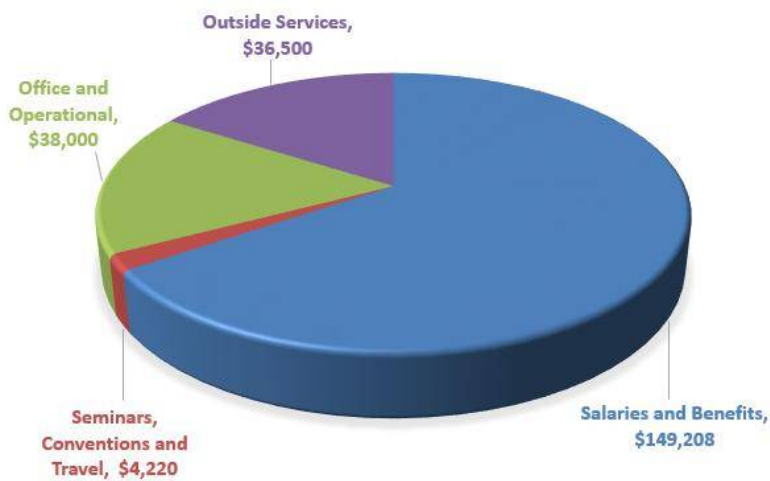
-) Completed the recruitment for two Water Distribution Supervisors.
-) Completed the review and updated of the Employee Policy Manual.
-) Implemented a pilot Wellness Program using a grant received from the Association of California Water Agencies Joint Powers Authority.
-) Implemented a Quarterly Employee Recognition Program.
-) Administrative Assistant – Obtained a California Notary License and also completed the CSDA Board Secretary Certificate Program.
-) Cross trained Administrative Assistants to maximize operational efficiency for support positions.

PROGRAM MANAGER DEPARTMENT

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



FY 2019-20 PROGRAM MANAGER EXPENDITURES



FY 2019-20 GOALS AND OBJECTIVES

-) Development and coordinate a Water Education Program for schools in the EGWD service area.
-) Design and implement a customer emergency alert system.
-) Obtain Cal OSHA 30 Certification.
-) Work in tandem with local legislators to draft legislation that advance the EGWD's mission.
-) Coordinate and perform a District wide emergency response drill.
-) Complete the 2019-2023 Strategic Plan.

FY 2018-19 ACCOMPLISHMENTS

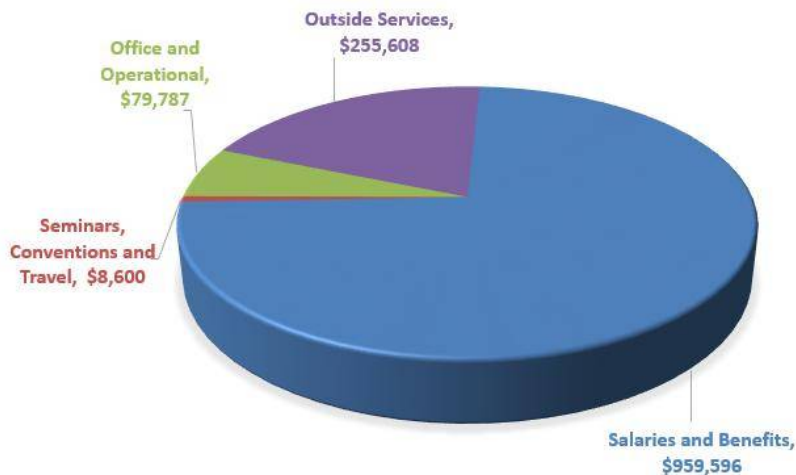
-) Updated the Code of Safe Practices, Injury & Illness Prevention Plan and Emergency Response Plan.
-) Completed the development of a Water Theft Ordinance.
-) Obtained certification as a Water Efficiency Practitioner, level 1.

FINANCE AND ADMINISTRATIVE DEPARTMENTS

The Finance Department is responsible for maintaining the 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, 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 EGWD and its administrative building, including purchasing/procurement management, risk management, equipment rent, supplies and building maintenance.



FY 2019-20 FINANCE EXPENDITURES



FY 2019-20 GOALS AND OBJECTIVES

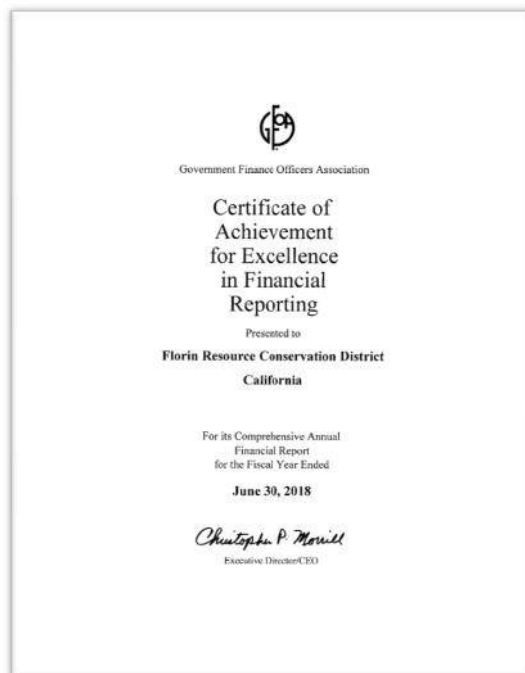
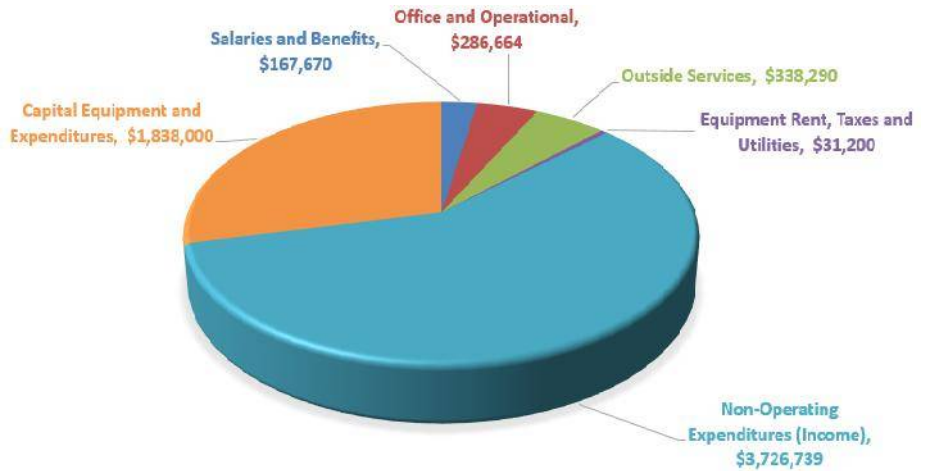
-) Develop a budget consistent with the guidelines of the GFOA Distinguished Budget Presentation Award Program and submit the budget for review and evaluation.
-) Achieve the District Transparency Certificate of Excellence award from the Special District Leadership Foundation.
-) Facilitate and complete the dissolution of the Florin Resource Conservation District Economic Development Corporation.
-) Complete the implementation of the requirements of Senate Bill 998 – Discontinuation of Residential Water Service.
-) Establish a program to encourage and increase the number of ratepayers subscribed for paperless billing.
-) Establish online bill payment consolidation services to increase the number of payments received by automated clearing house (ACH).

**Elk Grove Water District
Fiscal Year 2019-20 Operating Budget**

FY 2018-19 ACCOMPLISHMENTS

-) Maintained strong budget management, procurement and internal control culture to ensure EGWD meets the Board's and the financial community's expectations for continued strong financial performance.
-) Continued to manage EGWD's debt service, maintaining strict compliance with bond covenants.
-) Continued to manage the EGWD investment portfolio and establishing a new money market account increasing investment earnings while maintaining safety and liquidity.
-) Completed the review and update of the District's procurement policies.
-) Completed the review and update of the District's credit card use policies and procedures.
-) Completed the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.
-) Achieved the GFOA Certificate of Excellence in Financial Reporting for the 10th consecutive year.

