



Fiscal Year 2020-21 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, Chair
Bob Gray, Vice-Chair
Lisa Medina, Director
Elliot Mulberg, Director
Sophia Scherman, Director

Appointed Official

Mark J. Madison, General Manager

Leadership Team

Bruce Kamilos, Assistant General Manager
Stefani Phillips, Human Resources Administrator/Board Secretary
Patrick Lee, Finance Manager/Board Treasurer
Donella Murillo, Finance Supervisor
Travis Franklin, Program Manager
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:

-) **Transparency:** We recognize that transparency is the foundation of good governance. We are committed to openness and accountability in all District endeavors.
-) **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.



TABLE OF CONTENTS

INTRODUCTORY SECTION

Budget Transmittal Letter.....	3
Industry Analysis and Current Status.....	5
About the Elk Grove Water District.....	7
EGWD by the Numbers.....	12
GFOA Distinguished Budget Presentation Award.....	13

FISCAL YEAR 2020-21 BUDGET OVERVIEW

FY 2020-21 Budget Adoption Resolution.....	15
FY 2020-21 Budget Preparation Timeline.....	17
Summary of Revenues and Expenditures.....	18
Summary of Net Position Activity.....	19
Budget Highlights FY 2020-21.....	21

REVENUE SECTION

Budgeted Revenues by Category.....	25
Major Revenue Sources.....	26
Revenue Detail.....	29

EXPENDITURE SECTION

Budgeted Expenditures by Category	31
Salaries and Benefits.....	32
Seminars, Conventions and Travel.....	35
Office & Operational and Purchased Water.....	36
Outside Services.....	39
Equipment Rents, Taxes and Utilities.....	40
Capital Expenditures	41
Fiscal Year 2020-21 Capital Projects Listing.....	42
Non-Operating Expenditures (Revenues).....	43

ORGANIZATIONAL AND BUDGET SUMMARIES BY DEPARTMENT

Organizational Chart	45
FTE Listing.....	46
Jurisdictional Comparison	47
Expenditures by Department.....	48

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

Summary by Department.....	48
Office of the General Manager.....	49
Human Resources Department.....	51
Program Manager Department.....	52
Finance and Administrative Departments.....	53
Assistant General Manager/Technical Services Department.....	55
Information Technology.....	57
Operations Department.....	58

LONG-TERM INDEBTEDNESS, REVENUE BONDS AND BOND COVENANT RATIO

Long-Term Indebtedness to Maturity.....	63
Debt Service Coverage Ratio.....	64

FISCAL YEAR 2020-21 RATES AND FEES SCHEDULE

Rates and Fees Schedule.....	67
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FISCAL YEAR 2020-21 SALARY SCHEDULE

Salary Schedule.....	71
Acronyms & Glossary of Terms.....	81

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget



To: Florin Resource Conservation District Board of Directors

From: Mark J. Madison, General Manager

Date: June 16, 2020

Subject: **ELK GROVE WATER DISTRICT FY 2020-21 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, 2020. 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) 2019-20 in controlling costs to maintain financial stability. This was aided as EGWD revenues are anticipated to be higher than budgeted by approximately \$892,000. Overall, the bottom-line (Revenues in Excess of Expenditures) is projected to close approximately \$1.7 million higher than the projection in the EGWD FY 2019-20 Operating Budget. Cost savings were achieved in all expenditure categories through careful monitoring of expenditures throughout the year, with Office and Operational and Outside Services accounting for the expenditure categories with the most cost savings, totaling approximately \$550,000. These savings were offset by the capitalization of less labor costs than budgeted.

Office and Operational costs are projected to be approximately \$173,000 under budget and this is primarily due to lower costs associated with materials and software program updates, which was offset by an increase in spending for meters.

Outside Services costs are projected to be approximately \$380,000 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 2020-21 budget, expenditures are projected to exceed revenues by approximately \$346,000. This is due mainly to an overall increase in Office and Operational costs anticipated in FY 2020-21, as well as anticipate elections cost due to FY 2020-21 being an election year. Revenues are projected to increase by approximately \$252,000 in FY 2020-

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

21. This reflects the deferral of a 3.0% revenue rate adjustment effective January 1, 2021 into future years as established by 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 2020-21 are Salaries and Benefits at 27.73% of total projected expenditures, Purchased Water cost at 20.28% of total projected expenditures and Debt Service at 24.45% of total projected expenditures. The proposed FY 2020-21 Operating Budget also reflects a 0.97% 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 6.0% for any employees who have not exceeded the EGWD medical subsidy cap), purchase water costs (up an estimated 2.0%) and office and operational by approximately 10.79%.

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 2020-21 include service replacements for backyard water mains, well rehabilitation, service line replacements and the replacement of a fleet vehicle. Cost estimates for next year's projects are \$1,430,000 and 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 covenant.

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 2020-21 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

Issues Currently Affecting the Water Industry. The American Water Works Association (AWWA) 2019 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) long-term water supply availability; 4) public understanding of the value of water systems and services; and 5) watershed/source water protection.

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 address 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. 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. To ensure watershed/source water protections, EGWD is working with the Sacramento Regional Water Authority to prepare a Regional Water Reliability Plan that addresses, in part, source water protection in the American River Basin. EGWD will also be preparing a Risk and Resiliency Plan which will link to the United States Bureau of Reclamation American River Basin Study which forecasts the long-term effects of climate change.

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.

Cost Recovery 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. The affordability of water has become a significant issue for low-income households and a higher priority for water utilities that struggle to reconcile the need to

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

adequately fund infrastructure while not overburdening those who cannot afford rate increases.

The EGWD completed a 5-year water rate study during the summer of 2018, setting forth the incremental rate adjustments for years 2019 through 2023, necessary to continue to fund debt service costs, operating costs and anticipated repairs and replacement costs of aging infrastructure 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 adjustments for the first two years, defer rate adjustments in year 3 and only adjust rates by 3.0% for the following 2 years. The EGWD is further investigating whether rate adjustments in the final 2 years of the study can be deferred to maintain affordability while still providing sufficient revenues to maintain operations.

Long Term Water Supply Availability. 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. EGWD potentially will be partnering with other agencies in the Sacramento region to evaluate the feasibility of groundwater recharge projects and the prospects for developing a flood managed aquifer recharge program.

Regulatory Compliance. 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 while continuing to maintain affordability to customers.

Local, State, and Federal regulatory compliance continues to be a concern of the water industry. New standards challenge the ability of water utilities to meet such requirements financially and operationally while continuing to maintain affordability to customers. EGWD is closely tracking these new requirements and is prepared to meet them if implemented.

Tighter State and Federal regulations are expected for perchlorate, coliform bacteria, lead and copper, and possible microplastics and hexavalent chromium. Revised Cross-connection requirements are also expected, and this may require an update of the current EGWD Cross-Connection Ordinance.

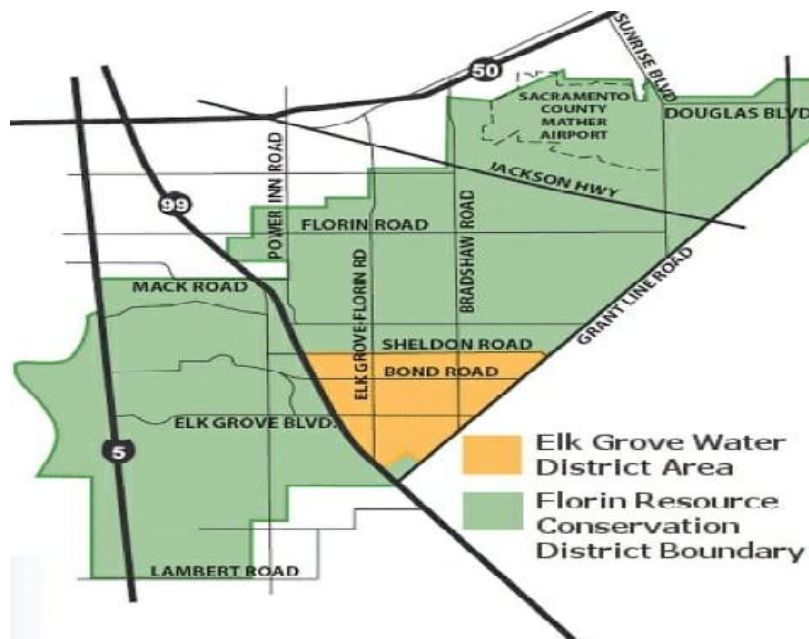
ABOUT THE ELK GROVE WATER DISTRICT

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 Elk Grove Water District (EGWD), which is a Department of the FRCD. This acquisition changed the governance of the water utility from private ownership to a publicly owned and operated agency. The EGWD is structured as an enterprise fund of the FRCD.

The FRCD 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 2020-21 does reflect election costs as two 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 46,000 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

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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 EGWD that all funds held in reserve be designated to specific uses. The EGWD 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 EGWD 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 EGWD 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 such as election cost, Board expense, etc. The Target funding balance is based on the amount as approved in the annual budget.
-) Future Years Capital Improvement Reserve Fund – Used to fund future assets needed for the operations of the EGWD 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

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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 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 policies 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 policies are to provide for the purchase of materials and trade services with the objective that they will be available at the proper time, place, quantity and at the best available price, consistent with the needs of the EGWD.

Accounting Systems and Controls

The EGWD uses Sage 100 as its 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 2020-21 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 EGWD 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 minimizing revenue rate adjustments in FY 2019-20 as well as the deferral of the 3.0% revenue rate adjustment into future years for FY 2020-21. 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:

-) The 2018 Water Rates Study adopted by the Board on July 18, 2018 approved a 3.0% revenue rate adjustment beginning January 1, 2021. However, this revenue rate adjustment has been deferred into future years, resulting in no anticipated revenue rate adjustment for FY 2020-21.
-) Water consumption will remain unchanged from the prior year due to unknown factors including the economic recession.
-) Estimated 2.00% rate increase in Purchased Water cost from the SCWA.
-) Estimated 10.57% decrease in workers compensation expense – no rate increases but experience modifier is expected to decrease due to a decrease in claims.
-) Estimated 13.40% decrease in employer retirement costs through California Public Employees Retirement System (CalPERS) as a result of the completion of the amortization period for previous performance bases.
-) Estimated 6.0% increase in health care insurance costs for all employees that have not yet met the EGWD's medical contribution cap.
-) Salary increases will be based on a COLA of 0.97%, 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	14.4 MGD
NUMBER OF TREATMENT FACILITIES	2
AGGREGATE TREATMENT FACILITY CAPACITY	13.0 MGD
NUMBER OF WELLS	7
MILES OF WATER MAINS	153.6
NUMBER OF BOOSTER PUMPS	10
NUMBER OF ACTIVE SERVICE CONNECTIONS	12,899
NUMBER OF BOND ISSUES OUTSTANDING	2
NUMBER OF CERTIFIED WATER DISTRIBUTION OPERATORS	16
NUMBER OF CERTIFIED WATER TREATMENT OPERATORS	16
NUMBER OF PUBLIC FIRE HYDRANTS	1,660
EGWD SERVICE AREA POPULATION	46,212



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Elk Grove Water District
California**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

FISCAL YEAR 2020-21 BUDGET OVERVIEW

**Elk Grove Water District
Fiscal Year 2020-21 Operating Budget**

RESOLUTION NO. 06.16.20.01

**A RESOLUTION OF THE FLORIN RESOURCE
CONSERVATION DISTRICT BOARD OF DIRECTORS APPROVING THE
DEFERRAL OF THE 3.0% REVENUE RATE ADJUSTMENT EFFECTIVE JANUARY
1, 2021 INTO FUTURE YEARS AND ADOPTING THE ELK GROVE WATER
DISTRICT FISCAL YEAR 2020-21 OPERATING BUDGET WITH REVENUES OF
\$15.424 MILLION AND EXPENDITURES OF \$15.770 MILLION AND
APPROPRIATING \$345,601 FROM EXCESS OPERATING RESERVES TO FUND
EXPENDITURES IN EXCESS OF REVENUES FOR FISCAL YEAR 2020-21**

WHEREAS, the Florin Resource Conservation District (District) is a Resource Conservation District organized pursuant to Division 9 of the California Public Resources Code, Sections 9001, et seq. (Resource Conservation Law); and

WHEREAS, the District is formed for the purposes delineated in the Public Resources Code Section 9001 and all things necessary to carry out the provisions of the Resource Conservation Law and adopted District Bylaws; and

WHEREAS, the District has held several public meetings to review the proposed revenues and expenditures for the Elk Grove Water District (EGWD) for the Fiscal Year (FY) July 1, 2020 through June 30, 2021; and

WHEREAS, the 2018 Water Rate Study adopted by the Board of July 18, 2018 recommends a 3.0% revenue rate adjustment effective January 1, 2021; and

WHEREAS, the EGWD FY 2020-21 Operating Budget reflects the deferral of the 3.0% revenue rate adjustment effective January 1, 2021 into future years as it is deemed not necessary for FY 2020-21; and

WHEREAS, the District Board of Directors (Board) has received and considered the proposed EGWD FY 2020-21 Operating Budget submitted by the Finance Manager/Treasurer on June 16, 2020.

NOW, THEREFORE, THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS DOES HEREBY RESOLVE:

SECTION 1. The Board of Directors hereby adopts the foregoing recitals as true and correct and incorporates them herein by reference.

SECTION 2. The Board of Directors hereby approve the deferral of the 3.0% revenue rate adjustment effective January 1, 2021 into future years.

SECTION 3. The Board of Directors hereby approve the total revenues of \$15,424,142 and total expenditures of \$15,769,743 for the proposed Elk Grove Water District FY 2020-21 Operating Budget.

SECTION 4. The Board of Directors hereby authorize the General Manager to redistribute allocated budgeted amounts between line items within the budget categories.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

SECTION 5. The Board of Directors hereby approve the FY 2020-21 Rate and Fee Schedule which includes no revenue rate adjustments effective January 1, 2021.

SECTION 6. The Board of Directors hereby approve the FY 2020-21 Salary Schedule which includes a 0.97% cost of living adjustment.

SECTION 7. The Board of Directors hereby adopts the Elk Grove Water District Fiscal Year 2020-21 Operating Budget, attached hereto as Exhibit "A and made a part hereof.

SECTION 8. The Board Secretary shall certify to the adoption of this Resolution.

SECTION 9. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED by the Florin Resource Conservation District Board of Directors on this 16th day of June 2020 by the following vote:

AYES: Gray, Medina, Mulberg, Nelson, and Scherman

NOES:

ABSENT:

ABSTAIN:



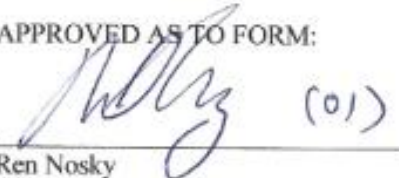
Tom Nelson
Chair

ATTEST:



Stefani Phillips
Board Secretary

APPROVED AS TO FORM:



Ren Nosky
General Counsel

Fiscal Year 2020-21 Budget Preparation Timeline

April 01	Leadership Team Budget Kick-Off.
April 07	Infrastructure Committee meeting to discuss the 1 st draft of the FY 2021-25 CIP.
April 10	All department budget initial requests are due to FM.
April 14	FM submits budget development worksheet to the GM for first review.
April 16	Leadership Team meeting to review the 1 st draft of the budget development worksheet.
April 21	Present to the Board the 3 rd quarter financial report.
April 22	GM to provide first round comments and revisions on budget development worksheet to FM.
April 28	FM makes the required revisions and disperses the first draft of the budget development worksheet to the Finance Committee (Board).
April 28	Infrastructure Committee meeting to go over 2 nd draft of the CIP (if necessary).
May 05	Finance Committee meeting to go over 1 st draft of budget development worksheet.
May 12	Issue the 1 st draft of the actual budget document and 2 nd draft of budget development worksheet to the Board for review.
May 19	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 26	Finance Committee Meeting (if necessary).
June 02	Issue revised budget to Finance Committee (if necessary).
June 09	Finance Committee Meeting (if necessary).
June 11	Final Budget and staff report due for Board Packet inclusion.
June 16	Board considers all budgets for adoption.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

SUMMARY OF REVENUES AND EXPENDITURES

Elk Grove Water District
Budgeted Revenues and Expenditures by Category
For the Fiscal Year ending June 30, 2021

Expenditure	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Budget	Change in Budget
Total Revenues	\$ 14,210,971	\$ 15,343,125	\$ 15,233,674	\$ 15,172,243	\$ 16,064,258	\$ 15,424,142	\$ 251,899
Operational Expenditures							
Salaries and Benefits	3,565,721	3,922,785	3,943,543	4,332,850	4,233,138	4,373,018	40,168
Seminars, Conventions and Travel	29,137	28,872	39,001	51,124	31,983	53,307	2,183
Office and Operational	969,217	984,814	974,026	1,208,164	1,034,999	1,338,578	130,415
Purchased Water	2,732,016	2,873,292	2,777,344	3,135,689	3,018,945	3,198,404	62,715
Outside Services	610,219	922,576	843,416	1,160,573	780,369	1,283,548	122,975
Equipment Rent, Taxes and Utilities	358,058	374,278	333,999	416,200	422,008	464,380	48,180
Subtotal Operational Expenditures	8,264,368	9,106,617	8,911,329	10,304,600	9,521,442	10,711,235	406,635
Less: Capitalized Labor	(528,352)	(279,633)	(279,633)	(424,667)	(217,193)	(376,961) *	47,706
Total Operational Expenses	7,736,016	8,826,984	8,631,696	9,879,933	9,304,249	10,334,275	454,342
Non-Operating Expenditures (Income)	3,346,863	3,851,156	3,442,349	3,726,739	3,503,352	4,005,469	278,730
Capital Equipment and Expenditures	1,700,000	1,756,000	1,756,000	1,838,000	1,838,000	1,430,000	(408,000)
Total Net Expenditures	12,782,879	14,434,140	13,830,045	15,444,672	14,645,601	15,769,743	325,072
Revenues In Excess of Expenditures,							
Principal Retirement and Capitalized Labor	\$ 1,428,092	\$ 908,985	\$ 1,403,629	\$ (272,428)	\$ 1,418,657	\$ (345,601)	\$ (73,173)
Transfers (to)/from Reserves	-	-	-	272,428	-	345,601	73,173
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

SUMMARY OF NET POSITION ACTIVITY

Elk Grove Water District
Summary of Net Position Activity
For the Fiscal Year Ending June 30, 2021

	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Budget
Beginning Net Position	\$ 42,678,363	\$ 42,678,363	\$ 44,097,020
Estimated Revenues	<u>15,172,243</u>	<u>16,064,258</u>	<u>15,424,142</u>
Estimated Operational Expenditures			
Salaries and Benefits	4,332,850	4,233,138	4,373,018
Seminars, Conventions and Travel	51,124	31,983	53,307
Office and Operational	1,208,164	1,034,999	1,338,578
Purchased Water	3,135,689	3,018,945	3,198,404
Outside Services	1,160,573	780,369	1,283,548
Equipment Rent, Taxes and Utilities	<u>416,200</u>	<u>422,008</u>	<u>464,380</u>
Total Operational Expenditures	<u>10,304,600</u>	<u>9,521,442</u>	<u>10,711,235</u>
Estimated Nonoperational Expenditures			
Capitalized Labor	(424,667)	(217,193)	(376,961)
Non-Operating Expenditures (Income)	3,726,739	3,503,352	4,005,469
Capital Equipment and Expenditures	<u>1,838,000</u>	<u>1,838,000</u>	<u>1,430,000</u>
Total Nonoperational Expenditures	<u>5,140,072</u>	<u>5,124,159</u>	<u>5,058,508</u>
Revenues in Excess of Expenditures	<u>(272,428)</u>	<u>1,418,657</u>	<u>(345,601)</u>
Estimated Ending Net Position	<u>\$ 42,405,935</u>	<u>\$ 44,097,020</u>	<u>\$ 43,751,419</u>

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BUDGET HIGHLIGHTS FISCAL YEAR 2020-21

The EGWD budget for FY 2020-21 projects total operating revenues of approximately \$15.424 million and total expenditures of approximately \$15.770 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$1.430 million. The projected expenditures in excess of revenues are approximately \$345,601 which will be funded from operating reserves carried over from prior years.

