



Fiscal Year 2022-23

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

Paul Lindsay, 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.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

TABLE OF CONTENTS

INTRODUCTORY SECTION

Budget Transmittal Letter.....	3
About the Florin Resource Conservation District/Elk Grove Water District.....	5
Strategic Goals.....	7
Industry Analysis and Current Status.....	10
Financial Policies.....	12
Budget Process.....	16
FY 2022-23 Budget Preparation Timeline.....	18
EGWD by the Numbers.....	19
GFOA Distinguished Budget Presentation Award.....	20
FY 2022-23 Budget Adoption Resolution.....	21

FISCAL YEAR 2022-23 BUDGET OVERVIEW

Summary of Revenues and Expenses.....	24
Summary of Net Position Activity.....	25
Budget Highlights FY 2022-23.....	26

REVENUE SECTION

Budgeted Revenues by Category.....	30
Major Revenue Sources.....	31
Revenue Detail.....	34

EXPENSE SECTION

Budgeted Expenses by Category.....	36
Salaries and Benefits.....	37
Seminars, Conventions and Travel.....	40
Office & Operational and Purchased Water.....	41
Outside Services.....	44
Equipment Rents, Taxes and Utilities.....	45
Non-Operating Expenses (Revenues).....	46
Capital Expenditures	47
Fiscal Year 2022-23 Capital Projects Listing.....	48

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget**

ORGANIZATIONAL SUMMARY

Organizational Chart	50
FTE Listing.....	51
Jurisdictional Comparison	52

DEPARTMENTAL BUDGET SUMMARIES

Expenses by Department.....	54
Summary by Department.....	54
Office of the General Manager.....	55
Human Resources Department.....	57
Program Manager Department.....	59
Finance and Administrative Departments.....	61
Technical Services Department.....	65
Information Technology.....	67
Operations Department.....	69

LONG-TERM INDEBTEDNESS, REVENUE BONDS AND BOND COVENANT RATIO

Long-Term Debt Obligations.....	73
Bond Covenant Ratio Requirements.....	74

FISCAL YEAR 2022-23 RATES AND FEES SCHEDULE

Rates and Fees Schedule.....	76
------------------------------	----

FISCAL YEAR 2022-23 SALARY SCHEDULE

Salary Schedule.....	79
Acronyms & Glossary of Terms.....	91

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget



To: Florin Resource Conservation District Board of Directors

From: Bruce Kamilos, General Manager

Date: June 21, 2022

Subject: **FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
FY 2022-23 PROPOSED OPERATING BUDGET**

For your consideration, I respectfully submit the annual Florin Resource Conservation District/Elk Grove Water District (District) Proposed Operating Budget for the fiscal year beginning July 1, 2022. This proposed operating budget reflects a collaborative effort between staff and the Board of Directors, as well as allowing for input from the public during several meetings.

As the District continues its recovery from the COVID-19 pandemic, Fiscal Year (FY) 2021-22 proved to be challenging as the District dealt with the increase in the number of customer accounts in arrearages and an overall increase in operating and capital costs as a result of high inflation due to the economic fallout of the pandemic. To assist District customers who were struggling financially, the District applied for and received funding through the State Water Resources Control Boards Arrearages Program to cover eligible customer arrearages to help relieve some of the burden.

As things begin to return to a more “normal” state, the District has resumed full operations including capital related work that was placed on hold due to pandemic constraints and the restoration of water shutoffs. Field operations have also returned to full operations with crews picking up right where they left off before the pandemic performing necessary maintenance and repair work to District infrastructure.

In terms of prudently managing the District’s finances, the District was able to stave off rate increases for 2 years beginning in 2019 and 2020, and then continued to defer rate increases for another 2 years in 2021 and 2022 with a minimal 2.0% rate increase going into effect January 1, 2023.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

Looking forward into next year, the District will be engaging in another 5-year rate study to assess the District's financial health and position and establishing rates that are commensurate with prudent financial management. The rates will address necessary revenue levels to continue 1) funding the District's capital improvement program on a pay-as-you-go basis; 2) continuing to reduce long-term debt; and 3) ensuring sufficient operating revenues to continue its mission of supplying its customers with high quality, safe water along with outstanding customer service for current and future generations.

Lastly, the District is also excited to announce that it is moving full-steam ahead with the tenant improvements to its new Administration building with an anticipated completion and move-in date in September of 2022. The District has worked aggressively to value-engineer all aspects of design and construction to ensure cost efficiency while ensuring that the improvements also meet necessary building and safety codes.

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 2022-23, and this reflects a concerted effort by the Board of Directors and staff to maintain our customer rates and charges as low as possible.

A handwritten signature in blue ink that reads "B. M. Kamilos".

BRUCE KAMILOS, P.E.
GENERAL MANAGER

ABOUT THE FLORIN RESOURCE CONSERVATION DISTRICT

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

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

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

ABOUT THE ELK GROVE WATER DISTRICT

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

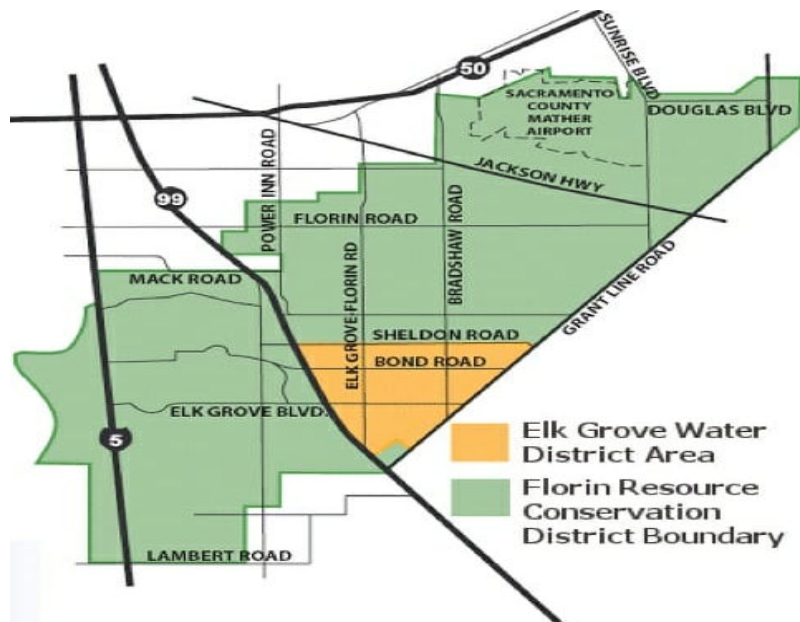
The District is governed by an elected five-member Board. Board members serve four-year, staggered terms. The Board of Directors delegate the daily operations of District to the General Manager, who supervises the work of 30 staff members.

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,

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget**

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.

MISSION

“We are committed to supplying our customers with high quality, safe water along with outstanding customer service for current and future generation.”

STRATEGIC GOALS

The District's five-year Strategic Plan (Plan) was developed through a collaborative process that spanned over a year and included a series of workshops to solicit input from the public, individual interviews with both staff and Board members and multiple debriefing sessions. Through a consultant, District staff established the parameters and foundation for how the Plan would be developed. A framework was developed, and input was solicited from the public, staff, and Board members on where the District positioned itself currently, obstacles and challenges the District faced and goals to achieve to advance the District forward into the future.

District staff and Board members also worked through the District's core values and how those values should be reflected and incorporated into the Plan. This process lead to the core value of "Transparency" being added to exemplify the District's strong belief that openness and transparency contribute to a culture of trust and accountability with all partners and customers.