FY 2019-20 ADMINISTRATIVE EXPENDITURES

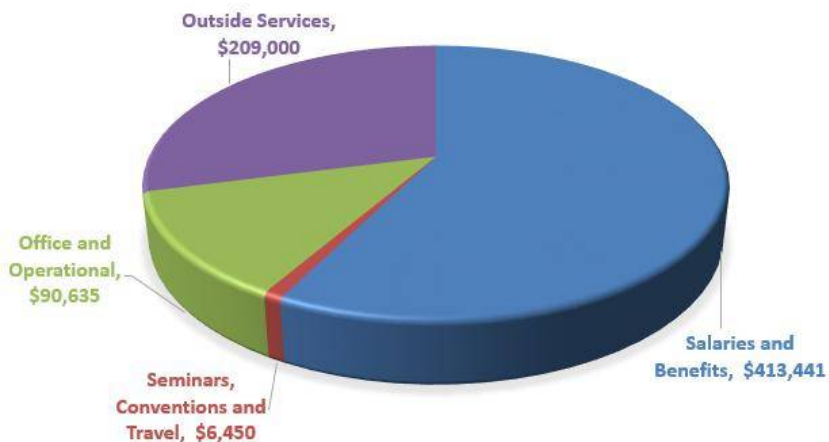


ASSISTANT GENERAL MANAGER/TECHNICAL SERVICES DEPARTMENT

The Assistant General Manager is responsible for assisting the General Manager, as directed, with all aspects of the District's policies, procedures, programs and operations; and assumes the duties and responsibilities of the General Manager in his/her absence. In addition, the Assistant General Manager oversees the Technical Services Department and CIP and is responsible for planning, engineering, construction management and technical support for EGWD operations.



FY 2019-20 TECHNICAL SERVICES EXPENDITURES



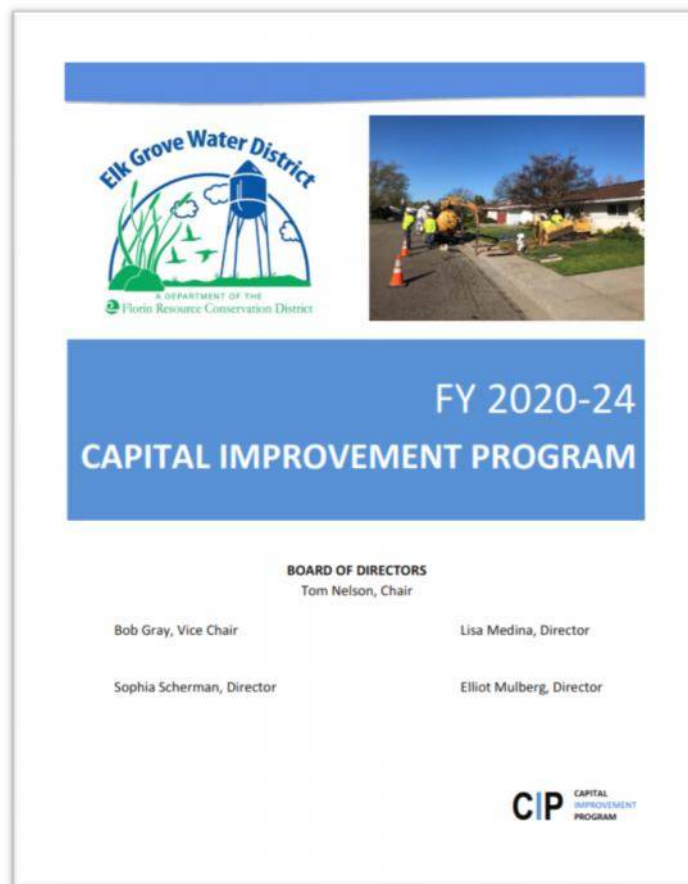
FY 2019-20 GOALS AND OBJECTIVES

-) Coordinate and complete all required CIP projects identified in the FY 2019-20 CIP budget.
-) Work with the Distribution Division to unidirectionally flush the Service Area 1 water distribution system.
-) Update the EGWD Standard Construction Specifications and Detail Drawings.
-) Complete a risk assessment of water system infrastructure around critical facilities, such as schools, daycares and senior living centers.
-) Provide guidance and stakeholder representation with respect to the Regional Water Authority's (RWA) development of the Sacramento Regional Water Bank.

**Elk Grove Water District
Fiscal Year 2019-20 Operating Budget**

FY 2018-19 ACCOMPLISHMENTS

-) Complete 5 of the 7 CIP projects identified in the FY 2018-19 CIP budget.
-) Developed the FY 2020-2024 CIP for the next fiscal year.
-) Provided technical support as needed to the Utility Division for the construction of the Backyard Water Mains/Services Replacement project, the Railroad Water Treatment Facility Generator PLC/SCADA Upgrade project, the Well 3 Pump Replacement project, the Hampton Water Treatment Plant Generator Removal project and the Railroad Water Treatment Facility Parking Lot Repaving project.
-) Provided technical support as needed to the Treatment and Distribution Divisions.
-) Participated as an alternate board member on the SCGA.
-) Provided guidance and stakeholder representation with respect to SCGA's management of the South American groundwater sub-basin.
-) Managed the Geographic Information System.
-) Managed the Asset Management Program.



INFORMATION TECHNOLOGY

The EGWD contracts its Information Technology (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, as such, there are no expenditures to report for Information Technology.

FY 2019-20 GOALS AND OBJECTIVES

-) Network Documentation – get the network fully documented – including all systems and how to set each one up in case of a disaster.
-) Continue to improve the District’s cyber-security posture by doing monthly vulnerability scanning and handling all vulnerabilities found.
-) Fully document the Disaster Recovery Plan.
-) Rework the offsite disaster recovery assets to bring these in line with the infrastructure changes done.
-) Set up automated disaster recovery response and test response systems to test the effectiveness of the server and system backups.
-) Upgrade all server systems to newest version.
-) Get all servers and services fully integrated into the monitoring solution.
-) Successfully passing the annual Payment Card Industry (PCI) audit.
-) Complete all users on a new cyber security awareness training program and reduce the click rate to below 2%.
-) Complete all desktop and laptop operating system upgrades to Windows 10.
-) Deploy the Backflow Tester Portal.
-) Get Data Retention reworked in line with the new policies.

FY 2018-19 ACCOMPLISHMENTS

-) Installed 7,164 security patches to servers and systems.
-) Completed and closed out 3,359 help desk tickets.
-) Completed the Self-Assessment Questionnaire demonstrating compliance with the PCI and earning the seal of validation of PCI compliance.
-) Deployed three new Virtual Server Hosts and completed the migration of servers to new physical servers and operating systems.
-) Completed the onboarding of an IT Technician to assist with daily IT systems maintenance and workload.



OPERATIONS DEPARTMENT

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 EGWD customers as well as operating and maintaining the EGWD'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 EGWD'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; maintenance and management of all water quality sampling and reporting to Local, State and Federal agencies; maintaining water production and equipment maintenance records and reports; and management of the Backflow/Cross-Connection Control Program.



DISTRIBUTION DIVISION

The Distribution Division oversees the operation and maintenance of the EGWD'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 exercise of 1,843 valves to ensure that every valve is checked and exercised every three years. The Distribution Division also conducts the necessary monthly meter readings and responds to and handles all customer service requests and corrective maintenance in accordance with State and Federal regulations regarding repairs that impact potable water.



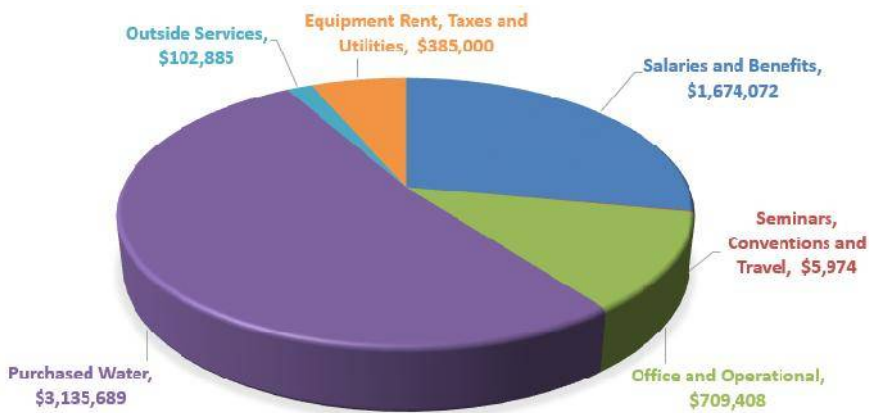
**Elk Grove Water District
Fiscal Year 2019-20 Operating Budget**

UTILITY DIVISION

The Utility Division oversees the operation and maintenance of capital improvement projects for the EGWD's water system. Responsibilities of the Utility Division include: the necessary repairs and upgrades to the water systems aging infrastructure; staffing and coordination to complete capital improvement projects; the installation of new pipeline due to expanding development; and any and all construction related activities required by the EGWD that is not contracted to outside contractors.