Despite many non-discretionary cost increases, staff undertook efforts to find cost reductions as well as minimize increases and these are reflected in the FY 2020-21 budget. The budget has an increase in total expenditures of \$325,072 (2.10%) from the adopted budget for FY 2019-20. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2019-20:

-) Revenues for FY 2020-21 is budgeted at \$15.424 million, an increase of \$251,899 (1.66%) from prior year's budget based on the following assumptions:
 - A deferral of the 3.0% revenue rate adjustment effective January 1, 2021 into future years. This revenue rate adjustment was recommended by the 2018 Water Rate Study adopted by the Board on July 18, 2018.
 - No changes in consumption levels or new accounts from prior year.
 - A 10% conservation factor in residential revenues due to the unknown nature of the economic downturn.
 - A 5% conservation factor in non-residential revenues due to the unknown nature of the economic downturn.

-) Total Salaries and Benefits budgeted is \$4.373 million, an increase of \$40,168 (0.93%) from prior year's budget mainly due to:
 - An increase in Executive, Exempt and Non-Exempt salaries of \$50,570 (2.22%) due to:
 - No anticipated vacancies in positions.
 - Merit increases for eligible employees.
 - Longevity pay increases for eligible employees.
 - A 0.97% cost of living adjustment (COLA) based on the April 2020 Consumers Price Index.
 - An increase in medical benefits of \$31,988 (4.18%) based on estimated medical premium increases provided by JPIA.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

- A decrease in Retirement Benefits of \$55,899 (13.40%) due to FY 2019-20 being the last year of amortization for certain plan performance losses in prior years.
 - An increase in Employee Training of \$24,000 (111.63%) due to anticipated safety training and Class A license training for field staff.
-) Seminars, Conventions and Travel budgeted is \$53,307, an increase of \$2,183 (4.27%) from prior year's budget due mainly to anticipated seminars and conferences for Operations and Tech Services staff.
-) Total Office and Operational Costs budgeted is \$1.338 million, an increase of \$130,415 (10.79%) from prior year's budget mainly due to:
- An increase in Association Dues of \$32,593 (26.71%) due to increased SCGA dues.
 - An increase in Insurance of \$14,430 (16.31%) based on estimated insurance premium increases as provided by JPIA.
 - A decrease in Materials of \$28,000 (22.40%) based on the average spending in prior years.
 - An increase in Meters of \$65,500 (101.55%) due to the decision to replace all meters going forward as opposed to repairing just the registers.
 - An increase in Software Program & Updates of \$39,224 (22.88%) due to new board packet software and document management software.
 - An increase in Water Conservation Material of \$13,000 (260.00%) due to the need for more program materials.
-) Purchased Water budgeted is \$3.198 million, an increase of \$62,715 (2.00%) from prior year's budget due mainly to:
- An estimated 2% rate increase in the wholesale water rate as provided the SCWA.
 - An estimated 3% consumption increase based on prior year trends.
 - A 10% conservation factor due to the unknown nature of the economic downturn.
-) Total Outside Services budgeted is \$1.284 million, an increase of \$122,975 (10.60%) from prior year's budget due mainly to:
- An increase in Contracted Services of \$104,375 (25.05%) due to required support for annual reporting, social media consulting and utility billing consulting service.

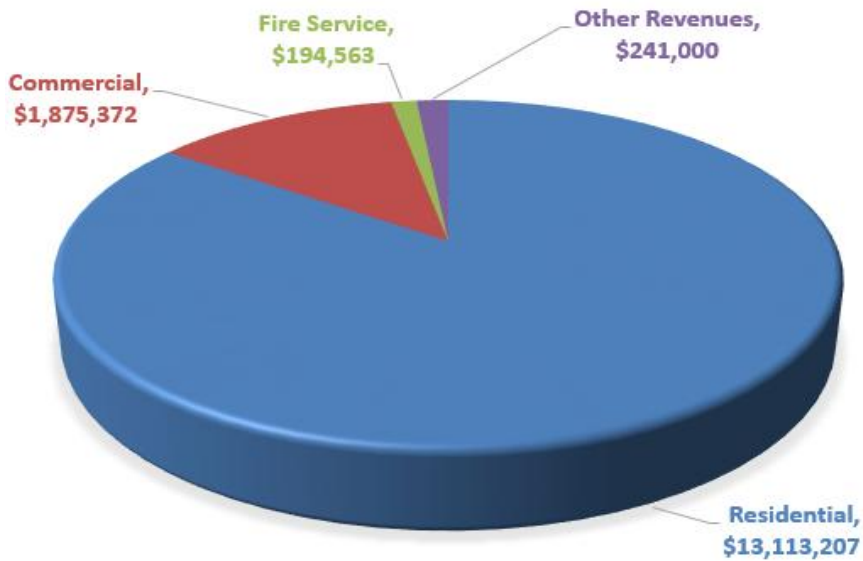
Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

- A decrease in Engineering Services of \$69,000 (37.50%) due to the completion of the Uni-Directional Flushing program.
 - An increase in Special Projects of \$100,000 (100.00%) due to the cost associated with Well 3 destruction.
 - A decrease in Community Relations of \$12,000 (56.60%) based on the average spending in prior years.
- J Total Equipment Rent, Taxes and Utility budgeted is \$464,380, an increase of \$48,180 (11.58%) from prior year's budget due mainly to:
- An increase in Equipment Rental of \$10,000 (56.18%) due to anticipated increase in the need to rent equipment for CIP projects.
 - An increase of \$35,000 (9.67%) in Electricity based on anticipated electricity rate increases through SMUD.
- J Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Capital Improvement Reserve for a total of \$1.430 million. This represents a decrease of \$408,000 from prior year's budget and is based on actual funding needs from the FY 2021-25 CIP Program.
- J Bond interest expenses will decrease by \$106,270 (6.40%) while bond principal retirements will increase by \$135,000 (6.24%).
- J Elections Costs budgeted is \$250,000, based on estimated costs of elections to be held in FY 2020-21.
- J This budget anticipates capitalizing \$376,961 of Salaries and Benefits for capital improvements constructed by the Distribution and Utility Divisions, which are funded in the Five-Year Capital Improvement Program. Capitalized labor is estimated at 60% of the total salaries and benefits of the Utility Division.
- J The budget, as recommended, will meet bond covenant requirements as follows:
- Covenant – 1.32 (1.15 required)
- J The Board adopted a Five-Year Capital Improvement Program (CIP) which only appropriated funding for the CIP projects scheduled in FY 2020-21.
- J 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 2020-21 Operating Budget

BUDGETED REVENUES BY CATEGORY



Other Revenues include:

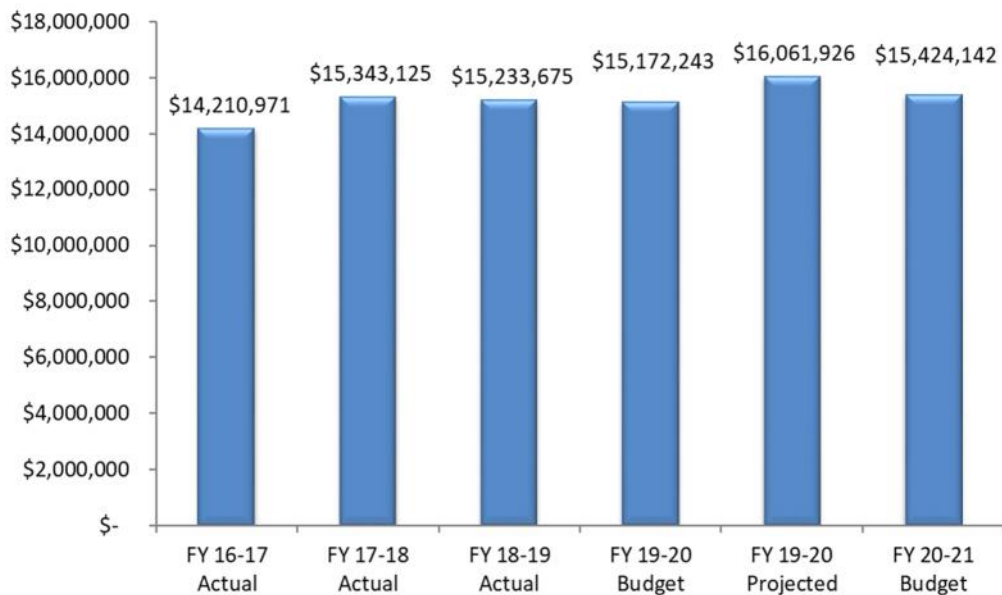
- ✓ Meter/Plan Check/Water Capacity Fees
- ✓ Door Hanger Fees
- ✓ New Account Fees
- ✓ NSF Fees
- ✓ Credit Card Fees
- ✓ Backflow Prevention Installations

Commercial Revenues Include:

- ✓ Non-Residential Revenue
- ✓ Irrigation Revenue

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

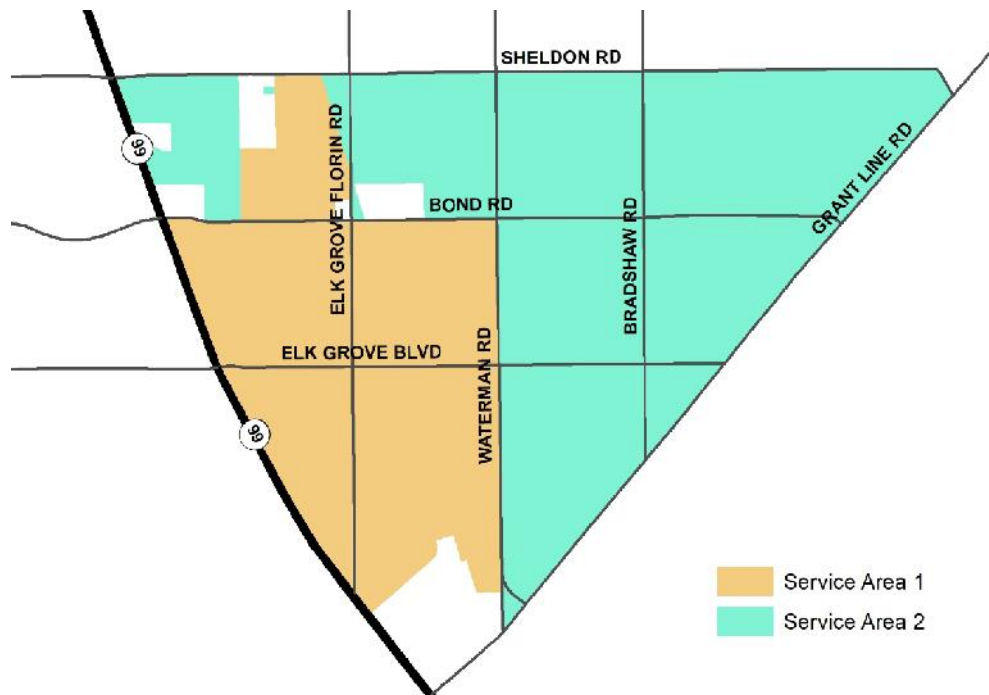
TOTAL REVENUES FISCAL YEARS 2016-17 THROUGH 2020-21



The FY 2020-21 Budget reflects the deferral of a 3.0% revenue rate adjustment into future years and no anticipated increase in overall water consumption. This revenue rate adjustment was recommended in the 2018 Water Rate Study, adopted by the Board of Directors on July 18th, 2018.

MAJOR REVENUE SOURCES

Approximately 98% of the EGWD's revenues are derived from recurring water revenues related to water consumption and availability charges. Although a 3.0% revenue rate adjustment was approved by the Board through the adoption of the 2018 Water Rate Study, the 3.0% revenue rate adjustment effective January 1, 2021 was deemed unnecessary and will be deferred into future years. 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

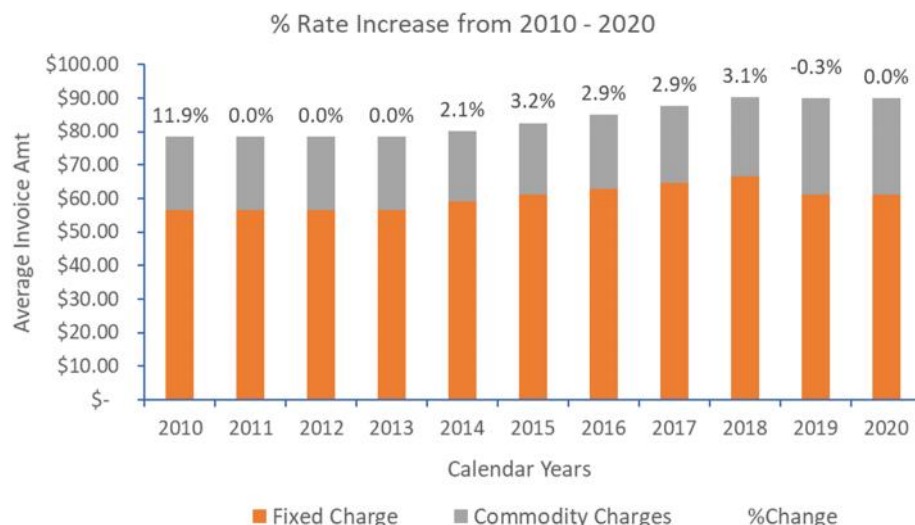
Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

submit written protests opposing them. If a majority of ratepayers do not protest, the Board of Directors vote on the proposed rate changes and set the effective date for any proposed and approved 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%

Revenue rate adjustments are necessary to fund various projects and to pay for increased operating cost, primarily due to inflation. It should be noted that the Board of Directors decided to defer the revenue rate adjustments of 3.0% on January 1, 2021 into future years as it was deemed unnecessary in FY 2020-21.

The table below shows the average revenue rate adjustment each calendar year since 2010 in relation to an average bill, assuming the customer is a single-family residential service customer with a 1" meter consuming 15 CCF's of water. As can be seen, the increases in rates have been very consistent and relatively minimal. For the years with a rate increase, the increase is approximately equal to the average inflation rate. This is all made possible through prudent financial management and budgeting; however, future revenue adjustments will be necessary to fund various capital projects and to pay for increased operating cost, primarily due to inflation.

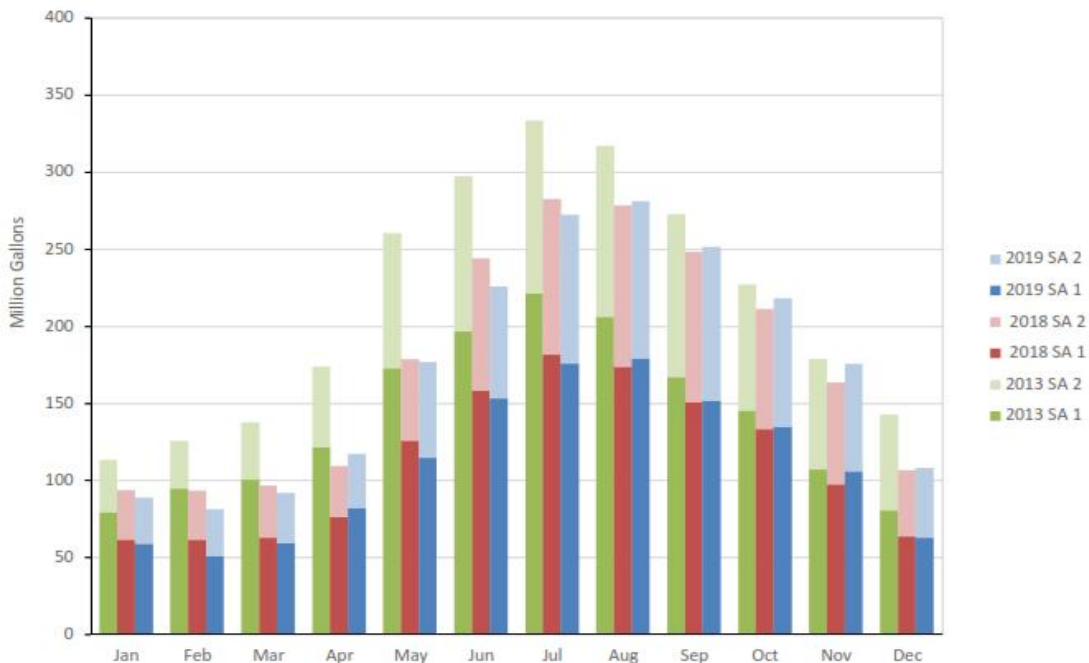


Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

WATER CONSUMPTION TREND

Water revenues are driven by two primary factors, the amount of water sold and the rate per unit, with increases in water consumption generating more revenues to offset the increased costs of operations. The graph below shows the consumption trends for the prior two calendar years as compared to the pre-drought calendar year of 2013. The graph also shows the correlation between the annual seasonal change and overall water consumption, with the highest level of consumption occurring during the summer months.

