



Fiscal Year 2021-22 Operating Budget



Florin Resource Conservation District/Elk Grove Water District

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

Board of Directors

Sophia Scherman, Chair
Tom Nelson, Vice-Chair
Bob Gray, Director
Lisa Medina, Director
Elliot Mulberg, Director

Appointed Official

Bruce Kamilos, General Manager

Leadership Team

Stefani Phillips, Human Resources Administrator/Board Secretary
Patrick Lee, Finance Manager/Board Treasurer
Donella Murillo, Finance Supervisor
Travis Franklin, Program Manager
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 Florin Resource Conservation District/Elk Grove Water District.....	7
EGWD by the Numbers.....	14
GFOA Distinguished Budget Presentation Award.....	15

FISCAL YEAR 2021-22 BUDGET OVERVIEW

FY 2021-22 Budget Adoption Resolution.....	17
FY 2021-22 Budget Preparation Timeline.....	19
Summary of Revenues and Expenses.....	20
Summary of Net Position Activity.....	21
Budget Highlights FY 2021-22.....	23

REVENUE SECTION

Budgeted Revenues by Category.....	27
Major Revenue Sources.....	28
Revenue Detail.....	31

EXPENSE SECTION

Budgeted Expenses by Category.....	33
Salaries and Benefits.....	35
Seminars, Conventions and Travel.....	37
Office & Operational and Purchased Water.....	38
Outside Services.....	41
Equipment Rents, Taxes and Utilities.....	42
Capital Expenditures	43
Fiscal Year 2021-22 Capital Projects Listing.....	44
Non-Operating Expenses (Revenues).....	45

ORGANIZATIONAL AND BUDGET SUMMARIES BY DEPARTMENT

Organizational Chart	47
FTE Listing.....	48
Jurisdictional Comparison	49
Expenses by Department.....	50

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Summary by Department.....	50
Office of the General Manager.....	51
Human Resources Department.....	53
Program Manager Department.....	54
Finance and Administrative Departments.....	55
Technical Services Department.....	57
Information Technology.....	58
Operations Department.....	60

LONG-TERM INDEBTEDNESS, REVENUE BONDS AND BOND COVENANT RATIO

Long-Term Indebtedness to Maturity.....	65
Debt Service Coverage Ratio.....	66

FISCAL YEAR 2021-22 RATES AND FEES SCHEDULE

Rates and Fees Schedule.....	69
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FISCAL YEAR 2021-22 SALARY SCHEDULE

Salary Schedule.....	73
Acronyms & Glossary of Terms.....	84

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget



To: Florin Resource Conservation District Board of Directors

From: Bruce Kamilos, General Manager

Date: June 15, 2021

Subject: **FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
FY 2021-22 OPERATING BUDGET**

For your consideration, I respectfully submit the proposed annual Florin Resource Conservation District/Elk Grove Water District (District) Operating Budget for the fiscal year beginning July 1, 2021. 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.

Fiscal Year (FY) 2020-2021 proved to be challenging as the District dealt with the surge of the COVID-19 pandemic while trying to maintain and provide critical water services. Businesses and schools shut their doors and residents were ordered to shelter in place. The fallout included many businesses closing down, workforce reductions, schools moving to distance learning, employers implementing telecommute working protocols and an overall economic recession.

The economic recession was evident as District delinquent accounts started to increase due financial hardships experienced by District ratepayers. District ratepayers joined the growing number of families who could no longer afford their utilities or rent, forcing the Governor to issue an executive order establishing a moratorium on rent evictions and utility shutoffs. To assist District customers who were experiencing these financial hardships, the District Board of Directors issued a resolution waiving door tag fees and late payment penalties.

To address the COVID-19 Pandemic, the District took a proactive approach by developing and implementing a COVID-19 Risk Minimization and Outbreak Response Plan. The five-tiered risk level plan was developed to coincide with the State of California Department of Public Health and the Center for Disease Control's identified risk levels based on the spread of the virus. The Plan included precautionary measures and actions required within each tier to minimize and/or address the spread of the virus within the District. As part of the actions taken, the

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

District closed its front lobby to minimize public contact and prevent the spread of the virus. Although all non-critical services were also put on hold, the District continued to perform all customer service functions over the phone and electronically. Even with a limited operations workforce, the District maintained the critical functions necessary to meet its commitment to the community of Elk Grove of supplying its customers with high quality, safe water along with outstanding customer service.

Not all that occurred in FY 2020-21 was overshadowed by the pandemic, however. Although the economy was in a recession, proper planning and years of prudent financial management allowed the District to utilize reserve funds to pay down the District's unfunded accrued liability with CalPERS in the amount of approximately \$1.7 million. The paydown of the unfunded accrued liability has the potential to save the District an estimated \$1.3 million in interest payments over the next 30 years.

FY 2020-21 also proved successful for the District in its search for a new administrative building. The District was able to close escrow on the property located at 9829 Waterman Road in Elk Grove, CA in October of 2020. This new administrative building will provide the District's Board of Directors with a place to hold their monthly Board meetings, as well as provide the District's staff with an appropriate facility to provide top tiered customer service.

The Board of Directors and Staff of the District 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 District 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 District 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 District will continue to maintain financial discipline during FY 2021-22, and this reflects a concerted effort by the Board and staff to maintain our customer rates and charges as low as possible.



BRUCE KAMILOS, P.E.
GENERAL MANAGER

INDUSTRY ANALYSIS AND CURRENT STATUS

Issues Currently Affecting the Water Industry. The American Water Works Association (AWWA) 2020 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 District is proactively addressing these top five issues identified by AWWA. As part of its five-year CIP, the District is replacing aging infrastructure such as old water mains each and every year. In addition, the District, through its Asset Management Plan, annually assesses the condition of all of its assets to determine when projects should be undertaken to replace assets. The District currently has a pay-as-you-go policy to fund replacement of aging assets. To address long-term water supply availability, the District prepares an urban water management plan every five years as required by law that verifies its ability to meet long-term water demands. To improve public understanding of the value of water, water systems and services, the District 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, the District 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. The District is also 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 District has experienced gradual decreases in water consumption from 2014 to 2016 due to the drought starting in 2014. In 2017, when the emergency drought declaration was lifted by the Governor, the District started to experience gradual increases in water consumption. This gradual increase, however, 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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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

The District 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 District was able to hold off rate adjustments in 2019 and 2020 and to defer the 3.0% rate adjustment scheduled in 2021. The District 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. The District, like all other municipal water providers, must complete an Urban Water Management Plan (UWMP) every five (5) years. The next UWMP is due to the State by June 30, 2021, and it must project out the District's water supply and demand forecast for a twenty-year period. This UWMP will also consider growth impacts and potential shortages resulting from drought and climate change. The District is also partnered with other Sacramento regional water agencies, led by the Regional Water Authority (RWA), to develop a Regional Water Reliability Plan which will also forecast long-term water supply needs and develop projects and programs to maintain long-term reliability. The District is also a member of the Sacramento Central Groundwater Authority (SCGA) which is charged with developing a Groundwater Sustainability Plan (GSP) to seek sustainability of the South American Subbasin through 2042. As the District is nearly exclusively reliant on the groundwater basin for its water supply, this Groundwater Sustainability Plan and the associated management of the South American Subbasin is of vital importance to the District.

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, with regulations surrounding perfluorinated alkyl substances (PFAS) and nonpoint source pollution being the top two concerns.

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. The District continues to closely track these new requirements and is prepared to meet them if implemented.

ABOUT THE FLORIN RESOURCE CONSERVATION DISTRICT

Introduction

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

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

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

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 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.

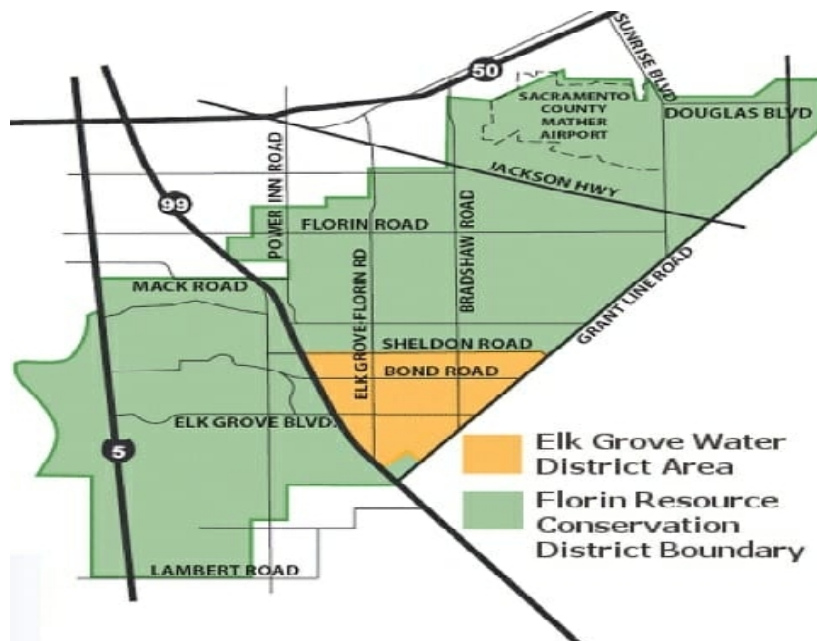
The District is governed by an elected five-member Board and advice from one volunteer associate Board member. Board members serve four-year, staggered terms. The Board of

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget**

Directors delegate the daily operations of District to the General Manager, who supervises the work of 30 staff members.

Although recent efforts by the District have primarily focused on managing the water utility (EGWD), it has also performed other activities including creek cleanups, tire recycling, technical assistance, and conservation education. To remedy some of the financial pressures of the District, on April 18, 2018, the Board made the decision by Resolution No. 04.18.18.01 to limit all future activities to “water related activities that benefit, or otherwise serve, the EGWD ratepayers.” This decision was made after years of deliberation, multiple public meetings, in-depth engagement with legal counsel, and even consideration of integration with other water agencies. The decision to limit District activities to benefit EGWD ratepayers protects the District from financial uncertainty, maintains stability for EGWD customers, and leaves the FRCD boundaries intact.

Elk Grove Water District Service Area



The EGWD service area covers 13 sq. miles with a population of approximately 46,000 people, providing water to over 12,800 homes and businesses in Elk Grove. Much of the water supplied is produced by wells located throughout Elk Grove, the treatment and storage facility at the Railroad Water Treatment Facility (RRWTF) on Railroad Street and the treatment facility on Hampton Drive. EGWD produces over 1.3 billion gallons of water each year, providing supply to approximately two-thirds of the EGWD service area. The remaining area is supplied with water purchased from the SCWA under a long-term agreement.

Budget Process

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

The District's budget process begins with a Leadership Team Budget Kickoff Workshop to discuss timeline and identify 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 District 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 District is a governmental entity which reports all activities related to the water operation as an enterprise fund where revenues are recognized when they are earned, and the expenses are recognized when they are incurred. The budget does not include amounts for depreciation, pension 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. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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

Reserve Policy

It is the policy of the District that all funds held in reserve be designated to specific uses. The District holds reserves for special projects and operations. Such reserves 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 balance and/or annual contributions will be reviewed annually during the budgeting and planning process and may be revised accordingly as necessary. The following District reserve fund categories are to be established:

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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

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

Procurement Policy

The District's procurement policies create uniform procedures for acquiring general goods and services, professional services, public construction contracts and the acquisition of real property. The primary purpose of the policies are to provide for the purchase of materials and trade services with the objective that they will be available at the proper time, place, quantity and at the best available price, consistent with the needs of the District.

Accounting Systems and Controls

The District 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 District's assets from fraud, waste and abuse and compile sufficient reliable information for the preparation of the District's financial statements. At the end of the year, the District prepares a Comprehensive Annual Financial Report consisting of management's representations concerning the District's finances. An independent auditing firm audits this report and examines the District's internal controls and provides an opinion on the financial reporting and suggestions on ways to improve the internal control processes of the District.

Capital Improvement Program

The District's annual Capital Improvement Program (CIP) is a projection of the District's capital funding for planned capital projects in upcoming fiscal years. The CIP is reviewed and updated on an annual basis and is a key component of the District's overall Strategic Plan.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

The CIP is an important document for performing water rate studies and for managing the District's operations. The CIP also provides a basis to align District plans with other local agency plans so that an integrated approach may be applied to projects within the community at large.

The District currently funds its capital expenditures on a pay-as-you-go basis. A projection of the anticipated future capital projects and associated funding needs of those projects were included in the 2018 Water Rate Study when analyzing total revenue requirements to maintain operational and capital needs. The study recommended the appropriate user charges and annual water rate increases to ensure revenue requirements were met for both operational and capital needs. Based on the inclusion of capital funding needs into the 2018 Water Rate Study, and all recurring and nonrecurring capital expenditures being funded on a pay-as-you-go basis, the only effect of capital projects on the annual budget will be on going costs for operation and maintenance.

Long-Term Financial Planning

With the approval of the 2018 Water Rate Study and associated rate ordinance, the District has a five-year plan that provides for the stable funding of operations, capital projects and debt service. In conjunction with this plan, the District restructured approximately \$32.3 million of outstanding bonded indebtedness in December 2014 and \$16.4 million in June 2016 to provide an average annual savings of \$194,000 over the remaining term of the debt. It should be noted that the District contributed \$1.5 million of reserve funds in order to reduce the remaining term of the debt by 13 years and maintain annual debt service savings on the refinanced bonds. The District has no legal debt limit and does not intend to issue any additional debt. This, along with continued prudent financial management, has allowed the District to implement no rate adjustments in 2019 and 2020 and to defer the 3.0% rate adjustment scheduled in 2021. The District is further investigating whether rate adjustments in 2022 and 2023 can be deferred to maintain affordability while still providing sufficient revenues to maintain operations. 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.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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, 2022. However, this revenue rate adjustment has been deferred into future years, resulting in no anticipated revenue rate adjustment for FY 2021-22.
-) A 10% conservation factor was used in projecting water revenues due to the uncertainty of the drought conditions the State is currently facing.
-) Estimated 3.10% rate increase in Purchased Water cost from the SCWA.
-) Estimated 27.26% decrease in employer retirement costs through California Public Employees Retirement System (CalPERS) as a result of the District paying down the Unfunded Accrual Liability of approximately \$1.6 million in FY 2021.
-) Estimated 6.0% increase in health care insurance costs for all employees that have not yet met the District's medical contribution cap.
-) Salary increases will be based on a COLA of 3.97%, 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	11.4 MGD
NUMBER OF TREATMENT FACILITIES	2
AGGREGATE TREATMENT FACILITY CAPACITY	13.0 MGD
NUMBER OF WELLS	7
MILES OF WATER MAINS	149.8
NUMBER OF BOOSTER PUMPS	10
NUMBER OF ACTIVE SERVICE CONNECTIONS	13,027
NUMBER OF BOND ISSUES OUTSTANDING	2
NUMBER OF CERTIFIED WATER DISTRIBUTION OPERATORS	17
NUMBER OF CERTIFIED WATER TREATMENT OPERATORS	17
NUMBER OF PUBLIC FIRE HYDRANTS	1,660
EGWD SERVICE AREA POPULATION	46,212



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Florin Resource Conservation District
California**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

FISCAL YEAR 2021-22 BUDGET OVERVIEW

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget**

RESOLUTION NO. 06.15.21.02

**A RESOLUTION OF THE FLORIN RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS APPROVING THE DEFERRAL OF THE 3.0% REVENUE
RATE ADJUSTMENT EFFECTIVE JANUARY 1, 2022, INTO FUTURE YEARS AND
APPROVING THE FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE
WATER DISTRICT FISCAL YEAR 2021-22 OPERATING BUDGET PROJECTING
REVENUES OF \$15.716 MILLION AND EXPENSES OF \$19.749 MILLION AND
APPROPRIATING \$4.033 MILLION FROM OPERATING RESERVES TO FUND
EXPENSES OVER REVENUES FOR FISCAL YEAR 2021-22**

WHEREAS, the Florin Resource Conservation District (FRCD) 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 FRCD 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 FRCD/Elk Grove Water District (District) Bylaws; and

WHEREAS, the FRCD has held several public meetings to review the proposed revenues and expenses for the District for the Fiscal Year (FY) July 1, 2021, through June 30, 2022; 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, 2022; and

WHEREAS, the District FY 2021-22 Operating Budget reflects the deferral of the 3.0% revenue rate adjustment effective January 1, 2022, into future years as it is deemed not necessary for FY 2021-22; and

WHEREAS, the District Board of Directors (Board) has received and considered the proposed District FY 2021-22 Operating Budget submitted by the Finance Manager/Treasurer on June 15, 2021.

**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 approves the deferral of the 3.0% revenue rate adjustment effective January 1, 2022, into future years.

SECTION 3. The Board of Directors hereby approves the total revenues of \$15,716,094 and total expenses of \$19,749,469 for the proposed Florin Resource Conservation District/Elk Grove Water District FY 2021-22 Operating Budget.

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

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget**

SECTION 5. The Board of Directors hereby approves the FY 2021-22 Rate and Fee Schedule which includes no revenue rate adjustments effective January 1, 2022.

SECTION 6. The Board of Directors hereby approves the FY 2021-22 Salary Schedule which includes a 3.97% cost of living adjustment.