FY 2019-20 OPERATIONS DEPARTMENT EXPENDITURES



FY 2019-20 GOALS AND OBJECTIVES

-) Conduct meter reading and maintaining a balanced program of reading each customer's meter between 28-32 days.
-) Respond to all Underground Service Alert requests within 48 hours in compliance with State law.
-) Flush the entire water system using unidirectional flushing techniques.
-) Construct the Backyard Water Main projects, consisting of 9,735 linear feet of new water mains.

FY 2018-19 ACCOMPLISHMENTS

-) Designed and developed a Water Systems Operations Plan to optimize the production and operations of the EGWD water wells and treatment facilities
-) Completed all routine maintenance on all water production and treatment equipment.
-) Completed all State and Federal required water quality sampling and reporting.

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

-) Maintained all Cross-Connection Control Program requirements.
-) Completed the maintenance and exercise of 1,610 fire hydrants and 1,843 valves.
-) Replaced 257 water meters that were deemed to have malfunctioned.
-) Posted 5,871 Notice of Pending Service Interruption tags and performed 688 shut-offs, primarily for non-payment.
-) Responded to and resolved 2,813 Underground Service Alert requests.
-) Maintained an average read of approximately 12,500 meters a month.
-) Completed the Service Line Replacements project.
-) Completed the construction of the radio antenna at the Hampton Water Treatment Plant.
-) Completed the grinding and paving of 50+ potholes throughout the EGWD's service area.



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**LONG-TERM INDEBTEDNESS
REVENUE BONDS
BOND COVENANT RATIO**

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Elk Grove Water District Long-Term Indebtedness to Maturity

Payment Date	Total Principal	Total Interest	Fiscal Year Total
9/1/2019	2,165,000.00	856,619.38	
3/1/2020	-	805,119.38	3,826,738.76
9/1/2020	2,300,000.00	805,119.38	
3/1/2021	-	750,349.38	3,855,468.76
9/1/2021	2,440,000.00	750,349.38	
3/1/2022	-	692,149.38	3,882,498.76
9/1/2022	2,560,000.00	692,149.38	
3/1/2023	-	631,054.38	3,883,203.76
9/1/2023	2,675,000.00	631,054.38	
3/1/2024	-	580,939.38	3,886,993.76
9/1/2024	2,780,000.00	580,939.38	
3/1/2025	-	527,089.38	3,888,028.76
9/1/2025	2,935,000.00	527,089.38	
3/1/2026	-	479,413.13	3,941,502.51
9/1/2026	3,075,000.00	479,413.13	
3/1/2027	-	426,633.75	3,981,046.88
9/1/2027	3,180,000.00	426,633.75	
3/1/2028	-	370,576.25	3,977,210.00
9/1/2028	3,295,000.00	370,576.25	
3/1/2029	-	310,960.00	3,976,536.25
9/1/2029	3,430,000.00	310,960.00	
3/1/2030	-	234,170.00	3,975,130.00
9/1/2030	3,595,000.00	234,170.00	
3/1/2031	-	158,190.00	3,987,360.00
9/1/2031	3,745,000.00	158,190.00	
3/1/2032	-	80,735.00	3,983,925.00
9/1/2032	3,900,000.00	80,735.00	
3/1/2033	-	-	3,980,735.00
Totals	42,075,000.00	12,951,378.20	55,026,378.20

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Elk Grove Water District
Fiscal Year 2019-20
Long-Term Indebtedness
Schedule of Required Payments

<u>Series</u>	<u>Description</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2014 A	Water Revenue Refunding Bonds	1,790,000	1,177,269	2,967,269
2016 A	Water Revenue Refunding Bonds	375,000	484,470	859,470
TOTAL DEBT SERVICE PAYMENTS		<u>\$ 2,165,000</u>	<u>\$ 1,661,739</u>	<u>\$ 3,826,739</u>

	<u>Required</u>	<u>Proposed</u>
Debt Covenant Ratio	1.15	1.38
Net Income	\$ 5,292,310	
Total Debt Service	\$ 3,826,739	

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FISCAL YEAR 2019-20

RATES AND FEES SCHEDULE

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

Use Charges:

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

Connection Size	Jan. 1, 2019	Jan. 1, 2020
1"	\$ 61.15	\$ 61.15
1.5"	\$ 86.07	\$ 86.07
2"	\$ 115.97	\$ 115.97
3"	\$ 185.76	\$ 185.76
4"	\$ 285.43	\$ 285.43
6"	\$ 534.64	\$ 534.64
8"	\$ 833.69	\$ 833.69
10"	\$ 1,182.57	\$ 1,182.57

Commodity charge for units of water used in a month:

Service Type	Jan. 1, 2019	Jan. 1, 2020
Residential Metered		
Tier 1 (0-30 CCF)	\$ 1.92	\$ 1.92
Tier 2 (30.01+ CCF)	\$ 4.04	\$ 4.04
CCF = Hundred Cubic Feet		
Non-residential	\$ 1.79	\$ 1.79
Irrigation	\$ 2.27	\$ 2.27

Other Fees:

Private Fire Protection Service Rates:

Connection Size	Jan. 1, 2019	Jan. 1, 2020
2"	\$ 3.02	\$ 3.02
3"	\$ 8.78	\$ 8.78
4"	\$ 18.71	\$ 18.71
6"	\$ 54.34	\$ 54.34
8"	\$ 115.80	\$ 115.80
10"	\$ 208.25	\$ 208.25
12"	\$ 336.37	\$ 336.37

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

New Connections: Effective January 1, 2020

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	\$ 5,170	\$ 6,096
1.5"	T&M	\$ 10,340	\$ 10,340 + T&M
2"	T&M	\$ 16,544	\$ 16,544 + T&M
3"	T&M	\$ 31,020	\$ 31,020 + T&M
4"	T&M	\$ 51,700	\$ 51,700 + T&M
6"	T&M	\$ 103,400	\$ 103,400 + T&M

Other: Effective December 19, 2018

Account set up	\$30.00
Return check charge	\$35.00, plus amount of check
Over the phone payments	\$5.00
Meter re-read	
First request	Free
Subsequent requests	\$25.00
Photocopies	
Black and white	\$0.10/page
Color	\$0.15/page
Delinquency shutoff	
Delinquent amount	Amount of past due bill
Door hanger	\$25.00
Late Payment Penalty	\$100.00
24-hour turn-on fee	\$100.00
Meter testing	\$47/hour
Back flow Tag Fee	\$25/tag
Fire flow testing	\$156.00
Violation of 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
Weekly rental	\$50.00
Deposit	\$2,000.00