As can be seen in the graph below, the EGWD has experienced gradual increases in water consumption in 2018 and 2019, 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 levels of 2013, 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 2020-21 Operating Budget

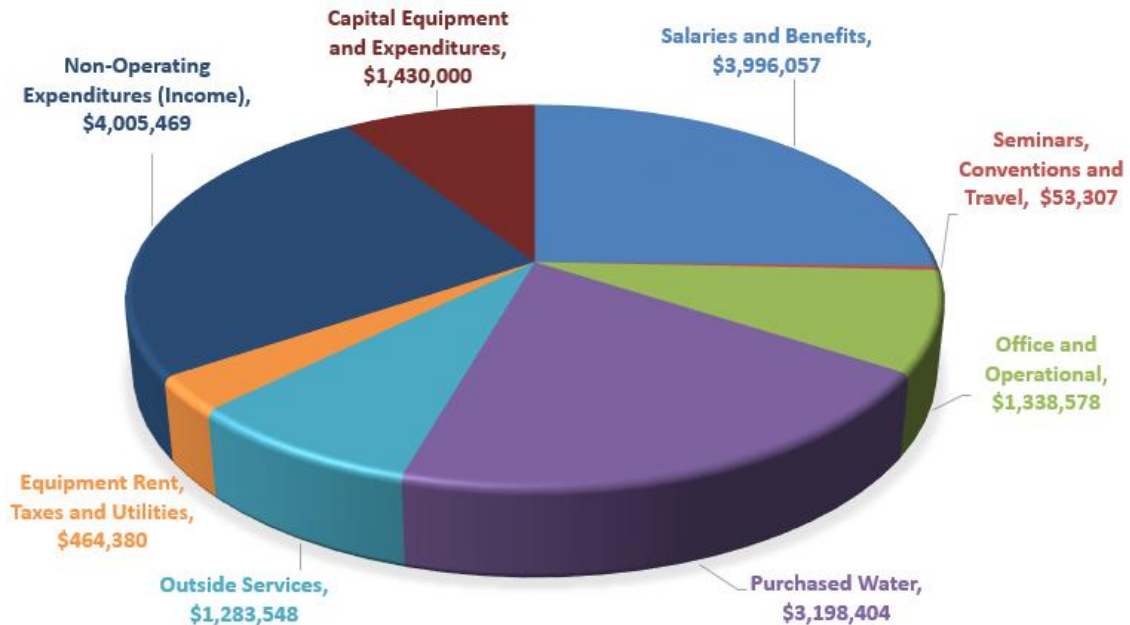
Elk Grove Water District
Budgeted Revenue Accounts Detail
For the Fiscal Year ending June 30, 2021

Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
4100	Water Payment Revenues - Residential	\$12,220,127	\$12,848,104	\$12,818,495	\$12,816,040	\$13,245,994	\$ 13,114,207
4110	Water Payment Revenues - Commercial	1,525,449	1,831,522	1,926,887	1,914,362	1,873,918	1,875,372
4120	Water Payment Revenues - Fire Service	188,543	188,957	177,326	186,842	200,265	194,563
4200	Meter Fees/Plan Check/Water Capacity	72,188	240,190	56,944	30,000	490,266	30,000
4300	Backflow Install EGWD	23,948	15,116	8,555	25,000	6,501	10,000
4520	Door Hanger Fees	121,850	149,725	144,700	115,000	144,570	115,000
4540	New Account Fees	26,640	22,791	24,000	25,000	35,015	25,000
4550	NSF Fees	3,430	3,640	2,660	3,000	2,901	3,000
4570	Shut-off Fees	51,425	63,166	63,750	50,000	54,278	50,000
4580	Credit Card Fees	8,480	10,000	10,725	8,000	8,220	8,000
4900	Customer Refunds	(31,109)	(30,086)	(368)	(1,000)	-	(1,000)
Total Revenues		\$14,210,971	\$15,343,125	\$15,233,675	\$15,172,243	\$16,061,926	\$ 15,424,142

EXPENDITURE SECTION

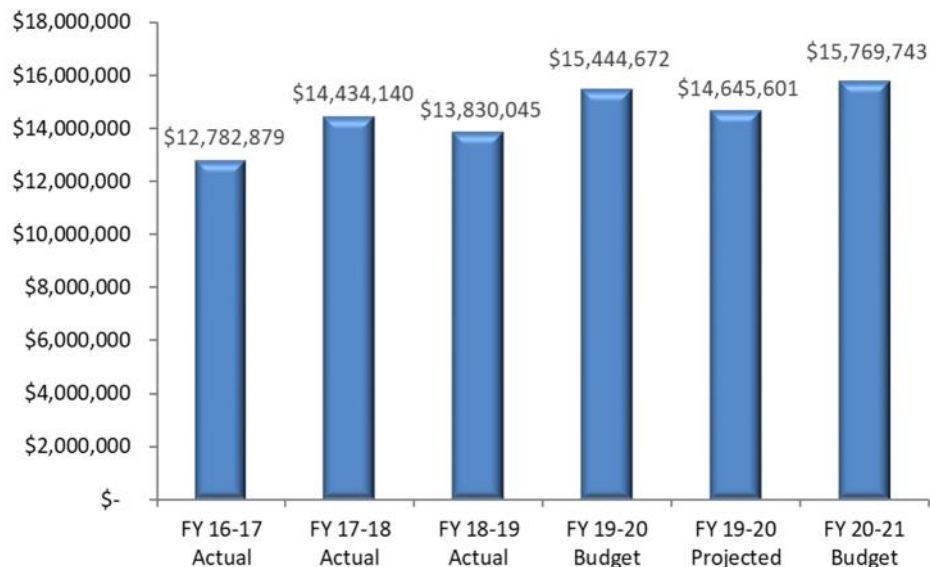
Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

BUDGETED EXPENDITURES BY CATEGORY



Note: Total Salaries and Benefits Expenditures are net of capitalized labor costs of \$376,961, which is included in total Capital Equipment and Expenditures.

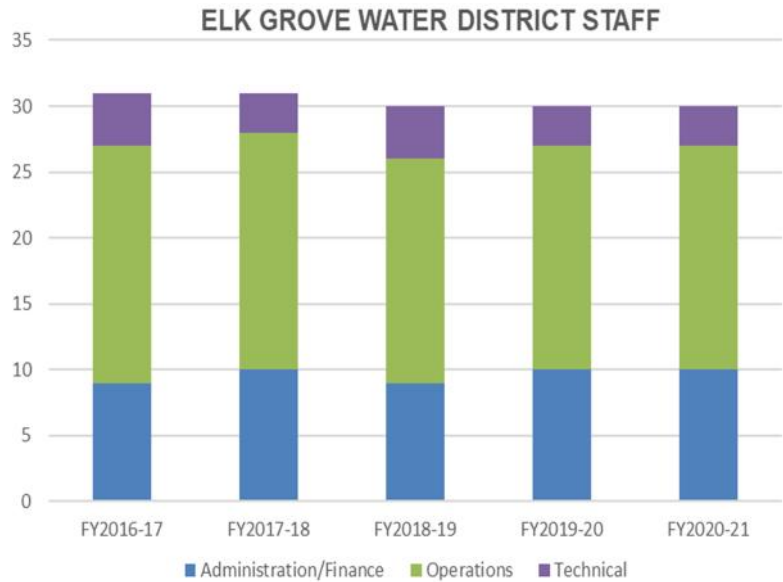
TOTAL NET EXPENDITURES FISCAL YEARS 2016-17 THROUGH 2020-21



SALARIES AND BENEFITS FISCAL YEARS 2016-17 THROUGH 2020-21

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 2019-20, the EGWD added a provision to the Employee Policy Manual for Class A Differential pay of \$1.50. The Class A Differential was applicable to all field operators who possess a Class A License. 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 2020-21 is 0.97%.



Employee Cost Control Program

During FY 2011-12, 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.

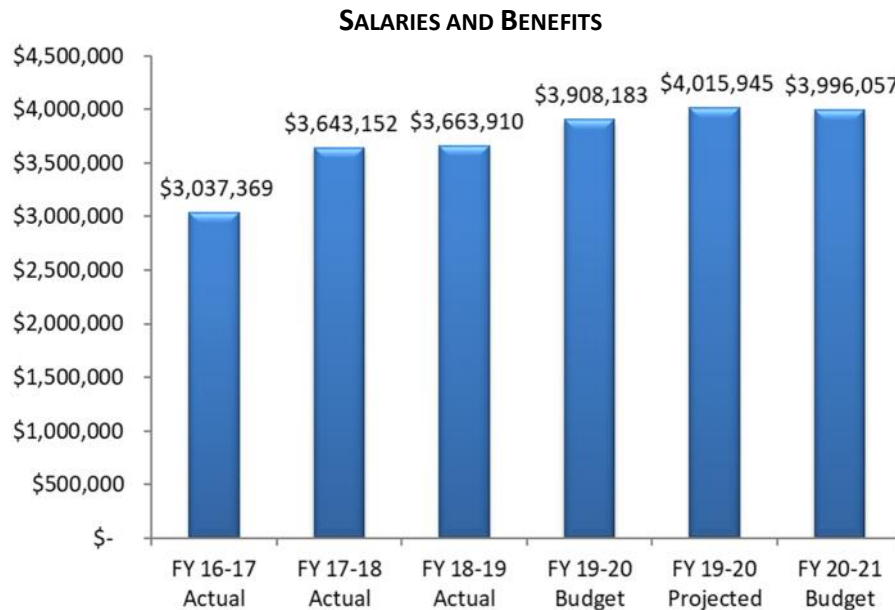
Pension and other Post-Employment benefits

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. Five retired employees receive these benefits, which are financed on a pay-as-go basis. The EGWD pays the medical, dental, and vision insurance premiums for eligible retired employees (and qualified spouse) that are enrolled in

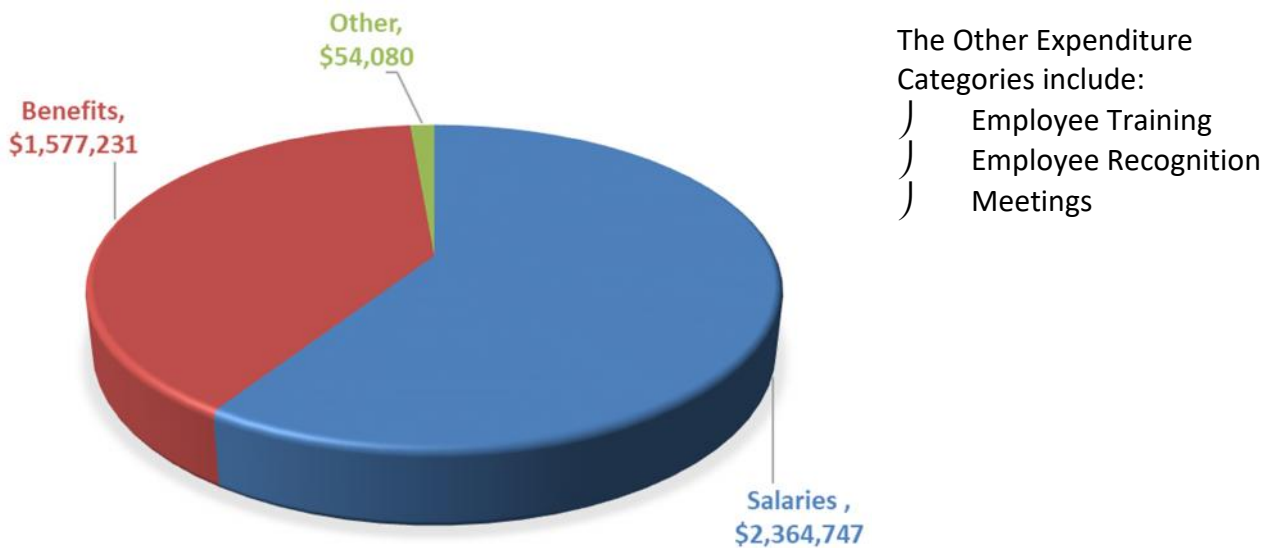
**Elk Grove Water District
Fiscal Year 2020-21 Operating Budget**

the health insurance plan. The current requirements for eligibility are: attaining age 55, having at least fifteen years of continuous service, and retiring from the 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 \$3,996,057*



*The total Salaries and Benefits are net of capitalized labor costs of \$376,961 for capital improvements constructed by the Distribution and Utility Departments.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

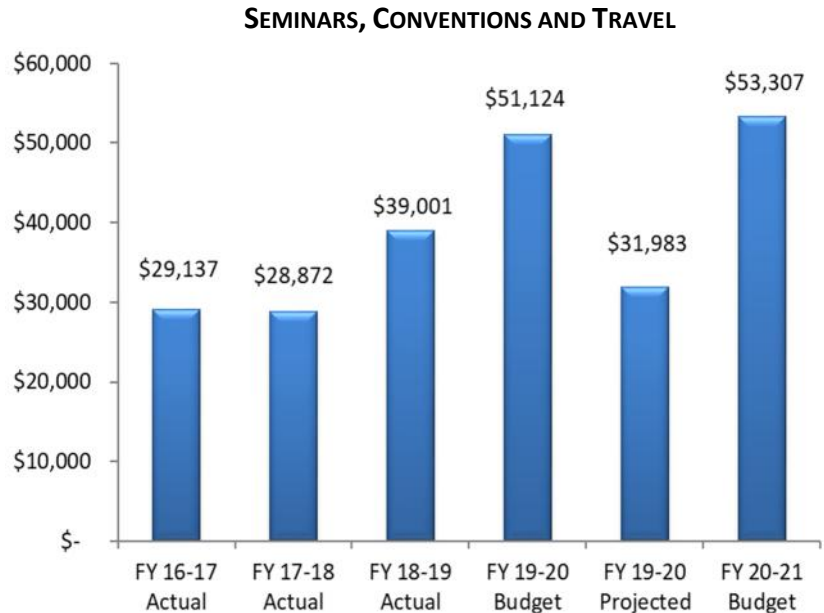
Elk Grove Water District
Budgeted Salaries and Benefits Accounts Detail
For the Fiscal Year ending June 30, 2021

Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
5100	Executive Salary	\$ 163,831	\$ 151,934	\$ 171,220	\$ 208,444	\$ 185,747	\$ 211,486
5110	Exempt Salaries	511,040	525,448	581,962	568,146	587,679	576,491
5120	Non-Exempt Salaries	1,200,261	1,295,333	1,193,993	1,499,539	1,517,513	1,538,721
5130	Overtime Compensation	39,278	60,799	43,164	55,000	35,745	48,500
5140	On Call Pay	18,199	18,200	17,650	18,250	18,200	18,250
5150	Holiday Pay	104,736	109,632	111,283	122,535	122,272	124,981
5160	Vacation Pay	129,244	159,232	161,000	121,994	118,756	123,294
5170	Personal Time Pay	110,052	105,387	106,307	98,028	104,653	99,985
5180	Internship Program	-	-	-	-	-	-
5200	Medical Benefits	568,711	593,653	588,241	764,556	708,632	796,543
5195	EAP	825	825	813	863	929	944
5201	EGWD Contribution H.S.A	13,149	13,352	13,251	20,000	21,092	23,500
5210	Dental/Vision/Life Insurance	50,227	52,337	55,117	65,946	61,745	63,562
5220	Retirement Benefits	247,260	524,139	460,006	417,176	408,224	361,277
5225	Retirement Benefits - Post Employment	243,577	131,063	278,088	167,670	167,670	165,316
5230	Medical Tax, Social Security and SUI	45,154	46,990	47,036	62,791	58,656	63,503
5240	Worker's Compensation Insurance	94,085	114,479	91,338	114,712	94,316	102,585
5250	Education Assistance	17,062	2,566	-	2,500	-	2,500
5260	Employee Training	7,286	13,697	18,378	21,500	17,331	45,500
5270	Employee Recognition	1,577	3,530	4,634	2,100	3,171	2,880
5280	Meetings	167	189	62	1,100	807	3,200
	Less Capitalized Labor	(528,352)	(279,633)	(279,633)	(424,667)	(217,193)	(376,961)
		<u>\$3,037,369</u>	<u>\$3,643,152</u>	<u>\$3,663,910</u>	<u>\$3,908,183</u>	<u>\$4,015,945</u>	<u>\$ 3,996,057</u>

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

SEMINARS, CONVENTIONS AND TRAVEL FISCAL YEARS 2016-17 THROUGH 2020-21

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. 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.



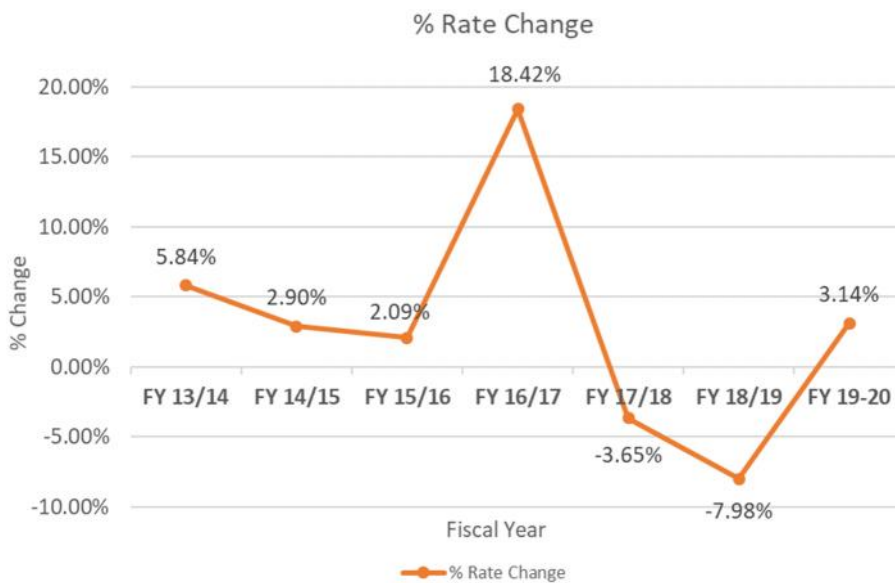
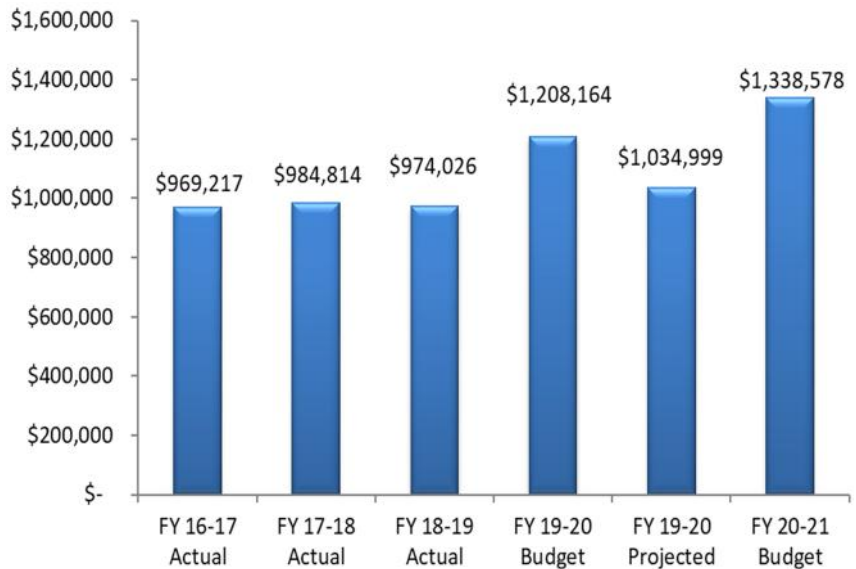
Elk Grove Water District
Budgeted Seminars, Conventions and Travel Accounts Detail
For the Fiscal Year ending June 30, 2021

Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
5300	Airfare	\$ 2,100	\$ 1,685	\$ 2,536	\$ 6,100	\$ 2,928	\$ 5,600
5310	Hotels	7,431	5,022	11,024	14,902	7,949	17,441
5320	Meals	3,315	3,282	4,585	6,052	3,487	7,246
5330	Auto Rental	10	-	373	1,900	63	2,200
5340	Seminars & Conferences	7,184	9,109	12,588	14,290	10,256	12,900
5345	Seminars & Conferences - Board	1,807	2,197	725	-	-	-
5350	Mileage Reimbursement, Parking, Tolls	1,290	1,577	1,170	1,880	1,300	1,920
5375	Auto Allowance	6,000	6,000	6,000	6,000	6,000	6,000
		<u>\$ 29,137</u>	<u>\$ 28,872</u>	<u>\$ 39,001</u>	<u>\$ 51,124</u>	<u>\$ 31,983</u>	<u>\$ 53,307</u>

OFFICE AND OPERATIONAL AND PURCHASED WATER FISCAL YEARS 2016-17 THROUGH 2020-21

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 and only expected to increase by approximately \$130,000 in FY 2020-21 as compared to the FY 2019-20 budgeted amount.