SECTION 7. The Board of Directors hereby adopts the Florin Resource Conservation District/Elk Grove Water District Fiscal Year 2021-22 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 15th day of June 2021 by the following vote:

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



Sophia Scherman
Chair

ATTEST:



Stefani Phillips
Board Secretary

APPROVED AS TO FORM:



Ren Nosky
General Counsel

Fiscal Year 2021-22 Budget Preparation Timeline

March 29	Leadership Team Budget Kick-Off.
April 01	All District key objectives and department goals and accomplishments are due to the FM.
April 06	Infrastructure Committee meeting to discuss the 1 st draft of the FY 2022-26 CIP.
April 09	All department initial budget requests are due to the FM.
April 13	FM submits budget development worksheet to the GM for first review.
April 15	Leadership Team meeting to review the 1 st draft of the budget development worksheet.
April 20	Present to the Board the 3 rd quarter financial report.
April 21	GM to provide first round comments and revisions on budget development worksheet to FM.
April 23	FM makes the required revisions and disperses the 1st draft of the budget development worksheet and District key objectives and department goals and objectives to the Finance Committee (Board).
April 27	Infrastructure Committee meeting to go over 2 nd draft of the CIP (if necessary).
April 27	Finance Committee meeting to go over 1 st draft of budget development worksheet and District specific key objectives and department goals and objectives.
May 13	Issue the 1 st draft of the actual budget document and 2 nd draft of budget development worksheet to the Board for review.
May 18	Review and discuss the 2 nd draft budget development worksheet and 1 st draft of actual budget document.
May 26	Finance Committee Meeting (if necessary).
June 01	Issue revised budget to Finance Committee (if necessary).
June 08	Finance Committee Meeting (if necessary).
June 10	Final Budget and staff report due for Board Packet inclusion.
June 15	Board considers all budgets for adoption.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

SUMMARY OF REVENUES AND EXPENDITURES

Elk Grove Water District							
Budgeted Revenues and Expenditures by Category							
For the Fiscal Year ending June 30, 2022							
Expenditure	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Budget	Change in Budget % Change
Total Revenues	\$ 15,343,125	\$ 15,233,674	\$ 16,418,371	\$ 15,424,142	\$ 16,189,741	\$ 15,716,094	\$ 291,952 1.89%
Operational Expenditures							
Salaries and Benefits	3,922,785	3,943,543	4,091,441	4,373,018	4,248,758	4,619,614	246,596 5.64%
Seminars, Conventions and Travel	28,872	39,001	30,413	53,307	5,739	48,859	(4,448) -8.34%
Office and Operational	984,814	974,026	989,374	1,338,578	993,935	1,345,271	6,693 0.50%
Purchased Water	2,873,292	2,777,344	2,965,638	3,198,404	3,391,622	3,511,320	312,916 9.78%
Outside Services	922,576	843,416	939,456	1,283,548	791,004	1,150,358	(133,190) -10.38%
Equipment Rent, Taxes and Utilities	374,278	333,999	458,451	464,380	526,131	561,740	97,360 20.97%
Subtotal Operational Expenditures	9,106,617	8,911,329	9,474,773	10,711,235	9,957,188	11,237,163	525,927 4.91%
Less: Capitalized Labor	(279,633)	(317,676)	(273,456)	(376,961)	(150,297)	(400,192) *	(23,232) 6.16%
Total Operational Expenses	8,826,984	8,593,653	9,201,317	10,334,275	9,806,891	10,836,970	502,696 4.86%
Non-Operating Expenditures (Income)	3,851,156	3,347,349	3,440,331	5,714,708	5,439,776	3,857,499	(1,857,209) -32.50%
Capital Equipment and Expenditures	1,352,899	916,290	1,138,639	3,685,750	2,671,378	5,055,000	1,369,250 37.15%
Total Net Expenditures	14,031,039	12,857,292	13,780,287	19,734,732	17,918,045	19,749,469	14,737 0.07%
Revenues In Excess of Expenditures,							
Principal Retirement and Capitalized Labor	\$ 1,312,086	\$ 2,376,382	\$ 2,638,084	\$ (4,310,590)	\$ (1,728,304)	\$ (4,033,375)	\$ 277,215 -6.43%
Transfers (to)/from Reserves	(1,312,086)	(1,978,672)	(2,638,084)	4,310,590	1,728,304	4,033,375	(277,215) -6.43%
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

SUMMARY OF NET POSITION ACTIVITY

Elk Grove Water District
Summary of Net Position Activity
For the Fiscal Year Ending June 30, 2022

	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Budget
Beginning Net Position	\$ 46,703,765	\$ 46,703,765	\$ 44,975,461
Estimated Revenues	15,424,142	16,189,741	15,716,094
Estimated Operational Expenditures			
Salaries and Benefits	4,373,018	4,248,758	4,619,614
Seminars, Conventions and Travel	53,307	5,739	48,859
Office and Operational	1,338,578	993,935	1,345,271
Purchased Water	3,198,404	3,391,622	3,511,320
Outside Services	1,283,548	791,004	1,150,358
Equipment Rent, Taxes and Utilities	464,380	526,131	561,740
Total Operational Expenditures	10,711,235	9,957,188	11,237,163
Estimated Nonoperational Expenditures			
Capitalized Labor	(376,961)	(150,297)	(400,192)
Non-Operating Expenditures (Income)	5,714,708	5,439,776	3,857,499
Capital Equipment and Expenditures	3,685,750	2,671,378	5,055,000
Total Nonoperational Expenditures	9,023,497	7,960,857	8,512,307
Revenues in Excess of Expenditures	(4,310,590)	(1,728,304)	(4,033,375)
Estimated Ending Net Position	\$ 42,393,175	\$ 44,975,461	\$ 40,942,085

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BUDGET HIGHLIGHTS

FISCAL YEAR 2021-22

The District's budget for FY 2021-22 projects total operating revenues of approximately \$15.716 million and total expenditures of approximately \$19.749 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$5.055 million. The projected expenditures in excess of revenues are approximately \$4.033 million 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 2021-22 budget. The budget has an increase in total expenditures of \$14,737 (0.07%) from the adopted budget for FY 2020-21. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2020-21:

-) Revenues for FY 2021-22 is budgeted at \$15.716 million, an increase of \$291,952 (1.89%) from prior year's budget based on the following assumptions:
 - A deferral of the 3.0% revenue rate adjustment effective January 1, 2022, 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.
 - Increase in the number of accounts based on the most recent billing cycle.
 - A 10% conservation factor in residential revenues due to the unknown nature of current drought conditions.
 - A 5% conservation factor in non-residential revenues due to the unknown nature of drought conditions.
-) Total Salaries and Benefits budgeted is \$4.620 million, an increase of \$246,596 (5.64%) from prior year's budget mainly due to:
 - An increase in Exempt Salaries of \$69,954 (12.13%) due to:
 - A COLA of 3.97% COLA based on the April 2021 Consumers Price Index.
 - Longevity and merit pay increases for eligible employees.
 - An increase in Non-Exempt salaries of \$244,003 (15.86%) due to:
 - Longevity and merit pay increases for eligible employees.
 - A COLA of 3.97% based on the April 2021 Consumers Price Index.
 - An increase in on-call pay from \$50 per shift to \$85 per shift.
 - An increase in medical benefits of \$23,462 (2.95%) based on estimated medical premium increases provided by JPIA averaging 6% for any employee who has not yet met the medical subsidy cap.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

- A decrease in Retirement Benefits of \$91,822 (25.42%) due to the pay down of the District's unfunded accrued liability in December of 2020.
-) Seminars, Conventions and Travel budgeted is \$48,859, a decrease of \$4,448 (8.34%) from prior year's budget due the ACWA Spring Conference being held in Sacramento resulting in no travel costs.
-) Total Office and Operational Costs budgeted is \$1.345 million, an increase of \$6,693 (0.50%) from prior year's budget mainly due to:
 - An increase in Advertising of \$10,500 for more frequent bill inserts and anticipated recruiting advertising.
 - A decrease in Association Dues of \$28,759 (18.60%) due to a decrease in SCGA dues.
 - An increase in Building Maintenance of \$55,000 (86.61%) for well site and property landscaping and maintenance, which was previously budgeted as contracted services.
 - An increase in Materials of \$25,000 (25.77%) for anticipated materials to complete distribution valve changeouts.
 - A decrease in Meters of \$40,000 (30.77%) due to an anticipated decrease in new meters related to new development.
-) Purchased Water budgeted is \$3.511 million, an increase of \$312,916 (9.78%) from prior year's budget due mainly to:
 - An estimated 3.1% rate increase in the wholesale water rate as provided the SCWA.
 - An increase in the number of new accounts in Service Area 2 due to new development.
 - A 10% contingency factor due to the unknown nature of new development in Service Area 2.
-) Total Outside Services budgeted is \$1.150 million, a decrease of \$133,190 (10.38%) from prior year's budget due mainly to:
 - An increase in Water Conservation Services of \$30,000 (100.00%) due to anticipated Conservation Monitoring services due to drought conditions.
 - A decrease in Engineering Services of \$55,000 (47.83%) due the anticipated Ground Water Recharge project no longer being viable.
 - A decrease in Special Projects of \$100,000 (100.00%) due to the postponement of Well 3 destruction.

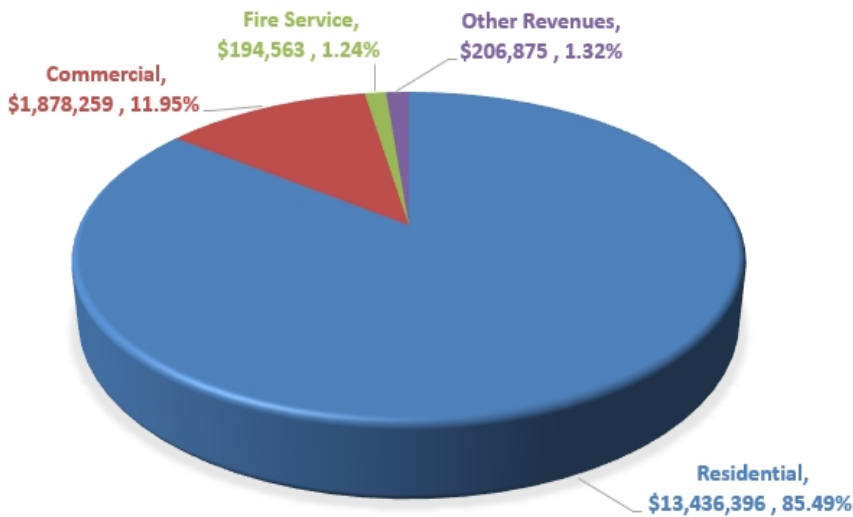
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

-) Total Equipment Rent, Taxes and Utility budgeted is \$561,740, an increase of \$97,360 (20.97%) from prior year's budget due mainly to:
 - An increase in Occupancy of \$72,000 (100.00%) due to leaseback of 9257 Elk Grove Blvd while the District's new administrative building is being remodeled.
 - An increase of \$10,200 (2.57%) in Electricity based on anticipated electricity rate increases through SMUD.
-) Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Capital Improvement Reserve for a total of \$5.055 million. This represents an increase of \$1.369 million from prior year's budget and is based on actual funding needs from the FY 2022-26 CIP Program.
-) Bond interest expenses will decrease by \$112,970 (7.26%) while bond principal retirements will increase by \$140,000 (6.09%).
-) No Elections Costs anticipated for FY 2021-22.
-) This budget anticipates capitalizing \$400,192 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.
-) The budget, as recommended, will meet bond covenant requirements as follows:
 - Covenant – 1.26 (1.15 required)
-) The Board adopted a Five-Year Capital Improvement Program (CIP) which only appropriated funding for the CIP projects scheduled in FY 2021-22.
-) Staff has determined that Grants or Special Funding are not currently available for the District. Therefore, no revenues from these income sources are included in this budget document.

REVENUE SECTION

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

BUDGETED REVENUES BY CATEGORY



Other Revenues include:

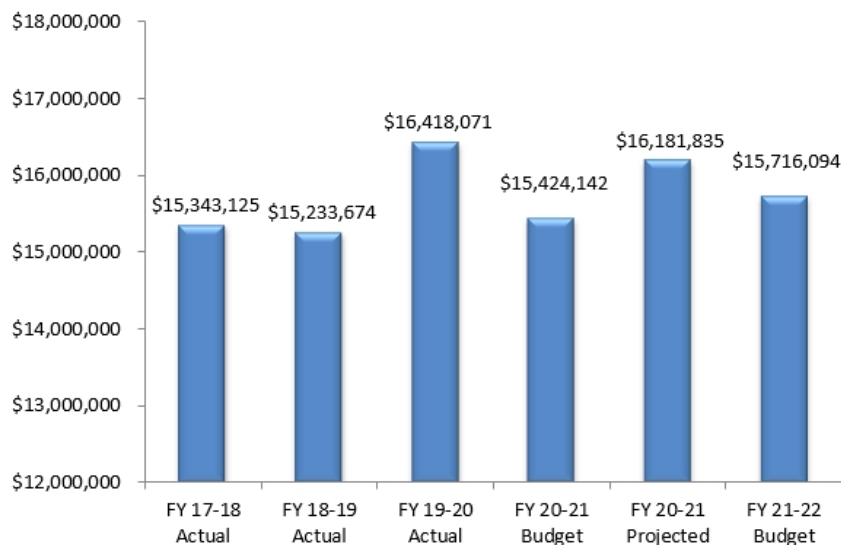
-) Meter/Plan Check/Water Capacity Fees
-) Door Hanger Fees
-) New Account Fees
-) NSF Fees
-) Credit Card Fees
-) Backflow Prevention Installations

Commercial Revenues Include:

-) Non-Residential Revenue
-) Irrigation Revenue

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

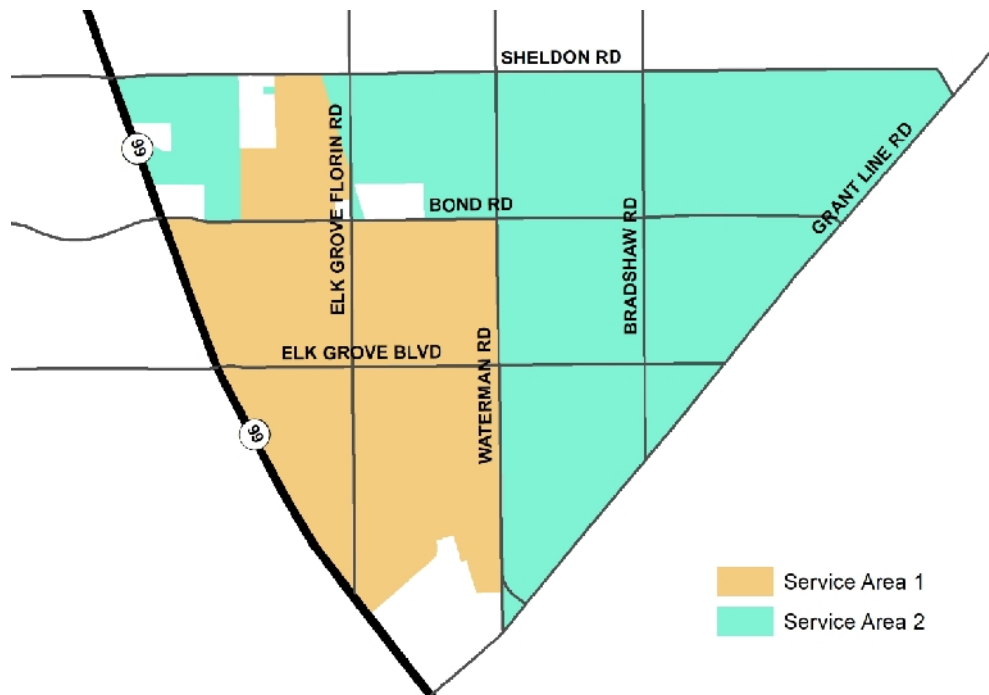
TOTAL REVENUES FISCAL YEARS 2017-18 THROUGH 2021-22



The FY 2021-22 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 District'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, 2022, was deemed unnecessary and will be deferred into future years. In addition, the District derives revenues from new connection fees for development within Service Area 1 of its two service areas. Connection fees for development within Service Area 2 of the EGWD's service area are paid to the SCWA.



Revenue projections are developed using a fee/rate-based projection, taking 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 District deems to be an appropriate conservation factor and/or anticipated increase in water consumption as a result of the lifted drought restrictions.

Revenue Rate Increase Projections

Utility rate setting is subject to the provisions of Proposition 218 wherein customers are provided 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

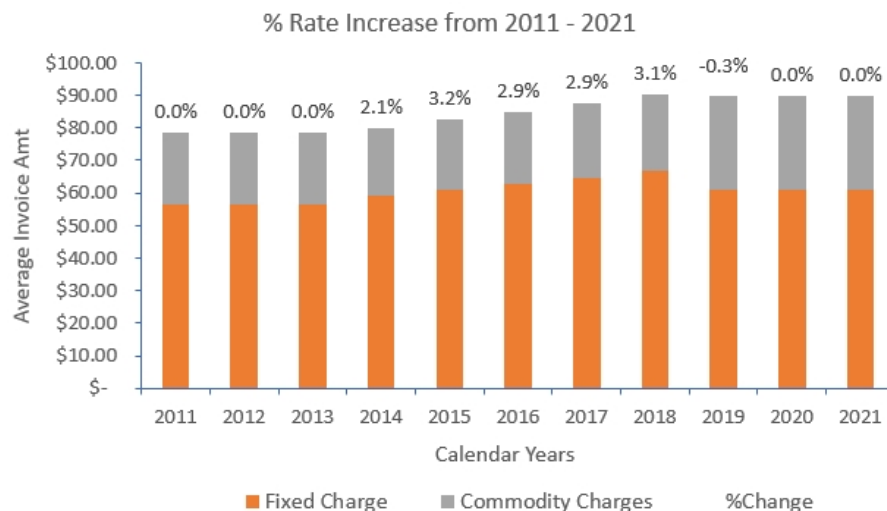
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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% - Deferred into future years.
-) January 1, 2022 – 3% - Deferred into future years.
-) 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, 2022, into future years as it was deemed unnecessary in FY 2021-22.

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

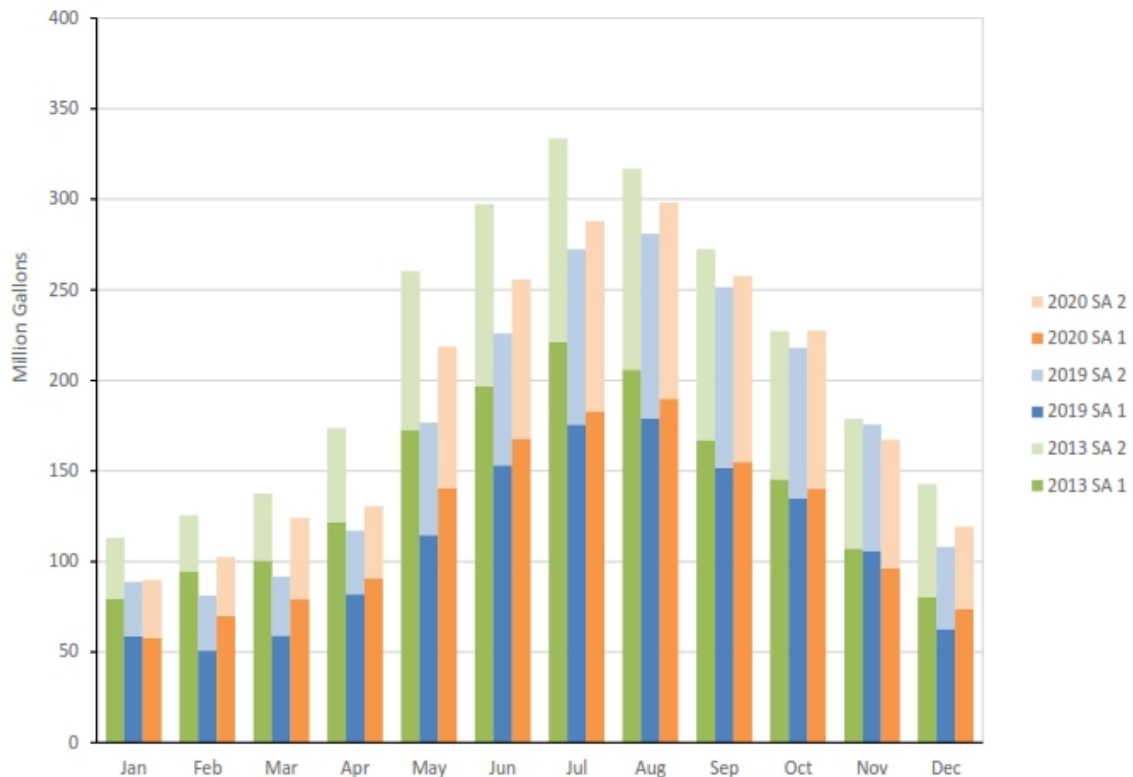


Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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 District has experienced gradual increases in water consumption in 2020 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 compared 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.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

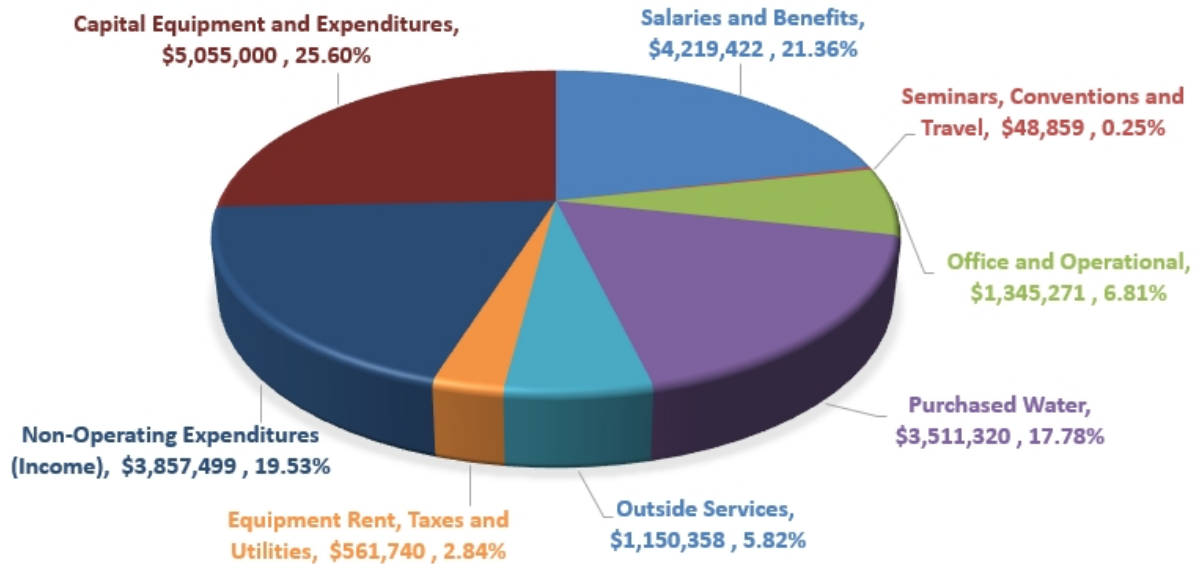
Elk Grove Water District
Budgeted Revenue Accounts Detail
For the Fiscal Year ending June 30, 2022

Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
4100	Water Payment Revenues - Residential	\$12,848,104	\$12,818,495	\$13,479,404	\$13,114,207	\$13,842,529	\$ 13,437,396
4110	Water Payment Revenues - Commercial	1,831,522	1,926,887	2,040,936	1,875,372	1,846,053	1,878,259
4120	Water Payment Revenues - Fire Service	188,957	177,326	196,357	194,563	201,655	194,563
4200	Meter Fees/Plan Check/Water Capacity	240,190	56,944	511,774	30,000	194,033	30,000
4300	Backflow Install EGWD	15,116	8,555	6,626	10,000	29,327	10,000
4520	Door Hanger Fees	149,725	144,700	106,400	115,000	-	86,250
4540	New Account Fees	22,791	24,000	30,420	25,000	32,714	25,000
4550	NSF Fees	3,640	2,660	2,660	3,000	1,728	3,000
4570	Shut-off Fees	63,166	63,750	38,800	50,000	-	37,625
4580	Credit Card Fees	10,000	10,725	6,050	8,000	-	-
4591	Release of Lien Fee	-	-	1,407	-	-	-
4700	Rental Income	-	-	-	-	33,796	15,000
4900	Customer Refunds	(30,086)	(368)	(2,763)	(1,000)	-	(1,000)
	Total Revenues	\$15,343,125	\$15,233,674	\$16,418,071	\$15,424,142	\$16,181,835	\$ 15,716,094

EXPENDITURE SECTION

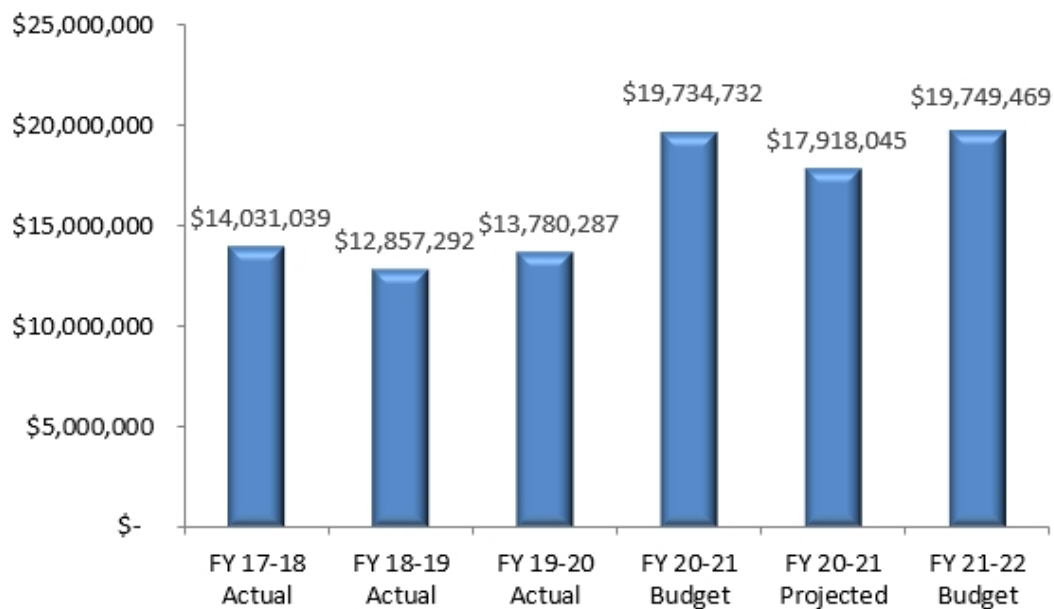
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

BUDGETED EXPENDITURES BY CATEGORY



Note: Total Salaries and Benefits Expenditures are net of capitalized labor costs of \$400,192, which is included in total Capital Equipment and Expenditures.

TOTAL NET EXPENDITURES FISCAL YEARS 2017-18 THROUGH 2021-22

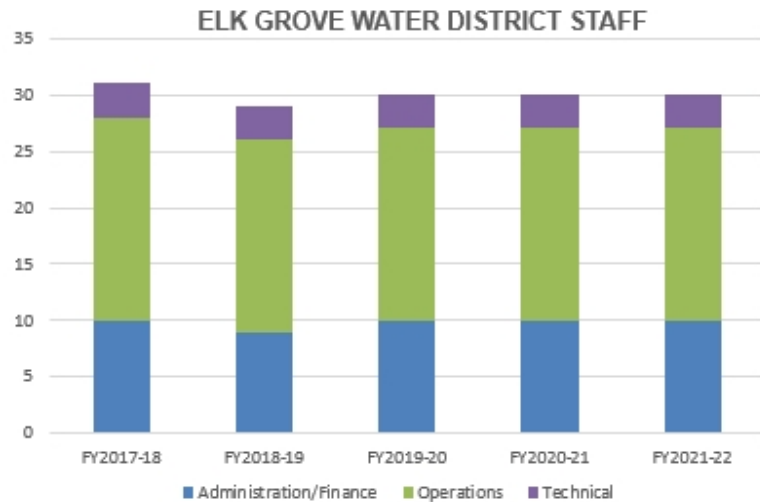


SALARIES AND BENEFITS FISCAL YEARS 2017-18 THROUGH 2021-22

Aside from the cost of water purchased from the SCWA for the EGWD's Service Area 2 and debt service payments, Salaries and Benefits represent the largest expense of the District.

Staffing levels at the District has remained relatively unchanged. In FY 2021-22, the District added a provision to the Employee Policy Manual to increase the on-call pay from \$50 per day to \$85 per day. The District 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 2021-22 is 3.97%.



Employee Cost Control Program

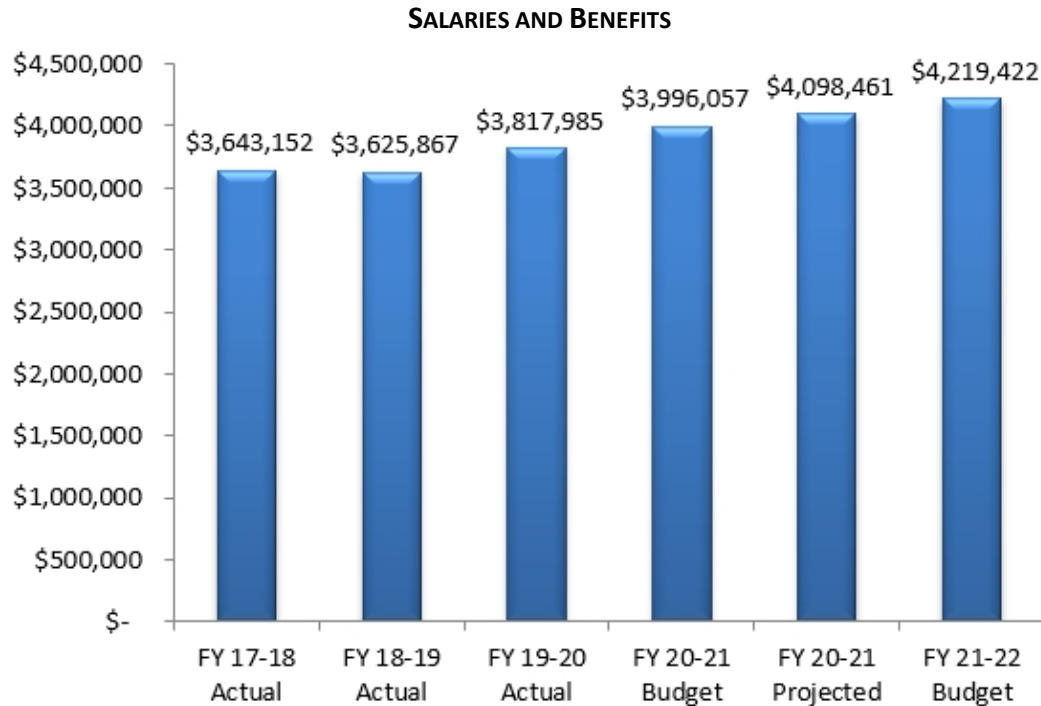
During FY 2011-12, District staff developed an Employee Cost Control Program (ECCP) that helped reduce and control employee costs by obtaining savings through selected employee concessions, including, freezing certain full-time equivalent (FTE) positions, a phase in reduction of the employer portion of employee retirement contributions and placing a cap on the amount of employer paid health premiums. To offset these concessions, the District created an alternative 9/80 work schedule and established a permanent disability retirement benefit program.

Pension and other Post-Employment benefits

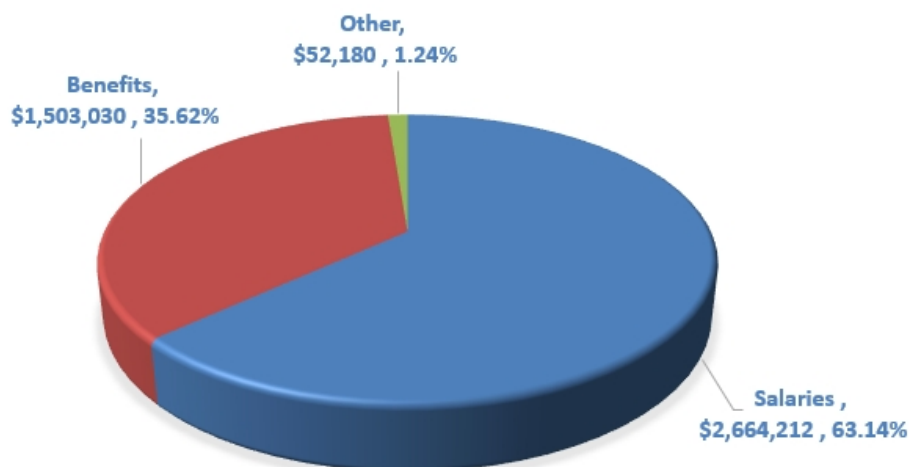
The District's retirement program remains with the CalPERS. The District currently pays the employer costs and a portion (one percent) of the employees' tax-deferred member contributions to the system monthly. The District provides post-employment healthcare benefits to retirees and their dependents. Five retired employees receive these benefits, which are financed on a pay-as-go basis. The District pays the medical, dental, and vision insurance premiums for eligible retired employees (and qualified spouse) that are enrolled in the health insurance plan. The current requirements for eligibility are: attaining age 55, having at least fifteen years of continuous service, and retiring from the District.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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



NET SALARIES AND BENEFITS \$4,219,422*



The Other Expenditure Categories include:

-) Employee Training
-) Employee Recognition
-) Meetings

*The total Salaries and Benefits are net of capitalized labor costs of \$400,192 for capital improvements constructed by the Distribution and Utility Departments.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Elk Grove Water District
Budgeted Salaries and Benefits Accounts Detail
For the Fiscal Year ending June 30, 2022

Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
5100	Executive Salary	\$ 151,934	\$ 171,220	\$ 182,615	\$ 211,486	\$ 182,800	\$ 199,678
5110	Exempt Salaries	525,448	581,962	566,577	576,491	562,121	646,445
5120	Non-Exempt Salaries	1,295,333	1,193,993	1,365,198	1,538,721	1,651,707	1,782,724
5130	Overtime Compensation	60,799	43,164	33,784	48,500	26,651	43,500
5140	On Call Pay	18,200	17,650	23,446	18,250	32,739	31,025
5150	Holiday Pay	109,632	111,283	113,792	124,981	123,551	129,660
5160	Vacation Pay	159,232	161,000	184,761	123,294	153,224	127,644
5170	Personal Time Pay	105,387	106,307	91,616	99,985	88,848	103,728
5200	Medical Benefits	593,653	588,241	585,087	796,543	661,532	820,006
5195	EAP	825	813	928	944	885	874
5201	EGWD Contribution H.S.A	13,352	13,251	21,092	23,500	22,400	26,300
5210	Dental/Vision/Life Insurance	52,337	55,117	55,654	63,562	56,072	59,815
5220	Retirement Benefits	524,139	460,006	524,173	361,277	370,399	269,456
5225	Retirement Benefits - Post Employment	131,063	278,088	185,417	165,316	165,316	165,339
5230	Medical Tax, Social Security and SUI	46,990	47,036	49,764	63,503	52,921	64,641
5240	Worker's Compensation Insurance	114,479	91,338	85,222	102,585	91,082	96,600
5250	Education Assistance	2,566	-	-	2,500	-	2,500
5260	Employee Training	13,697	18,378	19,085	45,500	5,965	43,600
5270	Employee Recognition	3,530	4,634	2,383	2,880	545	2,880
5280	Meetings	189	62	847	3,200	-	3,200
	Less Capitalized Labor	(279,633)	(317,676)	(273,456)	(376,961)	(150,297)	(400,192)
		<u>\$3,643,152</u>	<u>\$3,625,867</u>	<u>\$3,817,985</u>	<u>\$3,996,057</u>	<u>\$4,098,461</u>	<u>\$ 4,219,422</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

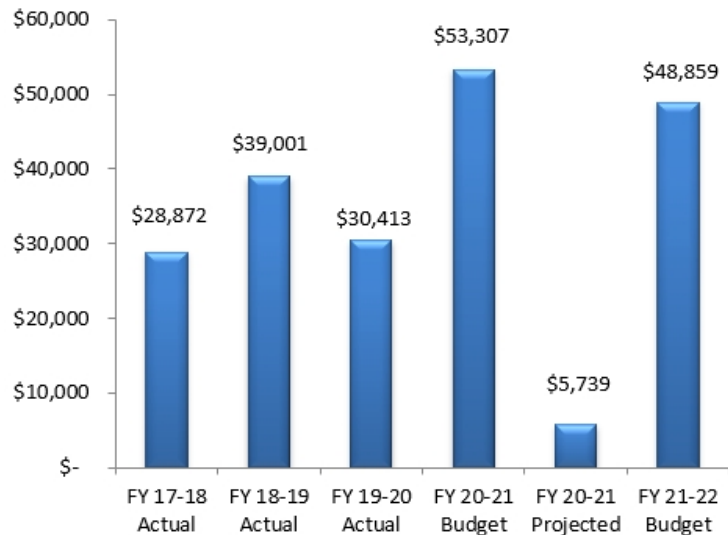
SEMINARS, CONVENTIONS AND TRAVEL

FISCAL YEARS 2017-18 THROUGH 2021-22

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 District to invest in the employees to allow them to stay current and educated about activities, developments, and professional trends affecting their ability to provide high-quality job performance, which includes external and internal customer service. As such, travel to attend hearings, meetings, conferences, or other gatherings is of value to the District.

The two major conferences that District staff attend are the semi-annual Association of California Water Associations (ACWA) conferences and the annual California Society of Municipal Finance Officers (CSMFO) conference.

SEMINARS, CONVENTIONS AND TRAVEL

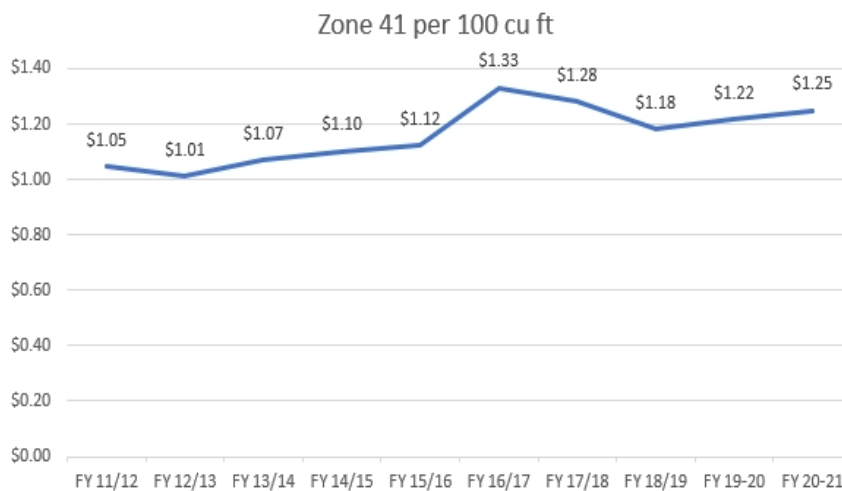
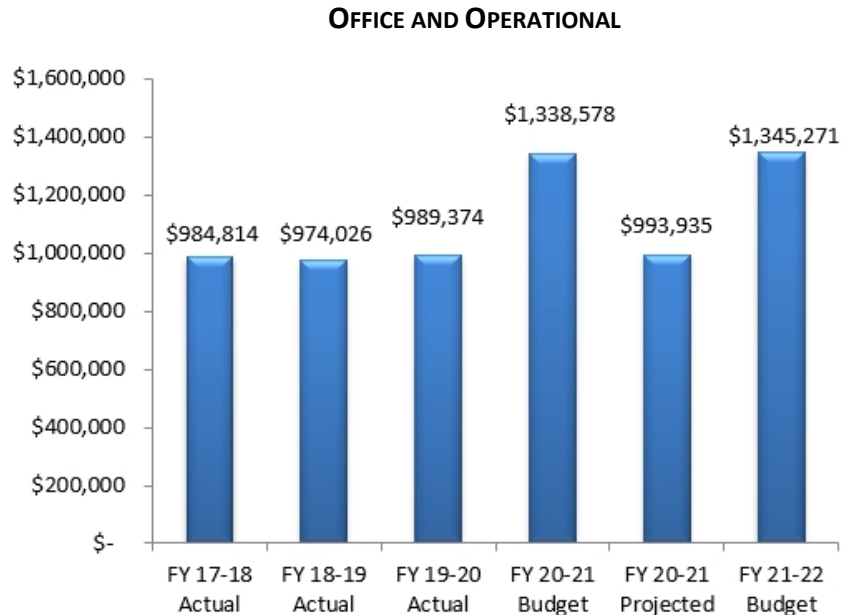


Elk Grove Water District
Budgeted Seminars, Conventions and Travel Accounts Detail
For the Fiscal Year ending June 30, 2022

Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
5300	Airfare	\$ 1,685	\$ 2,536	\$ 2,928	\$ 5,600	\$ -	\$ 6,050
5310	Hotels	5,022	11,024	7,366	17,441	-	13,216
5320	Meals	3,282	4,585	2,741	7,246	851	7,018
5330	Auto Rental	-	373	63	2,200	-	2,200
5340	Seminars & Conferences	9,109	12,588	10,256	12,900	(1,130)	12,545
5345	Seminars & Conferences - Board	2,197	725	-	-	-	-
5350	Mileage Reimbursement, Parking, Tolls	1,577	1,170	989	1,920	19	1,830
5375	Auto Allowance	6,000	6,000	6,070	6,000	6,000	6,000
		<u>\$ 28,872</u>	<u>\$ 39,001</u>	<u>\$ 30,413</u>	<u>\$ 53,307</u>	<u>\$ 5,739</u>	<u>\$ 48,859</u>

OFFICE AND OPERATIONAL AND PURCHASED WATER FISCAL YEARS 2017-18 THROUGH 2021-22

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 District 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 to the right, office and operational expenditures have remained relatively consistent from year to year and only expected to increase by approximately \$7,000 in FY 2021-22 as compared to the FY 2020-21 budgeted amount.