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FISCAL YEAR 2019-20

SALARY SCHEDULE

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
1	\$ 18,262.40	\$ 19,177.60	\$ 20,113.60	\$ 21,132.80	\$ 22,193.60
	\$ 1,521.87	\$ 1,598.13	\$ 1,676.13	\$ 1,761.07	\$ 1,849.47
	\$ 702.40	\$ 737.60	\$ 773.60	\$ 812.80	\$ 853.60
	\$ 8.78	\$ 9.22	\$ 9.67	\$ 10.16	\$ 10.67
2	\$ 18,699.20	\$ 19,656.00	\$ 20,633.60	\$ 21,652.80	\$ 22,755.20
	\$ 1,558.27	\$ 1,638.00	\$ 1,719.47	\$ 1,804.40	\$ 1,896.27
	\$ 719.20	\$ 756.00	\$ 793.60	\$ 832.80	\$ 875.20
	\$ 8.99	\$ 9.45	\$ 9.92	\$ 10.41	\$ 10.94
3	\$ 19,177.60	\$ 20,113.60	\$ 21,132.80	\$ 22,193.60	\$ 23,316.80
	\$ 1,598.13	\$ 1,676.13	\$ 1,761.07	\$ 1,849.47	\$ 1,943.07
	\$ 737.60	\$ 773.60	\$ 812.80	\$ 853.60	\$ 896.80
	\$ 9.22	\$ 9.67	\$ 10.16	\$ 10.67	\$ 11.21
4	\$ 19,656.00	\$ 20,633.60	\$ 21,652.80	\$ 22,755.20	\$ 23,878.40
	\$ 1,638.00	\$ 1,719.47	\$ 1,804.40	\$ 1,896.27	\$ 1,989.87
	\$ 756.00	\$ 793.60	\$ 832.80	\$ 875.20	\$ 918.40
	\$ 9.45	\$ 9.92	\$ 10.41	\$ 10.94	\$ 11.48
5	\$ 20,113.60	\$ 21,132.80	\$ 22,193.60	\$ 23,316.80	\$ 24,460.80
	\$ 1,676.13	\$ 1,761.07	\$ 1,849.47	\$ 1,943.07	\$ 2,038.40
	\$ 773.60	\$ 812.80	\$ 853.60	\$ 896.80	\$ 940.80
	\$ 9.67	\$ 10.16	\$ 10.67	\$ 11.21	\$ 11.76
6	\$ 20,633.60	\$ 21,652.80	\$ 22,755.20	\$ 23,878.40	\$ 25,084.80
	\$ 1,719.47	\$ 1,804.40	\$ 1,896.27	\$ 1,989.87	\$ 2,090.40
	\$ 793.60	\$ 832.80	\$ 875.20	\$ 918.40	\$ 964.80
	\$ 9.92	\$ 10.41	\$ 10.94	\$ 11.48	\$ 12.06
7	\$ 21,132.80	\$ 22,193.60	\$ 23,316.80	\$ 24,460.80	\$ 25,688.00
	\$ 1,761.07	\$ 1,849.47	\$ 1,943.07	\$ 2,038.40	\$ 2,140.67
	\$ 812.80	\$ 853.60	\$ 896.80	\$ 940.80	\$ 988.00
	\$ 10.16	\$ 10.67	\$ 11.21	\$ 11.76	\$ 12.35
8	\$ 21,652.80	\$ 22,755.20	\$ 23,878.40	\$ 25,084.80	\$ 26,332.80
	\$ 1,804.40	\$ 1,896.27	\$ 1,989.87	\$ 2,090.40	\$ 2,194.40
	\$ 832.80	\$ 875.20	\$ 918.40	\$ 964.80	\$ 1,012.80
	\$ 10.41	\$ 10.94	\$ 11.48	\$ 12.06	\$ 12.66
9	\$ 22,193.60	\$ 23,316.80	\$ 24,460.80	\$ 25,688.00	\$ 26,977.60
	\$ 1,849.47	\$ 1,943.07	\$ 2,038.40	\$ 2,140.67	\$ 2,248.13
	\$ 853.60	\$ 896.80	\$ 940.80	\$ 988.00	\$ 1,037.60
	\$ 10.67	\$ 11.21	\$ 11.76	\$ 12.35	\$ 12.97
10	\$ 22,755.20	\$ 23,878.40	\$ 25,084.80	\$ 26,332.80	\$ 27,643.20
	\$ 1,896.27	\$ 1,989.87	\$ 2,090.40	\$ 2,194.40	\$ 2,303.60
	\$ 875.20	\$ 918.40	\$ 964.80	\$ 1,012.80	\$ 1,063.20
	\$ 10.94	\$ 11.48	\$ 12.06	\$ 12.66	\$ 13.29

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
11	\$ 23,316.80	\$ 24,460.80	\$ 25,688.00	\$ 26,977.60	\$ 28,308.80
	\$ 1,943.07	\$ 2,038.40	\$ 2,140.67	\$ 2,248.13	\$ 2,359.07
	\$ 896.80	\$ 940.80	\$ 988.00	\$ 1,037.60	\$ 1,088.80
	\$ 11.21	\$ 11.76	\$ 12.35	\$ 12.97	\$ 13.61
12	\$ 23,878.40	\$ 25,084.80	\$ 26,332.80	\$ 27,643.20	\$ 29,016.00
	\$ 1,989.87	\$ 2,090.40	\$ 2,194.40	\$ 2,303.60	\$ 2,418.00
	\$ 918.40	\$ 964.80	\$ 1,012.80	\$ 1,063.20	\$ 1,116.00
	\$ 11.48	\$ 12.06	\$ 12.66	\$ 13.29	\$ 13.95
13	\$ 24,460.80	\$ 25,688.00	\$ 26,977.60	\$ 28,308.80	\$ 29,723.20
	\$ 2,038.40	\$ 2,140.67	\$ 2,248.13	\$ 2,359.07	\$ 2,476.93
	\$ 940.80	\$ 988.00	\$ 1,037.60	\$ 1,088.80	\$ 1,143.20
	\$ 11.76	\$ 12.35	\$ 12.97	\$ 13.61	\$ 14.29
14	\$ 25,084.80	\$ 26,332.80	\$ 27,643.20	\$ 29,016.00	\$ 30,472.00
	\$ 2,090.40	\$ 2,194.40	\$ 2,303.60	\$ 2,418.00	\$ 2,539.33
	\$ 964.80	\$ 1,012.80	\$ 1,063.20	\$ 1,116.00	\$ 1,172.00
	\$ 12.06	\$ 12.66	\$ 13.29	\$ 13.95	\$ 14.65
15	\$ 25,688.00	\$ 26,977.60	\$ 28,308.80	\$ 29,723.20	\$ 31,220.80
	\$ 2,140.67	\$ 2,248.13	\$ 2,359.07	\$ 2,476.93	\$ 2,601.73
	\$ 988.00	\$ 1,037.60	\$ 1,088.80	\$ 1,143.20	\$ 1,200.80
	\$ 12.35	\$ 12.97	\$ 13.61	\$ 14.29	\$ 15.01
16	\$ 26,332.80	\$ 27,643.20	\$ 29,016.00	\$ 30,472.00	\$ 31,990.40
	\$ 2,194.40	\$ 2,303.60	\$ 2,418.00	\$ 2,539.33	\$ 2,665.87
	\$ 1,012.80	\$ 1,063.20	\$ 1,116.00	\$ 1,172.00	\$ 1,230.40
	\$ 12.66	\$ 13.29	\$ 13.95	\$ 14.65	\$ 15.38
17	\$ 26,977.60	\$ 28,308.80	\$ 29,723.20	\$ 31,220.80	\$ 32,780.80
	\$ 2,248.13	\$ 2,359.07	\$ 2,476.93	\$ 2,601.73	\$ 2,731.73
	\$ 1,037.60	\$ 1,088.80	\$ 1,143.20	\$ 1,200.80	\$ 1,260.80
	\$ 12.97	\$ 13.61	\$ 14.29	\$ 15.01	\$ 15.76
18	\$ 27,643.20	\$ 29,016.00	\$ 30,472.00	\$ 31,990.40	\$ 33,612.80
	\$ 2,303.60	\$ 2,418.00	\$ 2,539.33	\$ 2,665.87	\$ 2,801.07
	\$ 1,063.20	\$ 1,116.00	\$ 1,172.00	\$ 1,230.40	\$ 1,292.80
	\$ 13.29	\$ 13.95	\$ 14.65	\$ 15.38	\$ 16.16
19	\$ 28,308.80	\$ 29,723.20	\$ 31,220.80	\$ 32,780.80	\$ 34,424.00
	\$ 2,359.07	\$ 2,476.93	\$ 2,601.73	\$ 2,731.73	\$ 2,868.67
	\$ 1,088.80	\$ 1,143.20	\$ 1,200.80	\$ 1,260.80	\$ 1,324.00
	\$ 13.61	\$ 14.29	\$ 15.01	\$ 15.76	\$ 16.55
20	\$ 29,016.00	\$ 30,472.00	\$ 31,990.40	\$ 33,612.80	\$ 35,297.60
	\$ 2,418.00	\$ 2,539.33	\$ 2,665.87	\$ 2,801.07	\$ 2,941.47
	\$ 1,116.00	\$ 1,172.00	\$ 1,230.40	\$ 1,292.80	\$ 1,357.60
	\$ 13.95	\$ 14.65	\$ 15.38	\$ 16.16	\$ 16.97