OFFICE AND OPERATIONAL

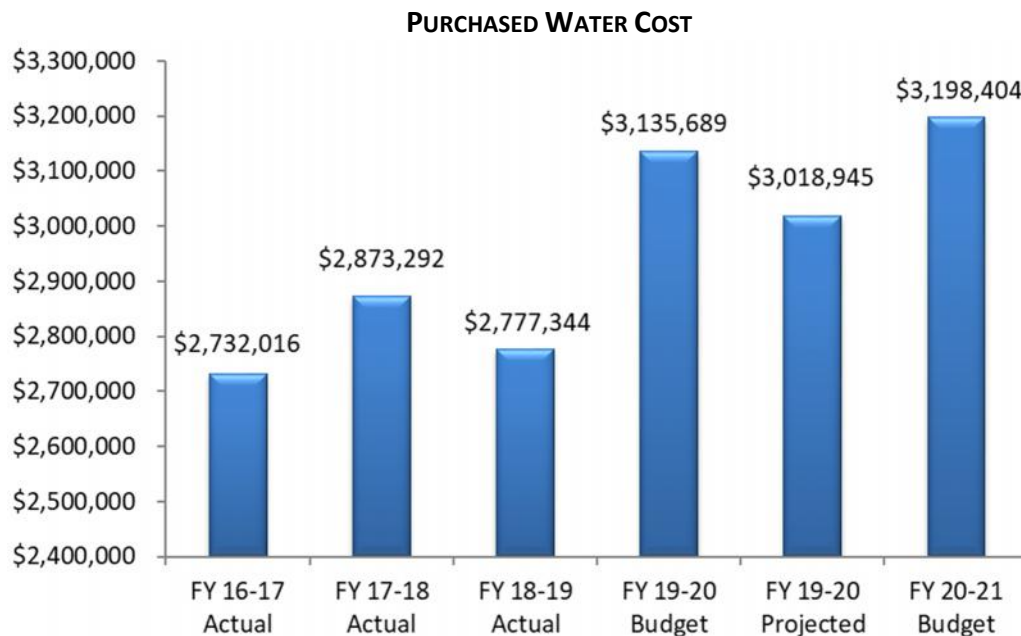


Through the First Amended and Restated Master Water Agreement between Sacramento County Water Agency and Florin Resource Conservation District/Elk Grove Water District, entered into on June 28th, 2002, the EGWD has agreed to purchase, on a wholesale basis, potable water supply from the SCWA. The purchased 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 2020-21 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 2013-14. The percentage change in the wholesale purchase water rate is a direct correlation to the conservation efforts during the drought in FY 2013-14. As drought restrictions from FY 2013-14 to FY 2015-16 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 2016-17, the gradual increase in water consumption resulted in an increase of purchased water delivered to the EGWD. This resulted in a decrease to the wholesale purchased water rate in FY 2017-18. As consumption trends start to normalize and operating costs continue to increase, the EGWD expects the wholesale purchased water rate to gradually increase as well without the major swings experienced during the drought.



The table above shows the total annual purchased water costs since FY 2016-17. Purchased water cost has continued to increase slightly from year to year as drought restrictions have been lifted. For FY 2020-21, the EGWD expects to see water consumption and delivery continue to increase slightly due to the continued residential development in the EGWD's Service Area 2.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

Elk Grove Water District
Budgeted Office and Operational Accounts Detail
For the Fiscal Year ending June 30, 2021

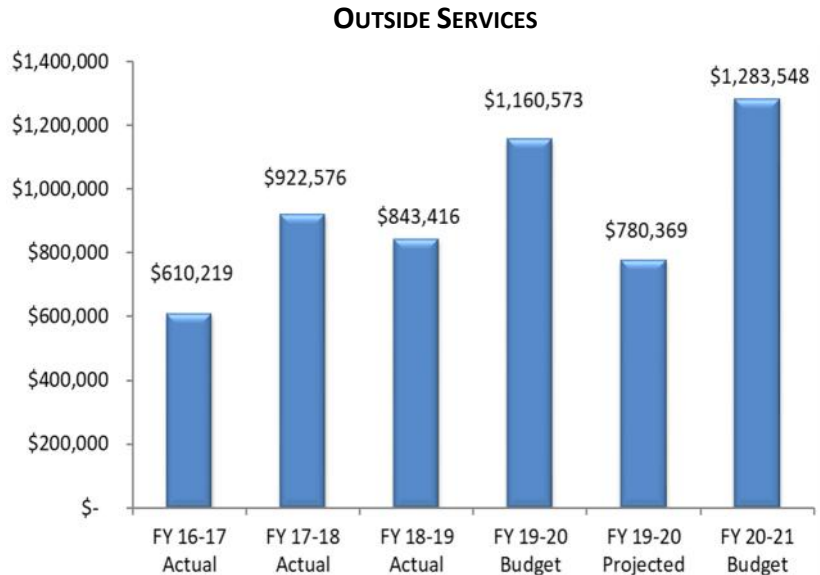
Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
5410	Advertising	\$ 6,420	\$ 10,615	\$ 5,033	\$ 3,500	\$ 5,279	\$ 6,000
5415	Association Dues	77,585	79,874	133,306	122,013	120,258	154,606
5420	Insurance	125,199	86,006	54,500	88,450	86,750	102,880
5425	Licenses, Certifications, Fees	3,147	2,154	2,969	6,140	5,665	6,445
5430	Repairs & Maintenance - Automotive	48,093	38,236	34,719	46,500	37,823	42,000
5432	Repairs & Maintenance - Building	25,902	29,902	28,691	53,900	49,389	63,500
5434	Repairs & Maintenance - Computers	33,518	21,208	35,060	22,630	18,301	19,375
5435	Repairs & Maintenance - Equipment	51,231	97,388	99,860	119,500	127,401	102,000
5438	Fuel	34,033	40,128	38,956	51,000	36,541	41,720
5440	Materials	157,244	122,500	64,740	125,000	80,139	97,000
5445	Chemicals	19,507	42,494	39,418	52,000	36,261	45,000
5450	Meter Repairs	6,563	27,055	64,073	64,500	146,378	130,000
5453	Permits	93,895	83,498	47,486	55,050	56,416	65,050
5455	Postage	65,102	76,355	55,593	70,200	51,763	84,950
5460	Printing	6,686	10,514	13,067	24,600	5,561	30,350
5465	Safety Equipment	13,164	7,633	5,381	27,200	23,172	15,500
5470	Software Programs & Updates	103,776	105,785	156,644	171,469	73,268	210,693
5475	Supplies	22,191	32,351	24,674	31,000	25,265	30,720
5480	Telephone	36,395	39,030	32,310	37,704	25,935	39,589
5485	Tools	22,877	5,370	17,059	10,000	10,043	12,500
5490	Clothing Allowance	9,691	8,206	8,576	7,700	2,371	7,700
5491	EGWD - Other Clothing	6,998	6,223	5,687	13,108	11,020	13,000
5493	Water Conservation Materials	-	12,289	6,224	5,000	-	18,000
		969,217	984,814	974,026	1,208,164	1,034,999	1,338,578
5495	Purchased Water	\$2,732,016	\$2,873,292	\$2,777,344	\$3,135,689	\$3,018,945	\$ 3,198,404

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

OUTSIDE SERVICES

FISCAL YEARS 2016-17 THROUGH 2020-21

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 2017-18 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 remain relatively stable and consistent with prior year.



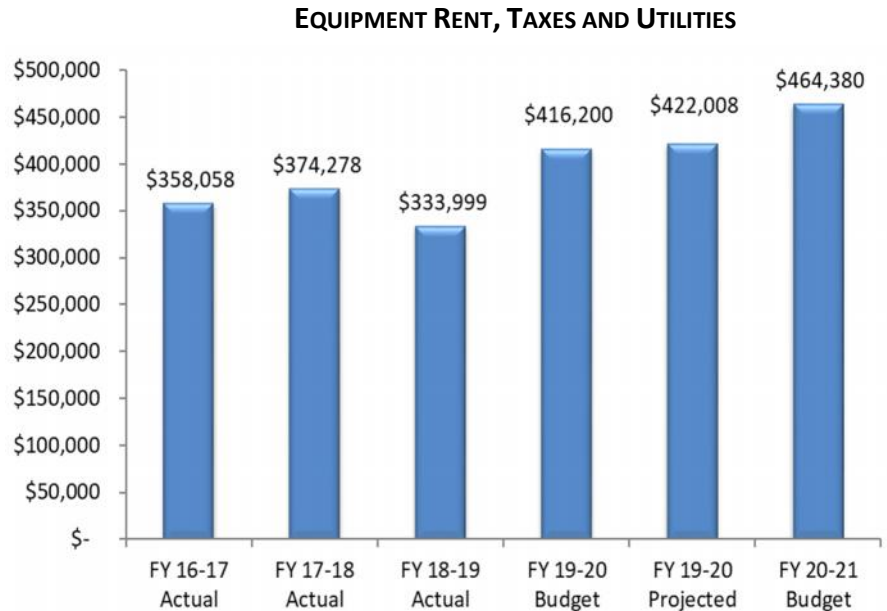
Elk Grove Water District
Budgeted Outside Services Accounts Detail
For the Fiscal Year ending June 30, 2021

Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
5505	Administration Services	\$ 1,480	\$ 3,200	\$ 3,820	\$ 3,590	\$ 6,561	\$ 3,590
5510	Bank Charges	106,873	132,426	159,130	178,808	170,964	184,308
5515	Billing Services	24,694	23,597	19,228	31,800	21,251	28,800
5520	Contracted Services	266,148	297,891	345,052	416,625	294,281	521,000
5525	Accounting Services	24,553	25,536	34,860	35,000	17,100	35,000
5530	Engineering	10,188	21,858	68,671	184,000	111,757	115,000
5532	Special Projects	-	-	-	-	-	100,000
5535	Legal Services	76,958	192,023	118,159	175,000	71,648	175,000
5540	Financial Consultants	13,427	112,879	10,421	10,000	1,750	10,000
5545	Community Relations	15,894	8,679	16,958	21,200	9,373	9,200
5552	Misc. Medical	475	2,548	2,648	2,500	1,188	2,500
5550	Pre-employment	343	425	46	1,000	1,185	1,000
5555	Janitorial	6,685	7,015	7,655	16,000	10,785	22,000
5560	Bond Administration	6,782	4,220	3,800	7,050	5,770	7,050
5570	Security	12,444	51,049	20,874	28,500	24,791	29,100
5575	Sampling	43,275	39,230	32,094	49,500	31,964	40,000
		\$ 610,219	\$ 922,576	\$ 843,416	\$ 1,160,573	\$ 780,369	\$ 1,283,548

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

EQUIPMENT RENT, TAXES AND UTILITIES FISCAL YEARS 2016-17 THROUGH 2020-21

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 series of variable frequency drives (VFD) on the booster pumps that deliver treated drinking water to our customers. The VFD provides energy savings by matching pump motor load to the work needed for water delivery instead of always running the pump at peak load. The 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, 2021

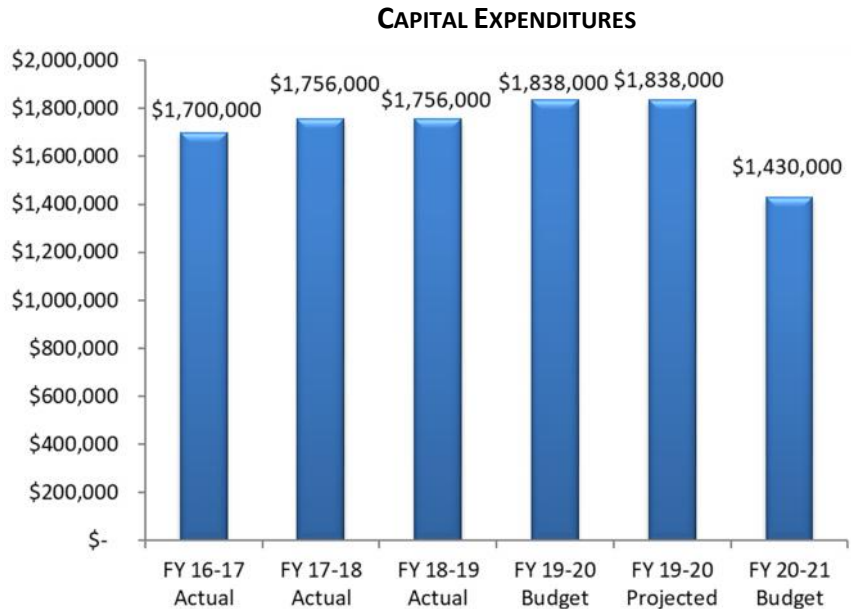
Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
5620	Equipment Rental	\$ 20,771	\$ 23,266	\$ 16,075	\$ 17,800	\$ 20,919	\$ 27,800
5710	Property Taxes	1,299	959	1,116	1,500	995	1,500
5740	Electricity	314,161	320,004	292,047	362,000	365,462	397,000
5750	Natural Gas	601	517	779	900	753	900
5760	Sewer & Garbage	21,226	29,532	23,982	34,000	33,879	37,180
		<u>\$ 358,058</u>	<u>\$ 374,278</u>	<u>\$ 333,999</u>	<u>\$ 416,200</u>	<u>\$ 422,008</u>	<u>\$ 464,380</u>

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

CAPITAL EXPENDITURES

FISCAL YEARS 2016-17 THROUGH 2020-21

Fiscal year 2020-21 Capital Expenditures consist of funding for Repair & Replacement and Long-term Capital Improvement based on the FY 2021-25 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 2021-25 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, 2021

Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
3560	Repair & Replacement Reserve	\$ 700,000	\$ 626,000	\$ 626,000	\$ 1,513,000	\$ 1,513,000	\$ 905,000
3565	L-T Capital Improvement Reserve	1,000,000	1,130,000	1,130,000	325,000	325,000	525,000
		<u>\$ 1,700,000</u>	<u>\$ 1,756,000</u>	<u>\$ 1,756,000</u>	<u>\$ 1,838,000</u>	<u>\$ 1,838,000</u>	<u>\$ 1,430,000</u>

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

FY 2020-21 CAPITAL PROJECTS LISTING

AMOUNT IN 000's

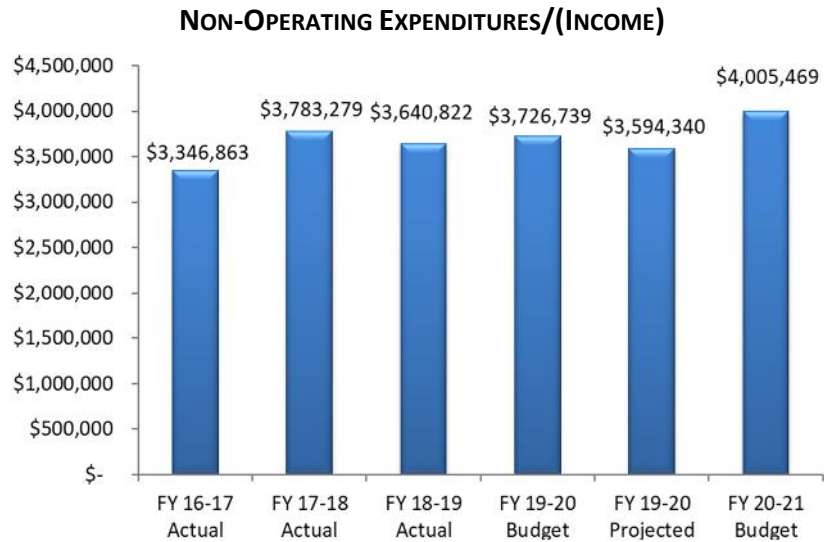
PROJECT NAME	FY20/21
SUPPLY / DISTRIBUTION IMPROVEMENTS	
Well Rehabilitation Program	\$ 120
Backyard Water Mains/Services Replacement	675
Service Line Replacements	140
TREATMENT IMPROVEMENTS	
Chlorine Analyzers Shallow Wells	75
PLC/MCC Bucket Replacement (Wells 4D & 11D)	50
Security Cameras	25
BUILDING & SITE IMPROVEMENTS / VEHICLES	
Truck Replacements	135
Pavement Repair & Seal Coat - HVWTP	10
Vacuum Excavator	100
UNFORESEEN CAPITAL PROJECTS	
Unforeseen Capital Projects	100
SUBTOTAL	\$ 1,430



Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

NON-OPERATING EXPENDITURES (REVENUES) FISCAL YEARS 2016-17 THROUGH 2020-21

Non-Operating Expenditures/ (Revenues) account for debt service interest and principal payments, elections costs and any interest earned on investments. The major increase in budgeted non-operating expenditures/ (revenues) for FY 2020-21 is due to an increase in elections costs.