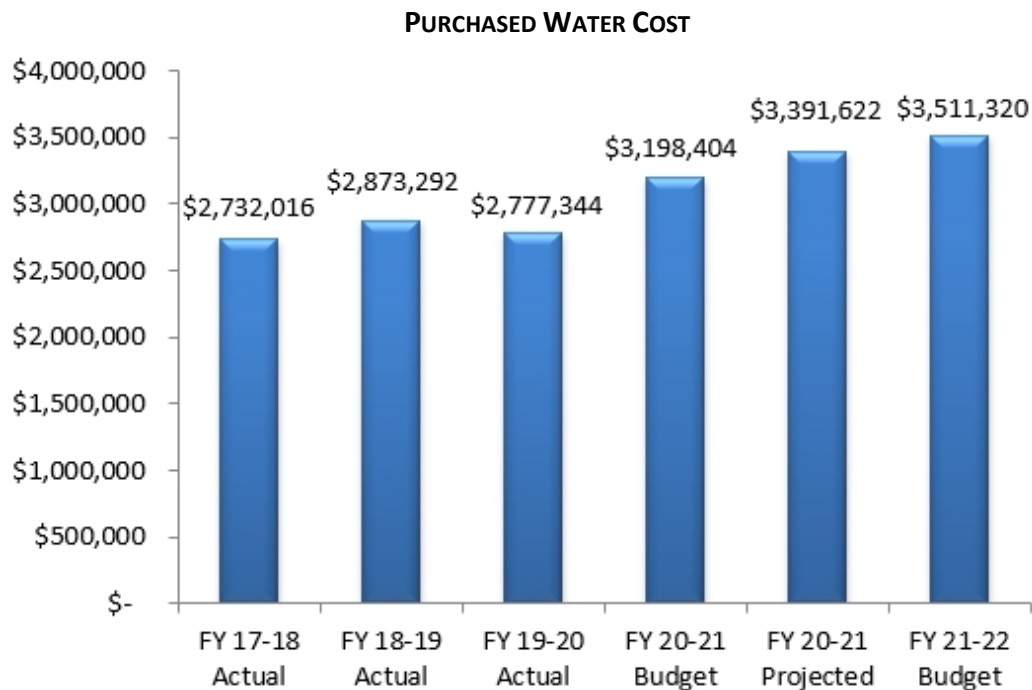


Through the First Amended and Restated Master Water Agreement between Sacramento County Water Agency and Florin Resource Conservation District/Elk Grove Water District, entered into on June 28th, 2002, the District has agreed to purchase, on a wholesale basis, potable water supply from the SCWA. The purchased water from the SCWA is

used to supply the EGWD Service Area 2 ratepayers with their water source. Under the general terms of the agreement, the cost of the wholesale purchased water supply is based on a rate as determined by the actual cost of procurement, extraction, diversion, treatment,

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

and conveyance of potable water actually delivered to the District. The table on the previous page shows the trend in the wholesale purchase water rate for the last 10 years. The 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 2013-16 resulted in less water delivered to the District 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 District. 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 District 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 2017-18. Purchased water cost has continued to increase slightly from year to year as drought restrictions have been lifted. For FY 2021-22, the District expects to see water consumption and delivery continue to increase slightly due to the continued residential development in the EGWD's Service Area 2.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Elk Grove Water District
Budgeted Office and Operational Accounts Detail
For the Fiscal Year ending June 30, 2022

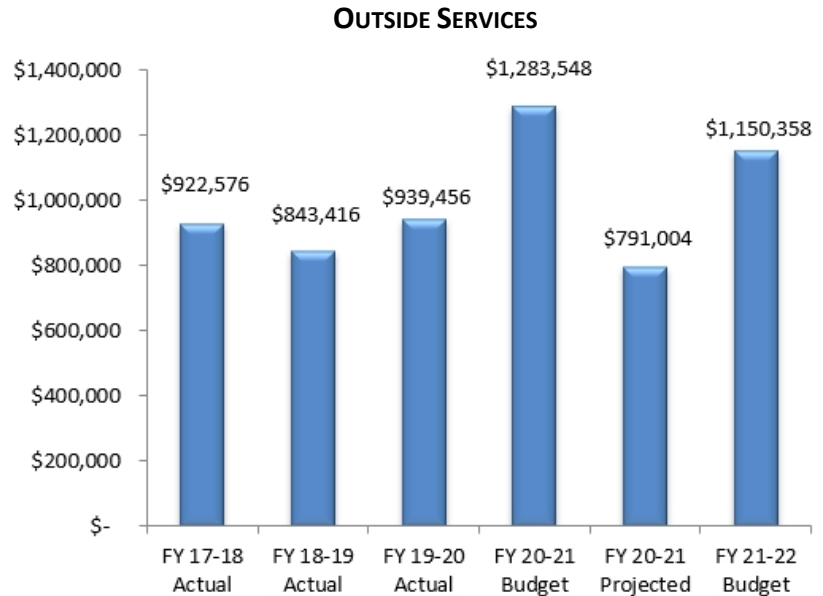
Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
5410	Advertising	\$ 10,615	\$ 5,033	\$ 5,200	\$ 6,000	\$ 13,888	\$ 16,500
5415	Association Dues	79,874	133,306	118,649	154,606	148,968	125,847
5420	Insurance	86,006	54,500	91,118	102,880	95,640	106,700
5425	Licenses, Certifications, Fees	2,154	2,969	8,304	6,445	6,599	4,370
5430	Repairs & Maintenance - Automotive	38,236	34,719	33,476	42,000	29,892	35,500
5432	Repairs & Maintenance - Building	29,902	28,691	45,258	63,500	44,332	118,500
5434	Repairs & Maintenance - Computers	21,208	35,060	20,927	19,375	5,220	16,225
5435	Repairs & Maintenance - Equipment	97,388	99,860	114,022	102,000	85,821	107,500
5438	Fuel	40,128	38,956	34,343	41,720	25,712	45,470
5440	Materials	122,500	64,740	12,239	97,000	96,457	122,000
5445	Chemicals	42,494	39,418	42,547	45,000	36,588	45,000
5450	Meter Repairs	27,055	64,073	129,363	130,000	71,751	90,000
5453	Permits	83,498	47,486	56,416	65,050	66,236	68,050
5455	Postage	76,355	55,593	60,709	84,950	48,956	82,675
5460	Printing	10,514	13,067	7,022	30,350	8,523	26,800
5465	Safety Equipment	7,633	5,381	19,620	15,500	7,720	15,500
5470	Software Programs & Updates	105,785	156,644	115,622	210,693	135,249	207,114
5475	Supplies	32,351	24,674	26,796	30,720	16,116	30,920
5480	Telephone	39,030	32,310	25,996	39,589	24,115	30,900
5485	Tools	5,370	17,059	7,857	12,500	12,249	11,000
5490	Clothing Allowance	8,206	8,576	2,713	7,700	1,503	7,700
5491	EGWD - Other Clothing	6,223	5,687	11,177	13,000	12,400	13,000
5493	Water Conservation Materials	12,289	6,224	-	18,000	-	18,000
		984,814	974,026	989,374	1,338,578	993,935	1,345,271
5495	Purchased Water	\$2,873,292	\$2,777,344	\$2,965,638	\$3,198,404	\$3,391,622	\$ 3,511,320

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

OUTSIDE SERVICES

FISCAL YEARS 2017-18 THROUGH 2021-22

Outside Services expenditures consist mostly of professional services, such as banking services, engineering services, contracted services, pre-employment medical services and legal services. The District 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 District 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, 2022

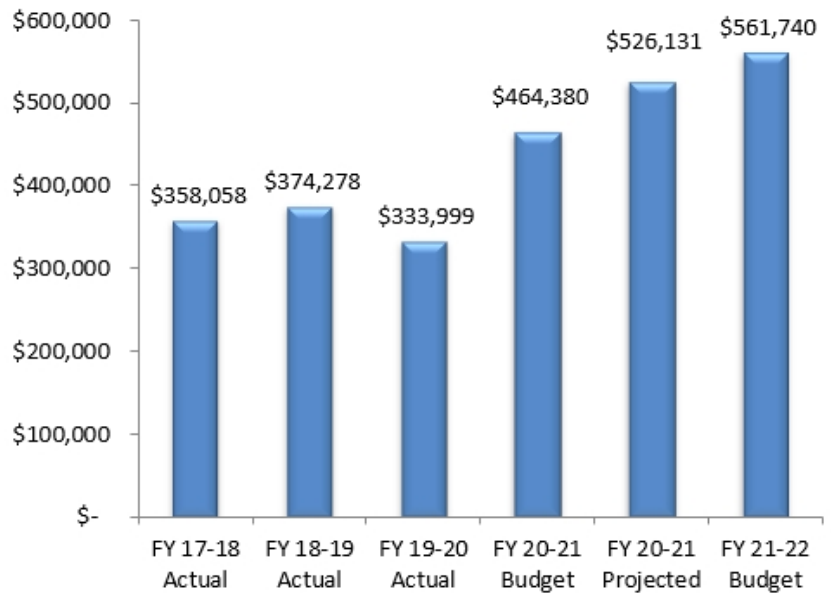
Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
5505	Administration Services	\$ 3,200	\$ 3,820	\$ 6,419	\$ 3,590	\$ 6,377	\$ 3,250
5510	Bank Charges	132,426	159,130	168,810	184,308	170,031	190,208
5515	Billing Services	23,597	19,228	20,869	28,800	24,548	25,500
5520	Contracted Services	297,891	345,052	351,356	521,000	319,267	507,150
5523	Water Conservation Services	-	-	-	-	-	30,000
5525	Accounting Services	25,536	34,860	28,514	35,000	35,000	30,000
5530	Engineering	21,858	68,671	174,660	115,000	37,767	60,000
5532	Special Projects	-	-	-	100,000	-	-
5535	Legal Services	192,023	118,159	94,361	175,000	97,302	175,000
5540	Financial Consultants	112,879	10,421	1,750	10,000	-	10,000
5545	Community Relations	8,679	16,958	7,650	9,200	-	9,200
5552	Misc. Medical	2,548	2,648	1,174	2,500	4,451	2,500
5550	Pre-employment	425	46	1,185	1,000	563	1,000
5555	Janitorial	7,015	7,655	14,753	22,000	26,870	30,400
5560	Bond Administration	4,220	3,800	5,770	7,050	5,720	7,050
5570	Security	51,049	20,874	21,691	29,100	22,527	29,100
5575	Sampling	39,230	32,094	40,494	40,000	40,583	40,000
		<u>\$ 922,576</u>	<u>\$ 843,416</u>	<u>\$ 939,456</u>	<u>\$ 1,283,548</u>	<u>\$ 791,004</u>	<u>\$ 1,150,358</u>

EQUIPMENT RENT, TAXES AND UTILITIES FISCAL YEARS 2017-18 THROUGH 2021-22

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 District 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 District 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 District also has an ongoing well rehabilitation program where it monitors the efficiencies of each water well. Over time, well screens plug up, making well pumping operations inefficient. The District rehabilitates its water wells when certain inefficient thresholds are reached, thereby returning the wells to efficient operations.

EQUIPMENT RENT, TAXES AND UTILITIES



**Elk Grove Water District
Budgeted Rents, Taxes and Utilities Accounts Detail
For the Fiscal Year ending June 30, 2022**

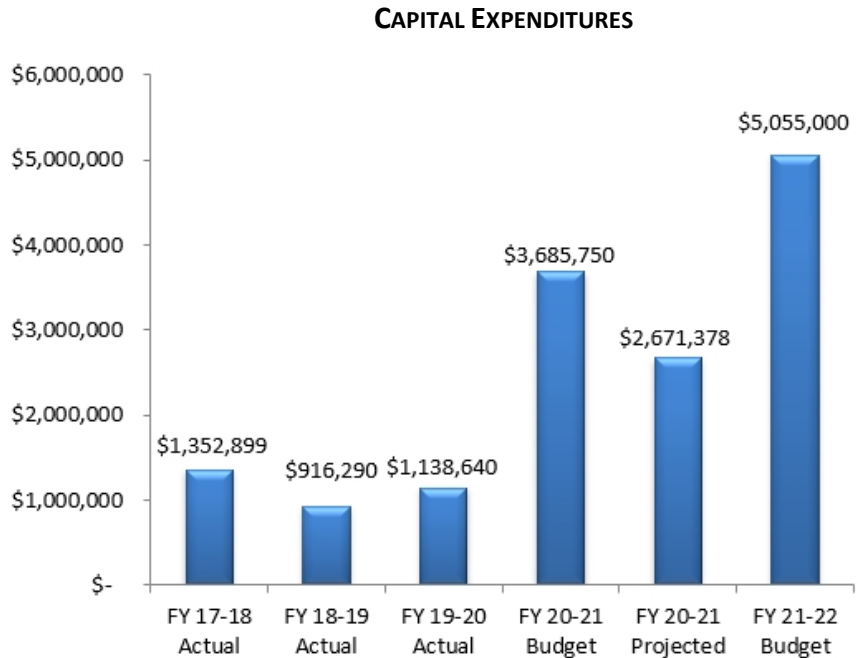
Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
5610	Occupancy	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 72,000
5620	Equipment Rental	23,266	16,075	21,236	27,800	22,659	35,360
5710	Property Taxes	959	1,116	995	1,500	967	3,500
5740	Electricity	320,004	292,047	402,747	397,000	431,846	407,200
5750	Natural Gas	517	779	725	900	1,151	900
5760	Sewer & Garbage	29,532	23,982	32,748	37,180	51,509	42,780
		<u>\$ 374,278</u>	<u>\$ 333,999</u>	<u>\$ 458,451</u>	<u>\$ 464,380</u>	<u>\$ 526,131</u>	<u>\$ 561,740</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

CAPITAL EXPENDITURES

FISCAL YEARS 2017-18 THROUGH 2021-22

Fiscal year 2021-22 Capital Expenditures consist of funding for Repair & Replacement and Long-term Capital Improvement based on the FY 2022-26 CIP. The CIP is developed by staff in parallel to the budget and is a key component of the District's Strategic Plan. Annually, Staff 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 District's financial policies. The District'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 2022-26 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, 2022

Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
3560	Repair & Replacement Reserve	\$ 463,368	\$ 492,048	\$ 778,658	\$ 905,000	\$ 282,706	\$ 2,030,000
3565	L-T Capital Improvement Reserve	889,531	424,242	359,981	2,780,750	2,388,672	3,025,000
		<u>\$ 1,352,899</u>	<u>\$ 916,290</u>	<u>\$ 1,138,640</u>	<u>\$ 3,685,750</u>	<u>\$ 2,671,378</u>	<u>\$ 5,055,000</u>

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget**

FY 2021-22 CAPITAL PROJECTS LISTING

AMOUNT IN 000's

Priority	PROJECT NAME	FY21/22
SUPPLY / DISTRIBUTION IMPROVEMENTS		
1	Well Rehabilitation Program	75
2	Truman St./Adams St. Water Main	244
2	Backyard Water Mains/Services Replacement	1,500
2	Service Line Replacements (Pavement Repairs)	100
3	2nd Ave. Water Main	86
4	Transmission Main Brinkman Ct. (Cost Share)	42
TREATMENT IMPROVEMENTS		
1	PLC/MCC Bucket Replacement (Wells 4D & 11D)	50
1	Well 4D Radio Communications	35
2	Chlorine Analyzers Shallow Wells	70
BUILDING & SITE IMPROVEMENTS / VEHICLES		
1	Administration Building	2,300
1	Fiber Optic Cable	300
2	Compact Track Loader with Cold Planer	105
3	Pavement Repair & Seal Coat - RRWTP	25
	Digital Data Collector & GPS Rover	23
UNFORESEEN CAPITAL PROJECTS		
	Unforeseen Capital Projects	100
TOTAL CAPITAL IMPROVEMENT BUDGET		5,055



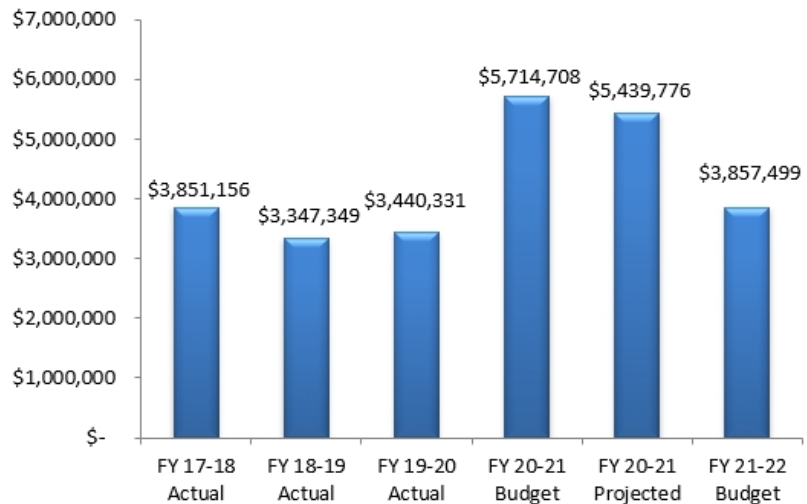
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

NON-OPERATING EXPENSES (REVENUES) FISCAL YEARS 2017-18 THROUGH 2021-22

Non-Operating Expenditures/ (Revenues) account for debt service interest and principal payments, elections costs and any interest earned on investments. The major decrease in budgeted non-operating expenditures/ (revenues) for FY 2021-22 as compared to projected for FY 2020-21 is due to the pay down of the District's unfunded accrued liability with CalPERS in FY 2020-21.

The District expects all future non-operating (income)/expenses to be consistent.