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
21	\$ 29,723.20	\$ 31,220.80	\$ 32,780.80	\$ 34,424.00	\$ 36,150.40
	\$ 2,476.93	\$ 2,601.73	\$ 2,731.73	\$ 2,868.67	\$ 3,012.53
	\$ 1,143.20	\$ 1,200.80	\$ 1,260.80	\$ 1,324.00	\$ 1,390.40
	\$ 14.29	\$ 15.01	\$ 15.76	\$ 16.55	\$ 17.38
22	\$ 30,472.00	\$ 31,990.40	\$ 33,612.80	\$ 35,297.60	\$ 37,044.80
	\$ 2,539.33	\$ 2,665.87	\$ 2,801.07	\$ 2,941.47	\$ 3,087.07
	\$ 1,172.00	\$ 1,230.40	\$ 1,292.80	\$ 1,357.60	\$ 1,424.80
	\$ 14.65	\$ 15.38	\$ 16.16	\$ 16.97	\$ 17.81
23	\$ 31,220.80	\$ 32,780.80	\$ 34,424.00	\$ 36,150.40	\$ 37,939.20
	\$ 2,601.73	\$ 2,731.73	\$ 2,868.67	\$ 3,012.53	\$ 3,161.60
	\$ 1,200.80	\$ 1,260.80	\$ 1,324.00	\$ 1,390.40	\$ 1,459.20
	\$ 15.01	\$ 15.76	\$ 16.55	\$ 17.38	\$ 18.24
24	\$ 31,990.40	\$ 33,612.80	\$ 35,297.60	\$ 37,044.80	\$ 38,916.80
	\$ 2,665.87	\$ 2,801.07	\$ 2,941.47	\$ 3,087.07	\$ 3,243.07
	\$ 1,230.40	\$ 1,292.80	\$ 1,357.60	\$ 1,424.80	\$ 1,496.80
	\$ 15.38	\$ 16.16	\$ 16.97	\$ 17.81	\$ 18.71
25	\$ 32,780.80	\$ 34,424.00	\$ 36,150.40	\$ 37,939.20	\$ 39,852.80
	\$ 2,731.73	\$ 2,868.67	\$ 3,012.53	\$ 3,161.60	\$ 3,321.07
	\$ 1,260.80	\$ 1,324.00	\$ 1,390.40	\$ 1,459.20	\$ 1,532.80
	\$ 15.76	\$ 16.55	\$ 17.38	\$ 18.24	\$ 19.16
26	\$ 33,612.80	\$ 35,297.60	\$ 37,044.80	\$ 38,916.80	\$ 40,851.20
	\$ 2,801.07	\$ 2,941.47	\$ 3,087.07	\$ 3,243.07	\$ 3,404.27
	\$ 1,292.80	\$ 1,357.60	\$ 1,424.80	\$ 1,496.80	\$ 1,571.20
	\$ 16.16	\$ 16.97	\$ 17.81	\$ 18.71	\$ 19.64
27	\$ 34,424.00	\$ 36,150.40	\$ 37,939.20	\$ 39,852.80	\$ 41,849.60
	\$ 2,868.67	\$ 3,012.53	\$ 3,161.60	\$ 3,321.07	\$ 3,487.47
	\$ 1,324.00	\$ 1,390.40	\$ 1,459.20	\$ 1,532.80	\$ 1,609.60
	\$ 16.55	\$ 17.38	\$ 18.24	\$ 19.16	\$ 20.12
28	\$ 35,297.60	\$ 37,044.80	\$ 38,916.80	\$ 40,851.20	\$ 42,889.60
	\$ 2,941.47	\$ 3,087.07	\$ 3,243.07	\$ 3,404.27	\$ 3,574.13
	\$ 1,357.60	\$ 1,424.80	\$ 1,496.80	\$ 1,571.20	\$ 1,649.60
	\$ 16.97	\$ 17.81	\$ 18.71	\$ 19.64	\$ 20.62
29	\$ 36,150.40	\$ 37,939.20	\$ 39,852.80	\$ 41,849.60	\$ 43,950.40
	\$ 3,012.53	\$ 3,161.60	\$ 3,321.07	\$ 3,487.47	\$ 3,662.53
	\$ 1,390.40	\$ 1,459.20	\$ 1,532.80	\$ 1,609.60	\$ 1,690.40
	\$ 17.38	\$ 18.24	\$ 19.16	\$ 20.12	\$ 21.13
30	\$ 37,044.80	\$ 38,916.80	\$ 40,851.20	\$ 42,889.60	\$ 45,032.00
	\$ 3,087.07	\$ 3,243.07	\$ 3,404.27	\$ 3,574.13	\$ 3,752.67
	\$ 1,424.80	\$ 1,496.80	\$ 1,571.20	\$ 1,649.60	\$ 1,732.00
	\$ 17.81	\$ 18.71	\$ 19.64	\$ 20.62	\$ 21.65

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
31	\$ 37,939.20	\$ 39,852.80	\$ 41,849.60	\$ 43,950.40	\$ 46,113.60
	\$ 3,161.60	\$ 3,321.07	\$ 3,487.47	\$ 3,662.53	\$ 3,842.80
	\$ 1,459.20	\$ 1,532.80	\$ 1,609.60	\$ 1,690.40	\$ 1,773.60
	\$ 18.24	\$ 19.16	\$ 20.12	\$ 21.13	\$ 22.17
32	\$ 38,916.80	\$ 40,851.20	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40
	\$ 3,243.07	\$ 3,404.27	\$ 3,574.13	\$ 3,752.67	\$ 3,939.87
	\$ 1,496.80	\$ 1,571.20	\$ 1,649.60	\$ 1,732.00	\$ 1,818.40
	\$ 18.71	\$ 19.64	\$ 20.62	\$ 21.65	\$ 22.73
33	\$ 39,852.80	\$ 41,849.60	\$ 43,950.40	\$ 46,113.60	\$ 48,443.20
	\$ 3,321.07	\$ 3,487.47	\$ 3,662.53	\$ 3,842.80	\$ 4,036.93
	\$ 1,532.80	\$ 1,609.60	\$ 1,690.40	\$ 1,773.60	\$ 1,863.20
	\$ 19.16	\$ 20.12	\$ 21.13	\$ 22.17	\$ 23.29
34	\$ 40,851.20	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40	\$ 49,649.60
	\$ 3,404.27	\$ 3,574.13	\$ 3,752.67	\$ 3,939.87	\$ 4,137.47
	\$ 1,571.20	\$ 1,649.60	\$ 1,732.00	\$ 1,818.40	\$ 1,909.60
	\$ 19.64	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.87
35	\$ 41,849.60	\$ 43,950.40	\$ 46,113.60	\$ 48,443.20	\$ 50,856.00
	\$ 3,487.47	\$ 3,662.53	\$ 3,842.80	\$ 4,036.93	\$ 4,238.00
	\$ 1,609.60	\$ 1,690.40	\$ 1,773.60	\$ 1,863.20	\$ 1,956.00
	\$ 20.12	\$ 21.13	\$ 22.17	\$ 23.29	\$ 24.45
36	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40	\$ 49,649.60	\$ 52,145.60
	\$ 3,574.13	\$ 3,752.67	\$ 3,939.87	\$ 4,137.47	\$ 4,345.47
	\$ 1,649.60	\$ 1,732.00	\$ 1,818.40	\$ 1,909.60	\$ 2,005.60
	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.87	\$ 25.07
37	\$ 43,950.40	\$ 46,113.60	\$ 48,443.20	\$ 50,856.00	\$ 53,393.60
	\$ 3,662.53	\$ 3,842.80	\$ 4,036.93	\$ 4,238.00	\$ 4,449.47
	\$ 1,690.40	\$ 1,773.60	\$ 1,863.20	\$ 1,956.00	\$ 2,053.60
	\$ 21.13	\$ 22.17	\$ 23.29	\$ 24.45	\$ 25.67
38	\$ 45,032.00	\$ 47,278.40	\$ 49,649.60	\$ 52,145.60	\$ 54,745.60
	\$ 3,752.67	\$ 3,939.87	\$ 4,137.47	\$ 4,345.47	\$ 4,562.13
	\$ 1,732.00	\$ 1,818.40	\$ 1,909.60	\$ 2,005.60	\$ 2,105.60
	\$ 21.65	\$ 22.73	\$ 23.87	\$ 25.07	\$ 26.32
39	\$ 46,113.60	\$ 48,443.20	\$ 50,856.00	\$ 53,393.60	\$ 56,076.80
	\$ 3,842.80	\$ 4,036.93	\$ 4,238.00	\$ 4,449.47	\$ 4,673.07
	\$ 1,773.60	\$ 1,863.20	\$ 1,956.00	\$ 2,053.60	\$ 2,156.80
	\$ 22.17	\$ 23.29	\$ 24.45	\$ 25.67	\$ 26.96
40	\$ 47,278.40	\$ 49,649.60	\$ 52,145.60	\$ 54,745.60	\$ 57,470.40
	\$ 3,939.87	\$ 4,137.47	\$ 4,345.47	\$ 4,562.13	\$ 4,789.20
	\$ 1,818.40	\$ 1,909.60	\$ 2,005.60	\$ 2,105.60	\$ 2,210.40
	\$ 22.73	\$ 23.87	\$ 25.07	\$ 26.32	\$ 27.63