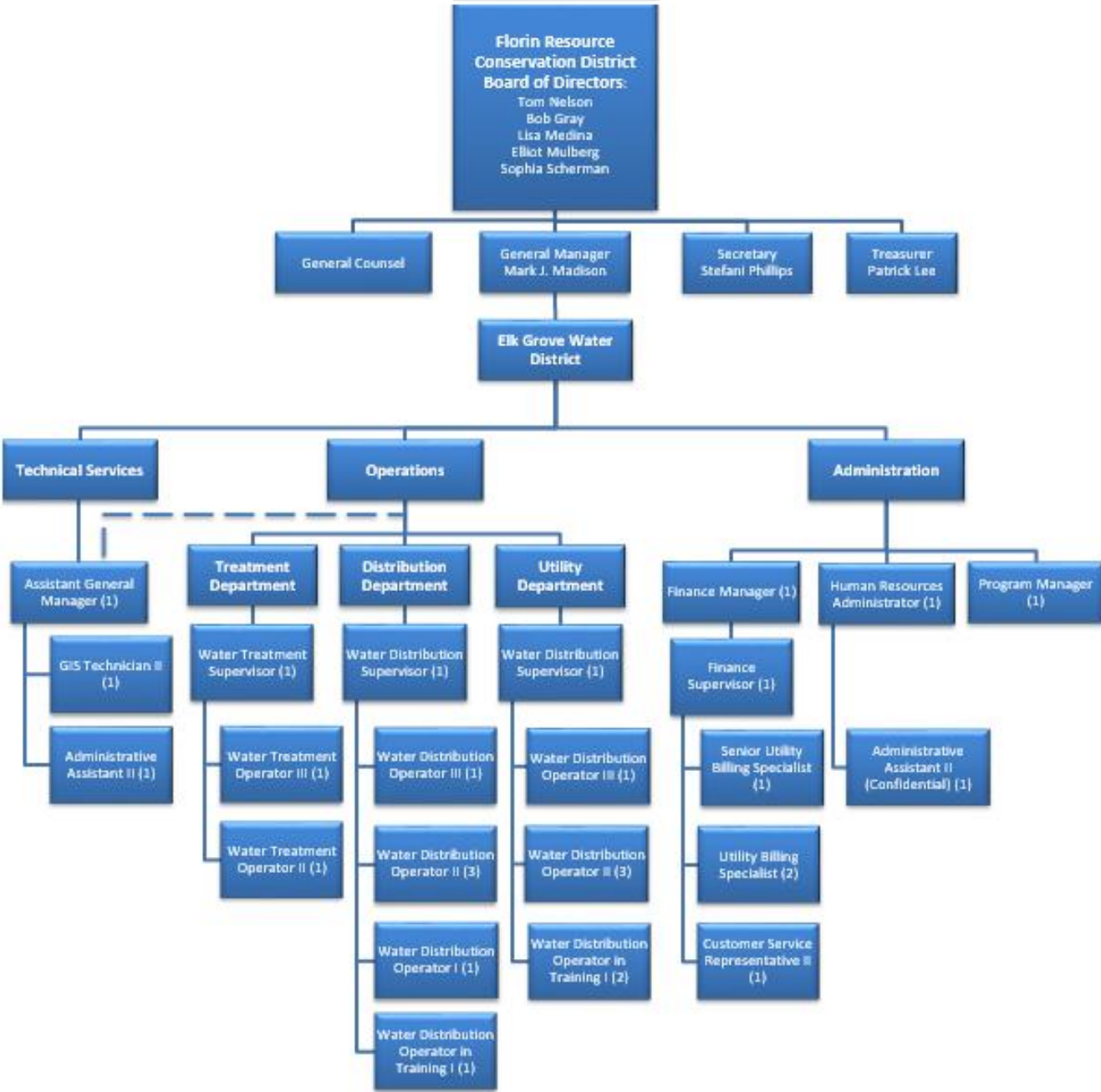


Elk Grove Water District
Budgeted Non Operating Activity Detail
For the Fiscal Year ending June 30, 2021

Account#	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 2020-21 Requested Budget
7300	Debt Service (Bond Interest Expense)	\$1,868,979	\$1,807,502	\$1,726,795	\$1,661,739	\$1,661,739	\$ 1,555,469
9920	Other Expenses (Income)	(42,415)	91,661	(39,929)	-	(27,175)	-
2500	Bond Retirement	1,440,000	1,990,000	2,165,000	2,165,000	2,165,000	2,300,000
9910	Interest Earned	(46,228)	(105,884)	(213,052)	(100,000)	(205,224)	(100,000)
9950	Election Costs	126,527	-	2,008	-	-	250,000
		<u>\$3,346,863</u>	<u>\$3,783,279</u>	<u>\$3,640,822</u>	<u>\$3,726,739</u>	<u>\$3,594,340</u>	<u>\$ 4,005,469</u>

ORGANIZATIONAL AND BUDGET SUMMARIES BY DEPARTMENT

ELK GROVE WATER DISTRICT
ORGANIZATION CHART



Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT STAFF FTE

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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	-	-	-	-	-
Program Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	-	-	-	-	-
Human Resources Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Utility Billing Specialist	1.00	1.00	2.00	2.00	2.00
Customer Service Representative I	-	1.00	-	-	-
Customer Service Representative II	1.00	1.00	-	1.00	1.00
Department Total	9.00	10.00	9.00	10.00	10.00
Technical Services					
Assistant General Manager	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer (Frozen)	1.00	-	-	-	-
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
GIS Technician I	-	-	-	-	-
GIS Technician II	1.00	1.00	1.00	1.00	1.00
Department Total	4.00	3.00	3.00	3.00	3.00
Operations					
Foremen	-	-	-	-	-
Supervisors	3.00	3.00	3.00	3.00	3.00
Water Distribution Operator in Training	1.00	-	-	1.00	3.00
Water Distribution Operator I	5.00	6.00	6.00	4.00	1.00
Water Distribution Operator II	4.00	4.00	3.00	6.00	6.00
Water Distribution Operator III	3.00	3.00	3.00	1.00	2.00
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	17.00	17.00	17.00
Organizational Total	31.00	31.00	29.00	30.00	30.00

**Elk Grove Water District
Fiscal Year 2020-21 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	12,600	11,693	10,700
Number of Customers	46,000	37,897	29,830
Budget Comparison - Fiscal Year Basis	July-June	July-June	July-June
Revenues - FY 2019-20 Budget			
Retail Water Sales	\$ 14,917,244	\$ 12,117,735	\$ 12,399,400
Other Revenues	254,999	130,154	517,600
TOTAL REVENUE BUDGET	\$ 15,172,243	\$ 12,247,889	\$ 12,917,000
Expenditures - FY 2019-20 Budget			
Personnel Costs	\$ 3,908,183	\$ 3,716,756	\$ 5,040,100
Operating Costs	5,971,750	5,377,333	3,075,500
Non-Operating Costs	3,726,739	2,850,250	3,677,800
EXPENDITURE BUDGET	\$ 13,606,672	\$ 11,944,339	\$ 11,793,400
CAPITAL BUDGET	\$ 1,838,000	\$ 4,942,816	\$ 3,994,300
TOTAL EXPENDITURE BUDGET	\$ 15,444,672	\$ 16,887,155	\$ 15,787,700
REVENUES IN EXCESS OF EXPENDITURES	\$ (272,429)	\$ (4,639,266)	\$ (2,870,700)
OUTSTANDING DEBT	\$ 42,075,000	\$ 19,571,557	\$ 37,062,806
FTE	30	29	48

Note: The information above is based on FY 2019-20 approved budgets for each District. Both the Carmichael and San Juan Water Districts generate revenue from sources other than retail water sales. For comparison purposes, revenues reflected above include only the portion applicable to retail water sales and expenditures reflect total expenditure for all operations, not just retail water sales.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

EXPENDITURES BY DEPARTMENTS

For the Fiscal Year ending June 30, 2021

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues								\$15,424,142
Salaries and Benefits	\$2,101,904	\$425,806	\$268,625	\$284,220	\$158,647	\$ 968,500	\$ 165,316	\$ 4,373,018
Seminars, Conventions and Travel	7,680	7,291	21,300	4,900	2,915	9,221	-	53,307
Office and Operational	734,617	55,720	550	48,200	73,870	87,955	337,666	1,338,578
Purchased Water	3,198,404	-	-	-	-	-	-	3,198,404
Outside Services	97,000	265,000	181,200	37,090	39,500	258,108	405,650	1,283,548
Equipment Rent, Taxes and Utilities	430,000	-	-	-	-	-	34,380	464,380
Subtotal Operational Expenditures	6,569,605	753,817	471,675	374,410	274,932	1,323,784	943,012	10,711,235
Less: Capitalized Labor	(376,961) *	-	-	-	-	-	-	(376,961)
Total Operational Expenses	6,192,645	753,817	471,675	374,410	274,932	1,323,784	943,012	10,334,275
Non-Operating Expenditures (Income)	-	-	-	-	-	-	4,005,469	4,005,469
Capital Equipment and Expenditures	-	-	-	-	-	-	1,430,000	1,430,000
Total Net Expenditures	\$6,192,645	\$753,817	\$471,675	\$374,410	\$274,932	\$1,323,784	\$6,378,481	\$15,769,743
Transfers (to)/from reserves								345,601
Revenues In Excess of Expenditures, Principal Retirement and Capital Expenditures								\$ -

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

SUMMARY BY DEPARTMENTS

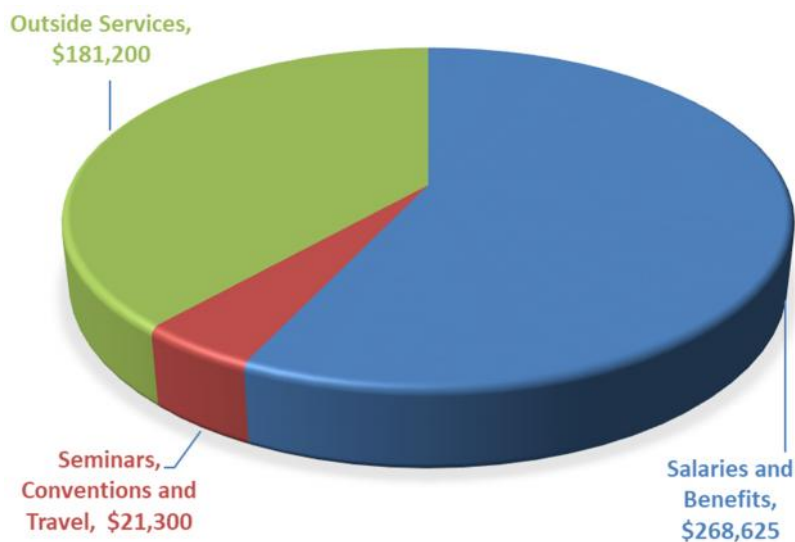


OFFICE OF THE GENERAL MANAGER

The General Manager superintends the 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 2020-21 GENERAL MANAGER EXPENDITURES



FY 2020-21 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 2020-21 CIP.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

Specific Key Objectives

-) Complete the update of the EGWD's Urban Water Management Plan.
-) Develop a new Urban Water Shortage Contingency Plan for the EGWD.
-) Conduct a new Water System Risk and Resiliency Assessment for the EGWD.
-) Review and update the EGWD's Emergency Response Plan.
-) Develop and implement a new Records Management and Document Storage System for the EGWD.
-) Acquire a new Administration Building and complete the remodel design.
-) Complete the disposition of all surplus remnant properties owned by the EGWD.
-) Complete a Groundwater Recharge Feasibility Study.
-) Design, develop and implement a Public Outreach Plan for the EGWD that incorporates electronic communications and social media.

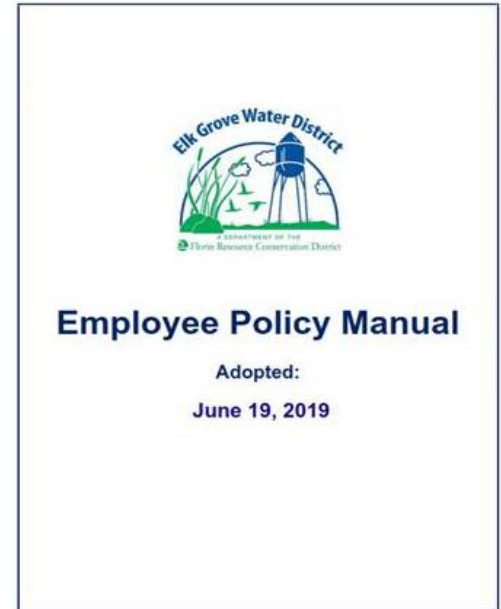
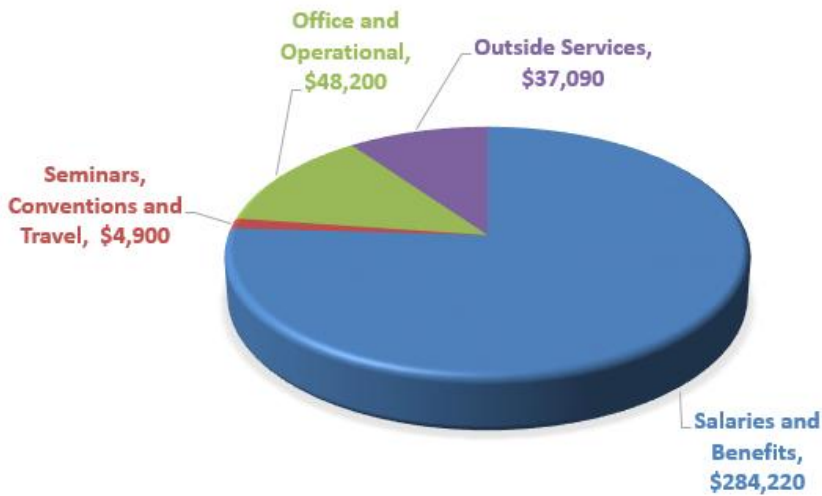
FY 2019-20 ACCOMPLISHMENTS

-) Reviewed, updated and adopted new Bylaws for the Florin Resource Conservation District.
-) Developed and adopted the 2020-2025 Strategic Plan for the FRCD/EGWD.
-) Completed the major overhaul of the Board Policies.
-) Completed an update to the EGWD's Employee Manual.
-) Initiated an investigation into the potential for a groundwater recharge project that benefits the EGWD ratepayers.
-) Responded to and/or complied with all recommendations and findings contained in the 2019 Grand Jury Report.
-) Adopted new ordinances for water theft, claims and lawsuits, and provisions of water service.

HUMAN RESOURCES DEPARTMENT

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

FY 2020-21 HUMAN RESOURCE EXPENDITURES



FY 2020-21 GOALS AND OBJECTIVES

-) Complete the review and update of all EGWD job descriptions.
-) Develop standard operating procedures (SOP) for Board Secretary and Human Resources duties.
-) Complete the review of staffing requirements and implement the recruitment of qualified candidates for vacant positions.
-) Develop a comprehensive Wellness Program utilizing results of the pilot program.
-) Maintain and commit to a comprehensive wellness program by obtaining grant funding.
-) Implement electronic filing and storage solution for key EGWD documents.
-) Review and potentially implement Board Meeting and Agenda Software.

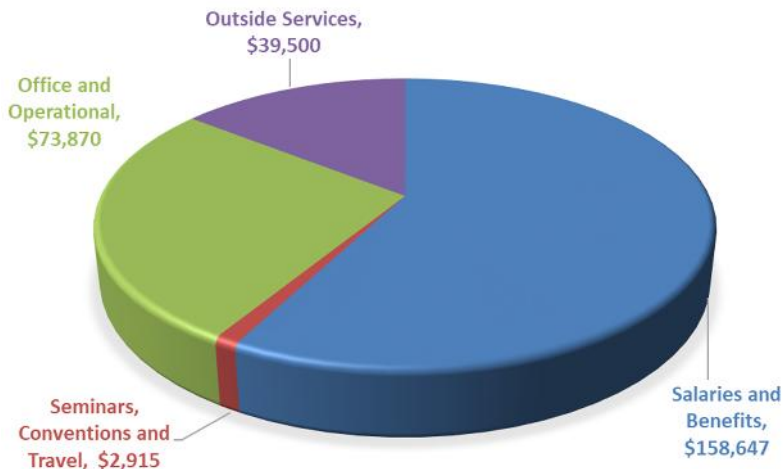
FY 2019-20 ACCOMPLISHMENTS

-) Completed the review and update of all FRCD Board related policies.
-) Updated various provisions within the EGWD Employee Policy Manual.
-) Completed the review of staffing requirements and implemented the recruitment of qualified candidates for vacant positions.
-) Obtained Grant Funding for comprehensive wellness program
-) Implemented Zoom to hold virtual Board meetings, Leadership meetings, and staff meetings during the COVID-19 pandemic.

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 2020-21 PROGRAM MANAGER EXPENDITURES

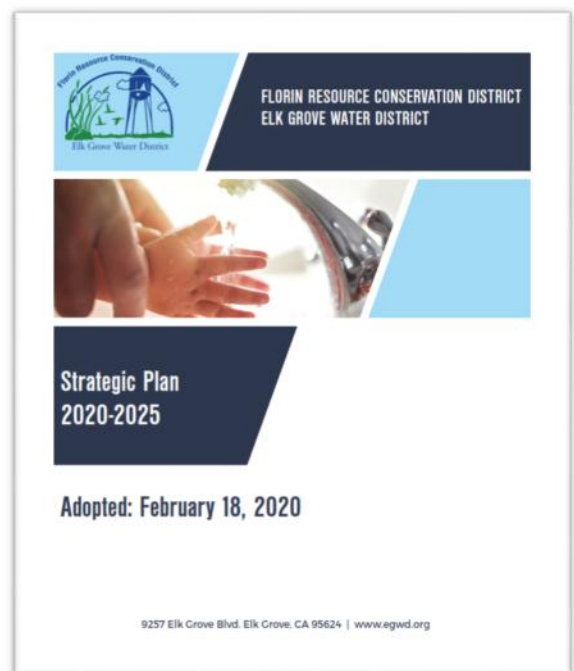


FY 2020-21 GOALS AND OBJECTIVES

-) Work with legislative representative to advance the EGWD's proposed water theft legislation, as well as legislation to allow Conservation Districts to compensate board members.
-) Track and monitor legislation that may impact EGWD operations in coordination with CSDA, RWA and ACWA.
-) Work with the Regional Water Efficiency Program Advisory Committee to develop and implement water efficiency programs that will benefit the EGWD.
-) Obtain Cal OSHA 30 Certification.

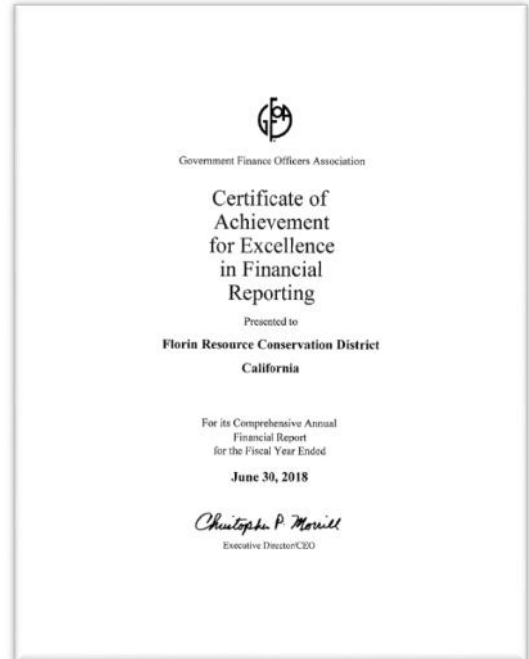
FY 2019-20 ACCOMPLISHMENTS

-) Completed the 2020-2025 FRCD/EGWD Strategic Plan.
-) Worked with legislative representative to draft and introduced Assembly Bill 2095 "Cooper" Water Theft Legislation to broaden the authority of Water Districts to impose fines and penalties for water theft.
-) Successfully applied for and was awarded the ACWA/JPIA Risk Control Grant to retrofit utility fleet vehicles with video and back-up alarm systems.

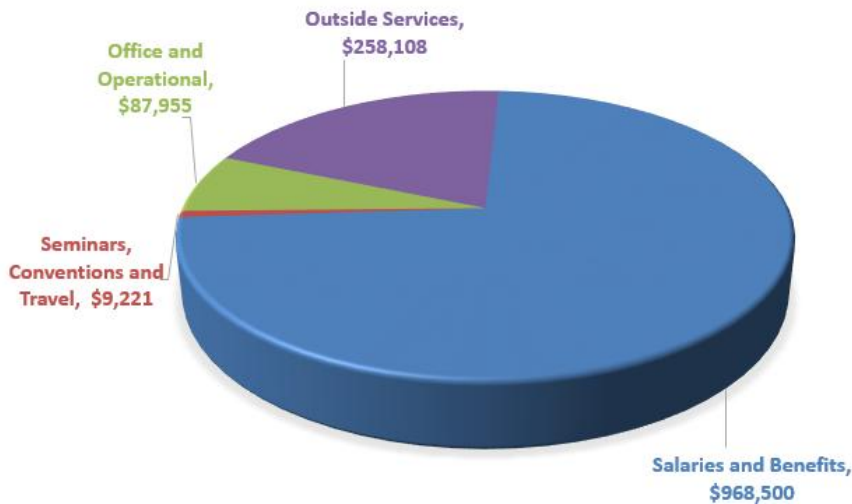


FINANCE AND ADMINISTRATIVE DEPARTMENTS

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 2020-21 FINANCE EXPENDITURES



FY 2020-21 GOALS AND OBJECTIVES

-) Develop a funding plan to increase the funded ratio of the EGWD's retirement plan and other post-employment benefit plan.
-) Develop a policy to address unclaimed property in the EGWD's possession.
-) Update the EGWD's Reserve Policy to increase the Operating reserve and establish a new debt service reserve.
-) Implement electronic check signatures for accounts payable vendor checks and payroll checks and update internal controls accordingly.
-) Implement electronic payroll timesheets that integrate with payroll system.
-) Establish a program to encourage and increase the number of ratepayers subscribed for paperless billing.
-) Develop and implement a system of paperless forms to increase customer service efficiency and reduce carbon footprint.