The Plan was adopted by the District's Board of Directors on February 18, 2020 and includes seven strategic goals and associated objectives that encompasses the District's core values and provides a five-year vision and roadmap to ensure staff and the Board continue to best serve District customers now and into the future. This Plan continues to be referenced by the Board, staff and District stakeholders when allocating resources and determining courses of action for the District. The Strategic goals and objectives are as follows:

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

- Objectives:
- Conduct a review of the District's bylaws every two years.
 - Conduct biennial Board member orientations to review policies and procedures.
 - Provide opportunities for public involvement and participation.
 - Conduct all Board meetings in accordance with the Brown Act with emphasis on transparency.
 - Maintain a District website allowing easy access to all Board meeting materials and governing documents.
 - Continue to demonstrate operational transparency based on the guidelines established by the Special District Leadership Foundation (SDLF) District Transparency Certificate of Excellence.
 - Conduct District business in an ongoing manner to achieve the SDLF District of Distinction Accreditation.
 - Continue to review operational procedures and structures for improvements to District operations.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- Monitor, review, and update District policies to adhere to changes in operational, environmental, and legislative requirements.

STRATEGIC GOAL #2: FISCAL RESPONSIBILITY – Make financial decisions that benefit District customers.

- Objectives:
- Conduct a water study to set rates for calendar years 2024 through 2028.
 - Continuous achievement in sound accounting practice based on the GFOA Certificate of Achievement for Excellence in Financial Reporting Award.
 - Manage water rates to be regionally competitive.
 - Develop a funding plan to increase funded ratio of retirement and other post-employment benefits.
 - Develop annual financial plans to align CIP projects with the approved rate structure (pay as you go).
 - Establish bill payment consolidation services to increase payments by automated clearing house (ACH).
 - Develop annual budgets that are balanced through cost saving measures or transfers from operating reserves.

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

- Objectives:
- Update the District's Urban Water Management Plan, including the development of a new Water Shortage Contingency Plan.
 - Develop Master Plan for aging water mains.
 - Develop and update standard operating procedures.
 - Update the District's Standard Construction Specifications and Drawings.
 - Explore the potential for implementing automated metering infrastructure technology.
 - Implement a regulatory tracking system.
 - Review and update the District's Asset Management Plan.

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

- Objectives:
- Comply with all State and Federal Drinking Water Standards.
 - Investigate the potential for groundwater recharge projects.
 - Complete Risk and Resilience Plan.
 - Update the District's Emergency Response Plan.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- Complete a risk assessment of water system infrastructure around critical facilities including schools, daycares, and senior living centers.
- Perform Districtwide unidirectional flushing.

STRATEGIC GOAL #5: COMMUNITY RELATIONS – Increase engagement with the customers and community to provide superior customer service and increase public awareness of the water industry and the District.

- Objectives:
- Establish a Communications Plan annually.
 - Explore development of a water education program with the Elk Grove Unified School District.
 - Develop new marketing media to tell the story of the District and convey the value of water.
 - Acquire a new administrative facility.
 - Explore the potential for offering a low-income and senior assistance program.
 - Explore the potential to utilize social media.
 - Develop a customer service survey program to periodically solicit feedback on District services and customer satisfaction.

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

- Objectives:
- Continue to provide competitive salaries and benefits.
 - Maintain control of employee medical benefit contributions.
 - Develop and refine employee succession planning.
 - Create a comprehensive training program for operators.
 - Maintain a commitment to develop a comprehensive safety program designed to reduce risk and comply with all regulatory requirements.

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

- Objectives:
- Participate and actively engage in local and regional water associations, agencies, and committees to address regional and statewide water efforts.
 - Advocate for and develop legislation that benefit water agencies regionally and statewide.
 - Partner with agencies and organizations to develop plans and projects that improve California's water resilience.

INDUSTRY ANALYSIS AND CURRENT STATUS

Issues Currently Affecting the Water Industry. The American Water Works Association (AWWA) 2021 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) emergency preparedness; and 5) public understanding of the value of water systems and services.

The District is proactively addressing these top five issues identified by AWWA. As part of its five-year CIP, the District continues to manage the replacement of its aging infrastructure such as old water mains each 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 address emergency preparedness, the District completed an update to its emergency response plan to document and provide a roadmap for how to respond to specific emergencies that are more prevalent to the District's service area. 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.

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

The District has experienced gradual decreases in water consumption from 2014 to 2016 due to the drought starting in 2014. In 2017, when the emergency drought declaration was lifted by the Governor, the District started to experience gradual increases in water consumption. This gradual increase, however, was offset by certain conservation efforts, such as installing water efficient appliances and landscaping, which result in long-term water use reductions. Although water restrictions and conservation requirements are not yet mandated by the State, water utilities are encouraged to perform outreach to customers to reduce water use for the upcoming year to help offset anticipated drought conditions.

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 2022-23 Operating Budget

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

Due to the current inflationary state of the economy as a results of the effect of COVID pandemic, the District's Board approved a 2.0% revenue rate increase to go into effect January 1, 2023. However, through prudent financial management, cost control and the implementation of certain cost reduction programs over the last few years, the District was able to hold off rate adjustments in 2019 and 2020 and defer the 3.0% rate adjustment scheduled in 2021 and 2022 while meeting the revenue requirements necessary to operate the water system and continue to make the necessary repairs and replacements to the District's aging infrastructure.

Long Term Water Supply Availability. Climate variability and extreme weather events leading to droughts have posed challenges for water utilities in meeting long term water supply needs. Understanding regional water supply sustainability and the need to work together with other local water purveyors to develop policies and practices for water conservation and alternative water supplies is key to maintaining long-term water supply availability.

The District is a member of the Sacramento Central Groundwater Authority (SCGA). The SCGA is comprised of 16 board members that represent water agencies, land use authorities, agricultural interests, agricultural-residential interests, and environmental interests in the region. The District serves as one of the board members. The sole function of the SCGA is to ensure the sustainability of the groundwater basin that our region relies on for water supply. A critical element to providing long-term water supply in our region is conjunctive use. Conjunctive use is the practice of serving surface water for urban use when surface water supplies are plentiful. This allows the groundwater basin to naturally recharge and recover. During dry years when surface water availability is low, conjunctive use returns to groundwater pumping for urban use. This practice keeps surface water and groundwater supplies in balance and ensures water supply availability during variable and extreme weather events. Of particular importance, the SCGA as a Groundwater Sustainability Agency, was required to submit a Groundwater Sustainability Plan (GSP) to the California Department of Water Resources. The GSP serves as a blueprint to ensure the sustainable operation of the groundwater basin over the long term.

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

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

financially and operationally while continuing to maintain affordability to customers. Specifically, the District is tracking the State Water Board's water loss regulation. Based off proposed requirements the District would not need to perform additional leak detection and corrective measures to meet water loss goals.

Financial Policies

Basis of Accounting

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

Accounting Systems and Controls

The District uses 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 an Annual Comprehensive Financial Report consisting of management's representations concerning the District's finances. An independent auditing firm audits this report and examines the District's internal controls and provides an opinion on the financial reporting and suggestions on ways to improve the internal control processes of the District.