NON-OPERATING EXPENSES/(INCOME)



Elk Grove Water District
Budgeted Non Operating Activity Detail
For the Fiscal Year ending June 30, 2022

Account#	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	FY 2021-22 Requested Budget
7300	Debt Service (Bond Interest Expense)	\$ 1,807,502	\$ 1,726,795	\$ 1,627,405	\$ 1,555,469	\$ 1,555,469	\$ 1,442,499
9920	Other Expenses (Income)	91,661	(39,929)	(40,580)	1,709,239	1,617,818	-
2500	Bond Retirement	1,990,000	2,070,000	2,165,000	2,300,000	2,300,000	2,440,000
9910	Interest Earned	(105,884)	(213,052)	(221,048)	(100,000)	(74,783)	(25,000)
9911	Unrealized Gains and Losses	67,877	(198,473)	(90,446)	-	39,385	-
9950	Election Costs	-	2,008	-	250,000	1,887	-
		<u>\$ 3,851,156</u>	<u>\$ 3,347,349</u>	<u>\$ 3,440,331</u>	<u>\$ 5,714,708</u>	<u>\$ 5,439,776</u>	<u>\$ 3,857,499</u>

ORGANIZATIONAL AND BUDGET SUMMARIES BY DEPARTMENT

ELK GROVE WATER DISTRICT ORGANIZATION CHART



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT STAFF FTE

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Administration & Finance					
General Manager	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Program Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00	1.00	1.00
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	2.00	2.00	2.00	2.00
Customer Service Specialist I	1.00	-	-	-	-
Customer Service Specialist II	1.00	-	1.00	1.00	1.00
Department Total	10.00	9.00	10.00	10.00	10.00
Technical Services					
Assistant General Manager	1.00	1.00	1.00	1.00	-
Senior Civil Engineer	-	-	-	-	1.00
Engineering Technician I	-	-	-	-	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
GIS Technician II	1.00	1.00	1.00	1.00	-
Department Total	3.00	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	3.00	2.00
Water Distribution Operator I	6.00	6.00	4.00	1.00	2.00
Water Distribution Operator II	4.00	3.00	6.00	6.00	6.00
Water Distribution Operator III	3.00	3.00	1.00	2.00	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	17.00	17.00	17.00	17.00
Organizational Total	31.00	29.00	30.00	30.00	30.00

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 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	12,800	11,693	10,700
Number of Customers	46,000	38,000	29,830
Budget Comparison - Fiscal Year Basis	July-June	July-June	July-June
Revenues - FY 2020-21 Budget			
Retail Water Sales	\$ 15,184,142	\$ 12,723,622	\$ 12,806,500
Other Revenues	240,000	277,388	624,700
TOTAL REVENUE BUDGET	\$ 15,424,142	\$ 13,001,010	\$ 13,431,200
Expenditures - FY 2020-21 Budget			
Personnel Costs	\$ 3,996,057	\$ 4,219,372	\$ 5,403,300
Operating Costs	6,338,217	4,706,903	3,034,700
Non-Operating Costs	5,714,708	3,389,828	4,188,700
EXPENDITURE BUDGET	\$ 16,048,982	\$ 12,316,103	\$ 12,626,700
CAPITAL BUDGET	\$ 3,685,750	\$ 2,817,006	\$ 5,467,300
TOTAL EXPENDITURE BUDGET	\$ 19,734,732	\$ 15,133,109	\$ 18,094,000
REVENUES IN EXCESS OF EXPENDITURES	\$ (4,310,590)	\$ (2,132,099)	\$ (4,662,800)
OUTSTANDING DEBT	\$ 39,910,000	\$ 32,285,000	\$ 11,865,407
FTE	30	29	47

Note: The information above is based on FY 2020-21 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.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

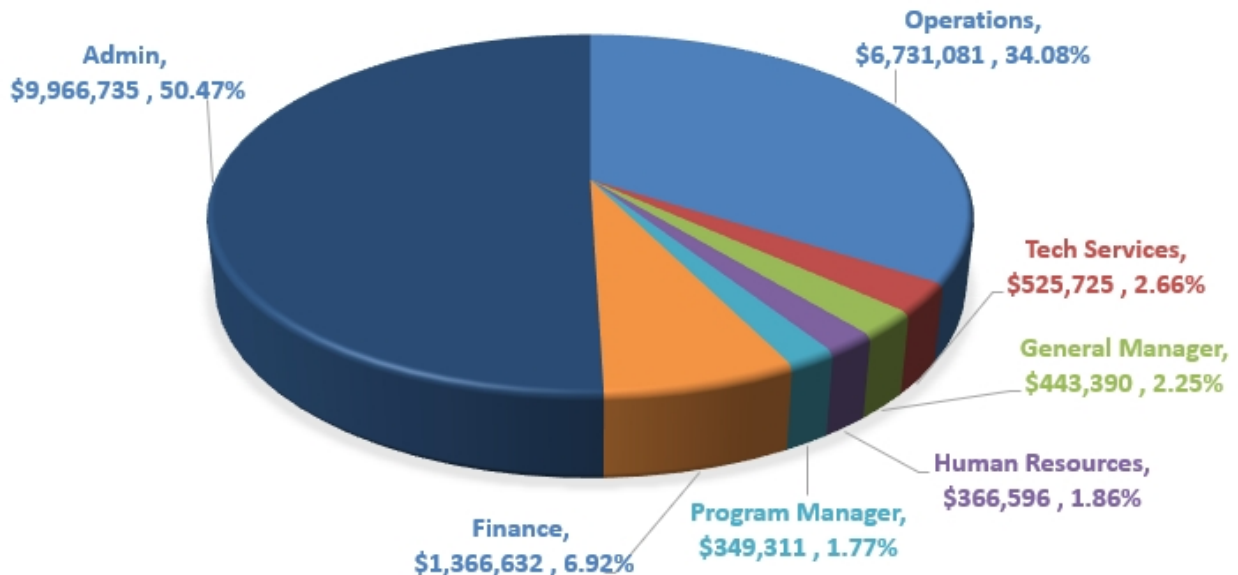
EXPENDITURES BY DEPARTMENTS

Elk Grove Water District
Summary by Departments
For the Fiscal Year ending June 30, 2022

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues								\$15,716,094
Salaries and Benefits	\$2,328,151	\$405,781	\$243,510	\$319,911	\$188,776	\$ 968,147	\$ 165,339	\$ 4,619,614
Seminars, Conventions and Travel	7,760	2,810	18,180	4,900	2,915	12,294	-	48,859
Office and Operational	736,042	54,134	500	3,535	66,120	130,483	354,457	1,345,271
Purchased Water	3,511,320	-	-	-	-	-	-	3,511,320
Outside Services	100,000	63,000	181,200	38,250	91,500	255,708	420,700	1,150,358
Equipment Rent, Taxes and Utilities	448,000	-	-	-	-	-	113,740	561,740
Subtotal Operational Expenditures	7,131,273	525,725	443,390	366,596	349,311	1,366,632	1,054,236	11,237,163
Less: Capitalized Labor	(400,192) *	-	-	-	-	-	-	(400,192)
Total Operational Expenses	6,731,081	525,725	443,390	366,596	349,311	1,366,632	1,054,236	10,836,970
Non-Operating Expenditures (Income)	-	-	-	-	-	-	3,857,499	3,857,499
Capital Equipment and Expenditures	-	-	-	-	-	-	5,055,000	5,055,000
Total Net Expenditures	\$6,731,081	\$525,725	\$443,390	\$366,596	\$349,311	\$1,366,632	\$ 9,966,735	\$19,749,469
Transfers (to)/from reserves								4,033,375
Revenues In Excess of Expenditures, Principal Retirement and Capital Expenditures								\$ -

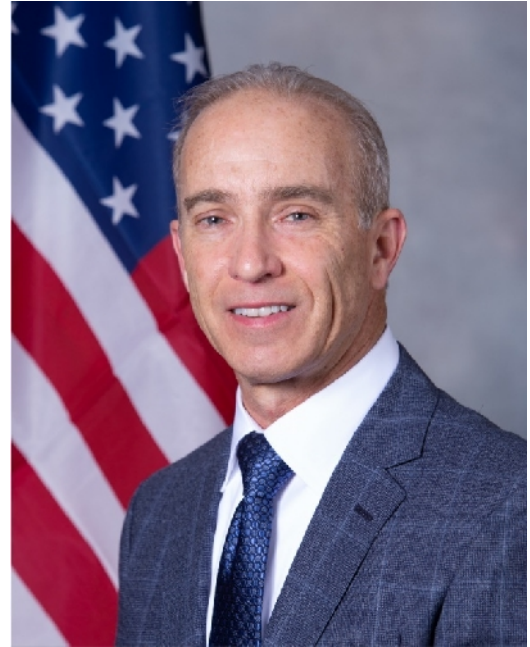
* This represents approximately 60% of salaries and benefits of the Utility Division which will be charged to Capital Projects.

SUMMARY BY DEPARTMENTS

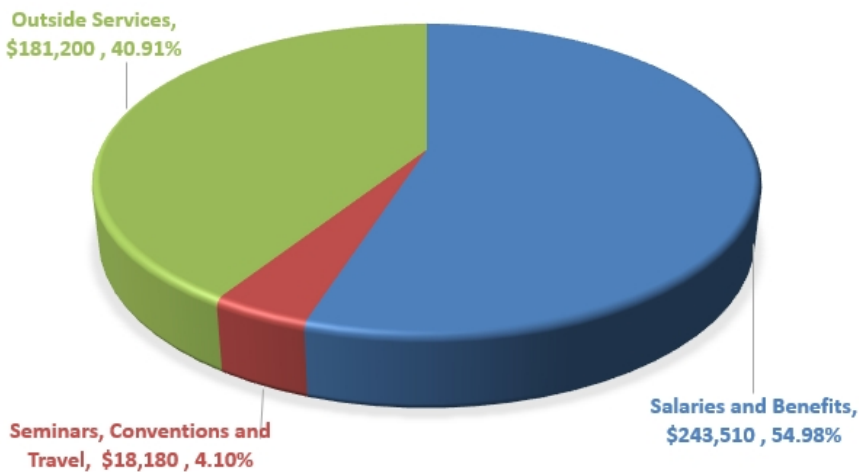


OFFICE OF THE GENERAL MANAGER

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



FY 2021-22 GENERAL MANAGER EXPENDITURES



FY 2021-22 GOALS AND OBJECTIVES

GENERAL OBJECTIVES

-) Provide leadership to ensure that the District 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 District's FY 2021-22 CIP.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Specific Key Objectives

-) Implement a new records management and document storage system.
-) Complete the tenant improvements of the new administration building.
-) Complete the offering and potential disposition of all surplus remnant properties.
-) Construct a comprehensive history of the Florin Resource Conservation District.
-) Complete a cybersecurity checkup and review.
-) Complete an update of the District's source capacity.

FY 2020-21 ACCOMPLISHMENTS

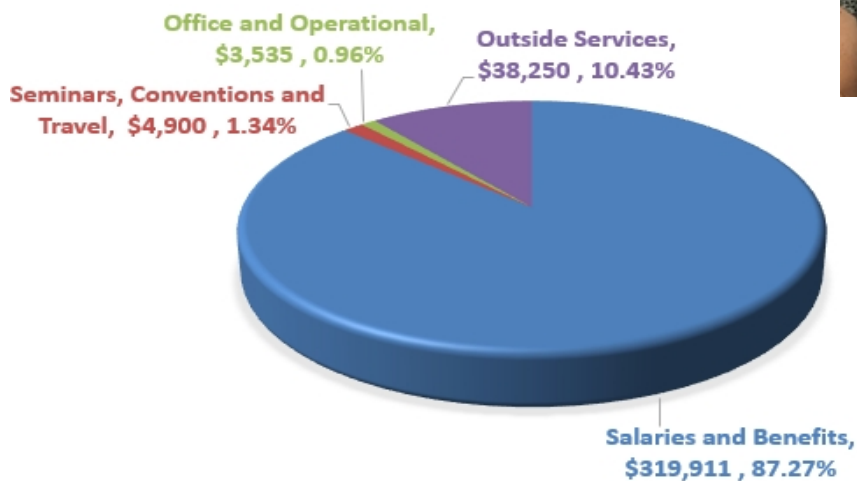
-) Successfully navigated the operations of the District throughout the COVID-19 pandemic.
-) Completed a new Urban Water Shortage Contingency Plan for the District.
-) Completed a new Water System Risk and Resiliency Assessment for the District.
-) Completed an update of the District's Emergency Response Plan.
-) Acquired a new Administration Building for the District.
-) Completed a new Municipal Services Review which was adopted by the Sacramento Local Agency Formation Commission.
-) Developed and implemented a comprehensive Public Outreach Plan for the District that incorporates electronic communications and social media.
-) Implemented a seamless transition for the General Manager position.
-) Advanced Senate Bill 427 (Water Theft Legislation) working with Senator Susan Talamantes Eggman.

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 District policies and State and Federal regulations.



FY 2021-22 HUMAN RESOURCE EXPENDITURES



FY 2021-22 GOALS AND OBJECTIVES

-) 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.
-) Complete the review and update of all District job descriptions.
-) Develop and maintain a comprehensive Wellness Program by obtaining grant funding and utilizing results of the pilot program.
-) Customer relations training for all District employees.

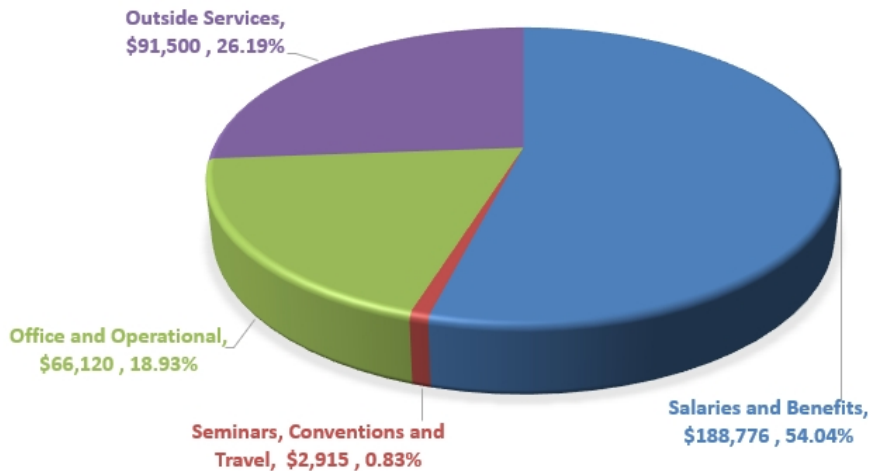
FY 2020-21 ACCOMPLISHMENTS

-) Completed a Document management and electronic filing and storage needs assessment.
-) Completed an update of the Board Member Guidebook.
-) Updated various provisions within the District's Employee Policy Manual.
-) Completed the review of staffing requirements, reviewed, and updated related job descriptions and the recruitments to backfill three 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.
-) Secured a COVID-19 testing site for the employees and their families.

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 2021-22 PROGRAM MANAGER EXPENDITURES



Efficiency Program Advisory Committee to develop and implement water efficiency programs that will benefit the District.

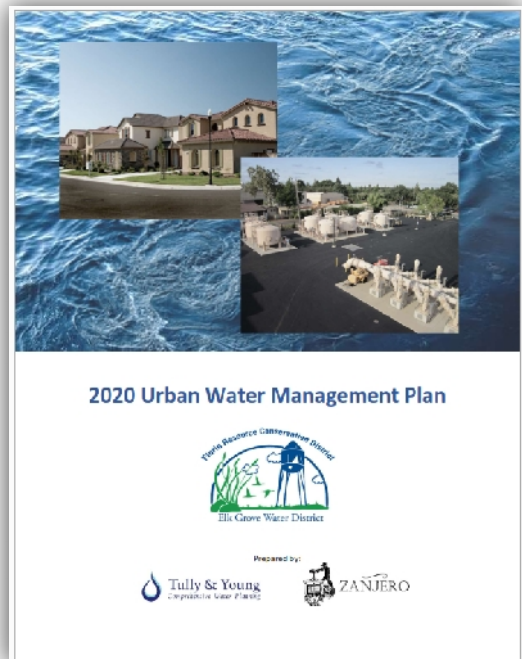
-) Complete the 2020 Emergency Response Plan.
-) Obtain Cal OSHA 30 Certification.

FY 2020-21 ACCOMPLISHMENTS

-) Completed the 2020 Urban Water Management Plan.
-) Completed the 2020 Risk and Resilience Assessment.
-) Worked with legislative representative to draft and introduced Senate Bill 427 "Eggman" Water Theft Legislation to broaden the authority of Water Districts to impose fines and penalties for water theft.
-) Developed the Coronavirus (COVID-19) Home to Office Playbook to safely guide staff in return to working in person.
-) Enhanced public outreach by creating and maintain a District Facebook page.

FY 2021-22 GOALS AND OBJECTIVES

-) Work with legislative representative to advance the District's proposed water theft legislation, as well as legislation to allow Conservation Districts to compensate board members.
-) Track and monitor legislation that may impact District operations in coordination with CSDA, RWA and ACWA.
-) Work with the Regional Water



**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget**

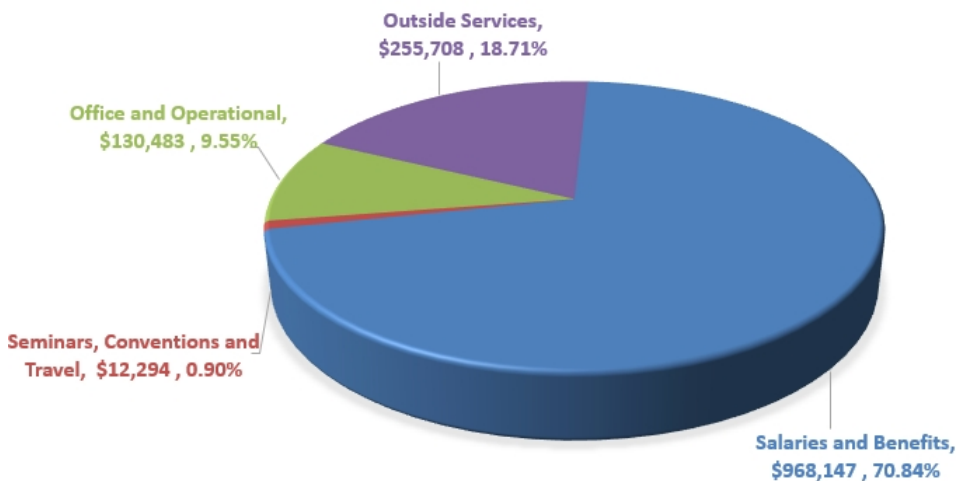
FINANCE AND ADMINISTRATIVE DEPARTMENTS

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 District and its administrative building, including purchasing/procurement management, risk management, equipment rent, supplies and building maintenance.



FY 2021-22 FINANCE EXPENDITURES



FY 2021-22 GOALS AND OBJECTIVES

-) Review and update the District's Reserve Policy to ensure the adequacy of District's operating reserve requirements to meet operating needs resulting from unforeseen disruptions.
-) 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 process to validate customer authenticity during voice calls to increase security over customer information.
-) Complete the outsource of lock box payment services to achieve cost savings in payment processing.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

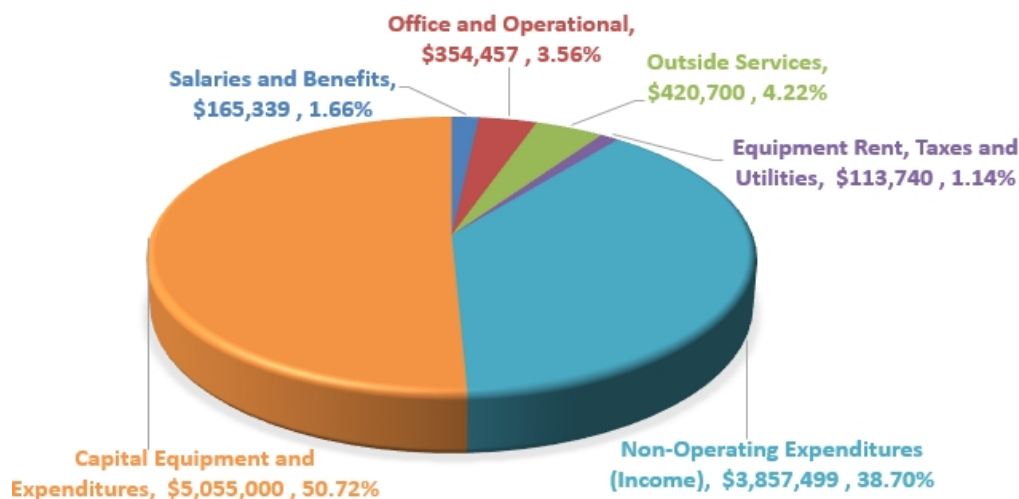
-) Implement electronic timecards and time off requests that integrates with the District's payroll system.

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FY 2020-21 ACCOMPLISHMENTS

-) Completed an analysis of the District's unfunded pension liability and the District's future reserves and funded an additional discretionary payment to CalPERS to pay down the District's unfunded liability and increase the District's funded ratio.
-) Developed and implemented a policy to address unclaimed property in the District's possession.
-) Implemented electronic check signatures for accounts payable vendor checks and payroll checks and update internal controls accordingly.
-) Developed and implemented a system of paperless forms and a customer service portal to increase customer service efficiency and reduce carbon footprint.
-) Converted all Customer Service transactional documents from paper to digital.
-) Developed and implemented remote working protocols that sustained all customer service and finance operations in response to the COVID-19 pandemic.
-) Engaged with the County of Sacramento to develop a partnership to provide District utility customers access to rent and utility assistance payments through the Emergency Rental Assistance program.
-) Continued to manage the District's debt service, maintaining strict compliance with bond covenant.
-) Achieved the GFOA Certificate of Excellence in Financial Reporting for the 12th consecutive year.
-) Achieved the GFOA Distinguished Budget Presentation Award for the second consecutive year.