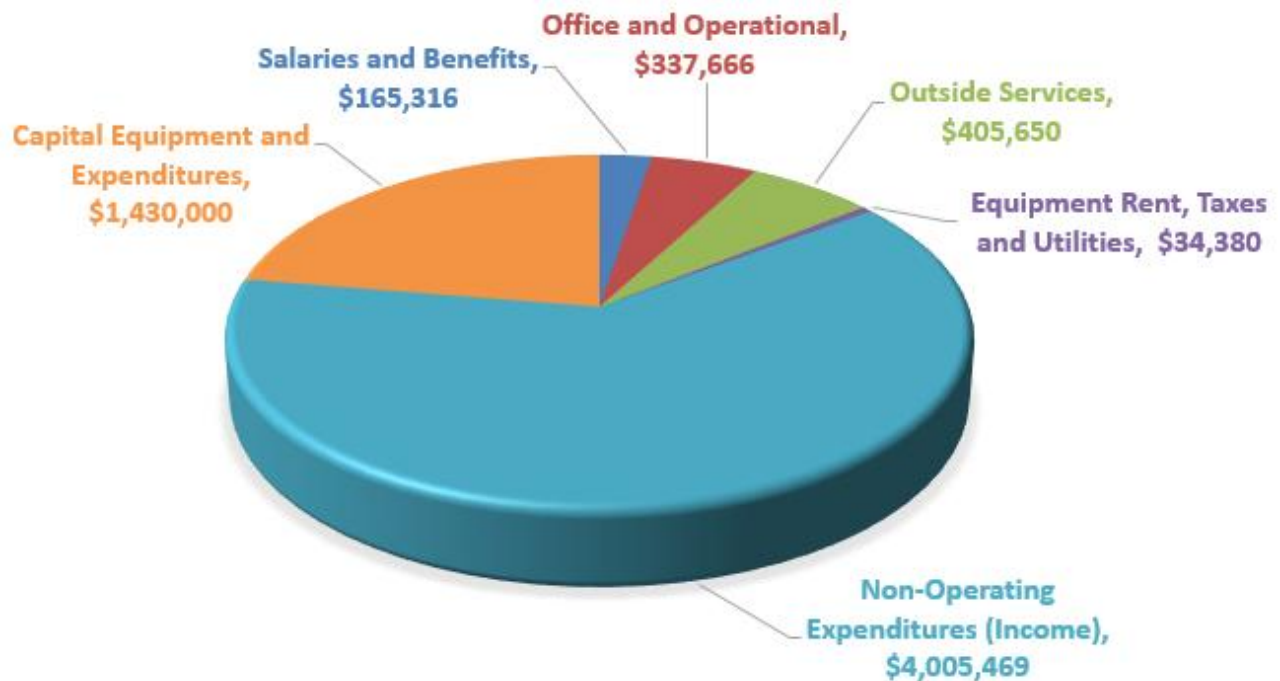
**Elk Grove Water District
Fiscal Year 2020-21 Operating Budget**

-) Increase security over Customer Information by developing and implementing a process to validate customer authenticity during voice calls.

FY 2019-20 ACCOMPLISHMENTS

-) Developed a budget consistent with the guidelines of the GFOA Distinguished Budget Presentation Award Program and Received the GFOA Distinguished Budget Presentation Award.
-) Achieved the District Transparency Certificate of Excellence award from the Special District Leadership Foundation.
-) Facilitated and completed the dissolution of the Florin Resource Conservation District Economic Development Corporation.
-) Completed the implementation of the requirements of Senate Bill 998 – Discontinuation of Residential Water Service.
-) Established online bill payment consolidation services to increase the number of payments received by automated clearing house (ACH).
-) Continued to manage the EGWD's debt service, maintaining strict compliance with bond covenants.
-) Achieved the GFOA Certificate of Excellence in Financial Reporting for the 11th consecutive year.

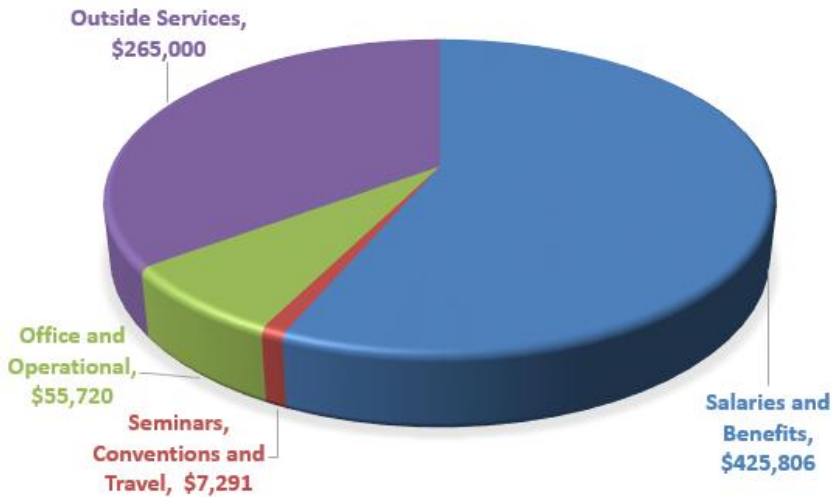
FY 2020-21 ADMINISTRATIVE EXPENDITURES



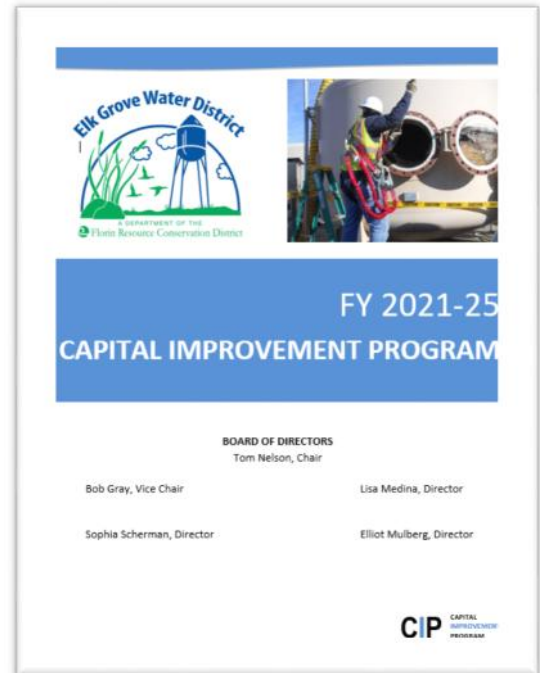
ASSISTANT GENERAL MANAGER/TECHNICAL SERVICES DEPARTMENT

The Assistant General Manager is responsible for assisting the General Manager, as directed, with all aspects of the EGWD'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 which is responsible for planning, engineering, CIP, construction management and technical support for EGWD operations.

FY 2020-21 TECHNICAL SERVICES EXPENDITURES



-) Complete the 2020 Urban Water Management Plan, including the development of a new Water Shortage Contingency Plan.
-) Review and update the EGWD Standard Construction Specifications and Detail Drawings.
-) Review and update the EGWD Asset Management Plan.
-) Provide management as required related to a new administrative facility.
-) Provide guidance and stakeholder representation with respect to the Regional Water Authority's (RWA) development of the Sacramento Regional Water Bank.



FY 2020-21 GOALS AND OBJECTIVES

-) Coordinate and complete all required CIP projects identified in the FY 2020-21 CIP budget.
-) Complete the unidirectional flushing of the Service Area 1 water distribution system.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

FY 2019-20 ACCOMPLISHMENTS

-) Completed 6 of the 8 CIP projects identified in the FY 2019-20 CIP budget.
-) Developed the FY 2021-2025 CIP for the next fiscal year.
-) Completed the development of the Uni-Directional Flushing Program and began unidirectional flushing of the Service Area 1 water distribution system.
-) 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.
-) Reviewed and updated the EGWD Asset Management Program.

INFORMATION TECHNOLOGY

The EGWD does not have a formal Information Technology (IT) department or staff but considers the operations of IT to be an essential function. 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 2020-21 GOALS AND OBJECTIVES

-) Refresh the 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 EGWD's cyber-security posture by doing monthly vulnerability scanning and handling all vulnerabilities found.
-) Review and revise the Disaster Recovery Plan in-light of the COVID-19 Pandemic.
-) 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.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

-) 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%.
-) Migrate our “O” and “Z” drives to SharePoint online for improved disaster recovery and security for the EGWD.
-) Get Data Retention reworked in line with the new policies.

FY 2019-20 ACCOMPLISHMENTS

-) Installed 10,068 security patches to servers and systems.
-) Completed and closed out 6,615 help desk tickets - an increase of 147%.
-) 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 for the Railroad Operations systems to new physical servers and operating systems.
-) Migrated the EGWD’s email to Office 365 which improved filtering and security for EGWD Users.
-) Completed a security scan of all the EGWD’s network assets for twelve consecutive months and fixed any major flaws found.
-) Implemented a “Phishing Alert” system and increased user reported phishing scams by 137X
-) Reduced the EGWD’s phish-proneness to 0.0% compared to the same Industry value (Energy & Utilities less than 250 staff) of 12.5%



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



**Elk Grove Water District
Fiscal Year 2020-21 Operating Budget**

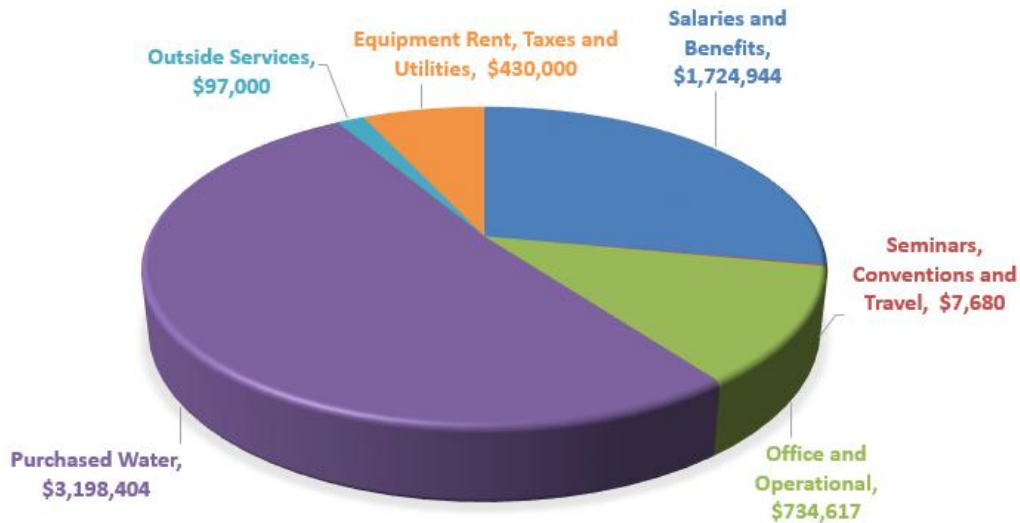
and responds to and handles all customer service requests and corrective maintenance in accordance with State and Federal regulations regarding repairs that impact potable water.

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 2020-21 OPERATIONS DEPARTMENT EXPENDITURES



FY 2020-21 GOALS AND OBJECTIVES

-) Obtain comprehensive OSHA 30 training for all field employees to increase staff safety awareness related to the construction industry.
-) Obtain Backhoe/Excavator Operator Training for field employees whose job duties require the operation of such equipment.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

-) Develop and implement a proper Lockout, Tagout program for the EGWD.
-) Provide technical and operational resources to assist field employees in obtaining the necessary certifications and licenses (i.e. Class A commercial driver's licenses, Water Distribution Operator and Water Treatment Operator).
-) Review training records and conduct the necessary training to ensure field employees are up to date on the necessary trainings (i.e. Back Flow Prevention Device Tester and Cross Connection Control Specialist).

FY 2019-20 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.
-) Maintained all Cross-Connection Control Program requirements.
-) Completed the maintenance and exercise of 1,374 fire hydrants and 1,202 valves.
-) Replaced 323 water meters.
-) Handled 2,406 Underground Service Alert requests.
-) 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.

**Elk Grove Water District
Fiscal Year 2020-21 Operating Budget**



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

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

**Elk Grove Water District
Long-Term Indebtedness to Maturity**

Payment Date	Total Principal	Total Interest	Fiscal Year Total
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	39,910,000.00	11,289,639.44	51,199,639.44

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

Elk Grove Water District
Fiscal Year 2020-21
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	1,910,000	1,084,769	2,994,769
2016 A	Water Revenue Refunding Bonds	390,000	470,700	860,700
TOTAL DEBT SERVICE PAYMENTS		<u>\$ 2,300,000</u>	<u>\$ 1,555,469</u>	<u>\$ 3,855,469</u>

	<u>Required</u>	<u>Proposed</u>
Debt Covenant Ratio	1.15	1.32
Net Income	\$ 5,089,868	
Total Debt Service	\$ 3,855,469	

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FISCAL YEAR 2020-21 RATES AND FEES SCHEDULE

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

Use Charges:

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

Connection Size	Jan. 1, 2020	Jan. 1, 2021
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, 2020	Jan. 1, 2021
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, 2020	Jan. 1, 2021
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 2020-21 Operating Budget

New Connections: Effective August 15, 2018

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

Meter Size	Meter Charge	Capacity Fee	Total
1"	\$ 926	\$ 4,479	\$ 5,405
1.5"	T&M	\$ 8,958	\$ 8,958 + T&M
2"	T&M	\$ 14,333	\$ 14,333 + T&M
3"	T&M	\$ 26,874	\$ 26,874 + T&M
4"	T&M	\$ 44,790	\$ 44,790 + T&M
6"	T&M	\$ 89,580	\$ 89,580 + T&M

Other: Effective November 18, 2019

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 Tag Fee	\$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 2020-21 SALARY SCHEDULE

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
1	\$ 18,449.60	\$ 19,364.80	\$ 20,300.80	\$ 21,340.80	\$ 22,401.60
	\$ 1,537.47	\$ 1,613.73	\$ 1,691.73	\$ 1,778.40	\$ 1,866.80
	\$ 709.60	\$ 744.80	\$ 780.80	\$ 820.80	\$ 861.60
	\$ 8.87	\$ 9.31	\$ 9.76	\$ 10.26	\$ 10.77
2	\$ 18,886.40	\$ 19,843.20	\$ 20,841.60	\$ 21,860.80	\$ 22,984.00
	\$ 1,573.87	\$ 1,653.60	\$ 1,736.80	\$ 1,821.73	\$ 1,915.33
	\$ 726.40	\$ 763.20	\$ 801.60	\$ 840.80	\$ 884.00
	\$ 9.08	\$ 9.54	\$ 10.02	\$ 10.51	\$ 11.05
3	\$ 19,364.80	\$ 20,300.80	\$ 21,340.80	\$ 22,401.60	\$ 23,545.60
	\$ 1,613.73	\$ 1,691.73	\$ 1,778.40	\$ 1,866.80	\$ 1,962.13
	\$ 744.80	\$ 780.80	\$ 820.80	\$ 861.60	\$ 905.60
	\$ 9.31	\$ 9.76	\$ 10.26	\$ 10.77	\$ 11.32
4	\$ 19,843.20	\$ 20,841.60	\$ 21,860.80	\$ 22,984.00	\$ 24,107.20
	\$ 1,653.60	\$ 1,736.80	\$ 1,821.73	\$ 1,915.33	\$ 2,008.93
	\$ 763.20	\$ 801.60	\$ 840.80	\$ 884.00	\$ 927.20
	\$ 9.54	\$ 10.02	\$ 10.51	\$ 11.05	\$ 11.59
5	\$ 20,300.80	\$ 21,340.80	\$ 22,401.60	\$ 23,545.60	\$ 24,689.60
	\$ 1,691.73	\$ 1,778.40	\$ 1,866.80	\$ 1,962.13	\$ 2,057.47
	\$ 780.80	\$ 820.80	\$ 861.60	\$ 905.60	\$ 949.60
	\$ 9.76	\$ 10.26	\$ 10.77	\$ 11.32	\$ 11.87
6	\$ 20,841.60	\$ 21,860.80	\$ 22,984.00	\$ 24,107.20	\$ 25,334.40
	\$ 1,736.80	\$ 1,821.73	\$ 1,915.33	\$ 2,008.93	\$ 2,111.20
	\$ 801.60	\$ 840.80	\$ 884.00	\$ 927.20	\$ 974.40
	\$ 10.02	\$ 10.51	\$ 11.05	\$ 11.59	\$ 12.18
7	\$ 21,340.80	\$ 22,401.60	\$ 23,545.60	\$ 24,689.60	\$ 25,937.60
	\$ 1,778.40	\$ 1,866.80	\$ 1,962.13	\$ 2,057.47	\$ 2,161.47
	\$ 820.80	\$ 861.60	\$ 905.60	\$ 949.60	\$ 997.60
	\$ 10.26	\$ 10.77	\$ 11.32	\$ 11.87	\$ 12.47
8	\$ 21,860.80	\$ 22,984.00	\$ 24,107.20	\$ 25,334.40	\$ 26,582.40
	\$ 1,821.73	\$ 1,915.33	\$ 2,008.93	\$ 2,111.20	\$ 2,215.20
	\$ 840.80	\$ 884.00	\$ 927.20	\$ 974.40	\$ 1,022.40
	\$ 10.51	\$ 11.05	\$ 11.59	\$ 12.18	\$ 12.78
9	\$ 22,401.60	\$ 23,545.60	\$ 24,689.60	\$ 25,937.60	\$ 27,248.00
	\$ 1,866.80	\$ 1,962.13	\$ 2,057.47	\$ 2,161.47	\$ 2,270.67
	\$ 861.60	\$ 905.60	\$ 949.60	\$ 997.60	\$ 1,048.00
	\$ 10.77	\$ 11.32	\$ 11.87	\$ 12.47	\$ 13.10
10	\$ 22,984.00	\$ 24,107.20	\$ 25,334.40	\$ 26,582.40	\$ 27,913.60
	\$ 1,915.33	\$ 2,008.93	\$ 2,111.20	\$ 2,215.20	\$ 2,326.13
	\$ 884.00	\$ 927.20	\$ 974.40	\$ 1,022.40	\$ 1,073.60
	\$ 11.05	\$ 11.59	\$ 12.18	\$ 12.78	\$ 13.42