Budgetary Control

Since the budget is an estimate, from time to time, it may be necessary to make adjustments to fine tune budget line items within expenditure categories. Various levels of budgetary control have been established to maintain the Budget's integrity. The levels of budgetary control are as follows: The General Manager controls the budget at the operating level and budgets are monitored by each respective department head. The General Manager has the authority to transfer balances between budget lines within an expenditure category. Any

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

Investment Policy

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

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

Procurement Policy

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

Capital Improvement Program

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

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.

Budget Process

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

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

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

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

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 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, recommended a 3.0% revenue rate adjustment beginning January 1, 2023. The Board has approved a 2.0% revenue rate adjustment to be effective January 1, 2023.
- A 10% conservation factor was used in projecting water revenues due to the uncertainty of the drought conditions the State is currently facing.
- Estimated 3.35% rate increase in Purchased Water cost from the SCWA.
- 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 based on a COLA of 7.20%.
- \$250,000 budget for FY 2022-23 elections.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

Budget Timeline

March 28	Leadership Team Budget Kick-Off.
March 31	All District key objectives and department goals and accomplishments are due to the FM.
April 05	*Infrastructure Committee Meeting - discuss 1 st draft of the FY 2023-27 CIP.
April 08	All department initial budget requests are due to the FM.
April 12	FM submits budget development worksheet to the GM for first review.
April 14	Departmental Budget Workshops to review budget request and the 1 st draft of the budget development worksheet.
April 19	*Regular Board Meeting - present to the Board the 3 rd quarter financial report.
April 20 FM.	GM to provide first round comments and revisions on budget development worksheet to FM.
April 22	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 Board.
April 26	*Infrastructure Committee Meeting – discuss 2 nd draft of the CIP (if necessary).
April 26	*Special Board Meeting - to discuss the 1 st draft of budget development worksheet and District specific key objectives and department goals and objectives.
May 12	Issue the 1 st draft of the budget document and 2 nd draft of budget development worksheet to the Board for review.
May 17	*Regular Board Meeting - review and discuss the 2 nd draft budget development worksheet and 1 st draft of budget document.
May 20	Issue revised budget to Board (if necessary).
May 24	*Special Board Meeting (if necessary).
May 31	Issue revised budget to Board (if necessary).
June 07	*Special Board Meeting (if necessary).
June 13	Final Budget and staff report due for Board Packet inclusion.
June 21	*Regular Board Meeting – budget adoption.

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

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	151.2
NUMBER OF BOOSTER PUMPS	10
NUMBER OF ACTIVE SERVICE CONNECTIONS	13,052
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	1,668
EGWD SERVICE AREA POPULATION	46,991



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Florin Resource Conservation District
California**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

RESOLUTION NO. 06.21.22.03

**A RESOLUTION OF THE FLORIN RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS APPROVING THE PROPOSED FLORIN RESOURCE
CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL YEAR
2022-23 OPERATING BUDGET PROJECTING REVENUES OF \$15.873 MILLION
AND EXPENSES OF \$16.433 MILLION AND APPROPRIATING \$0.560 MILLION
FROM OPERATING RESERVES TO FUND EXPENSES IN EXCESS
OF REVENUES FOR FISCAL YEAR 2022-23.**

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 District Bylaws; and

WHEREAS, the FRCD has held several public meetings to review the proposed revenues and expenses for the Florin Resource Conservation District/Elk Grove Water District (District) for the Fiscal Year (FY) July 1, 2022, through June 30, 2023; and

WHEREAS, the 2018 Water Rate Study adopted by the Board on July 18, 2018, recommends a 3.0% revenue rate adjustment effective January 1, 2023; and

WHEREAS, the District FY 2022-23 Operating Budget reflects a 2.0% revenue rate adjustment effective January 1, 2023; and

WHEREAS, the District FY 2022-23 Operating Budget reflects a 7.20% cost of living adjustment effective July 1, 2022; and

WHEREAS, the District Board of Directors (Board) has received and considered the District's FY 2022-23 Operating Budget submitted by the Finance Manager/Treasurer on June 21, 2022.

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

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

SECTION 2. The Board hereby approves the total revenues of \$15,873,385, total expenses of \$16,433,340, and appropriating \$559,955 from operating reserves to fund expenses in excess of revenues for the Florin Resource Conservation District/Elk Grove Water District FY 2022-23 Proposed Operating Budget.

SECTION 3. The Board 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 2022-23 Operating Budget**

SECTION 4. The Board hereby approves the FY 2022-23 Rate and Fee Schedule which includes a 2.0% revenue rate adjustment effective January 1, 2023.

SECTION 5. The Board hereby approves the FY 2022-23 Salary Schedule which includes a 7.20% cost of living adjustment.

SECTION 6. The Board hereby adopts the Florin Resource Conservation District/Elk Grove Water District Fiscal Year 2022-23 Operating Budget, attached hereto as Exhibit "A" and made a part hereof.

SECTION 7. The Board Secretary shall certify to the adoption of this Resolution.

SECTION 8. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED by the Florin Resource Conservation District Board of Directors on this 21st day of June 2022 by the following vote:

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

DocuSigned by:

Sophia Scherman
Chair

ATTEST:

DocuSigned by:

Stefani Phillips
Board Secretary

APPROVED AS TO FORM:

DocuSigned by:

Ren Nosky
General Counsel

FISCAL YEAR 2022-23 BUDGET OVERVIEW

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

SUMMARY OF REVENUES AND EXPENDITURES

Elk Grove Water District							
Budgeted Revenues and Expenditures by Category							
For the Fiscal Year ending June 30, 2023							
Expenditure	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Budget	Change in Budget % Change
Total Revenues	\$ 15,233,674	\$ 16,418,371	\$ 16,666,067	\$ 15,716,094	\$ 16,346,700	\$ 15,873,385	\$ 157,291 1.00%
Operational Expenditures							
Salaries and Benefits	3,943,543	4,091,441	4,464,584	4,619,614	4,084,996	4,847,546	227,932 4.93%
Seminars, Conventions and Travel	39,001	30,413	6,778	42,609	9,064	40,393	(2,216) -5.20%
Office and Operational	974,026	989,374	1,146,128	1,351,521	1,088,030	1,402,320	50,798 3.76%
Purchased Water	2,777,344	2,965,638	3,243,299	3,511,320	3,336,360	3,455,261	(56,059) -1.60%
Outside Services	843,416	939,456	958,876	1,150,358	856,591	1,077,032	(73,326) -6.37%
Equipment Rent, Taxes and Utilities	333,999	458,451	499,767	561,740	592,809	499,674	(62,066) -11.05%
Subtotal Operational Expenditures	8,911,329	9,474,773	10,319,431	11,237,163	9,967,851	11,322,226	85,063 0.76%
Less: Capitalized Labor	(317,676)	(273,456)	(292,028)	(400,192)	(303,005)	(459,089) *	(58,897) 14.72%
Total Operational Expenses	8,593,653	9,201,317	10,027,403	10,836,970	9,664,845	10,863,137	26,166 0.24%
Non-Operating Expenditures/ (Income)	3,347,349	3,440,331	3,533,334	3,857,499	3,487,095	3,887,204	29,705 0.77%
Capital Equipment and Expenditures	916,290	1,138,639	2,959,796	5,993,028	5,993,028	1,683,000	(4,310,028) -71.92%
Total Net Expenditures	12,857,292	13,780,287	16,520,533	20,687,497	19,144,968	16,433,340	(4,254,157) -20.56%
Revenues in Excess of Expenditures,							
Principal Retirement and Capitalized Labor	\$ 2,376,382	\$ 2,638,084	\$ 145,534	\$ (4,971,403)	\$ (2,798,268)	\$ (559,955)	\$ 4,411,448 -88.74%
Transfers (to)/from Reserves	(1,978,672)	(2,638,084)	(145,534)	4,310,590	2,798,268	559,955	(4,411,448) -102.34%
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 2022-23 Operating Budget