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
41	\$ 48,443.20	\$ 50,856.00	\$ 53,393.60	\$ 56,076.80	\$ 58,884.80
	\$ 4,036.93	\$ 4,238.00	\$ 4,449.47	\$ 4,673.07	\$ 4,907.07
	\$ 1,863.20	\$ 1,956.00	\$ 2,053.60	\$ 2,156.80	\$ 2,264.80
	\$ 23.29	\$ 24.45	\$ 25.67	\$ 26.96	\$ 28.31
42	\$ 49,649.60	\$ 52,145.60	\$ 54,745.60	\$ 57,470.40	\$ 60,361.60
	\$ 4,137.47	\$ 4,345.47	\$ 4,562.13	\$ 4,789.20	\$ 5,030.13
	\$ 1,909.60	\$ 2,005.60	\$ 2,105.60	\$ 2,210.40	\$ 2,321.60
	\$ 23.87	\$ 25.07	\$ 26.32	\$ 27.63	\$ 29.02
43	\$ 50,856.00	\$ 53,393.60	\$ 56,076.80	\$ 58,884.80	\$ 61,838.40
	\$ 4,238.00	\$ 4,449.47	\$ 4,673.07	\$ 4,907.07	\$ 5,153.20
	\$ 1,956.00	\$ 2,053.60	\$ 2,156.80	\$ 2,264.80	\$ 2,378.40
	\$ 24.45	\$ 25.67	\$ 26.96	\$ 28.31	\$ 29.73
44	\$ 52,145.60	\$ 54,745.60	\$ 57,470.40	\$ 60,361.60	\$ 63,377.60
	\$ 4,345.47	\$ 4,562.13	\$ 4,789.20	\$ 5,030.13	\$ 5,281.47
	\$ 2,005.60	\$ 2,105.60	\$ 2,210.40	\$ 2,321.60	\$ 2,437.60
	\$ 25.07	\$ 26.32	\$ 27.63	\$ 29.02	\$ 30.47
45	\$ 53,393.60	\$ 56,076.80	\$ 58,884.80	\$ 61,838.40	\$ 64,916.80
	\$ 4,449.47	\$ 4,673.07	\$ 4,907.07	\$ 5,153.20	\$ 5,409.73
	\$ 2,053.60	\$ 2,156.80	\$ 2,264.80	\$ 2,378.40	\$ 2,496.80
	\$ 25.67	\$ 26.96	\$ 28.31	\$ 29.73	\$ 31.21
46	\$ 54,745.60	\$ 57,470.40	\$ 60,361.60	\$ 63,377.60	\$ 66,539.20
	\$ 4,562.13	\$ 4,789.20	\$ 5,030.13	\$ 5,281.47	\$ 5,544.93
	\$ 2,105.60	\$ 2,210.40	\$ 2,321.60	\$ 2,437.60	\$ 2,559.20
	\$ 26.32	\$ 27.63	\$ 29.02	\$ 30.47	\$ 31.99
47	\$ 56,076.80	\$ 58,884.80	\$ 61,838.40	\$ 64,916.80	\$ 68,161.60
	\$ 4,673.07	\$ 4,907.07	\$ 5,153.20	\$ 5,409.73	\$ 5,680.13
	\$ 2,156.80	\$ 2,264.80	\$ 2,378.40	\$ 2,496.80	\$ 2,621.60
	\$ 26.96	\$ 28.31	\$ 29.73	\$ 31.21	\$ 32.77
48	\$ 57,470.40	\$ 60,361.60	\$ 63,377.60	\$ 66,539.20	\$ 69,867.20
	\$ 4,789.20	\$ 5,030.13	\$ 5,281.47	\$ 5,544.93	\$ 5,822.27
	\$ 2,210.40	\$ 2,321.60	\$ 2,437.60	\$ 2,559.20	\$ 2,687.20
	\$ 27.63	\$ 29.02	\$ 30.47	\$ 31.99	\$ 33.59
49	\$ 58,884.80	\$ 61,838.40	\$ 64,916.80	\$ 68,161.60	\$ 71,572.80
	\$ 4,907.07	\$ 5,153.20	\$ 5,409.73	\$ 5,680.13	\$ 5,964.40
	\$ 2,264.80	\$ 2,378.40	\$ 2,496.80	\$ 2,621.60	\$ 2,752.80
	\$ 28.31	\$ 29.73	\$ 31.21	\$ 32.77	\$ 34.41
50	\$ 60,361.60	\$ 63,377.60	\$ 66,539.20	\$ 69,867.20	\$ 73,340.80
	\$ 5,030.13	\$ 5,281.47	\$ 5,544.93	\$ 5,822.27	\$ 6,111.73
	\$ 2,321.60	\$ 2,437.60	\$ 2,559.20	\$ 2,687.20	\$ 2,820.80
	\$ 29.02	\$ 30.47	\$ 31.99	\$ 33.59	\$ 35.26

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
51	\$ 61,838.40	\$ 64,916.80	\$ 68,161.60	\$ 71,572.80	\$ 75,150.40
	\$ 5,153.20	\$ 5,409.73	\$ 5,680.13	\$ 5,964.40	\$ 6,262.53
	\$ 2,378.40	\$ 2,496.80	\$ 2,621.60	\$ 2,752.80	\$ 2,890.40
	\$ 29.73	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13
52	\$ 63,377.60	\$ 66,539.20	\$ 69,867.20	\$ 73,340.80	\$ 77,022.40
	\$ 5,281.47	\$ 5,544.93	\$ 5,822.27	\$ 6,111.73	\$ 6,418.53
	\$ 2,437.60	\$ 2,559.20	\$ 2,687.20	\$ 2,820.80	\$ 2,962.40
	\$ 30.47	\$ 31.99	\$ 33.59	\$ 35.26	\$ 37.03
53	\$ 64,916.80	\$ 68,161.60	\$ 71,572.80	\$ 75,150.40	\$ 78,915.20
	\$ 5,409.73	\$ 5,680.13	\$ 5,964.40	\$ 6,262.53	\$ 6,576.27
	\$ 2,496.80	\$ 2,621.60	\$ 2,752.80	\$ 2,890.40	\$ 3,035.20
	\$ 31.21	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94
54	\$ 66,539.20	\$ 69,867.20	\$ 73,340.80	\$ 77,022.40	\$ 80,891.20
	\$ 5,544.93	\$ 5,822.27	\$ 6,111.73	\$ 6,418.53	\$ 6,740.93
	\$ 2,559.20	\$ 2,687.20	\$ 2,820.80	\$ 2,962.40	\$ 3,111.20
	\$ 31.99	\$ 33.59	\$ 35.26	\$ 37.03	\$ 38.89
55	\$ 68,161.60	\$ 71,572.80	\$ 75,150.40	\$ 78,915.20	\$ 82,846.40
	\$ 5,680.13	\$ 5,964.40	\$ 6,262.53	\$ 6,576.27	\$ 6,903.87
	\$ 2,621.60	\$ 2,752.80	\$ 2,890.40	\$ 3,035.20	\$ 3,186.40
	\$ 32.77	\$ 34.41	\$ 36.13	\$ 37.94	\$ 39.83
56	\$ 69,867.20	\$ 73,340.80	\$ 77,022.40	\$ 80,891.20	\$ 84,926.40
	\$ 5,822.27	\$ 6,111.73	\$ 6,418.53	\$ 6,740.93	\$ 7,077.20
	\$ 2,687.20	\$ 2,820.80	\$ 2,962.40	\$ 3,111.20	\$ 3,266.40
	\$ 33.59	\$ 35.26	\$ 37.03	\$ 38.89	\$ 40.83
57	\$ 71,572.80	\$ 75,150.40	\$ 78,915.20	\$ 82,846.40	\$ 86,985.60
	\$ 5,964.40	\$ 6,262.53	\$ 6,576.27	\$ 6,903.87	\$ 7,248.80
	\$ 2,752.80	\$ 2,890.40	\$ 3,035.20	\$ 3,186.40	\$ 3,345.60
	\$ 34.41	\$ 36.13	\$ 37.94	\$ 39.83	\$ 41.82
58	\$ 73,340.80	\$ 77,022.40	\$ 80,891.20	\$ 84,926.40	\$ 89,169.60
	\$ 6,111.73	\$ 6,418.53	\$ 6,740.93	\$ 7,077.20	\$ 7,430.80
	\$ 2,820.80	\$ 2,962.40	\$ 3,111.20	\$ 3,266.40	\$ 3,429.60
	\$ 35.26	\$ 37.03	\$ 38.89	\$ 40.83	\$ 42.87
59	\$ 75,150.40	\$ 78,915.20	\$ 82,846.40	\$ 86,985.60	\$ 91,353.60
	\$ 6,262.53	\$ 6,576.27	\$ 6,903.87	\$ 7,248.80	\$ 7,612.80
	\$ 2,890.40	\$ 3,035.20	\$ 3,186.40	\$ 3,345.60	\$ 3,513.60
	\$ 36.13	\$ 37.94	\$ 39.83	\$ 41.82	\$ 43.92
60	\$ 77,022.40	\$ 80,891.20	\$ 84,926.40	\$ 89,169.60	\$ 93,620.80
	\$ 6,418.53	\$ 6,740.93	\$ 7,077.20	\$ 7,430.80	\$ 7,801.73
	\$ 2,962.40	\$ 3,111.20	\$ 3,266.40	\$ 3,429.60	\$ 3,600.80
	\$ 37.03	\$ 38.89	\$ 40.83	\$ 42.87	\$ 45.01