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
11	\$ 23,545.60	\$ 24,689.60	\$ 25,937.60	\$ 27,248.00	\$ 28,579.20
	\$ 1,962.13	\$ 2,057.47	\$ 2,161.47	\$ 2,270.67	\$ 2,381.60
	\$ 905.60	\$ 949.60	\$ 997.60	\$ 1,048.00	\$ 1,099.20
	\$ 11.32	\$ 11.87	\$ 12.47	\$ 13.10	\$ 13.74
12	\$ 24,107.20	\$ 25,334.40	\$ 26,582.40	\$ 27,913.60	\$ 29,307.20
	\$ 2,008.93	\$ 2,111.20	\$ 2,215.20	\$ 2,326.13	\$ 2,442.27
	\$ 927.20	\$ 974.40	\$ 1,022.40	\$ 1,073.60	\$ 1,127.20
	\$ 11.59	\$ 12.18	\$ 12.78	\$ 13.42	\$ 14.09
13	\$ 24,689.60	\$ 25,937.60	\$ 27,248.00	\$ 28,579.20	\$ 30,014.40
	\$ 2,057.47	\$ 2,161.47	\$ 2,270.67	\$ 2,381.60	\$ 2,501.20
	\$ 949.60	\$ 997.60	\$ 1,048.00	\$ 1,099.20	\$ 1,154.40
	\$ 11.87	\$ 12.47	\$ 13.10	\$ 13.74	\$ 14.43
14	\$ 25,334.40	\$ 26,582.40	\$ 27,913.60	\$ 29,307.20	\$ 30,763.20
	\$ 2,111.20	\$ 2,215.20	\$ 2,326.13	\$ 2,442.27	\$ 2,563.60
	\$ 974.40	\$ 1,022.40	\$ 1,073.60	\$ 1,127.20	\$ 1,183.20
	\$ 12.18	\$ 12.78	\$ 13.42	\$ 14.09	\$ 14.79
15	\$ 25,937.60	\$ 27,248.00	\$ 28,579.20	\$ 30,014.40	\$ 31,532.80
	\$ 2,161.47	\$ 2,270.67	\$ 2,381.60	\$ 2,501.20	\$ 2,627.73
	\$ 997.60	\$ 1,048.00	\$ 1,099.20	\$ 1,154.40	\$ 1,212.80
	\$ 12.47	\$ 13.10	\$ 13.74	\$ 14.43	\$ 15.16
16	\$ 26,582.40	\$ 27,913.60	\$ 29,307.20	\$ 30,763.20	\$ 32,302.40
	\$ 2,215.20	\$ 2,326.13	\$ 2,442.27	\$ 2,563.60	\$ 2,691.87
	\$ 1,022.40	\$ 1,073.60	\$ 1,127.20	\$ 1,183.20	\$ 1,242.40
	\$ 12.78	\$ 13.42	\$ 14.09	\$ 14.79	\$ 15.53
17	\$ 27,248.00	\$ 28,579.20	\$ 30,014.40	\$ 31,532.80	\$ 33,092.80
	\$ 2,270.67	\$ 2,381.60	\$ 2,501.20	\$ 2,627.73	\$ 2,757.73
	\$ 1,048.00	\$ 1,099.20	\$ 1,154.40	\$ 1,212.80	\$ 1,272.80
	\$ 13.10	\$ 13.74	\$ 14.43	\$ 15.16	\$ 15.91
18	\$ 27,913.60	\$ 29,307.20	\$ 30,763.20	\$ 32,302.40	\$ 33,945.60
	\$ 2,326.13	\$ 2,442.27	\$ 2,563.60	\$ 2,691.87	\$ 2,828.80
	\$ 1,073.60	\$ 1,127.20	\$ 1,183.20	\$ 1,242.40	\$ 1,305.60
	\$ 13.42	\$ 14.09	\$ 14.79	\$ 15.53	\$ 16.32
19	\$ 28,579.20	\$ 30,014.40	\$ 31,532.80	\$ 33,092.80	\$ 34,756.80
	\$ 2,381.60	\$ 2,501.20	\$ 2,627.73	\$ 2,757.73	\$ 2,896.40
	\$ 1,099.20	\$ 1,154.40	\$ 1,212.80	\$ 1,272.80	\$ 1,336.80
	\$ 13.74	\$ 14.43	\$ 15.16	\$ 15.91	\$ 16.71
20	\$ 29,307.20	\$ 30,763.20	\$ 32,302.40	\$ 33,945.60	\$ 35,630.40
	\$ 2,442.27	\$ 2,563.60	\$ 2,691.87	\$ 2,828.80	\$ 2,969.20
	\$ 1,127.20	\$ 1,183.20	\$ 1,242.40	\$ 1,305.60	\$ 1,370.40
	\$ 14.09	\$ 14.79	\$ 15.53	\$ 16.32	\$ 17.13

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
21	\$ 30,014.40	\$ 31,532.80	\$ 33,092.80	\$ 34,756.80	\$ 36,504.00
	\$ 2,501.20	\$ 2,627.73	\$ 2,757.73	\$ 2,896.40	\$ 3,042.00
	\$ 1,154.40	\$ 1,212.80	\$ 1,272.80	\$ 1,336.80	\$ 1,404.00
	\$ 14.43	\$ 15.16	\$ 15.91	\$ 16.71	\$ 17.55
22	\$ 30,763.20	\$ 32,302.40	\$ 33,945.60	\$ 35,630.40	\$ 37,398.40
	\$ 2,563.60	\$ 2,691.87	\$ 2,828.80	\$ 2,969.20	\$ 3,116.53
	\$ 1,183.20	\$ 1,242.40	\$ 1,305.60	\$ 1,370.40	\$ 1,438.40
	\$ 14.79	\$ 15.53	\$ 16.32	\$ 17.13	\$ 17.98
23	\$ 31,532.80	\$ 33,092.80	\$ 34,756.80	\$ 36,504.00	\$ 38,313.60
	\$ 2,627.73	\$ 2,757.73	\$ 2,896.40	\$ 3,042.00	\$ 3,192.80
	\$ 1,212.80	\$ 1,272.80	\$ 1,336.80	\$ 1,404.00	\$ 1,473.60
	\$ 15.16	\$ 15.91	\$ 16.71	\$ 17.55	\$ 18.42
24	\$ 32,302.40	\$ 33,945.60	\$ 35,630.40	\$ 37,398.40	\$ 39,291.20
	\$ 2,691.87	\$ 2,828.80	\$ 2,969.20	\$ 3,116.53	\$ 3,274.27
	\$ 1,242.40	\$ 1,305.60	\$ 1,370.40	\$ 1,438.40	\$ 1,511.20
	\$ 15.53	\$ 16.32	\$ 17.13	\$ 17.98	\$ 18.89
25	\$ 33,092.80	\$ 34,756.80	\$ 36,504.00	\$ 38,313.60	\$ 40,248.00
	\$ 2,757.73	\$ 2,896.40	\$ 3,042.00	\$ 3,192.80	\$ 3,354.00
	\$ 1,272.80	\$ 1,336.80	\$ 1,404.00	\$ 1,473.60	\$ 1,548.00
	\$ 15.91	\$ 16.71	\$ 17.55	\$ 18.42	\$ 19.35
26	\$ 33,945.60	\$ 35,630.40	\$ 37,398.40	\$ 39,291.20	\$ 41,246.40
	\$ 2,828.80	\$ 2,969.20	\$ 3,116.53	\$ 3,274.27	\$ 3,437.20
	\$ 1,305.60	\$ 1,370.40	\$ 1,438.40	\$ 1,511.20	\$ 1,586.40
	\$ 16.32	\$ 17.13	\$ 17.98	\$ 18.89	\$ 19.83
27	\$ 34,756.80	\$ 36,504.00	\$ 38,313.60	\$ 40,248.00	\$ 42,265.60
	\$ 2,896.40	\$ 3,042.00	\$ 3,192.80	\$ 3,354.00	\$ 3,522.13
	\$ 1,336.80	\$ 1,404.00	\$ 1,473.60	\$ 1,548.00	\$ 1,625.60
	\$ 16.71	\$ 17.55	\$ 18.42	\$ 19.35	\$ 20.32
28	\$ 35,630.40	\$ 37,398.40	\$ 39,291.20	\$ 41,246.40	\$ 43,305.60
	\$ 2,969.20	\$ 3,116.53	\$ 3,274.27	\$ 3,437.20	\$ 3,608.80
	\$ 1,370.40	\$ 1,438.40	\$ 1,511.20	\$ 1,586.40	\$ 1,665.60
	\$ 17.13	\$ 17.98	\$ 18.89	\$ 19.83	\$ 20.82
29	\$ 36,504.00	\$ 38,313.60	\$ 40,248.00	\$ 42,265.60	\$ 44,366.40
	\$ 3,042.00	\$ 3,192.80	\$ 3,354.00	\$ 3,522.13	\$ 3,697.20
	\$ 1,404.00	\$ 1,473.60	\$ 1,548.00	\$ 1,625.60	\$ 1,706.40
	\$ 17.55	\$ 18.42	\$ 19.35	\$ 20.32	\$ 21.33
30	\$ 37,398.40	\$ 39,291.20	\$ 41,246.40	\$ 43,305.60	\$ 45,468.80
	\$ 3,116.53	\$ 3,274.27	\$ 3,437.20	\$ 3,608.80	\$ 3,789.07
	\$ 1,438.40	\$ 1,511.20	\$ 1,586.40	\$ 1,665.60	\$ 1,748.80
	\$ 17.98	\$ 18.89	\$ 19.83	\$ 20.82	\$ 21.86

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
31	\$ 38,313.60	\$ 40,248.00	\$ 42,265.60	\$ 44,366.40	\$ 46,571.20
	\$ 3,192.80	\$ 3,354.00	\$ 3,522.13	\$ 3,697.20	\$ 3,880.93
	\$ 1,473.60	\$ 1,548.00	\$ 1,625.60	\$ 1,706.40	\$ 1,791.20
	\$ 18.42	\$ 19.35	\$ 20.32	\$ 21.33	\$ 22.39
32	\$ 39,291.20	\$ 41,246.40	\$ 43,305.60	\$ 45,468.80	\$ 47,736.00
	\$ 3,274.27	\$ 3,437.20	\$ 3,608.80	\$ 3,789.07	\$ 3,978.00
	\$ 1,511.20	\$ 1,586.40	\$ 1,665.60	\$ 1,748.80	\$ 1,836.00
	\$ 18.89	\$ 19.83	\$ 20.82	\$ 21.86	\$ 22.95
33	\$ 40,248.00	\$ 42,265.60	\$ 44,366.40	\$ 46,571.20	\$ 48,921.60
	\$ 3,354.00	\$ 3,522.13	\$ 3,697.20	\$ 3,880.93	\$ 4,076.80
	\$ 1,548.00	\$ 1,625.60	\$ 1,706.40	\$ 1,791.20	\$ 1,881.60
	\$ 19.35	\$ 20.32	\$ 21.33	\$ 22.39	\$ 23.52
34	\$ 41,246.40	\$ 43,305.60	\$ 45,468.80	\$ 47,736.00	\$ 50,128.00
	\$ 3,437.20	\$ 3,608.80	\$ 3,789.07	\$ 3,978.00	\$ 4,177.33
	\$ 1,586.40	\$ 1,665.60	\$ 1,748.80	\$ 1,836.00	\$ 1,928.00
	\$ 19.83	\$ 20.82	\$ 21.86	\$ 22.95	\$ 24.10
35	\$ 42,265.60	\$ 44,366.40	\$ 46,571.20	\$ 48,921.60	\$ 51,355.20
	\$ 3,522.13	\$ 3,697.20	\$ 3,880.93	\$ 4,076.80	\$ 4,279.60
	\$ 1,625.60	\$ 1,706.40	\$ 1,791.20	\$ 1,881.60	\$ 1,975.20
	\$ 20.32	\$ 21.33	\$ 22.39	\$ 23.52	\$ 24.69
36	\$ 43,305.60	\$ 45,468.80	\$ 47,736.00	\$ 50,128.00	\$ 52,644.80
	\$ 3,608.80	\$ 3,789.07	\$ 3,978.00	\$ 4,177.33	\$ 4,387.07
	\$ 1,665.60	\$ 1,748.80	\$ 1,836.00	\$ 1,928.00	\$ 2,024.80
	\$ 20.82	\$ 21.86	\$ 22.95	\$ 24.10	\$ 25.31
37	\$ 44,366.40	\$ 46,571.20	\$ 48,921.60	\$ 51,355.20	\$ 53,913.60
	\$ 3,697.20	\$ 3,880.93	\$ 4,076.80	\$ 4,279.60	\$ 4,492.80
	\$ 1,706.40	\$ 1,791.20	\$ 1,881.60	\$ 1,975.20	\$ 2,073.60
	\$ 21.33	\$ 22.39	\$ 23.52	\$ 24.69	\$ 25.92
38	\$ 45,468.80	\$ 47,736.00	\$ 50,128.00	\$ 52,644.80	\$ 55,286.40
	\$ 3,789.07	\$ 3,978.00	\$ 4,177.33	\$ 4,387.07	\$ 4,607.20
	\$ 1,748.80	\$ 1,836.00	\$ 1,928.00	\$ 2,024.80	\$ 2,126.40
	\$ 21.86	\$ 22.95	\$ 24.10	\$ 25.31	\$ 26.58
39	\$ 46,571.20	\$ 48,921.60	\$ 51,355.20	\$ 53,913.60	\$ 56,617.60
	\$ 3,880.93	\$ 4,076.80	\$ 4,279.60	\$ 4,492.80	\$ 4,718.13
	\$ 1,791.20	\$ 1,881.60	\$ 1,975.20	\$ 2,073.60	\$ 2,177.60
	\$ 22.39	\$ 23.52	\$ 24.69	\$ 25.92	\$ 27.22
40	\$ 47,736.00	\$ 50,128.00	\$ 52,644.80	\$ 55,286.40	\$ 58,032.00
	\$ 3,978.00	\$ 4,177.33	\$ 4,387.07	\$ 4,607.20	\$ 4,836.00
	\$ 1,836.00	\$ 1,928.00	\$ 2,024.80	\$ 2,126.40	\$ 2,232.00
	\$ 22.95	\$ 24.10	\$ 25.31	\$ 26.58	\$ 27.90

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
41	\$ 48,921.60	\$ 51,355.20	\$ 53,913.60	\$ 56,617.60	\$ 59,446.40
	\$ 4,076.80	\$ 4,279.60	\$ 4,492.80	\$ 4,718.13	\$ 4,953.87
	\$ 1,881.60	\$ 1,975.20	\$ 2,073.60	\$ 2,177.60	\$ 2,286.40
	\$ 23.52	\$ 24.69	\$ 25.92	\$ 27.22	\$ 28.58
42	\$ 50,128.00	\$ 52,644.80	\$ 55,286.40	\$ 58,032.00	\$ 60,944.00
	\$ 4,177.33	\$ 4,387.07	\$ 4,607.20	\$ 4,836.00	\$ 5,078.67
	\$ 1,928.00	\$ 2,024.80	\$ 2,126.40	\$ 2,232.00	\$ 2,344.00
	\$ 24.10	\$ 25.31	\$ 26.58	\$ 27.90	\$ 29.30
43	\$ 51,355.20	\$ 53,913.60	\$ 56,617.60	\$ 59,446.40	\$ 62,441.60
	\$ 4,279.60	\$ 4,492.80	\$ 4,718.13	\$ 4,953.87	\$ 5,203.47
	\$ 1,975.20	\$ 2,073.60	\$ 2,177.60	\$ 2,286.40	\$ 2,401.60
	\$ 24.69	\$ 25.92	\$ 27.22	\$ 28.58	\$ 30.02
44	\$ 52,644.80	\$ 55,286.40	\$ 58,032.00	\$ 60,944.00	\$ 64,001.60
	\$ 4,387.07	\$ 4,607.20	\$ 4,836.00	\$ 5,078.67	\$ 5,333.47
	\$ 2,024.80	\$ 2,126.40	\$ 2,232.00	\$ 2,344.00	\$ 2,461.60
	\$ 25.31	\$ 26.58	\$ 27.90	\$ 29.30	\$ 30.77
45	\$ 53,913.60	\$ 56,617.60	\$ 59,446.40	\$ 62,441.60	\$ 65,540.80
	\$ 4,492.80	\$ 4,718.13	\$ 4,953.87	\$ 5,203.47	\$ 5,461.73
	\$ 2,073.60	\$ 2,177.60	\$ 2,286.40	\$ 2,401.60	\$ 2,520.80
	\$ 25.92	\$ 27.22	\$ 28.58	\$ 30.02	\$ 31.51
46	\$ 55,286.40	\$ 58,032.00	\$ 60,944.00	\$ 64,001.60	\$ 67,184.00
	\$ 4,607.20	\$ 4,836.00	\$ 5,078.67	\$ 5,333.47	\$ 5,598.67
	\$ 2,126.40	\$ 2,232.00	\$ 2,344.00	\$ 2,461.60	\$ 2,584.00
	\$ 26.58	\$ 27.90	\$ 29.30	\$ 30.77	\$ 32.30
47	\$ 56,617.60	\$ 59,446.40	\$ 62,441.60	\$ 65,540.80	\$ 68,827.20
	\$ 4,718.13	\$ 4,953.87	\$ 5,203.47	\$ 5,461.73	\$ 5,735.60
	\$ 2,177.60	\$ 2,286.40	\$ 2,401.60	\$ 2,520.80	\$ 2,647.20
	\$ 27.22	\$ 28.58	\$ 30.02	\$ 31.51	\$ 33.09
48	\$ 58,032.00	\$ 60,944.00	\$ 64,001.60	\$ 67,184.00	\$ 70,553.60
	\$ 4,836.00	\$ 5,078.67	\$ 5,333.47	\$ 5,598.67	\$ 5,879.47
	\$ 2,232.00	\$ 2,344.00	\$ 2,461.60	\$ 2,584.00	\$ 2,713.60
	\$ 27.90	\$ 29.30	\$ 30.77	\$ 32.30	\$ 33.92
49	\$ 59,446.40	\$ 62,441.60	\$ 65,540.80	\$ 68,827.20	\$ 72,259.20
	\$ 4,953.87	\$ 5,203.47	\$ 5,461.73	\$ 5,735.60	\$ 6,021.60
	\$ 2,286.40	\$ 2,401.60	\$ 2,520.80	\$ 2,647.20	\$ 2,779.20
	\$ 28.58	\$ 30.02	\$ 31.51	\$ 33.09	\$ 34.74
50	\$ 60,944.00	\$ 64,001.60	\$ 67,184.00	\$ 70,553.60	\$ 74,048.00
	\$ 5,078.67	\$ 5,333.47	\$ 5,598.67	\$ 5,879.47	\$ 6,170.67
	\$ 2,344.00	\$ 2,461.60	\$ 2,584.00	\$ 2,713.60	\$ 2,848.00
	\$ 29.30	\$ 30.77	\$ 32.30	\$ 33.92	\$ 35.60