SUMMARY OF NET POSITION ACTIVITY

Elk Grove Water District
Summary of Net Position Activity
For the Fiscal Year Ending June 30, 2023

	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Budget
Beginning Net Position	\$ 50,359,869	\$ 50,359,869	\$ 47,561,601
Estimated Revenues	<u>15,716,094</u>	<u>16,346,700</u>	<u>15,873,385</u>
Estimated Operational Expenditures			
Salaries and Benefits	4,619,614	4,084,996	4,847,546
Seminars, Conventions and Travel	42,609	9,064	40,393
Office and Operational	1,351,521	1,088,030	1,402,320
Purchased Water	3,511,320	3,336,360	3,455,261
Outside Services	1,150,358	856,591	1,077,032
Equipment Rent, Taxes and Utilities	<u>561,740</u>	<u>592,809</u>	<u>499,674</u>
Total Operational Expenditures	<u>11,237,163</u>	<u>9,967,851</u>	<u>11,322,226</u>
Estimated Nonoperational Expenditures			
Capitalized Labor	(400,192)	(303,005)	(459,089)
Non-Operating Expenditures (Income)	3,857,499	3,487,095	3,887,204
Capital Equipment and Expenditures	<u>5,993,028</u>	<u>5,993,028</u>	<u>1,683,000</u>
Total Nonoperational Expenditures	<u>9,450,335</u>	<u>9,177,117</u>	<u>5,111,115</u>
Revenues in Excess of Expenditures	<u>(4,971,403)</u>	<u>(2,798,268)</u>	<u>(559,955)</u>
Estimated Ending Net Position	<u><u>\$ 45,388,466</u></u>	<u><u>\$ 47,561,601</u></u>	<u><u>\$ 47,001,645</u></u>

BUDGET HIGHLIGHTS FISCAL YEAR 2022-23

The District's proposed budget for FY 2022-23 projects total operating revenues of approximately \$15.873 million and total expenses of approximately \$16.433 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$1.683 million. The projected expenses in excess of revenues are approximately \$0.560 million, which would 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 2022-23 budget. The budget has a decrease in total expenditures of \$4.254 million (20.56%) from the adopted budget for FY 2021-22, which was due mainly to the purchase and tenant improvements of the District's new administration office building in FY 2021-22. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2021-22:

- Revenues are budgeted at \$15.873 million, an increase of \$157,291 (1.00%) from prior year's budget based on the following assumptions:
 - A 2.0% revenue rate adjustment effective January 1, 2023. The 2018 Water Rate Study adopted by the Board on July 18, 2018 recommended a 3.0% revenue rate adjustment effective January 1, 2023.
 - Consumption levels based on the most recent 12-month period through the end of March 31, 2022.
 - An Increase in the number of accounts is based on the most recent billing cycle through the end of March 31, 2022.
 - A 10% conservation factor in residential revenues due to the unknown nature of current drought conditions for FY 2022-23.
 - A 5% conservation factor in non-residential revenues due to the unknown nature of drought conditions for FY 2022-23.
- Total Salaries and Benefits are budgeted at \$4.848 million, an increase of \$227,932 (4.93%) from prior year's budget mainly due to:
 - Merit increases and promotions for eligible employees.
 - Estimated 6% increase in medical premiums for all employees who have not yet reached the medical subsidy cap. 2% increase for all employees who have met the District's medical subsidy cap.
 - Cost of living adjustments (COLA) of 7.20% for FY 2023.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- Seminars, Conventions and Travel are budgeted at \$40,393, a decrease of \$2,216 (5.20%) from prior year's budget due the 2023 CSMFO conference being held in Sacramento resulting in no travel and lodging costs.
- Office and Operational costs are budgeted at \$1.402 million, an increase of \$50,798 (3.76%) from prior year's budget mainly due to:
 - An increase in insurance premiums as projected by JPIA of \$19,000 for all programs.
 - A decrease in Building Maintenance of \$33,680 (28.42%) as a result of moving into a new administration building.
 - An increase in Equipment Maintenance of \$39,600 (36.84%) for upkeep on heavy equipment used for CIP projects.
 - An increase in fuel of \$21,750 (47.83%) due to the rising cost of fuel.
 - A decrease in non-CIP related Materials of \$27,000 (22.13%) due to prior years purchase of materials to complete hydrant valve changeouts.
 - An increase in Meters of \$46,000 (51.11%) due to anticipated new meters related to new development in SA2.
 - An increase in permits of \$21,950 (32.26%) due to an increase in permit fees to the City of Elk Grove for CIP projects.
 - A decrease in software updates of \$60,859 (29.38%) due to the completion of the document management project in FY 2022.
- Purchased Water is budgeted at \$3.455 million, a decrease of \$56,059 (1.60%) from prior year's budget due mainly to:
 - An estimated 3.3% rate increase in the wholesale water rate as provided by the SCWA offset by a projected 10% reduction in water use due to unknown drought and conservation factors.
- Total Outside Services are budgeted at \$1.077 million, a decrease of \$73,326 (6.37%) from prior year's budget due mainly to:
 - A decrease in Water Conservation Services of \$30,000 (100.00%) due to the District anticipating using inhouse staff to enforce any conservation requirements in FY 2023.
 - A decrease in Legal Services of \$30,000 (17.14%) due to no anticipated major legal matters.
 - A decrease in Financial Consultants of \$10,000 (100.00%) due to the 2016 bond arbitrage calculation being completed in FY 2022.

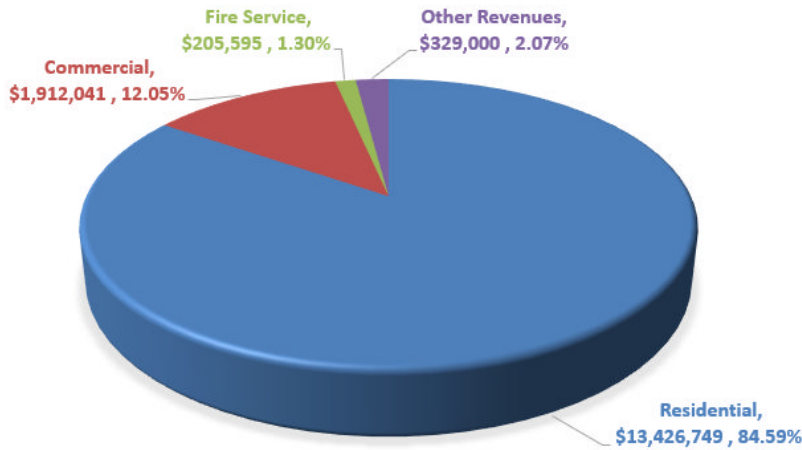
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- Total Equipment Rent, Taxes and Utility are budgeted at \$499,674, a decrease of \$62,066 (11.05%) from prior year's budget due mainly to:
 - A decrease in Occupancy of \$66,000 (100.00%) due to the end of the leaseback of 9257 Elk Grove Blvd because the District will be moving into its new administration building.
- Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Capital Improvement Reserve for a total of \$1.683 million. This represents a decrease of \$4.310 million (71.92%) from prior year's budget due to the completion of the District's new administrative building project.
- Bond interest expenses will decrease by \$119,295 (8.27%) while bond principal retirements will increase by \$120,000 (4.92%).
- There are 3 Board member seats up for election in FY 2023. The District has budgeted \$250,000 for potential election costs.
- This budget anticipates capitalizing \$459,089 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 – 1.29 (1.15 required)
- The Board will adopt a Five-Year Capital Improvement Program (CIP) which only appropriates funding for the CIP projects scheduled in FY 2022-23.
- The District will be receiving American Rescue Plan Act funds from the City of Elk Grove in the amount of \$221,000 for the Elk Grove Blvd/Grove Street Alley Water Main project in FY 2023.