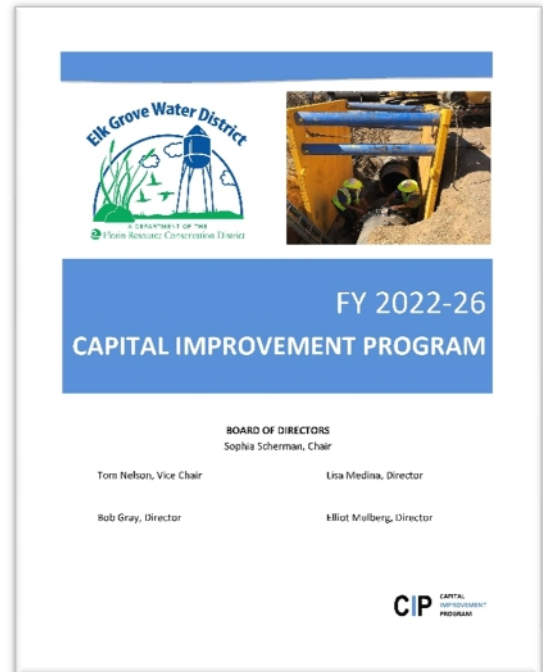
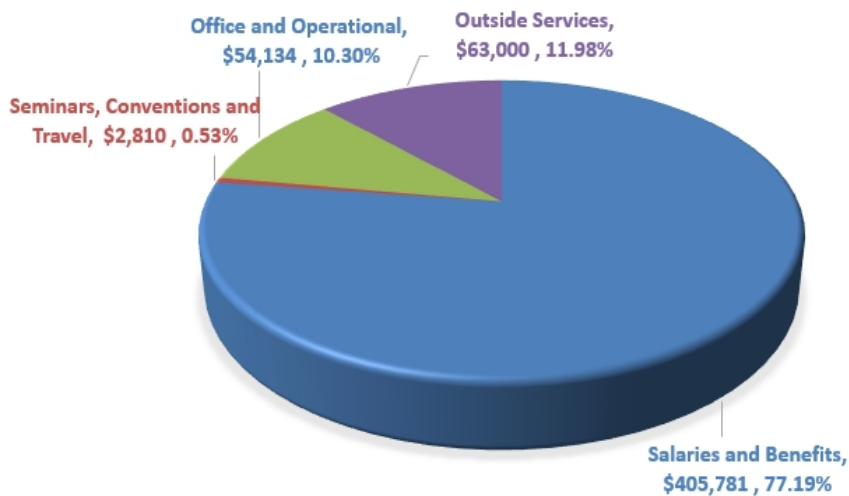
FY 2021-22 ADMINISTRATIVE EXPENDITURES



TECHNICAL SERVICES DEPARTMENT

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

FY 2021-22 TECHNICAL SERVICES EXPENDITURES



FY 2021-22 GOALS AND OBJECTIVES

-) Coordinate and complete all required CIP projects identified in the FY 2021-22 CIP budget.
-) Complete the design of water main replacement improvement plans for next year's planned water main replacement capital improvement projects.
-) Complete the unidirectional flushing of the Service Area 1 water distribution system.
-) Review and update the District's Standard Construction Specifications and Detail Drawings.
-) Review and update the District's Asset Management Plan.
-) Provide assistance as required related to the Administration Building Tenant Improvements Project.

FY 2020-21 ACCOMPLISHMENTS

-) Completed 6 of the 9 CIP projects identified in the FY 2020-21 CIP budget.
-) Developed the FY 2022-2026 CIP for the next fiscal year.
-) Provided technical support as needed to the Treatment and Distribution Divisions.
-) Reviewed and updated the District's Asset Management Program.
-) Filled the Engineering/GIS Technician position that had been vacant.

INFORMATION TECHNOLOGY

The District does not have a formal Information Technology (IT) department or staff but considers the operations of IT to be an essential function. The District contracts its 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 2021-22 GOALS AND OBJECTIVES

-) Continue to improve the District's cyber-security posture by doing monthly vulnerability scanning and handling all vulnerabilities found.
-) Assist in a new cyber security audit for the District.
-) Set up automated disaster recovery response and test response systems to test the effectiveness of the server and system backups.
 - o Successfully passing the annual Payment Card Industry (PCI) audit.
-) Complete all users on a new cyber security awareness training program and keep the click rate to below 1%.
-) Migrate Backflow Tester software to new XC2 Software.
-) Assist with the implementation of a new document Management Solution.
-) Get Two Factor authentication deployed across all devices both cloud and on-premises to secure accounts.
-) Implement any findings and recommendations from the Emergency Response Plan Cyber Security Review.
-) Upgrade the following systems:
 - o SCADA – to be brought to the most current version of Wonderware.
 - o ARCGIS To be brought to the most current version of the software.
-) Assist in the implementation of a new CMS if that is what is decided upon.
-) Get the networking and IT Infrastructure created for the new Admin building. Includes setting up and implementing a new phone system.
-) Assist with the new Fiber Optic line between the new Admin building and the IT Center.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

FY 2020-21 ACCOMPLISHMENTS

-) Implemented a Work from Home strategy, including setting up all users with Virtual Private Networking (VPN) Software, reconfiguring network devices to allow remote connections, implementing redirected network printing, redirecting phone calls, and configuring desktop workstation with cameras to allow for virtual meetings.
-) Reconfigured networking so that the meter reading devices could be used at the Training Center while still being accessed at the Customer Service Desktops who were working remotely.
-) Installed 18,531 security patches to servers and systems – an increase of around 87.67% over the previous year.
-) Maintained and patched all user software as needed to keep systems operating at peak efficiency. Server system uptime (24x7x365) improved by 0.01% compared to the same time period last year.
-) Managed software licenses for all desktop, laptop, and server systems.
-) Managed SSL Certificates, for web servers and remote desktop connections. A total of 66 certificates were issued.
-) Completed and closed out 7278 help desk tickets - an increase of 10%.
-) Completed a security scan of all the District's network assets for twelve consecutive months and fixed any major flaws found. Vulnerabilities found, patched, or fixed reduced by 61.89%
-) Ran a phishing test campaign (weekly) through the KnowBe4 system. User Awareness increased as shown in the number of users reporting phishing scams which increased by 530.3%.
-) Continued to hold the District's phish-proneness to 0.0% compared to the same Industry value (Energy & Utilities less than 250 staff) of 15.5% while the industry benchmark worsened for this same sector by 24%.
-) Rolled out a Two Factor Authentication campaign and immediately secured all District Managed Microsoft Cloud accounts for administrators as well as all local server logins for administrators with 2FA.
-) Reworked the offsite disaster recovery assets networking 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.
-) Upgraded all server systems, where their operating systems had reached "end of life", to their newest versions.
-) All servers and services were fully integrated into the monitoring solution.
-) Upgraded the hardware firewall with new hardware and the latest version of the software.
-) Added a second hardware firewall for redundancy.

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 District customers as well as operating and maintaining the District's pipelines and facilities. This department includes the functions of water quality, system maintenance, planning, operations, inspection, and safety.

TREATMENT DIVISION

The Treatment Division oversees the operation and maintenance of District's water supply and treatment facilities to ensure safe and reliable water supplies to ratepayers. Responsibilities of the Treatment Division include: maintaining strict compliance with all State and Federal regulatory agencies with the intent of safeguarding public health and the environment; 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 District's water distribution facilities to ensure the reliable and safe distribution of water to ratepayers. Responsibilities of the Distribution Division include: maintenance of 1,610 fire hydrants to ensure reliable fire flows during emergencies and maintenance and 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



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

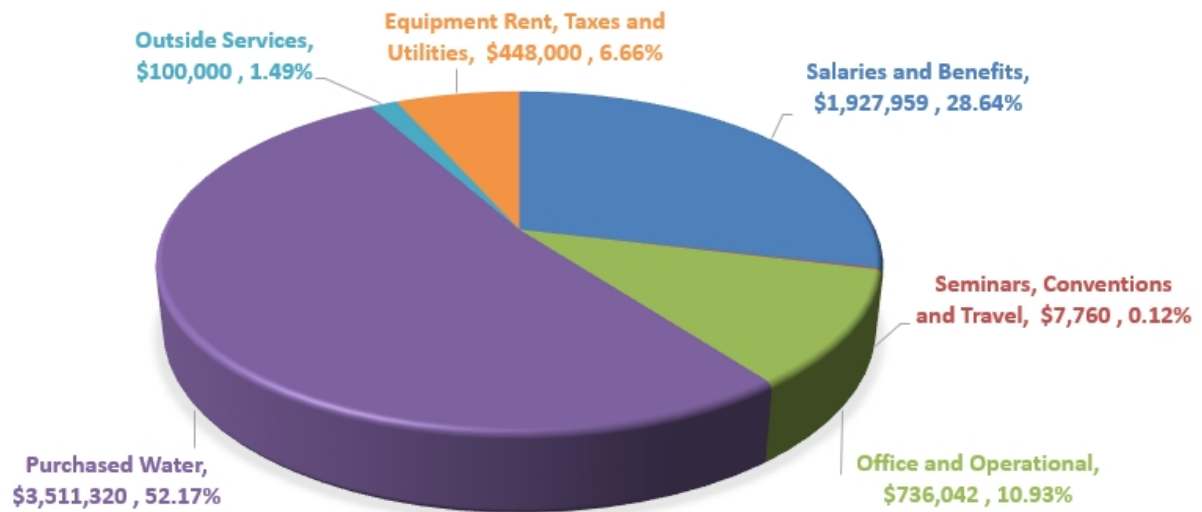
and responds to and handles all customer service requests and corrective maintenance in accordance with State and Federal regulations regarding repairs that impact potable water.

UTILITY DIVISION

The Utility Division oversees the operation and maintenance of capital improvement projects for the District'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 District that is not contracted to outside contractors.



FY 2021-22 OPERATIONS DEPARTMENT EXPENDITURES



FY 2021-22 GOALS AND OBJECTIVES

-) Improve the radio communication between Well 4D and the Railroad Water Treatment Plant.
-) Complete the Unidirectional Flushing program.
-) Install 3,000 feet of water mains.
-) Upgrade the Programmable Logic Controller cabinets at Wells 4D and 11D.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

-) Obtain Backhoe/Excavator Operator Training for field employees whose job duties require the operation of such equipment.
-) Obtain comprehensive OSHA 10 training for all field employees to increase staff safety awareness related to the construction industry.
-) Develop and implement an updated Lockout-Tagout program.
-) 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 2020-21 ACCOMPLISHMENTS

-) Operated and maintained critical functions of the District's water supply, treatment, and distribution system in a safe and reliable manner with a significantly limited workforce due to the COVID-19 pandemic.
-) Completed routine maintenance on all production and treatment equipment.
-) Repaired a ruptured 36-inch diameter transmission main without disruption of service to customers.
-) Installed 1,240 feet of new water mains on Barth and Emily Streets.
-) Completed over 800 water quality samples, on raw and treated water throughout the system, as required by State and Federal regulation.
-) Maintained all Cross-Connection Control Program requirements, including the review and approval of 796 backflow assembly test reports.
-) Completed the rehabilitation of Well 11D.
-) Installed a new variable frequency drive on the Railroad Water Treatment Plant Booster Pump #6.
-) Installed a new chlorine storage shed and flow meter at Well 9.
-) Relocated all inventory in the Administration Building Warehouse to prepare for the property sale.
-) Serviced and maintained 1,374 fire hydrants and 1,202 valves.
-) Replaced 183 water meters.
-) Handled 2,908 Underground Service Alert requests.
-) Read approximately 12,600 meters a month.

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget**



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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Elk Grove Water District
Long-Term Indebtedness to Maturity

Payment Date	Total Principal	Total Interest	Fiscal Year Total
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	37,610,000.00	9,734,170.68	47,344,170.68

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Elk Grove Water District
Fiscal Year 2021-22
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	2,040,000	986,019	3,026,019
2016 A	Water Revenue Refunding Bonds	400,000	456,480	856,480
TOTAL DEBT SERVICE PAYMENTS		<u>\$ 2,440,000</u>	<u>\$ 1,442,499</u>	<u>\$ 3,882,499</u>

	<u>Required</u>	<u>Proposed</u>
Debt Covenant Ratio	1.15	1.26
Net Income	\$ 4,879,123	
Total Debt Service	\$ 3,882,499	

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FISCAL YEAR 2021-22 RATES AND FEES SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

Use Charges:

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

Connection Size	Jan. 1, 2021	Jan. 1, 2022
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, 2021	Jan. 1, 2022
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, 2021	Jan. 1, 2022
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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 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 2021-22 SALARY SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
1	\$ 19,177.60	\$ 20,134.40	\$ 21,112.00	\$ 22,193.60	\$ 23,296.00
	\$ 1,598.13	\$ 1,677.87	\$ 1,759.33	\$ 1,849.47	\$ 1,941.33
	\$ 737.60	\$ 774.40	\$ 812.00	\$ 853.60	\$ 896.00
	\$ 9.22	\$ 9.68	\$ 10.15	\$ 10.67	\$ 11.20
2	\$ 19,635.20	\$ 20,633.60	\$ 21,673.60	\$ 22,734.40	\$ 23,899.20
	\$ 1,636.27	\$ 1,719.47	\$ 1,806.13	\$ 1,894.53	\$ 1,991.60
	\$ 755.20	\$ 793.60	\$ 833.60	\$ 874.40	\$ 919.20
	\$ 9.44	\$ 9.92	\$ 10.42	\$ 10.93	\$ 11.49
3	\$ 20,134.40	\$ 21,112.00	\$ 22,193.60	\$ 23,296.00	\$ 24,481.60
	\$ 1,677.87	\$ 1,759.33	\$ 1,849.47	\$ 1,941.33	\$ 2,040.13
	\$ 774.40	\$ 812.00	\$ 853.60	\$ 896.00	\$ 941.60
	\$ 9.68	\$ 10.15	\$ 10.67	\$ 11.20	\$ 11.77
4	\$ 20,633.60	\$ 21,673.60	\$ 22,734.40	\$ 23,899.20	\$ 25,064.00
	\$ 1,719.47	\$ 1,806.13	\$ 1,894.53	\$ 1,991.60	\$ 2,088.67
	\$ 793.60	\$ 833.60	\$ 874.40	\$ 919.20	\$ 964.00
	\$ 9.92	\$ 10.42	\$ 10.93	\$ 11.49	\$ 12.05
5	\$ 21,112.00	\$ 22,193.60	\$ 23,296.00	\$ 24,481.60	\$ 25,667.20
	\$ 1,759.33	\$ 1,849.47	\$ 1,941.33	\$ 2,040.13	\$ 2,138.93
	\$ 812.00	\$ 853.60	\$ 896.00	\$ 941.60	\$ 987.20
	\$ 10.15	\$ 10.67	\$ 11.20	\$ 11.77	\$ 12.34
6	\$ 21,673.60	\$ 22,734.40	\$ 23,899.20	\$ 25,064.00	\$ 26,332.80
	\$ 1,806.13	\$ 1,894.53	\$ 1,991.60	\$ 2,088.67	\$ 2,194.40
	\$ 833.60	\$ 874.40	\$ 919.20	\$ 964.00	\$ 1,012.80
	\$ 10.42	\$ 10.93	\$ 11.49	\$ 12.05	\$ 12.66
7	\$ 22,193.60	\$ 23,296.00	\$ 24,481.60	\$ 25,667.20	\$ 26,977.60
	\$ 1,849.47	\$ 1,941.33	\$ 2,040.13	\$ 2,138.93	\$ 2,248.13
	\$ 853.60	\$ 896.00	\$ 941.60	\$ 987.20	\$ 1,037.60
	\$ 10.67	\$ 11.20	\$ 11.77	\$ 12.34	\$ 12.97
8	\$ 22,734.40	\$ 23,899.20	\$ 25,064.00	\$ 26,332.80	\$ 27,643.20
	\$ 1,894.53	\$ 1,991.60	\$ 2,088.67	\$ 2,194.40	\$ 2,303.60
	\$ 874.40	\$ 919.20	\$ 964.00	\$ 1,012.80	\$ 1,063.20
	\$ 10.93	\$ 11.49	\$ 12.05	\$ 12.66	\$ 13.29
9	\$ 23,296.00	\$ 24,481.60	\$ 25,667.20	\$ 26,977.60	\$ 28,329.60
	\$ 1,941.33	\$ 2,040.13	\$ 2,138.93	\$ 2,248.13	\$ 2,360.80
	\$ 896.00	\$ 941.60	\$ 987.20	\$ 1,037.60	\$ 1,089.60
	\$ 11.20	\$ 11.77	\$ 12.34	\$ 12.97	\$ 13.62
10	\$ 23,899.20	\$ 25,064.00	\$ 26,332.80	\$ 27,643.20	\$ 29,016.00
	\$ 1,991.60	\$ 2,088.67	\$ 2,194.40	\$ 2,303.60	\$ 2,418.00
	\$ 919.20	\$ 964.00	\$ 1,012.80	\$ 1,063.20	\$ 1,116.00
	\$ 11.49	\$ 12.05	\$ 12.66	\$ 13.29	\$ 13.95

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
11	\$ 24,481.60	\$ 25,667.20	\$ 26,977.60	\$ 28,329.60	\$ 29,723.20
	\$ 2,040.13	\$ 2,138.93	\$ 2,248.13	\$ 2,360.80	\$ 2,476.93
	\$ 941.60	\$ 987.20	\$ 1,037.60	\$ 1,089.60	\$ 1,143.20
	\$ 11.77	\$ 12.34	\$ 12.97	\$ 13.62	\$ 14.29
12	\$ 25,064.00	\$ 26,332.80	\$ 27,643.20	\$ 29,016.00	\$ 30,472.00
	\$ 2,088.67	\$ 2,194.40	\$ 2,303.60	\$ 2,418.00	\$ 2,539.33
	\$ 964.00	\$ 1,012.80	\$ 1,063.20	\$ 1,116.00	\$ 1,172.00
	\$ 12.05	\$ 12.66	\$ 13.29	\$ 13.95	\$ 14.65
13	\$ 25,667.20	\$ 26,977.60	\$ 28,329.60	\$ 29,723.20	\$ 31,200.00
	\$ 2,138.93	\$ 2,248.13	\$ 2,360.80	\$ 2,476.93	\$ 2,600.00
	\$ 987.20	\$ 1,037.60	\$ 1,089.60	\$ 1,143.20	\$ 1,200.00
	\$ 12.34	\$ 12.97	\$ 13.62	\$ 14.29	\$ 15.00
14	\$ 26,332.80	\$ 27,643.20	\$ 29,016.00	\$ 30,472.00	\$ 31,990.40
	\$ 2,194.40	\$ 2,303.60	\$ 2,418.00	\$ 2,539.33	\$ 2,665.87
	\$ 1,012.80	\$ 1,063.20	\$ 1,116.00	\$ 1,172.00	\$ 1,230.40
	\$ 12.66	\$ 13.29	\$ 13.95	\$ 14.65	\$ 15.38
15	\$ 26,977.60	\$ 28,329.60	\$ 29,723.20	\$ 31,200.00	\$ 32,780.80
	\$ 2,248.13	\$ 2,360.80	\$ 2,476.93	\$ 2,600.00	\$ 2,731.73
	\$ 1,037.60	\$ 1,089.60	\$ 1,143.20	\$ 1,200.00	\$ 1,260.80
	\$ 12.97	\$ 13.62	\$ 14.29	\$ 15.00	\$ 15.76
16	\$ 27,643.20	\$ 29,016.00	\$ 30,472.00	\$ 31,990.40	\$ 33,592.00
	\$ 2,303.60	\$ 2,418.00	\$ 2,539.33	\$ 2,665.87	\$ 2,799.33
	\$ 1,063.20	\$ 1,116.00	\$ 1,172.00	\$ 1,230.40	\$ 1,292.00
	\$ 13.29	\$ 13.95	\$ 14.65	\$ 15.38	\$ 16.15
17	\$ 28,329.60	\$ 29,723.20	\$ 31,200.00	\$ 32,780.80	\$ 34,403.20
	\$ 2,360.80	\$ 2,476.93	\$ 2,600.00	\$ 2,731.73	\$ 2,866.93
	\$ 1,089.60	\$ 1,143.20	\$ 1,200.00	\$ 1,260.80	\$ 1,323.20
	\$ 13.62	\$ 14.29	\$ 15.00	\$ 15.76	\$ 16.54
18	\$ 29,016.00	\$ 30,472.00	\$ 31,990.40	\$ 33,592.00	\$ 35,297.60
	\$ 2,418.00	\$ 2,539.33	\$ 2,665.87	\$ 2,799.33	\$ 2,941.47
	\$ 1,116.00	\$ 1,172.00	\$ 1,230.40	\$ 1,292.00	\$ 1,357.60
	\$ 13.95	\$ 14.65	\$ 15.38	\$ 16.15	\$ 16.97
19	\$ 29,723.20	\$ 31,200.00	\$ 32,780.80	\$ 34,403.20	\$ 36,129.60
	\$ 2,476.93	\$ 2,600.00	\$ 2,731.73	\$ 2,866.93	\$ 3,010.80
	\$ 1,143.20	\$ 1,200.00	\$ 1,260.80	\$ 1,323.20	\$ 1,389.60
	\$ 14.29	\$ 15.00	\$ 15.76	\$ 16.54	\$ 17.37
20	\$ 30,472.00	\$ 31,990.40	\$ 33,592.00	\$ 35,297.60	\$ 37,044.80
	\$ 2,539.33	\$ 2,665.87	\$ 2,799.33	\$ 2,941.47	\$ 3,087.07
	\$ 1,172.00	\$ 1,230.40	\$ 1,292.00	\$ 1,357.60	\$ 1,424.80
	\$ 14.65	\$ 15.38	\$ 16.15	\$ 16.97	\$ 17.81