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
61	\$ 78,915.20	\$ 82,846.40	\$ 86,985.60	\$ 91,353.60	\$ 95,908.80
	\$ 6,576.27	\$ 6,903.87	\$ 7,248.80	\$ 7,612.80	\$ 7,992.40
	\$ 3,035.20	\$ 3,186.40	\$ 3,345.60	\$ 3,513.60	\$ 3,688.80
	\$ 37.94	\$ 39.83	\$ 41.82	\$ 43.92	\$ 46.11
62	\$ 80,891.20	\$ 84,926.40	\$ 89,169.60	\$ 93,620.80	\$ 98,300.80
	\$ 6,740.93	\$ 7,077.20	\$ 7,430.80	\$ 7,801.73	\$ 8,191.73
	\$ 3,111.20	\$ 3,266.40	\$ 3,429.60	\$ 3,600.80	\$ 3,780.80
	\$ 38.89	\$ 40.83	\$ 42.87	\$ 45.01	\$ 47.26
63	\$ 82,846.40	\$ 86,985.60	\$ 91,353.60	\$ 95,908.80	\$100,692.80
	\$ 6,903.87	\$ 7,248.80	\$ 7,612.80	\$ 7,992.40	\$ 8,391.07
	\$ 3,186.40	\$ 3,345.60	\$ 3,513.60	\$ 3,688.80	\$ 3,872.80
	\$ 39.83	\$ 41.82	\$ 43.92	\$ 46.11	\$ 48.41
64	\$ 84,926.40	\$ 89,169.60	\$ 93,620.80	\$ 98,300.80	\$103,230.40
	\$ 7,077.20	\$ 7,430.80	\$ 7,801.73	\$ 8,191.73	\$ 8,602.53
	\$ 3,266.40	\$ 3,429.60	\$ 3,600.80	\$ 3,780.80	\$ 3,970.40
	\$ 40.83	\$ 42.87	\$ 45.01	\$ 47.26	\$ 49.63
65	\$ 86,985.60	\$ 91,353.60	\$ 95,908.80	\$100,692.80	\$105,726.40
	\$ 7,248.80	\$ 7,612.80	\$ 7,992.40	\$ 8,391.07	\$ 8,810.53
	\$ 3,345.60	\$ 3,513.60	\$ 3,688.80	\$ 3,872.80	\$ 4,066.40
	\$ 41.82	\$ 43.92	\$ 46.11	\$ 48.41	\$ 50.83
66	\$ 89,169.60	\$ 93,620.80	\$ 98,300.80	\$103,230.40	\$108,388.80
	\$ 7,430.80	\$ 7,801.73	\$ 8,191.73	\$ 8,602.53	\$ 9,032.40
	\$ 3,429.60	\$ 3,600.80	\$ 3,780.80	\$ 3,970.40	\$ 4,168.80
	\$ 42.87	\$ 45.01	\$ 47.26	\$ 49.63	\$ 52.11
67	\$ 91,353.60	\$ 95,908.80	\$100,692.80	\$105,726.40	\$111,009.60
	\$ 7,612.80	\$ 7,992.40	\$ 8,391.07	\$ 8,810.53	\$ 9,250.80
	\$ 3,513.60	\$ 3,688.80	\$ 3,872.80	\$ 4,066.40	\$ 4,269.60
	\$ 43.92	\$ 46.11	\$ 48.41	\$ 50.83	\$ 53.37
68	\$ 93,620.80	\$ 98,300.80	\$103,230.40	\$108,388.80	\$113,796.80
	\$ 7,801.73	\$ 8,191.73	\$ 8,602.53	\$ 9,032.40	\$ 9,483.07
	\$ 3,600.80	\$ 3,780.80	\$ 3,970.40	\$ 4,168.80	\$ 4,376.80
	\$ 45.01	\$ 47.26	\$ 49.63	\$ 52.11	\$ 54.71
69	\$ 95,908.80	\$100,692.80	\$105,726.40	\$111,009.60	\$116,584.00
	\$ 7,992.40	\$ 8,391.07	\$ 8,810.53	\$ 9,250.80	\$ 9,715.33
	\$ 3,688.80	\$ 3,872.80	\$ 4,066.40	\$ 4,269.60	\$ 4,484.00
	\$ 46.11	\$ 48.41	\$ 50.83	\$ 53.37	\$ 56.05
70	\$ 98,300.80	\$103,230.40	\$108,388.80	\$113,796.80	\$119,496.00
	\$ 8,191.73	\$ 8,602.53	\$ 9,032.40	\$ 9,483.07	\$ 9,958.00
	\$ 3,780.80	\$ 3,970.40	\$ 4,168.80	\$ 4,376.80	\$ 4,596.00
	\$ 47.26	\$ 49.63	\$ 52.11	\$ 54.71	\$ 57.45

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
71	\$ 100,692.80	\$ 105,726.40	\$ 111,009.60	\$ 116,584.00	\$ 122,408.00
	\$ 8,391.07	\$ 8,810.53	\$ 9,250.80	\$ 9,715.33	\$ 10,200.67
	\$ 3,872.80	\$ 4,066.40	\$ 4,269.60	\$ 4,484.00	\$ 4,708.00
	\$ 48.41	\$ 50.83	\$ 53.37	\$ 56.05	\$ 58.85
72	\$ 103,230.40	\$ 108,388.80	\$ 113,796.80	\$ 119,496.00	\$ 125,465.60
	\$ 8,602.53	\$ 9,032.40	\$ 9,483.07	\$ 9,958.00	\$ 10,455.47
	\$ 3,970.40	\$ 4,168.80	\$ 4,376.80	\$ 4,596.00	\$ 4,825.60
	\$ 49.63	\$ 52.11	\$ 54.71	\$ 57.45	\$ 60.32
73	\$ 105,726.40	\$ 111,009.60	\$ 116,584.00	\$ 122,408.00	\$ 128,523.20
	\$ 8,810.53	\$ 9,250.80	\$ 9,715.33	\$ 10,200.67	\$ 10,710.27
	\$ 4,066.40	\$ 4,269.60	\$ 4,484.00	\$ 4,708.00	\$ 4,943.20
	\$ 50.83	\$ 53.37	\$ 56.05	\$ 58.85	\$ 61.79
74	\$ 108,388.80	\$ 113,796.80	\$ 119,496.00	\$ 125,465.60	\$ 131,726.40
	\$ 9,032.40	\$ 9,483.07	\$ 9,958.00	\$ 10,455.47	\$ 10,977.20
	\$ 4,168.80	\$ 4,376.80	\$ 4,596.00	\$ 4,825.60	\$ 5,066.40
	\$ 52.11	\$ 54.71	\$ 57.45	\$ 60.32	\$ 63.33
75	\$ 111,009.60	\$ 116,584.00	\$ 122,408.00	\$ 128,523.20	\$ 134,950.40
	\$ 9,250.80	\$ 9,715.33	\$ 10,200.67	\$ 10,710.27	\$ 11,245.87
	\$ 4,269.60	\$ 4,484.00	\$ 4,708.00	\$ 4,943.20	\$ 5,190.40
	\$ 53.37	\$ 56.05	\$ 58.85	\$ 61.79	\$ 64.88
76	\$ 113,796.80	\$ 119,496.00	\$ 125,465.60	\$ 131,726.40	\$ 138,320.00
	\$ 9,483.07	\$ 9,958.00	\$ 10,455.47	\$ 10,977.20	\$ 11,526.67
	\$ 4,376.80	\$ 4,596.00	\$ 4,825.60	\$ 5,066.40	\$ 5,320.00
	\$ 54.71	\$ 57.45	\$ 60.32	\$ 63.33	\$ 66.50
77	\$ 116,584.00	\$ 122,408.00	\$ 128,523.20	\$ 134,950.40	\$ 141,710.40
	\$ 9,715.33	\$ 10,200.67	\$ 10,710.27	\$ 11,245.87	\$ 11,809.20
	\$ 4,484.00	\$ 4,708.00	\$ 4,943.20	\$ 5,190.40	\$ 5,450.40
	\$ 56.05	\$ 58.85	\$ 61.79	\$ 64.88	\$ 68.13
78	\$ 119,496.00	\$ 125,465.60	\$ 131,726.40	\$ 138,320.00	\$ 145,246.40
	\$ 9,958.00	\$ 10,455.47	\$ 10,977.20	\$ 11,526.67	\$ 12,103.87
	\$ 4,596.00	\$ 4,825.60	\$ 5,066.40	\$ 5,320.00	\$ 5,586.40
	\$ 57.45	\$ 60.32	\$ 63.33	\$ 66.50	\$ 69.83
79	\$ 122,408.00	\$ 128,523.20	\$ 134,950.40	\$ 141,710.40	\$ 148,803.20
	\$ 10,200.67	\$ 10,710.27	\$ 11,245.87	\$ 11,809.20	\$ 12,400.27
	\$ 4,708.00	\$ 4,943.20	\$ 5,190.40	\$ 5,450.40	\$ 5,723.20
	\$ 58.85	\$ 61.79	\$ 64.88	\$ 68.13	\$ 71.54
80	\$ 125,465.60	\$ 131,726.40	\$ 138,320.00	\$ 145,246.40	\$ 152,505.60
	\$ 10,455.47	\$ 10,977.20	\$ 11,526.67	\$ 12,103.87	\$ 12,708.80
	\$ 4,825.60	\$ 5,066.40	\$ 5,320.00	\$ 5,586.40	\$ 5,865.60
	\$ 60.32	\$ 63.33	\$ 66.50	\$ 69.83	\$ 73.32