REVENUE SECTION

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

BUDGETED REVENUES BY CATEGORY



Other Revenues include:

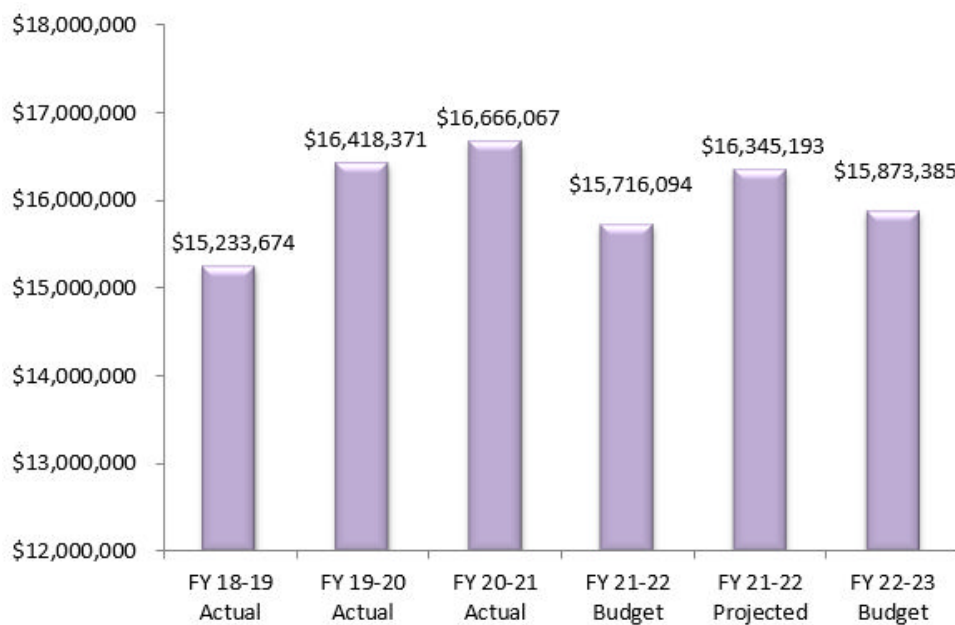
- Meter/Plan Check/Water Capacity Fees
- Door Hanger Fees
- New Account Fees
- NSF Fees
- Backflow Prevention Installations

Commercial Revenues Include:

- Non-Residential Revenue
- Irrigation Revenue

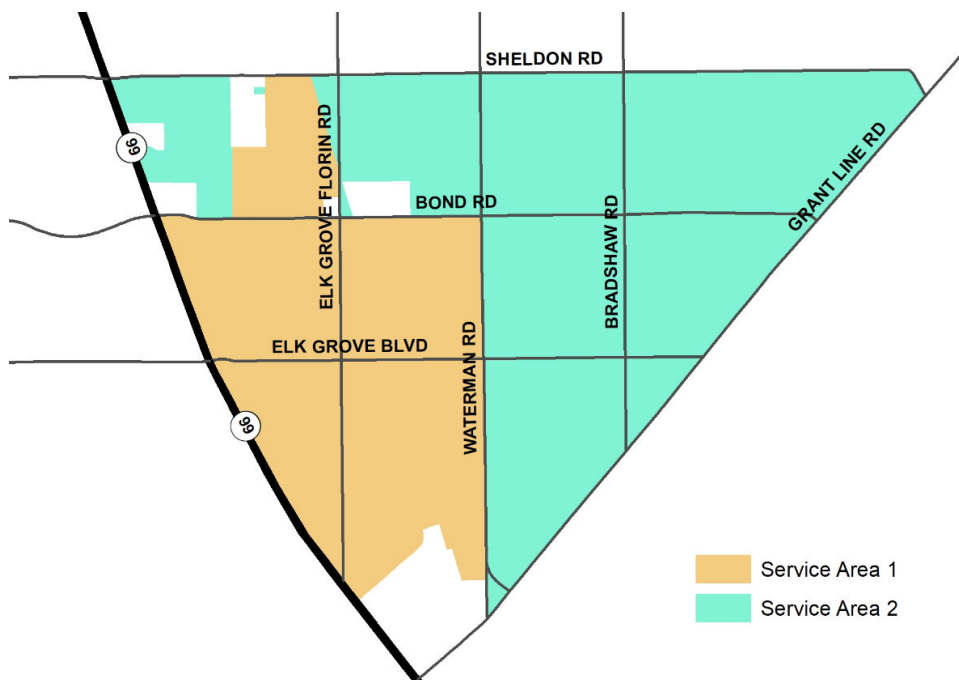
Note: Residential Revenue in this chart is net of customer refunds.

TOTAL REVENUES FISCAL YEARS 2018-19 THROUGH 2022-23



MAJOR REVENUE SOURCES

Approximately 98% of the District's revenues are derived from recurring water revenues related to water consumption and availability charges. The FY 2023 budget reflects a 2.0% revenue rate adjustment that was approved by the Board. 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 submit written protests opposing them. If a majority of ratepayers do not protest, the Board

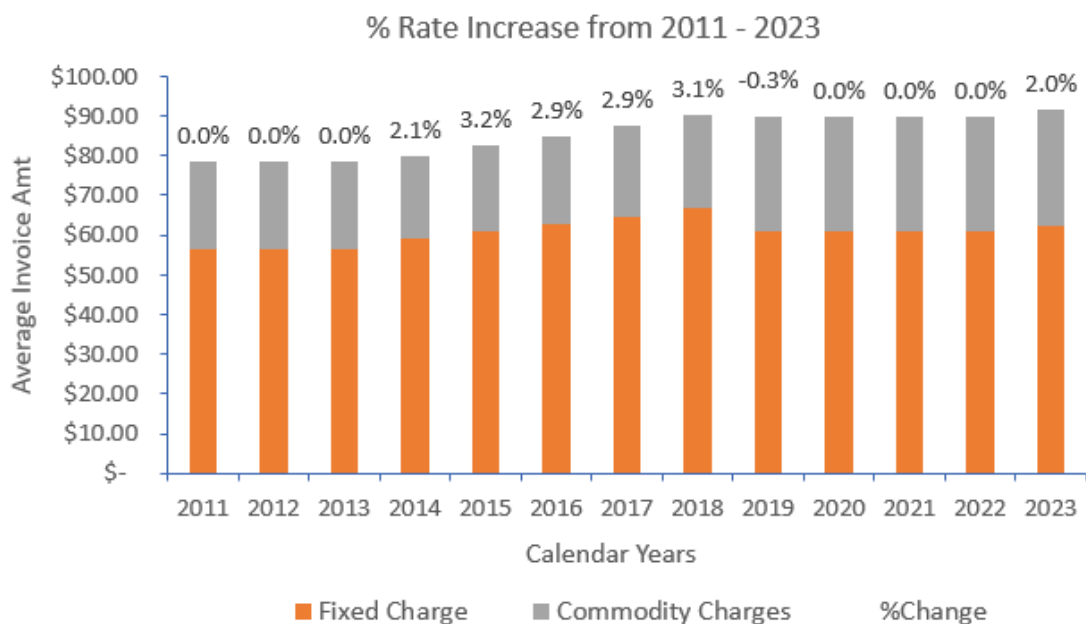
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

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% - Board approved a 2.0% revenue rate increase.