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
21	\$ 31,200.00	\$ 32,780.80	\$ 34,403.20	\$ 36,129.60	\$ 37,960.00
	\$ 2,600.00	\$ 2,731.73	\$ 2,866.93	\$ 3,010.80	\$ 3,163.33
	\$ 1,200.00	\$ 1,260.80	\$ 1,323.20	\$ 1,389.60	\$ 1,460.00
	\$ 15.00	\$ 15.76	\$ 16.54	\$ 17.37	\$ 18.25
22	\$ 31,990.40	\$ 33,592.00	\$ 35,297.60	\$ 37,044.80	\$ 38,875.20
	\$ 2,665.87	\$ 2,799.33	\$ 2,941.47	\$ 3,087.07	\$ 3,239.60
	\$ 1,230.40	\$ 1,292.00	\$ 1,357.60	\$ 1,424.80	\$ 1,495.20
	\$ 15.38	\$ 16.15	\$ 16.97	\$ 17.81	\$ 18.69
23	\$ 32,780.80	\$ 34,403.20	\$ 36,129.60	\$ 37,960.00	\$ 39,832.00
	\$ 2,731.73	\$ 2,866.93	\$ 3,010.80	\$ 3,163.33	\$ 3,319.33
	\$ 1,260.80	\$ 1,323.20	\$ 1,389.60	\$ 1,460.00	\$ 1,532.00
	\$ 15.76	\$ 16.54	\$ 17.37	\$ 18.25	\$ 19.15
24	\$ 33,592.00	\$ 35,297.60	\$ 37,044.80	\$ 38,875.20	\$ 40,851.20
	\$ 2,799.33	\$ 2,941.47	\$ 3,087.07	\$ 3,239.60	\$ 3,404.27
	\$ 1,292.00	\$ 1,357.60	\$ 1,424.80	\$ 1,495.20	\$ 1,571.20
	\$ 16.15	\$ 16.97	\$ 17.81	\$ 18.69	\$ 19.64
25	\$ 34,403.20	\$ 36,129.60	\$ 37,960.00	\$ 39,832.00	\$ 41,849.60
	\$ 2,866.93	\$ 3,010.80	\$ 3,163.33	\$ 3,319.33	\$ 3,487.47
	\$ 1,323.20	\$ 1,389.60	\$ 1,460.00	\$ 1,532.00	\$ 1,609.60
	\$ 16.54	\$ 17.37	\$ 18.25	\$ 19.15	\$ 20.12
26	\$ 35,297.60	\$ 37,044.80	\$ 38,875.20	\$ 40,851.20	\$ 42,889.60
	\$ 2,941.47	\$ 3,087.07	\$ 3,239.60	\$ 3,404.27	\$ 3,574.13
	\$ 1,357.60	\$ 1,424.80	\$ 1,495.20	\$ 1,571.20	\$ 1,649.60
	\$ 16.97	\$ 17.81	\$ 18.69	\$ 19.64	\$ 20.62
27	\$ 36,129.60	\$ 37,960.00	\$ 39,832.00	\$ 41,849.60	\$ 43,950.40
	\$ 3,010.80	\$ 3,163.33	\$ 3,319.33	\$ 3,487.47	\$ 3,662.53
	\$ 1,389.60	\$ 1,460.00	\$ 1,532.00	\$ 1,609.60	\$ 1,690.40
	\$ 17.37	\$ 18.25	\$ 19.15	\$ 20.12	\$ 21.13
28	\$ 37,044.80	\$ 38,875.20	\$ 40,851.20	\$ 42,889.60	\$ 45,032.00
	\$ 3,087.07	\$ 3,239.60	\$ 3,404.27	\$ 3,574.13	\$ 3,752.67
	\$ 1,424.80	\$ 1,495.20	\$ 1,571.20	\$ 1,649.60	\$ 1,732.00
	\$ 17.81	\$ 18.69	\$ 19.64	\$ 20.62	\$ 21.65
29	\$ 37,960.00	\$ 39,832.00	\$ 41,849.60	\$ 43,950.40	\$ 46,134.40
	\$ 3,163.33	\$ 3,319.33	\$ 3,487.47	\$ 3,662.53	\$ 3,844.53
	\$ 1,460.00	\$ 1,532.00	\$ 1,609.60	\$ 1,690.40	\$ 1,774.40
	\$ 18.25	\$ 19.15	\$ 20.12	\$ 21.13	\$ 22.18
30	\$ 38,875.20	\$ 40,851.20	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40
	\$ 3,239.60	\$ 3,404.27	\$ 3,574.13	\$ 3,752.67	\$ 3,939.87
	\$ 1,495.20	\$ 1,571.20	\$ 1,649.60	\$ 1,732.00	\$ 1,818.40
	\$ 18.69	\$ 19.64	\$ 20.62	\$ 21.65	\$ 22.73

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
31	\$ 39,832.00	\$ 41,849.60	\$ 43,950.40	\$ 46,134.40	\$ 48,422.40
	\$ 3,319.33	\$ 3,487.47	\$ 3,662.53	\$ 3,844.53	\$ 4,035.20
	\$ 1,532.00	\$ 1,609.60	\$ 1,690.40	\$ 1,774.40	\$ 1,862.40
	\$ 19.15	\$ 20.12	\$ 21.13	\$ 22.18	\$ 23.28
32	\$ 40,851.20	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40	\$ 49,628.80
	\$ 3,404.27	\$ 3,574.13	\$ 3,752.67	\$ 3,939.87	\$ 4,135.73
	\$ 1,571.20	\$ 1,649.60	\$ 1,732.00	\$ 1,818.40	\$ 1,908.80
	\$ 19.64	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.86
33	\$ 41,849.60	\$ 43,950.40	\$ 46,134.40	\$ 48,422.40	\$ 50,856.00
	\$ 3,487.47	\$ 3,662.53	\$ 3,844.53	\$ 4,035.20	\$ 4,238.00
	\$ 1,609.60	\$ 1,690.40	\$ 1,774.40	\$ 1,862.40	\$ 1,956.00
	\$ 20.12	\$ 21.13	\$ 22.18	\$ 23.28	\$ 24.45
34	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40	\$ 49,628.80	\$ 52,124.80
	\$ 3,574.13	\$ 3,752.67	\$ 3,939.87	\$ 4,135.73	\$ 4,343.73
	\$ 1,649.60	\$ 1,732.00	\$ 1,818.40	\$ 1,908.80	\$ 2,004.80
	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.86	\$ 25.06
35	\$ 43,950.40	\$ 46,134.40	\$ 48,422.40	\$ 50,856.00	\$ 53,393.60
	\$ 3,662.53	\$ 3,844.53	\$ 4,035.20	\$ 4,238.00	\$ 4,449.47
	\$ 1,690.40	\$ 1,774.40	\$ 1,862.40	\$ 1,956.00	\$ 2,053.60
	\$ 21.13	\$ 22.18	\$ 23.28	\$ 24.45	\$ 25.67
36	\$ 45,032.00	\$ 47,278.40	\$ 49,628.80	\$ 52,124.80	\$ 54,724.80
	\$ 3,752.67	\$ 3,939.87	\$ 4,135.73	\$ 4,343.73	\$ 4,560.40
	\$ 1,732.00	\$ 1,818.40	\$ 1,908.80	\$ 2,004.80	\$ 2,104.80
	\$ 21.65	\$ 22.73	\$ 23.86	\$ 25.06	\$ 26.31
37	\$ 46,134.40	\$ 48,422.40	\$ 50,856.00	\$ 53,393.60	\$ 56,056.00
	\$ 3,844.53	\$ 4,035.20	\$ 4,238.00	\$ 4,449.47	\$ 4,671.33
	\$ 1,774.40	\$ 1,862.40	\$ 1,956.00	\$ 2,053.60	\$ 2,156.00
	\$ 22.18	\$ 23.28	\$ 24.45	\$ 25.67	\$ 26.95
38	\$ 47,278.40	\$ 49,628.80	\$ 52,124.80	\$ 54,724.80	\$ 57,491.20
	\$ 3,939.87	\$ 4,135.73	\$ 4,343.73	\$ 4,560.40	\$ 4,790.93
	\$ 1,818.40	\$ 1,908.80	\$ 2,004.80	\$ 2,104.80	\$ 2,211.20
	\$ 22.73	\$ 23.86	\$ 25.06	\$ 26.31	\$ 27.64
39	\$ 48,422.40	\$ 50,856.00	\$ 53,393.60	\$ 56,056.00	\$ 58,864.00
	\$ 4,035.20	\$ 4,238.00	\$ 4,449.47	\$ 4,671.33	\$ 4,905.33
	\$ 1,862.40	\$ 1,956.00	\$ 2,053.60	\$ 2,156.00	\$ 2,264.00
	\$ 23.28	\$ 24.45	\$ 25.67	\$ 26.95	\$ 28.30
40	\$ 49,628.80	\$ 52,124.80	\$ 54,724.80	\$ 57,491.20	\$ 60,340.80
	\$ 4,135.73	\$ 4,343.73	\$ 4,560.40	\$ 4,790.93	\$ 5,028.40
	\$ 1,908.80	\$ 2,004.80	\$ 2,104.80	\$ 2,211.20	\$ 2,320.80
	\$ 23.86	\$ 25.06	\$ 26.31	\$ 27.64	\$ 29.01

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
41	\$ 50,856.00	\$ 53,393.60	\$ 56,056.00	\$ 58,864.00	\$ 61,796.80
	\$ 4,238.00	\$ 4,449.47	\$ 4,671.33	\$ 4,905.33	\$ 5,149.73
	\$ 1,956.00	\$ 2,053.60	\$ 2,156.00	\$ 2,264.00	\$ 2,376.80
	\$ 24.45	\$ 25.67	\$ 26.95	\$ 28.30	\$ 29.71
42	\$ 52,124.80	\$ 54,724.80	\$ 57,491.20	\$ 60,340.80	\$ 63,356.80
	\$ 4,343.73	\$ 4,560.40	\$ 4,790.93	\$ 5,028.40	\$ 5,279.73
	\$ 2,004.80	\$ 2,104.80	\$ 2,211.20	\$ 2,320.80	\$ 2,436.80
	\$ 25.06	\$ 26.31	\$ 27.64	\$ 29.01	\$ 30.46
43	\$ 53,393.60	\$ 56,056.00	\$ 58,864.00	\$ 61,796.80	\$ 64,916.80
	\$ 4,449.47	\$ 4,671.33	\$ 4,905.33	\$ 5,149.73	\$ 5,409.73
	\$ 2,053.60	\$ 2,156.00	\$ 2,264.00	\$ 2,376.80	\$ 2,496.80
	\$ 25.67	\$ 26.95	\$ 28.30	\$ 29.71	\$ 31.21
44	\$ 54,724.80	\$ 57,491.20	\$ 60,340.80	\$ 63,356.80	\$ 66,539.20
	\$ 4,560.40	\$ 4,790.93	\$ 5,028.40	\$ 5,279.73	\$ 5,544.93
	\$ 2,104.80	\$ 2,211.20	\$ 2,320.80	\$ 2,436.80	\$ 2,559.20
	\$ 26.31	\$ 27.64	\$ 29.01	\$ 30.46	\$ 31.99
45	\$ 56,056.00	\$ 58,864.00	\$ 61,796.80	\$ 64,916.80	\$ 68,140.80
	\$ 4,671.33	\$ 4,905.33	\$ 5,149.73	\$ 5,409.73	\$ 5,678.40
	\$ 2,156.00	\$ 2,264.00	\$ 2,376.80	\$ 2,496.80	\$ 2,620.80
	\$ 26.95	\$ 28.30	\$ 29.71	\$ 31.21	\$ 32.76
46	\$ 57,491.20	\$ 60,340.80	\$ 63,356.80	\$ 66,539.20	\$ 69,846.40
	\$ 4,790.93	\$ 5,028.40	\$ 5,279.73	\$ 5,544.93	\$ 5,820.53
	\$ 2,211.20	\$ 2,320.80	\$ 2,436.80	\$ 2,559.20	\$ 2,686.40
	\$ 27.64	\$ 29.01	\$ 30.46	\$ 31.99	\$ 33.58
47	\$ 58,864.00	\$ 61,796.80	\$ 64,916.80	\$ 68,140.80	\$ 71,552.00
	\$ 4,905.33	\$ 5,149.73	\$ 5,409.73	\$ 5,678.40	\$ 5,962.67
	\$ 2,264.00	\$ 2,376.80	\$ 2,496.80	\$ 2,620.80	\$ 2,752.00
	\$ 28.30	\$ 29.71	\$ 31.21	\$ 32.76	\$ 34.40
48	\$ 60,340.80	\$ 63,356.80	\$ 66,539.20	\$ 69,846.40	\$ 73,361.60
	\$ 5,028.40	\$ 5,279.73	\$ 5,544.93	\$ 5,820.53	\$ 6,113.47
	\$ 2,320.80	\$ 2,436.80	\$ 2,559.20	\$ 2,686.40	\$ 2,821.60
	\$ 29.01	\$ 30.46	\$ 31.99	\$ 33.58	\$ 35.27
49	\$ 61,796.80	\$ 64,916.80	\$ 68,140.80	\$ 71,552.00	\$ 75,129.60
	\$ 5,149.73	\$ 5,409.73	\$ 5,678.40	\$ 5,962.67	\$ 6,260.80
	\$ 2,376.80	\$ 2,496.80	\$ 2,620.80	\$ 2,752.00	\$ 2,889.60
	\$ 29.71	\$ 31.21	\$ 32.76	\$ 34.40	\$ 36.12
50	\$ 63,356.80	\$ 66,539.20	\$ 69,846.40	\$ 73,361.60	\$ 76,980.80
	\$ 5,279.73	\$ 5,544.93	\$ 5,820.53	\$ 6,113.47	\$ 6,415.07
	\$ 2,436.80	\$ 2,559.20	\$ 2,686.40	\$ 2,821.60	\$ 2,960.80
	\$ 30.46	\$ 31.99	\$ 33.58	\$ 35.27	\$ 37.01

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
51	\$ 64,916.80	\$ 68,140.80	\$ 71,552.00	\$ 75,129.60	\$ 78,894.40
	\$ 5,409.73	\$ 5,678.40	\$ 5,962.67	\$ 6,260.80	\$ 6,574.53
	\$ 2,496.80	\$ 2,620.80	\$ 2,752.00	\$ 2,889.60	\$ 3,034.40
	\$ 31.21	\$ 32.76	\$ 34.40	\$ 36.12	\$ 37.93
52	\$ 66,539.20	\$ 69,846.40	\$ 73,361.60	\$ 76,980.80	\$ 80,849.60
	\$ 5,544.93	\$ 5,820.53	\$ 6,113.47	\$ 6,415.07	\$ 6,737.47
	\$ 2,559.20	\$ 2,686.40	\$ 2,821.60	\$ 2,960.80	\$ 3,109.60
	\$ 31.99	\$ 33.58	\$ 35.27	\$ 37.01	\$ 38.87
53	\$ 68,140.80	\$ 71,552.00	\$ 75,129.60	\$ 78,894.40	\$ 82,846.40
	\$ 5,678.40	\$ 5,962.67	\$ 6,260.80	\$ 6,574.53	\$ 6,903.87
	\$ 2,620.80	\$ 2,752.00	\$ 2,889.60	\$ 3,034.40	\$ 3,186.40
	\$ 32.76	\$ 34.40	\$ 36.12	\$ 37.93	\$ 39.83
54	\$ 69,846.40	\$ 73,361.60	\$ 76,980.80	\$ 80,849.60	\$ 84,926.40
	\$ 5,820.53	\$ 6,113.47	\$ 6,415.07	\$ 6,737.47	\$ 7,077.20
	\$ 2,686.40	\$ 2,821.60	\$ 2,960.80	\$ 3,109.60	\$ 3,266.40
	\$ 33.58	\$ 35.27	\$ 37.01	\$ 38.87	\$ 40.83
55	\$ 71,552.00	\$ 75,129.60	\$ 78,894.40	\$ 82,846.40	\$ 86,985.60
	\$ 5,962.67	\$ 6,260.80	\$ 6,574.53	\$ 6,903.87	\$ 7,248.80
	\$ 2,752.00	\$ 2,889.60	\$ 3,034.40	\$ 3,186.40	\$ 3,345.60
	\$ 34.40	\$ 36.12	\$ 37.93	\$ 39.83	\$ 41.82
56	\$ 73,361.60	\$ 76,980.80	\$ 80,849.60	\$ 84,926.40	\$ 89,169.60
	\$ 6,113.47	\$ 6,415.07	\$ 6,737.47	\$ 7,077.20	\$ 7,430.80
	\$ 2,821.60	\$ 2,960.80	\$ 3,109.60	\$ 3,266.40	\$ 3,429.60
	\$ 35.27	\$ 37.01	\$ 38.87	\$ 40.83	\$ 42.87
57	\$ 75,129.60	\$ 78,894.40	\$ 82,846.40	\$ 86,985.60	\$ 91,332.80
	\$ 6,260.80	\$ 6,574.53	\$ 6,903.87	\$ 7,248.80	\$ 7,611.07
	\$ 2,889.60	\$ 3,034.40	\$ 3,186.40	\$ 3,345.60	\$ 3,512.80
	\$ 36.12	\$ 37.93	\$ 39.83	\$ 41.82	\$ 43.91
58	\$ 76,980.80	\$ 80,849.60	\$ 84,926.40	\$ 89,169.60	\$ 93,620.80
	\$ 6,415.07	\$ 6,737.47	\$ 7,077.20	\$ 7,430.80	\$ 7,801.73
	\$ 2,960.80	\$ 3,109.60	\$ 3,266.40	\$ 3,429.60	\$ 3,600.80
	\$ 37.01	\$ 38.87	\$ 40.83	\$ 42.87	\$ 45.01
59	\$ 78,894.40	\$ 82,846.40	\$ 86,985.60	\$ 91,332.80	\$ 95,908.80
	\$ 6,574.53	\$ 6,903.87	\$ 7,248.80	\$ 7,611.07	\$ 7,992.40
	\$ 3,034.40	\$ 3,186.40	\$ 3,345.60	\$ 3,512.80	\$ 3,688.80
	\$ 37.93	\$ 39.83	\$ 41.82	\$ 43.91	\$ 46.11
60	\$ 80,849.60	\$ 84,926.40	\$ 89,169.60	\$ 93,620.80	\$ 98,280.00
	\$ 6,737.47	\$ 7,077.20	\$ 7,430.80	\$ 7,801.73	\$ 8,190.00
	\$ 3,109.60	\$ 3,266.40	\$ 3,429.60	\$ 3,600.80	\$ 3,780.00
	\$ 38.87	\$ 40.83	\$ 42.87	\$ 45.01	\$ 47.25