Elk Grove Water District
Fiscal Year 2019-20 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule Annual, Monthly, Bi-Weekly & Hourly Wage As of July 1, 2019

Grade	Step I	Step II	Step III	Step IV	Step V
81	\$ 128,523.20	\$ 134,950.40	\$ 141,710.40	\$ 148,803.20	\$ 156,228.80
	\$ 10,710.27	\$ 11,245.87	\$ 11,809.20	\$ 12,400.27	\$ 13,019.07
	\$ 4,943.20	\$ 5,190.40	\$ 5,450.40	\$ 5,723.20	\$ 6,008.80
	\$ 61.79	\$ 64.88	\$ 68.13	\$ 71.54	\$ 75.11
82	\$ 131,726.40	\$ 138,320.00	\$ 145,246.40	\$ 152,505.60	\$ 160,139.20
	\$ 10,977.20	\$ 11,526.67	\$ 12,103.87	\$ 12,708.80	\$ 13,344.93
	\$ 5,066.40	\$ 5,320.00	\$ 5,586.40	\$ 5,865.60	\$ 6,159.20
	\$ 63.33	\$ 66.50	\$ 69.83	\$ 73.32	\$ 76.99
83	\$ 134,950.40	\$ 141,710.40	\$ 148,803.20	\$ 156,228.80	\$ 164,028.80
	\$ 11,245.87	\$ 11,809.20	\$ 12,400.27	\$ 13,019.07	\$ 13,669.07
	\$ 5,190.40	\$ 5,450.40	\$ 5,723.20	\$ 6,008.80	\$ 6,308.80
	\$ 64.88	\$ 68.13	\$ 71.54	\$ 75.11	\$ 78.86
84	\$ 138,320.00	\$ 145,246.40	\$ 152,505.60	\$ 160,139.20	\$ 168,147.20
	\$ 11,526.67	\$ 12,103.87	\$ 12,708.80	\$ 13,344.93	\$ 14,012.27
	\$ 5,320.00	\$ 5,586.40	\$ 5,865.60	\$ 6,159.20	\$ 6,467.20
	\$ 66.50	\$ 69.83	\$ 73.32	\$ 76.99	\$ 80.84
85	\$ 141,710.40	\$ 148,803.20	\$ 156,228.80	\$ 164,028.80	\$ 172,224.00
	\$ 11,809.20	\$ 12,400.27	\$ 13,019.07	\$ 13,669.07	\$ 14,352.00
	\$ 5,450.40	\$ 5,723.20	\$ 6,008.80	\$ 6,308.80	\$ 6,624.00
	\$ 68.13	\$ 71.54	\$ 75.11	\$ 78.86	\$ 82.80
86	\$ 145,246.40	\$ 152,505.60	\$ 160,139.20	\$ 168,147.20	\$ 176,550.40
	\$ 12,103.87	\$ 12,708.80	\$ 13,344.93	\$ 14,012.27	\$ 14,712.53
	\$ 5,586.40	\$ 5,865.60	\$ 6,159.20	\$ 6,467.20	\$ 6,790.40
	\$ 69.83	\$ 73.32	\$ 76.99	\$ 80.84	\$ 84.88
87	\$ 148,803.20	\$ 156,228.80	\$ 164,028.80	\$ 172,224.00	\$ 180,856.00
	\$ 12,400.27	\$ 13,019.07	\$ 13,669.07	\$ 14,352.00	\$ 15,071.33
	\$ 5,723.20	\$ 6,008.80	\$ 6,308.80	\$ 6,624.00	\$ 6,956.00
	\$ 71.54	\$ 75.11	\$ 78.86	\$ 82.80	\$ 86.95
88	\$ 152,505.60	\$ 160,139.20	\$ 168,147.20	\$ 176,550.40	\$ 185,369.60
	\$ 12,708.80	\$ 13,344.93	\$ 14,012.27	\$ 14,712.53	\$ 15,447.47
	\$ 5,865.60	\$ 6,159.20	\$ 6,467.20	\$ 6,790.40	\$ 7,129.60
	\$ 73.32	\$ 76.99	\$ 80.84	\$ 84.88	\$ 89.12
89	\$ 156,228.80	\$ 164,028.80	\$ 172,224.00	\$ 180,856.00	\$ 189,883.20
	\$ 13,019.07	\$ 13,669.07	\$ 14,352.00	\$ 15,071.33	\$ 15,823.60
	\$ 6,008.80	\$ 6,308.80	\$ 6,624.00	\$ 6,956.00	\$ 7,303.20
	\$ 75.11	\$ 78.86	\$ 82.80	\$ 86.95	\$ 91.29
90	\$ 160,139.20	\$ 168,147.20	\$ 176,550.40	\$ 185,369.60	\$ 194,646.40
	\$ 13,344.93	\$ 14,012.27	\$ 14,712.53	\$ 15,447.47	\$ 16,220.53
	\$ 6,159.20	\$ 6,467.20	\$ 6,790.40	\$ 7,129.60	\$ 7,486.40
	\$ 76.99	\$ 80.84	\$ 84.88	\$ 89.12	\$ 93.58

Elk Grove Water District
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ELK GROVE WATER DISTRICT
General Manager Salary
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2019

General Manager	
GM	\$ 203,592
	\$ 16,966
	\$ 7,830
	\$ 97.88

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 a current period even though the actual cash may not be received or paid until a following period.

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 / expenditure results of operations for the fiscal year indicated.

ACWA – Association of California Water Agencies.

AICPA – American Institute of Certified Public Accountants.

Amortization – Gradual reduction, redemption, or liquidation of the balance of an account according to a 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.

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

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

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C

CAC – Community Advisory Committee.

CalPERS – California Employees Public 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 EGWD 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 EGWD maximizes the return on all funds available for investment without sacrifice of safety or necessary liquidity.

CCF – Centum cubic feet.

CCR – Consumer Confidence Report.

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.

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.

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.

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ECCP – Employee Cost Control Program.

EGWD – Elk Grove Water District.

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

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 EGWD's case, various Supplements, Schedules, etc.

Fiscal Policy – The EGWD'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 expenditures of the fund from the time the EGWD 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 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.

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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.

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 – EGWD 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 EGWD'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.

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.

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N

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 EGWD 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 EGWD 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

Projected – An estimate of revenues or expenditures 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 already outstanding.

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

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 EGWD'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.

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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.

SOP – Standard operating procedures.

T

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

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.

WDO – Water Distribution Operator.

X

Y

Z