Revenue rate adjustments are necessary to fund various projects and to pay for increased operating cost, primarily due to inflation.

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.

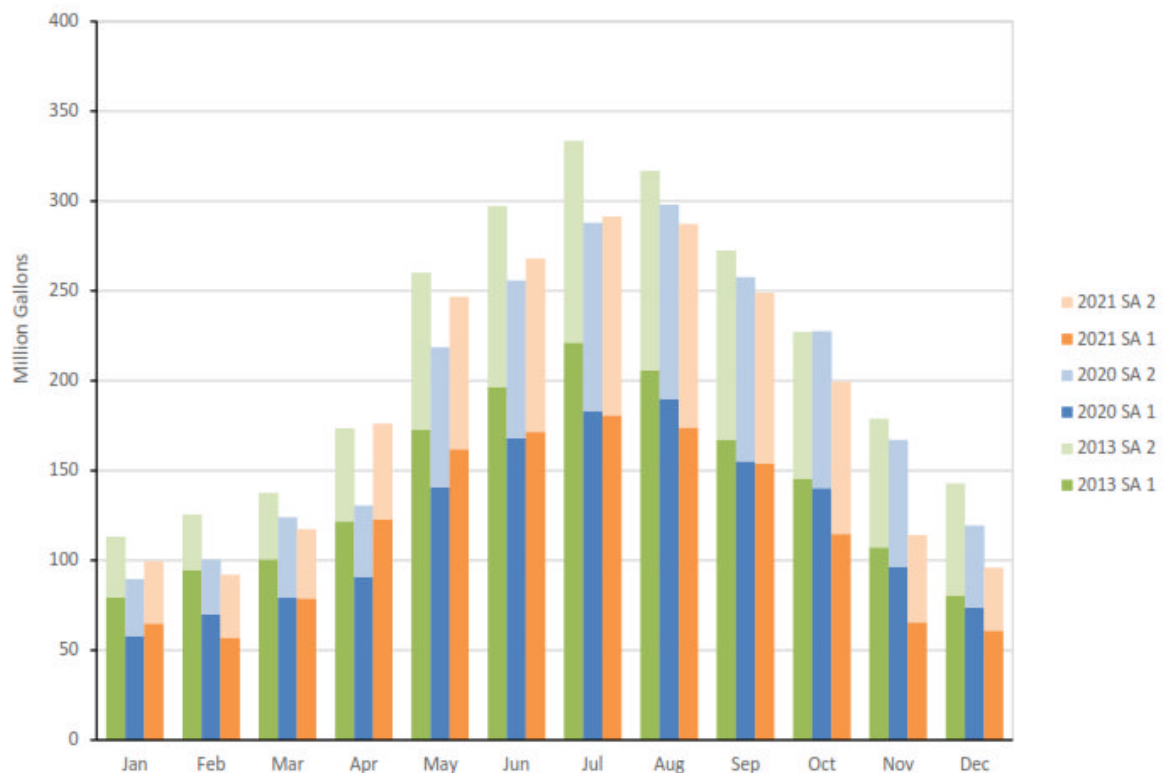


Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

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 2021 and 2020, 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 2022-23 Operating Budget

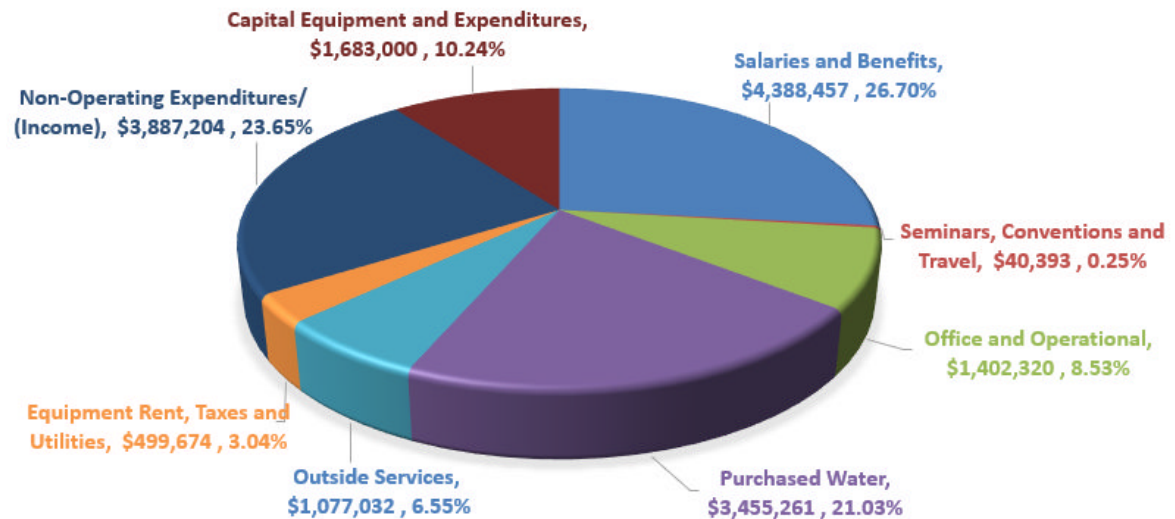
Elk Grove Water District
Budgeted Revenue Accounts Detail
For the Fiscal Year ending June 30, 2023

Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
4100	Water Payment Revenues - Residential	\$12,818,495	\$13,479,404	\$14,045,721	\$13,437,396	\$14,153,822	\$ 13,427,749
4110	Water Payment Revenues - Commercial	1,926,887	2,040,936	2,121,459	1,878,259	1,820,470	1,912,041
4120	Water Payment Revenues - Fire Service	177,326	196,357	196,456	194,563	208,257	205,595
4200	Meter Fees/Plan Check/Water Capacity	56,944	511,774	203,091	30,000	104,702	126,000
4201	Backflow Install EGWD	8,555	6,626	25,631	10,000	21,786	10,000
4520	Door Hanger Fees	144,700	106,400	-	86,250	17,945	115,000
4540	New Account Fees	24,000	30,420	31,440	25,000	28,141	25,000
4550	NSF Fees	2,660	2,660	1,645	3,000	1,570	3,000
4570	Shut-off Fees	63,750	38,800	-	37,625	14,036	50,000
4580	Credit Card Fees	10,725	6,050	-	-	-	-
4585	Admin Citations	-	300	1,282	-	1,516	-
4591	Release of Lien Fee	-	1,407	3,920	-	-	-
4700	Rental Income	-	-	34,546	15,000	16,668	-
4900	Customer Refunds	(368)	(2,763)	878	(1,000)	(43,720)	(1,000)
Total Revenues		\$15,233,674	\$16,418,371	\$16,666,067	\$15,716,094	\$16,345,193	\$ 15,873,385