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
61	\$ 82,846.40	\$ 86,985.60	\$ 91,332.80	\$ 95,908.80	\$100,692.80
	\$ 6,903.87	\$ 7,248.80	\$ 7,611.07	\$ 7,992.40	\$ 8,391.07
	\$ 3,186.40	\$ 3,345.60	\$ 3,512.80	\$ 3,688.80	\$ 3,872.80
	\$ 39.83	\$ 41.82	\$ 43.91	\$ 46.11	\$ 48.41
62	\$ 84,926.40	\$ 89,169.60	\$ 93,620.80	\$ 98,280.00	\$103,188.80
	\$ 7,077.20	\$ 7,430.80	\$ 7,801.73	\$ 8,190.00	\$ 8,599.07
	\$ 3,266.40	\$ 3,429.60	\$ 3,600.80	\$ 3,780.00	\$ 3,968.80
	\$ 40.83	\$ 42.87	\$ 45.01	\$ 47.25	\$ 49.61
63	\$ 86,985.60	\$ 91,332.80	\$ 95,908.80	\$100,692.80	\$105,705.60
	\$ 7,248.80	\$ 7,611.07	\$ 7,992.40	\$ 8,391.07	\$ 8,808.80
	\$ 3,345.60	\$ 3,512.80	\$ 3,688.80	\$ 3,872.80	\$ 4,065.60
	\$ 41.82	\$ 43.91	\$ 46.11	\$ 48.41	\$ 50.82
64	\$ 89,169.60	\$ 93,620.80	\$ 98,280.00	\$103,188.80	\$108,368.00
	\$ 7,430.80	\$ 7,801.73	\$ 8,190.00	\$ 8,599.07	\$ 9,030.67
	\$ 3,429.60	\$ 3,600.80	\$ 3,780.00	\$ 3,968.80	\$ 4,168.00
	\$ 42.87	\$ 45.01	\$ 47.25	\$ 49.61	\$ 52.10
65	\$ 91,332.80	\$ 95,908.80	\$100,692.80	\$105,705.60	\$110,988.80
	\$ 7,611.07	\$ 7,992.40	\$ 8,391.07	\$ 8,808.80	\$ 9,249.07
	\$ 3,512.80	\$ 3,688.80	\$ 3,872.80	\$ 4,065.60	\$ 4,268.80
	\$ 43.91	\$ 46.11	\$ 48.41	\$ 50.82	\$ 53.36
66	\$ 93,620.80	\$ 98,280.00	\$103,188.80	\$108,368.00	\$113,796.80
	\$ 7,801.73	\$ 8,190.00	\$ 8,599.07	\$ 9,030.67	\$ 9,483.07
	\$ 3,600.80	\$ 3,780.00	\$ 3,968.80	\$ 4,168.00	\$ 4,376.80
	\$ 45.01	\$ 47.25	\$ 49.61	\$ 52.10	\$ 54.71
67	\$ 95,908.80	\$100,692.80	\$105,705.60	\$110,988.80	\$116,542.40
	\$ 7,992.40	\$ 8,391.07	\$ 8,808.80	\$ 9,249.07	\$ 9,711.87
	\$ 3,688.80	\$ 3,872.80	\$ 4,065.60	\$ 4,268.80	\$ 4,482.40
	\$ 46.11	\$ 48.41	\$ 50.82	\$ 53.36	\$ 56.03
68	\$ 98,280.00	\$103,188.80	\$108,368.00	\$113,796.80	\$119,454.40
	\$ 8,190.00	\$ 8,599.07	\$ 9,030.67	\$ 9,483.07	\$ 9,954.53
	\$ 3,780.00	\$ 3,968.80	\$ 4,168.00	\$ 4,376.80	\$ 4,594.40
	\$ 47.25	\$ 49.61	\$ 52.10	\$ 54.71	\$ 57.43
69	\$100,692.80	\$105,705.60	\$110,988.80	\$116,542.40	\$122,387.20
	\$ 8,391.07	\$ 8,808.80	\$ 9,249.07	\$ 9,711.87	\$ 10,198.93
	\$ 3,872.80	\$ 4,065.60	\$ 4,268.80	\$ 4,482.40	\$ 4,707.20
	\$ 48.41	\$ 50.82	\$ 53.36	\$ 56.03	\$ 58.84
70	\$103,188.80	\$108,368.00	\$113,796.80	\$119,454.40	\$125,444.80
	\$ 8,599.07	\$ 9,030.67	\$ 9,483.07	\$ 9,954.53	\$ 10,453.73
	\$ 3,968.80	\$ 4,168.00	\$ 4,376.80	\$ 4,594.40	\$ 4,824.80
	\$ 49.61	\$ 52.10	\$ 54.71	\$ 57.43	\$ 60.31

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
71	\$ 105,705.60	\$ 110,988.80	\$ 116,542.40	\$ 122,387.20	\$ 128,502.40
	\$ 8,808.80	\$ 9,249.07	\$ 9,711.87	\$ 10,198.93	\$ 10,708.53
	\$ 4,065.60	\$ 4,268.80	\$ 4,482.40	\$ 4,707.20	\$ 4,942.40
	\$ 50.82	\$ 53.36	\$ 56.03	\$ 58.84	\$ 61.78
72	\$ 108,368.00	\$ 113,796.80	\$ 119,454.40	\$ 125,444.80	\$ 131,726.40
	\$ 9,030.67	\$ 9,483.07	\$ 9,954.53	\$ 10,453.73	\$ 10,977.20
	\$ 4,168.00	\$ 4,376.80	\$ 4,594.40	\$ 4,824.80	\$ 5,066.40
	\$ 52.10	\$ 54.71	\$ 57.43	\$ 60.31	\$ 63.33
73	\$ 110,988.80	\$ 116,542.40	\$ 122,387.20	\$ 128,502.40	\$ 134,929.60
	\$ 9,249.07	\$ 9,711.87	\$ 10,198.93	\$ 10,708.53	\$ 11,244.13
	\$ 4,268.80	\$ 4,482.40	\$ 4,707.20	\$ 4,942.40	\$ 5,189.60
	\$ 53.36	\$ 56.03	\$ 58.84	\$ 61.78	\$ 64.87
74	\$ 113,796.80	\$ 119,454.40	\$ 125,444.80	\$ 131,726.40	\$ 138,278.40
	\$ 9,483.07	\$ 9,954.53	\$ 10,453.73	\$ 10,977.20	\$ 11,523.20
	\$ 4,376.80	\$ 4,594.40	\$ 4,824.80	\$ 5,066.40	\$ 5,318.40
	\$ 54.71	\$ 57.43	\$ 60.31	\$ 63.33	\$ 66.48
75	\$ 116,542.40	\$ 122,387.20	\$ 128,502.40	\$ 134,929.60	\$ 141,668.80
	\$ 9,711.87	\$ 10,198.93	\$ 10,708.53	\$ 11,244.13	\$ 11,805.73
	\$ 4,482.40	\$ 4,707.20	\$ 4,942.40	\$ 5,189.60	\$ 5,448.80
	\$ 56.03	\$ 58.84	\$ 61.78	\$ 64.87	\$ 68.11
76	\$ 119,454.40	\$ 125,444.80	\$ 131,726.40	\$ 138,278.40	\$ 145,225.60
	\$ 9,954.53	\$ 10,453.73	\$ 10,977.20	\$ 11,523.20	\$ 12,102.13
	\$ 4,594.40	\$ 4,824.80	\$ 5,066.40	\$ 5,318.40	\$ 5,585.60
	\$ 57.43	\$ 60.31	\$ 63.33	\$ 66.48	\$ 69.82
77	\$ 122,387.20	\$ 128,502.40	\$ 134,929.60	\$ 141,668.80	\$ 148,761.60
	\$ 10,198.93	\$ 10,708.53	\$ 11,244.13	\$ 11,805.73	\$ 12,396.80
	\$ 4,707.20	\$ 4,942.40	\$ 5,189.60	\$ 5,448.80	\$ 5,721.60
	\$ 58.84	\$ 61.78	\$ 64.87	\$ 68.11	\$ 71.52
78	\$ 125,444.80	\$ 131,726.40	\$ 138,278.40	\$ 145,225.60	\$ 152,484.80
	\$ 10,453.73	\$ 10,977.20	\$ 11,523.20	\$ 12,102.13	\$ 12,707.07
	\$ 4,824.80	\$ 5,066.40	\$ 5,318.40	\$ 5,585.60	\$ 5,864.80
	\$ 60.31	\$ 63.33	\$ 66.48	\$ 69.82	\$ 73.31
79	\$ 128,502.40	\$ 134,929.60	\$ 141,668.80	\$ 148,761.60	\$ 156,208.00
	\$ 10,708.53	\$ 11,244.13	\$ 11,805.73	\$ 12,396.80	\$ 13,017.33
	\$ 4,942.40	\$ 5,189.60	\$ 5,448.80	\$ 5,721.60	\$ 6,008.00
	\$ 61.78	\$ 64.87	\$ 68.11	\$ 71.52	\$ 75.10
80	\$ 131,726.40	\$ 138,278.40	\$ 145,225.60	\$ 152,484.80	\$ 160,097.60
	\$ 10,977.20	\$ 11,523.20	\$ 12,102.13	\$ 12,707.07	\$ 13,341.47
	\$ 5,066.40	\$ 5,318.40	\$ 5,585.60	\$ 5,864.80	\$ 6,157.60
	\$ 63.33	\$ 66.48	\$ 69.82	\$ 73.31	\$ 76.97

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
81	\$ 134,929.60	\$ 141,668.80	\$ 148,761.60	\$ 156,208.00	\$ 164,008.00
	\$ 11,244.13	\$ 11,805.73	\$ 12,396.80	\$ 13,017.33	\$ 13,667.33
	\$ 5,189.60	\$ 5,448.80	\$ 5,721.60	\$ 6,008.00	\$ 6,308.00
	\$ 64.87	\$ 68.11	\$ 71.52	\$ 75.10	\$ 78.85
82	\$ 138,278.40	\$ 145,225.60	\$ 152,484.80	\$ 160,097.60	\$ 168,126.40
	\$ 11,523.20	\$ 12,102.13	\$ 12,707.07	\$ 13,341.47	\$ 14,010.53
	\$ 5,318.40	\$ 5,585.60	\$ 5,864.80	\$ 6,157.60	\$ 6,466.40
	\$ 66.48	\$ 69.82	\$ 73.31	\$ 76.97	\$ 80.83
83	\$ 141,668.80	\$ 148,761.60	\$ 156,208.00	\$ 164,008.00	\$ 172,182.40
	\$ 11,805.73	\$ 12,396.80	\$ 13,017.33	\$ 13,667.33	\$ 14,348.53
	\$ 5,448.80	\$ 5,721.60	\$ 6,008.00	\$ 6,308.00	\$ 6,622.40
	\$ 68.11	\$ 71.52	\$ 75.10	\$ 78.85	\$ 82.78
84	\$ 145,225.60	\$ 152,484.80	\$ 160,097.60	\$ 168,126.40	\$ 176,508.80
	\$ 12,102.13	\$ 12,707.07	\$ 13,341.47	\$ 14,010.53	\$ 14,709.07
	\$ 5,585.60	\$ 5,864.80	\$ 6,157.60	\$ 6,466.40	\$ 6,788.80
	\$ 69.82	\$ 73.31	\$ 76.97	\$ 80.83	\$ 84.86
85	\$ 148,761.60	\$ 156,208.00	\$ 164,008.00	\$ 172,182.40	\$ 180,793.60
	\$ 12,396.80	\$ 13,017.33	\$ 13,667.33	\$ 14,348.53	\$ 15,066.13
	\$ 5,721.60	\$ 6,008.00	\$ 6,308.00	\$ 6,622.40	\$ 6,953.60
	\$ 71.52	\$ 75.10	\$ 78.85	\$ 82.78	\$ 86.92
86	\$ 152,484.80	\$ 160,097.60	\$ 168,126.40	\$ 176,508.80	\$ 185,328.00
	\$ 12,707.07	\$ 13,341.47	\$ 14,010.53	\$ 14,709.07	\$ 15,444.00
	\$ 5,864.80	\$ 6,157.60	\$ 6,466.40	\$ 6,788.80	\$ 7,128.00
	\$ 73.31	\$ 76.97	\$ 80.83	\$ 84.86	\$ 89.10
87	\$ 156,208.00	\$ 164,008.00	\$ 172,182.40	\$ 180,793.60	\$ 189,862.40
	\$ 13,017.33	\$ 13,667.33	\$ 14,348.53	\$ 15,066.13	\$ 15,821.87
	\$ 6,008.00	\$ 6,308.00	\$ 6,622.40	\$ 6,953.60	\$ 7,302.40
	\$ 75.10	\$ 78.85	\$ 82.78	\$ 86.92	\$ 91.28
88	\$ 160,097.60	\$ 168,126.40	\$ 176,508.80	\$ 185,328.00	\$ 194,584.00
	\$ 13,341.47	\$ 14,010.53	\$ 14,709.07	\$ 15,444.00	\$ 16,215.33
	\$ 6,157.60	\$ 6,466.40	\$ 6,788.80	\$ 7,128.00	\$ 7,484.00
	\$ 76.97	\$ 80.83	\$ 84.86	\$ 89.10	\$ 93.55
89	\$ 164,008.00	\$ 172,182.40	\$ 180,793.60	\$ 189,862.40	\$ 199,347.20
	\$ 13,667.33	\$ 14,348.53	\$ 15,066.13	\$ 15,821.87	\$ 16,612.27
	\$ 6,308.00	\$ 6,622.40	\$ 6,953.60	\$ 7,302.40	\$ 7,667.20
	\$ 78.85	\$ 82.78	\$ 86.92	\$ 91.28	\$ 95.84
90	\$ 168,126.40	\$ 176,508.80	\$ 185,328.00	\$ 194,584.00	\$ 204,339.20
	\$ 14,010.53	\$ 14,709.07	\$ 15,444.00	\$ 16,215.33	\$ 17,028.27
	\$ 6,466.40	\$ 6,788.80	\$ 7,128.00	\$ 7,484.00	\$ 7,859.20
	\$ 80.83	\$ 84.86	\$ 89.10	\$ 93.55	\$ 98.24

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2021

Grade	Step I	Step II	Step III	Step IV	Step V
91	\$ 172,182.40	\$ 180,793.60	\$ 189,862.40	\$ 199,347.20	\$ 209,310.40
	\$ 14,348.53	\$ 15,066.13	\$ 15,821.87	\$ 16,612.27	\$ 17,442.53
	\$ 6,622.40	\$ 6,953.60	\$ 7,302.40	\$ 7,667.20	\$ 8,050.40
	\$ 82.78	\$ 86.92	\$ 91.28	\$ 95.84	\$ 100.63
92	\$ 176,508.80	\$ 185,328.00	\$ 194,584.00	\$ 204,339.20	\$ 214,552.00
	\$ 14,709.07	\$ 15,444.00	\$ 16,215.33	\$ 17,028.27	\$ 17,879.33
	\$ 6,788.80	\$ 7,128.00	\$ 7,484.00	\$ 7,859.20	\$ 8,252.00
	\$ 84.86	\$ 89.10	\$ 93.55	\$ 98.24	\$ 103.15
93	\$ 180,793.60	\$ 189,862.40	\$ 199,347.20	\$ 209,310.40	\$ 219,814.40
	\$ 15,066.13	\$ 15,821.87	\$ 16,612.27	\$ 17,442.53	\$ 18,317.87
	\$ 6,953.60	\$ 7,302.40	\$ 7,667.20	\$ 8,050.40	\$ 8,454.40
	\$ 86.92	\$ 91.28	\$ 95.84	\$ 100.63	\$ 105.68
94	\$ 185,328.00	\$ 194,584.00	\$ 204,339.20	\$ 214,552.00	\$ 225,284.80
	\$ 15,444.00	\$ 16,215.33	\$ 17,028.27	\$ 17,879.33	\$ 18,773.73
	\$ 7,128.00	\$ 7,484.00	\$ 7,859.20	\$ 8,252.00	\$ 8,664.80
	\$ 89.10	\$ 93.55	\$ 98.24	\$ 103.15	\$ 108.31
95	\$ 189,862.40	\$ 199,347.20	\$ 209,310.40	\$ 219,814.40	\$ 230,796.80
	\$ 15,821.87	\$ 16,612.27	\$ 17,442.53	\$ 18,317.87	\$ 19,233.07
	\$ 7,302.40	\$ 7,667.20	\$ 8,050.40	\$ 8,454.40	\$ 8,876.80
	\$ 91.28	\$ 95.84	\$ 100.63	\$ 105.68	\$ 110.96
96	\$ 194,584.00	\$ 204,339.20	\$ 214,552.00	\$ 225,284.80	\$ 236,516.80
	\$ 16,215.33	\$ 17,028.27	\$ 17,879.33	\$ 18,773.73	\$ 19,709.73
	\$ 7,484.00	\$ 7,859.20	\$ 8,252.00	\$ 8,664.80	\$ 9,096.80
	\$ 93.55	\$ 98.24	\$ 103.15	\$ 108.31	\$ 113.71
97	\$ 199,347.20	\$ 209,310.40	\$ 219,814.40	\$ 230,796.80	\$ 242,320.00
	\$ 16,612.27	\$ 17,442.53	\$ 18,317.87	\$ 19,233.07	\$ 20,193.33
	\$ 7,667.20	\$ 8,050.40	\$ 8,454.40	\$ 8,876.80	\$ 9,320.00
	\$ 95.84	\$ 100.63	\$ 105.68	\$ 110.96	\$ 116.50
98	\$ 204,339.20	\$ 214,552.00	\$ 225,284.80	\$ 236,516.80	\$ 248,372.80
	\$ 17,028.27	\$ 17,879.33	\$ 18,773.73	\$ 19,709.73	\$ 20,697.73
	\$ 7,859.20	\$ 8,252.00	\$ 8,664.80	\$ 9,096.80	\$ 9,552.80
	\$ 98.24	\$ 103.15	\$ 108.31	\$ 113.71	\$ 119.41
99	\$ 209,310.40	\$ 219,814.40	\$ 230,796.80	\$ 242,320.00	\$ 254,404.80
	\$ 17,442.53	\$ 18,317.87	\$ 19,233.07	\$ 20,193.33	\$ 21,200.40
	\$ 8,050.40	\$ 8,454.40	\$ 8,876.80	\$ 9,320.00	\$ 9,784.80
	\$ 100.63	\$ 105.68	\$ 110.96	\$ 116.50	\$ 122.31
100	\$ 214,552.00	\$ 225,284.80	\$ 236,516.80	\$ 248,372.80	\$ 260,790.40
	\$ 17,879.33	\$ 18,773.73	\$ 19,709.73	\$ 20,697.73	\$ 21,732.53
	\$ 8,252.00	\$ 8,664.80	\$ 9,096.80	\$ 9,552.80	\$ 10,030.40
	\$ 103.15	\$ 108.31	\$ 113.71	\$ 119.41	\$ 125.38

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

ELK GROVE WATER DISTRICT

General Manager Salary
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2021

General Manager	
GM	\$ 192,345
	\$ 16,029
	\$ 7,398
	\$ 92.47

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 District 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.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

C

CAC – Community Advisory Committee.

CalPERS – California Public Employees Retirement System.

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

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

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

CCF – Centum cubic feet.

CCR – Consumer Confidence Report.

CIP – Capital Improvement Program.

COLA – Cost of Living Adjustment.

CMTA – California Municipal Treasurer’s Association.

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

CSDA – California Special Districts Association.

CSR – Customer Service Representative.

CSMFO – California Society of Municipal Finance Officers.

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

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

D

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

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

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

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

E

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 Operating Budget

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

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

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

FRCD – Florin Resource Conservation District.

FTE – Full Time Equivalent.

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

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

G

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 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 – District owned capital assets that provide services to the ratepayers.

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

Inventories – Items held for future use.

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

J

K

L

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

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

M

Meter – An instrument of measuring the flow of water.

MGD – Million gallons per day.

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.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 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 District may be legally required to meet out of its resources and includes not only actual liabilities, but also encumbrances not yet paid.

OPEB – Other Post Employment Benefit.

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

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

P

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 District's exposure to various risks of loss; Workers' Compensation; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters.

RRWTF – Railroad Water Treatment Facility.

RWA – Regional Water Authority.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2021-22 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 District’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