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT
Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
51	\$ 62,441.60	\$ 65,540.80	\$ 68,827.20	\$ 72,259.20	\$ 75,878.40
	\$ 5,203.47	\$ 5,461.73	\$ 5,735.60	\$ 6,021.60	\$ 6,323.20
	\$ 2,401.60	\$ 2,520.80	\$ 2,647.20	\$ 2,779.20	\$ 2,918.40
	\$ 30.02	\$ 31.51	\$ 33.09	\$ 34.74	\$ 36.48
52	\$ 64,001.60	\$ 67,184.00	\$ 70,553.60	\$ 74,048.00	\$ 77,771.20
	\$ 5,333.47	\$ 5,598.67	\$ 5,879.47	\$ 6,170.67	\$ 6,480.93
	\$ 2,461.60	\$ 2,584.00	\$ 2,713.60	\$ 2,848.00	\$ 2,991.20
	\$ 30.77	\$ 32.30	\$ 33.92	\$ 35.60	\$ 37.39
53	\$ 65,540.80	\$ 68,827.20	\$ 72,259.20	\$ 75,878.40	\$ 79,684.80
	\$ 5,461.73	\$ 5,735.60	\$ 6,021.60	\$ 6,323.20	\$ 6,640.40
	\$ 2,520.80	\$ 2,647.20	\$ 2,779.20	\$ 2,918.40	\$ 3,064.80
	\$ 31.51	\$ 33.09	\$ 34.74	\$ 36.48	\$ 38.31
54	\$ 67,184.00	\$ 70,553.60	\$ 74,048.00	\$ 77,771.20	\$ 81,681.60
	\$ 5,598.67	\$ 5,879.47	\$ 6,170.67	\$ 6,480.93	\$ 6,806.80
	\$ 2,584.00	\$ 2,713.60	\$ 2,848.00	\$ 2,991.20	\$ 3,141.60
	\$ 32.30	\$ 33.92	\$ 35.60	\$ 37.39	\$ 39.27
55	\$ 68,827.20	\$ 72,259.20	\$ 75,878.40	\$ 79,684.80	\$ 83,657.60
	\$ 5,735.60	\$ 6,021.60	\$ 6,323.20	\$ 6,640.40	\$ 6,971.47
	\$ 2,647.20	\$ 2,779.20	\$ 2,918.40	\$ 3,064.80	\$ 3,217.60
	\$ 33.09	\$ 34.74	\$ 36.48	\$ 38.31	\$ 40.22
56	\$ 70,553.60	\$ 74,048.00	\$ 77,771.20	\$ 81,681.60	\$ 85,758.40
	\$ 5,879.47	\$ 6,170.67	\$ 6,480.93	\$ 6,806.80	\$ 7,146.53
	\$ 2,713.60	\$ 2,848.00	\$ 2,991.20	\$ 3,141.60	\$ 3,298.40
	\$ 33.92	\$ 35.60	\$ 37.39	\$ 39.27	\$ 41.23
57	\$ 72,259.20	\$ 75,878.40	\$ 79,684.80	\$ 83,657.60	\$ 87,838.40
	\$ 6,021.60	\$ 6,323.20	\$ 6,640.40	\$ 6,971.47	\$ 7,319.87
	\$ 2,779.20	\$ 2,918.40	\$ 3,064.80	\$ 3,217.60	\$ 3,378.40
	\$ 34.74	\$ 36.48	\$ 38.31	\$ 40.22	\$ 42.23
58	\$ 74,048.00	\$ 77,771.20	\$ 81,681.60	\$ 85,758.40	\$ 90,043.20
	\$ 6,170.67	\$ 6,480.93	\$ 6,806.80	\$ 7,146.53	\$ 7,503.60
	\$ 2,848.00	\$ 2,991.20	\$ 3,141.60	\$ 3,298.40	\$ 3,463.20
	\$ 35.60	\$ 37.39	\$ 39.27	\$ 41.23	\$ 43.29
59	\$ 75,878.40	\$ 79,684.80	\$ 83,657.60	\$ 87,838.40	\$ 92,248.00
	\$ 6,323.20	\$ 6,640.40	\$ 6,971.47	\$ 7,319.87	\$ 7,687.33
	\$ 2,918.40	\$ 3,064.80	\$ 3,217.60	\$ 3,378.40	\$ 3,548.00
	\$ 36.48	\$ 38.31	\$ 40.22	\$ 42.23	\$ 44.35
60	\$ 77,771.20	\$ 81,681.60	\$ 85,758.40	\$ 90,043.20	\$ 94,536.00
	\$ 6,480.93	\$ 6,806.80	\$ 7,146.53	\$ 7,503.60	\$ 7,878.00
	\$ 2,991.20	\$ 3,141.60	\$ 3,298.40	\$ 3,463.20	\$ 3,636.00
	\$ 37.39	\$ 39.27	\$ 41.23	\$ 43.29	\$ 45.45

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
61	\$ 79,684.80	\$ 83,657.60	\$ 87,838.40	\$ 92,248.00	\$ 96,844.80
	\$ 6,640.40	\$ 6,971.47	\$ 7,319.87	\$ 7,687.33	\$ 8,070.40
	\$ 3,064.80	\$ 3,217.60	\$ 3,378.40	\$ 3,548.00	\$ 3,724.80
	\$ 38.31	\$ 40.22	\$ 42.23	\$ 44.35	\$ 46.56
62	\$ 81,681.60	\$ 85,758.40	\$ 90,043.20	\$ 94,536.00	\$ 99,257.60
	\$ 6,806.80	\$ 7,146.53	\$ 7,503.60	\$ 7,878.00	\$ 8,271.47
	\$ 3,141.60	\$ 3,298.40	\$ 3,463.20	\$ 3,636.00	\$ 3,817.60
	\$ 39.27	\$ 41.23	\$ 43.29	\$ 45.45	\$ 47.72
63	\$ 83,657.60	\$ 87,838.40	\$ 92,248.00	\$ 96,844.80	\$ 101,670.40
	\$ 6,971.47	\$ 7,319.87	\$ 7,687.33	\$ 8,070.40	\$ 8,472.53
	\$ 3,217.60	\$ 3,378.40	\$ 3,548.00	\$ 3,724.80	\$ 3,910.40
	\$ 40.22	\$ 42.23	\$ 44.35	\$ 46.56	\$ 48.88
64	\$ 85,758.40	\$ 90,043.20	\$ 94,536.00	\$ 99,257.60	\$ 104,228.80
	\$ 7,146.53	\$ 7,503.60	\$ 7,878.00	\$ 8,271.47	\$ 8,685.73
	\$ 3,298.40	\$ 3,463.20	\$ 3,636.00	\$ 3,817.60	\$ 4,008.80
	\$ 41.23	\$ 43.29	\$ 45.45	\$ 47.72	\$ 50.11
65	\$ 87,838.40	\$ 92,248.00	\$ 96,844.80	\$ 101,670.40	\$ 106,745.60
	\$ 7,319.87	\$ 7,687.33	\$ 8,070.40	\$ 8,472.53	\$ 8,895.47
	\$ 3,378.40	\$ 3,548.00	\$ 3,724.80	\$ 3,910.40	\$ 4,105.60
	\$ 42.23	\$ 44.35	\$ 46.56	\$ 48.88	\$ 51.32
66	\$ 90,043.20	\$ 94,536.00	\$ 99,257.60	\$ 104,228.80	\$ 109,449.60
	\$ 7,503.60	\$ 7,878.00	\$ 8,271.47	\$ 8,685.73	\$ 9,120.80
	\$ 3,463.20	\$ 3,636.00	\$ 3,817.60	\$ 4,008.80	\$ 4,209.60
	\$ 43.29	\$ 45.45	\$ 47.72	\$ 50.11	\$ 52.62
67	\$ 92,248.00	\$ 96,844.80	\$ 101,670.40	\$ 106,745.60	\$ 112,091.20
	\$ 7,687.33	\$ 8,070.40	\$ 8,472.53	\$ 8,895.47	\$ 9,340.93
	\$ 3,548.00	\$ 3,724.80	\$ 3,910.40	\$ 4,105.60	\$ 4,311.20
	\$ 44.35	\$ 46.56	\$ 48.88	\$ 51.32	\$ 53.89
68	\$ 94,536.00	\$ 99,257.60	\$ 104,228.80	\$ 109,449.60	\$ 114,899.20
	\$ 7,878.00	\$ 8,271.47	\$ 8,685.73	\$ 9,120.80	\$ 9,574.93
	\$ 3,636.00	\$ 3,817.60	\$ 4,008.80	\$ 4,209.60	\$ 4,419.20
	\$ 45.45	\$ 47.72	\$ 50.11	\$ 52.62	\$ 55.24
69	\$ 96,844.80	\$ 101,670.40	\$ 106,745.60	\$ 112,091.20	\$ 117,707.20
	\$ 8,070.40	\$ 8,472.53	\$ 8,895.47	\$ 9,340.93	\$ 9,808.93
	\$ 3,724.80	\$ 3,910.40	\$ 4,105.60	\$ 4,311.20	\$ 4,527.20
	\$ 46.56	\$ 48.88	\$ 51.32	\$ 53.89	\$ 56.59
70	\$ 99,257.60	\$ 104,228.80	\$ 109,449.60	\$ 114,899.20	\$ 120,660.80
	\$ 8,271.47	\$ 8,685.73	\$ 9,120.80	\$ 9,574.93	\$ 10,055.07
	\$ 3,817.60	\$ 4,008.80	\$ 4,209.60	\$ 4,419.20	\$ 4,640.80
	\$ 47.72	\$ 50.11	\$ 52.62	\$ 55.24	\$ 58.01

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
71	\$ 101,670.40	\$ 106,745.60	\$ 112,091.20	\$ 117,707.20	\$ 123,593.60
	\$ 8,472.53	\$ 8,895.47	\$ 9,340.93	\$ 9,808.93	\$ 10,299.47
	\$ 3,910.40	\$ 4,105.60	\$ 4,311.20	\$ 4,527.20	\$ 4,753.60
	\$ 48.88	\$ 51.32	\$ 53.89	\$ 56.59	\$ 59.42
72	\$ 104,228.80	\$ 109,449.60	\$ 114,899.20	\$ 120,660.80	\$ 126,692.80
	\$ 8,685.73	\$ 9,120.80	\$ 9,574.93	\$ 10,055.07	\$ 10,557.73
	\$ 4,008.80	\$ 4,209.60	\$ 4,419.20	\$ 4,640.80	\$ 4,872.80
	\$ 50.11	\$ 52.62	\$ 55.24	\$ 58.01	\$ 60.91
73	\$ 106,745.60	\$ 112,091.20	\$ 117,707.20	\$ 123,593.60	\$ 129,771.20
	\$ 8,895.47	\$ 9,340.93	\$ 9,808.93	\$ 10,299.47	\$ 10,814.27
	\$ 4,105.60	\$ 4,311.20	\$ 4,527.20	\$ 4,753.60	\$ 4,991.20
	\$ 51.32	\$ 53.89	\$ 56.59	\$ 59.42	\$ 62.39
74	\$ 109,449.60	\$ 114,899.20	\$ 120,660.80	\$ 126,692.80	\$ 132,995.20
	\$ 9,120.80	\$ 9,574.93	\$ 10,055.07	\$ 10,557.73	\$ 11,082.93
	\$ 4,209.60	\$ 4,419.20	\$ 4,640.80	\$ 4,872.80	\$ 5,115.20
	\$ 52.62	\$ 55.24	\$ 58.01	\$ 60.91	\$ 63.94
75	\$ 112,091.20	\$ 117,707.20	\$ 123,593.60	\$ 129,771.20	\$ 136,260.80
	\$ 9,340.93	\$ 9,808.93	\$ 10,299.47	\$ 10,814.27	\$ 11,355.07
	\$ 4,311.20	\$ 4,527.20	\$ 4,753.60	\$ 4,991.20	\$ 5,240.80
	\$ 53.89	\$ 56.59	\$ 59.42	\$ 62.39	\$ 65.51
76	\$ 114,899.20	\$ 120,660.80	\$ 126,692.80	\$ 132,995.20	\$ 139,672.00
	\$ 9,574.93	\$ 10,055.07	\$ 10,557.73	\$ 11,082.93	\$ 11,639.33
	\$ 4,419.20	\$ 4,640.80	\$ 4,872.80	\$ 5,115.20	\$ 5,372.00
	\$ 55.24	\$ 58.01	\$ 60.91	\$ 63.94	\$ 67.15
77	\$ 117,707.20	\$ 123,593.60	\$ 129,771.20	\$ 136,260.80	\$ 143,083.20
	\$ 9,808.93	\$ 10,299.47	\$ 10,814.27	\$ 11,355.07	\$ 11,923.60
	\$ 4,527.20	\$ 4,753.60	\$ 4,991.20	\$ 5,240.80	\$ 5,503.20
	\$ 56.59	\$ 59.42	\$ 62.39	\$ 65.51	\$ 68.79
78	\$ 120,660.80	\$ 126,692.80	\$ 132,995.20	\$ 139,672.00	\$ 146,660.80
	\$ 10,055.07	\$ 10,557.73	\$ 11,082.93	\$ 11,639.33	\$ 12,221.73
	\$ 4,640.80	\$ 4,872.80	\$ 5,115.20	\$ 5,372.00	\$ 5,640.80
	\$ 58.01	\$ 60.91	\$ 63.94	\$ 67.15	\$ 70.51
79	\$ 123,593.60	\$ 129,771.20	\$ 136,260.80	\$ 143,083.20	\$ 150,238.40
	\$ 10,299.47	\$ 10,814.27	\$ 11,355.07	\$ 11,923.60	\$ 12,519.87
	\$ 4,753.60	\$ 4,991.20	\$ 5,240.80	\$ 5,503.20	\$ 5,778.40
	\$ 59.42	\$ 62.39	\$ 65.51	\$ 68.79	\$ 72.23
80	\$ 126,692.80	\$ 132,995.20	\$ 139,672.00	\$ 146,660.80	\$ 153,982.40
	\$ 10,557.73	\$ 11,082.93	\$ 11,639.33	\$ 12,221.73	\$ 12,831.87
	\$ 4,872.80	\$ 5,115.20	\$ 5,372.00	\$ 5,640.80	\$ 5,922.40
	\$ 60.91	\$ 63.94	\$ 67.15	\$ 70.51	\$ 74.03

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2020

Grade	Step I	Step II	Step III	Step IV	Step V
81	\$ 129,771.20	\$ 136,260.80	\$ 143,083.20	\$ 150,238.40	\$ 157,747.20
	\$ 10,814.27	\$ 11,355.07	\$ 11,923.60	\$ 12,519.87	\$ 13,145.60
	\$ 4,991.20	\$ 5,240.80	\$ 5,503.20	\$ 5,778.40	\$ 6,067.20
	\$ 62.39	\$ 65.51	\$ 68.79	\$ 72.23	\$ 75.84
82	\$ 132,995.20	\$ 139,672.00	\$ 146,660.80	\$ 153,982.40	\$ 161,699.20
	\$ 11,082.93	\$ 11,639.33	\$ 12,221.73	\$ 12,831.87	\$ 13,474.93
	\$ 5,115.20	\$ 5,372.00	\$ 5,640.80	\$ 5,922.40	\$ 6,219.20
	\$ 63.94	\$ 67.15	\$ 70.51	\$ 74.03	\$ 77.74
83	\$ 136,260.80	\$ 143,083.20	\$ 150,238.40	\$ 157,747.20	\$ 165,609.60
	\$ 11,355.07	\$ 11,923.60	\$ 12,519.87	\$ 13,145.60	\$ 13,800.80
	\$ 5,240.80	\$ 5,503.20	\$ 5,778.40	\$ 6,067.20	\$ 6,369.60
	\$ 65.51	\$ 68.79	\$ 72.23	\$ 75.84	\$ 79.62
84	\$ 139,672.00	\$ 146,660.80	\$ 153,982.40	\$ 161,699.20	\$ 169,769.60
	\$ 11,639.33	\$ 12,221.73	\$ 12,831.87	\$ 13,474.93	\$ 14,147.47
	\$ 5,372.00	\$ 5,640.80	\$ 5,922.40	\$ 6,219.20	\$ 6,529.60
	\$ 67.15	\$ 70.51	\$ 74.03	\$ 77.74	\$ 81.62
85	\$ 143,083.20	\$ 150,238.40	\$ 157,747.20	\$ 165,609.60	\$ 173,888.00
	\$ 11,923.60	\$ 12,519.87	\$ 13,145.60	\$ 13,800.80	\$ 14,490.67
	\$ 5,503.20	\$ 5,778.40	\$ 6,067.20	\$ 6,369.60	\$ 6,688.00
	\$ 68.79	\$ 72.23	\$ 75.84	\$ 79.62	\$ 83.60
86	\$ 146,660.80	\$ 153,982.40	\$ 161,699.20	\$ 169,769.60	\$ 178,256.00
	\$ 12,221.73	\$ 12,831.87	\$ 13,474.93	\$ 14,147.47	\$ 14,854.67
	\$ 5,640.80	\$ 5,922.40	\$ 6,219.20	\$ 6,529.60	\$ 6,856.00
	\$ 70.51	\$ 74.03	\$ 77.74	\$ 81.62	\$ 85.70
87	\$ 150,238.40	\$ 157,747.20	\$ 165,609.60	\$ 173,888.00	\$ 182,603.20
	\$ 12,519.87	\$ 13,145.60	\$ 13,800.80	\$ 14,490.67	\$ 15,216.93
	\$ 5,778.40	\$ 6,067.20	\$ 6,369.60	\$ 6,688.00	\$ 7,023.20
	\$ 72.23	\$ 75.84	\$ 79.62	\$ 83.60	\$ 87.79
88	\$ 153,982.40	\$ 161,699.20	\$ 169,769.60	\$ 178,256.00	\$ 187,158.40
	\$ 12,831.87	\$ 13,474.93	\$ 14,147.47	\$ 14,854.67	\$ 15,596.53
	\$ 5,922.40	\$ 6,219.20	\$ 6,529.60	\$ 6,856.00	\$ 7,198.40
	\$ 74.03	\$ 77.74	\$ 81.62	\$ 85.70	\$ 89.98
89	\$ 157,747.20	\$ 165,609.60	\$ 173,888.00	\$ 182,603.20	\$ 191,734.40
	\$ 13,145.60	\$ 13,800.80	\$ 14,490.67	\$ 15,216.93	\$ 15,977.87
	\$ 6,067.20	\$ 6,369.60	\$ 6,688.00	\$ 7,023.20	\$ 7,374.40
	\$ 75.84	\$ 79.62	\$ 83.60	\$ 87.79	\$ 92.18
90	\$ 161,699.20	\$ 169,769.60	\$ 178,256.00	\$ 187,158.40	\$ 196,539.20
	\$ 13,474.93	\$ 14,147.47	\$ 14,854.67	\$ 15,596.53	\$ 16,378.27
	\$ 6,219.20	\$ 6,529.60	\$ 6,856.00	\$ 7,198.40	\$ 7,559.20
	\$ 77.74	\$ 81.62	\$ 85.70	\$ 89.98	\$ 94.49

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

ELK GROVE WATER DISTRICT
General Manager Salary
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2020

General Manager	
GM	\$ 205,567
	\$ 17,131
	\$ 7,906
	\$ 98.83

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.

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

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.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

C

CAC – Community Advisory Committee.

CAFR – Comprehensive Annual Financial Report.

CalPERS – California Public Employees Retirement System.

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

Cash Flows – The movement of cash in and out of the 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

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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

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.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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.

RWA – Regional Water Authority.

Elk Grove Water District
Fiscal Year 2020-21 Operating Budget

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