EXPENDITURE SECTION

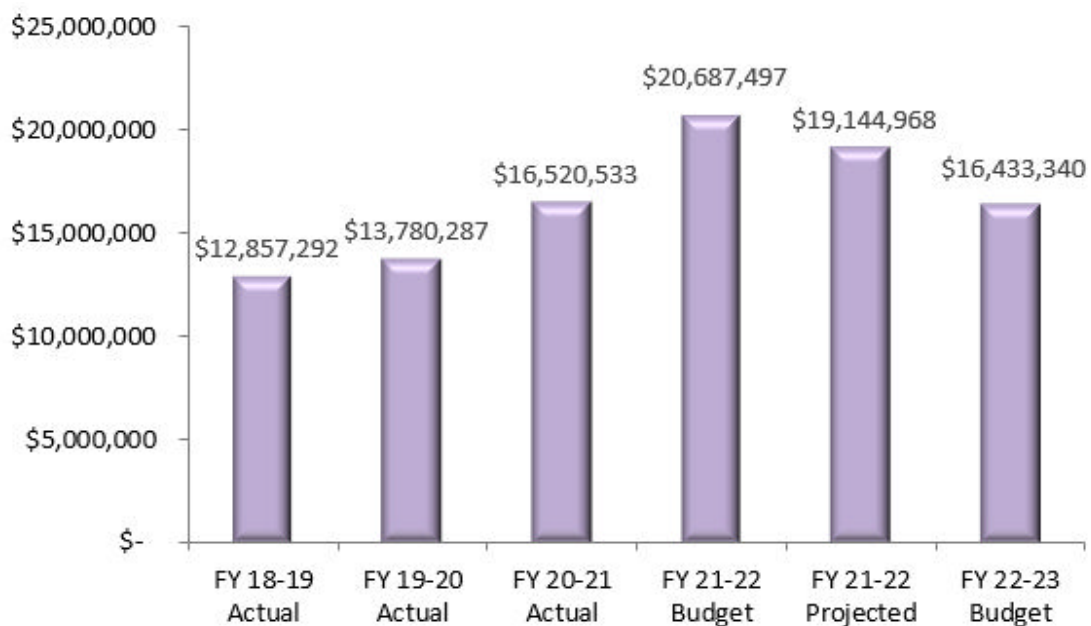
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

BUDGETED EXPENDITURES BY CATEGORY



Note: Total Salaries and Benefits Expenditures are net of capitalized labor costs of \$459,089, which is included in total Capital Equipment and Expenditures.

TOTAL NET EXPENDITURES FISCAL YEARS 2018-19 THROUGH 2022-23

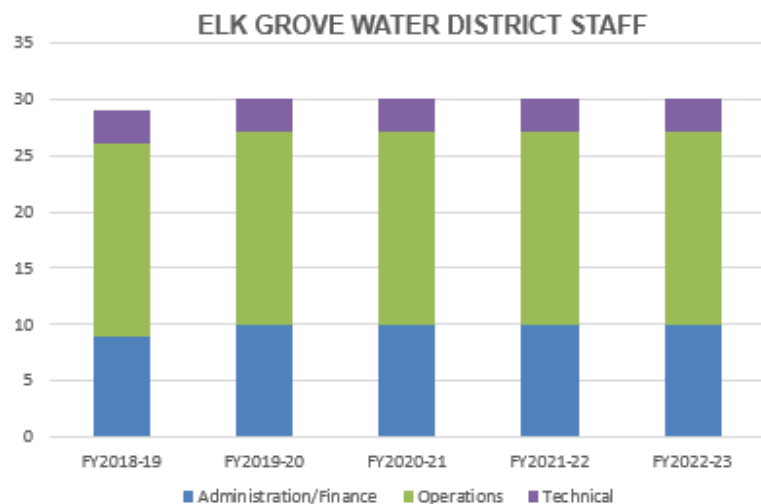


SALARIES AND BENEFITS FISCAL YEARS 2018-19 THROUGH 2022-23

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 with 10 FTE in Administration and Finance, 3 FTE in Technical Services and 17 FTE in Operations. The District's Employee Policy Manual

prescribes that annual COLAs are made at the Boards discretion and is based on the average of the All-Cities CPI – U, Western CPI – U, and San Francisco CPI – U indices. The COLA for FY 2022-23 is 7.20%.



Pension and other Post-Employment benefits

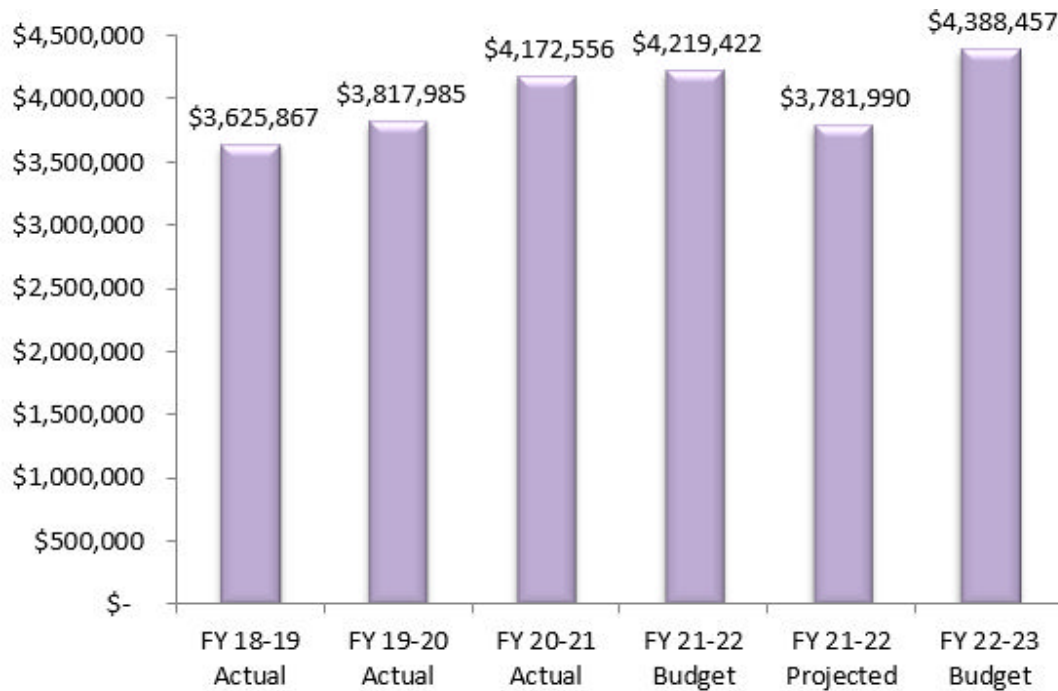
The District provides retirement benefits for its employees through a Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees Retirement System (CalPERS). Employees with at least 5 years of service are eligible to retire at age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

The District also provides post-employment healthcare benefits to retirees and their dependents. Six 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.

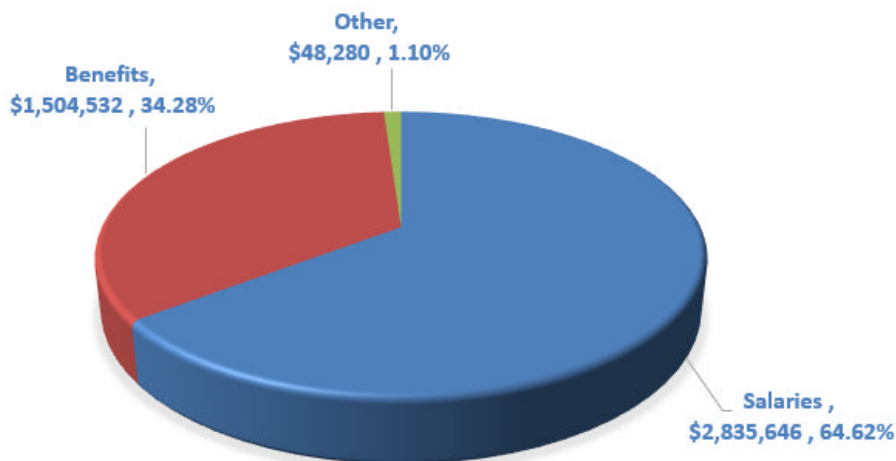
The following tables show the trend in salaries and benefits in comparison to prior years, as well as the breakout of the current proposed budgeted salaries and related components.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

SALARIES AND BENEFITS



NET SALARIES AND BENEFITS \$4,388,457*



The Other Expenditure Categories include:

- Employee Training
- Employee Recognition
- Meetings

*The total Salaries and Benefits are net of capitalized labor costs of \$459,089 for capital improvements constructed by the Distribution and Utility Departments.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

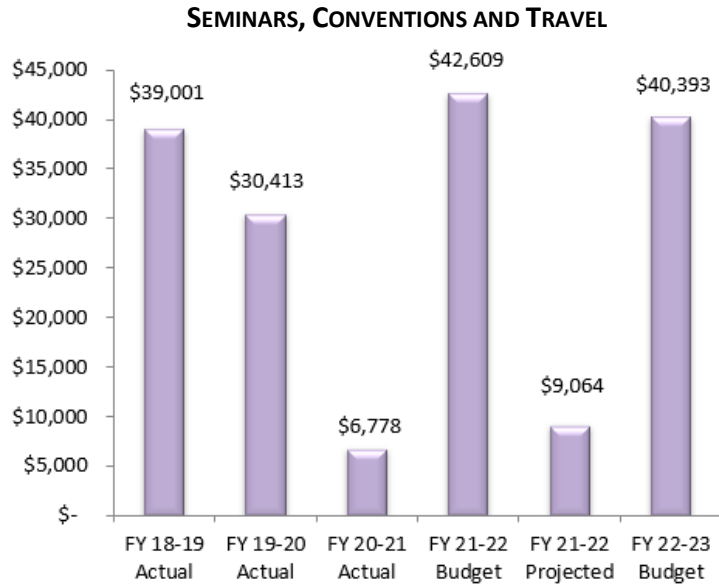
Elk Grove Water District
Budgeted Salaries and Benefits Accounts Detail
For the Fiscal Year ending June 30, 2023

Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
5100	Executive Salary	\$ 171,220	\$ 182,615	\$ 158,710	\$ 199,678	\$ 170,169	\$ 207,527
5110	Exempt Salaries	581,962	566,577	571,941	646,445	515,776	634,842
5120	Non-Exempt Salaries	1,193,993	1,365,198	1,626,875	1,782,724	1,579,423	1,957,845
5130	Overtime Compensation	43,164	33,784	26,986	43,500	34,647	45,000
5140	On Call Pay	17,650	23,446	24,864	31,025	31,025	31,025
5150	Holiday Pay	111,283	113,792	117,739	129,660	122,850	137,977
5160	Vacation Pay	161,000	184,761	56,922	127,644	185,596	161,804
5170	Personal Time Pay	106,307	91,616	238,090	103,728	128,053	118,715
5200	Medical Benefits	588,241	585,087	559,389	820,006	649,908	781,483
5195	EAP	813	928	807	874	809	874
5201	EGWD Contribution H.S.A	13,251	21,092	23,700	26,300	21,100	23,700
5210	Dental/Vision/Life Insurance	55,117	55,654	51,985	59,815	58,401	60,730
5220	Retirement Benefits	460,006	524,173	572,169	269,456	269,456	287,851
5225	Retirement Benefits - Post Employment	278,088	185,417	276,278	165,339	165,339	186,234
5230	Medical Tax, Social Security and SUI	47,036	49,764	52,174	64,641	53,129	67,060
5240	Worker's Compensation Insurance	91,338	85,222	88,506	96,600	84,624	96,600
5250	Education Assistance	-	-	-	2,500	-	2,500
5260	Employee Training	18,378	19,085	15,066	43,600	13,253	41,700
5270	Employee Recognition	4,634	2,383	2,385	2,880	1,439	2,880
5280	Meetings	62	847	-	3,200	-	1,200
	Less Capitalized Labor	(317,676)	(273,456)	(292,028)	(400,192)	(303,005)	(459,089)
		<u>\$3,625,867</u>	<u>\$3,817,985</u>	<u>\$4,172,556</u>	<u>\$4,219,422</u>	<u>\$3,781,990</u>	<u>\$ 4,388,457</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

SEMINARS, CONVENTIONS AND TRAVEL FISCAL YEARS 2018-19 THROUGH 2022-23

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.



Elk Grove Water District
Budgeted Seminars, Conventions and Travel Accounts Detail
For the Fiscal Year ending June 30, 2023

Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
5300	Airfare	\$ 2,536	\$ 2,928	\$ (39)	\$ 5,660	\$ -	\$ 4,550
5310	Hotels	11,024	7,366	-	10,666	-	12,100
5320	Meals	4,585	2,741	1,094	6,878	813	5,638
5330	Auto Rental	373	63	(102)	2,000	-	1,500
5340	Seminars & Conferences	12,588	10,256	(300)	9,675	2,251	9,125
5345	Seminars & Conferences - Board	725	-	-	-	-	-
5350	Mileage Reimbursement, Parking, Tolls	1,170	989	(20)	1,730	-	1,480
5375	Auto Allowance	6,000	6,070	6,145	6,000	6,000	6,000
		<u>\$ 39,001</u>	<u>\$ 30,413</u>	<u>\$ 6,778</u>	<u>\$ 42,609</u>	<u>\$ 9,064</u>	<u>\$ 40,393</u>

OFFICE AND OPERATIONAL AND PURCHASED WATER FISCAL YEARS 2018-19 THROUGH 2022-23

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

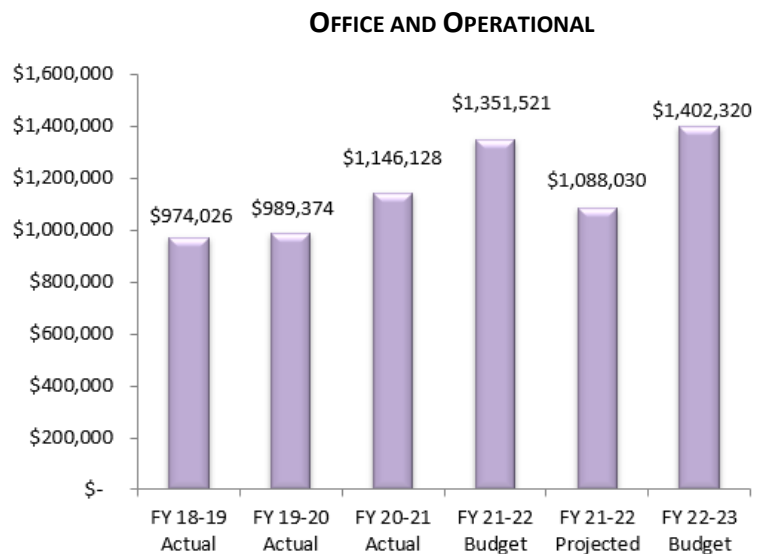
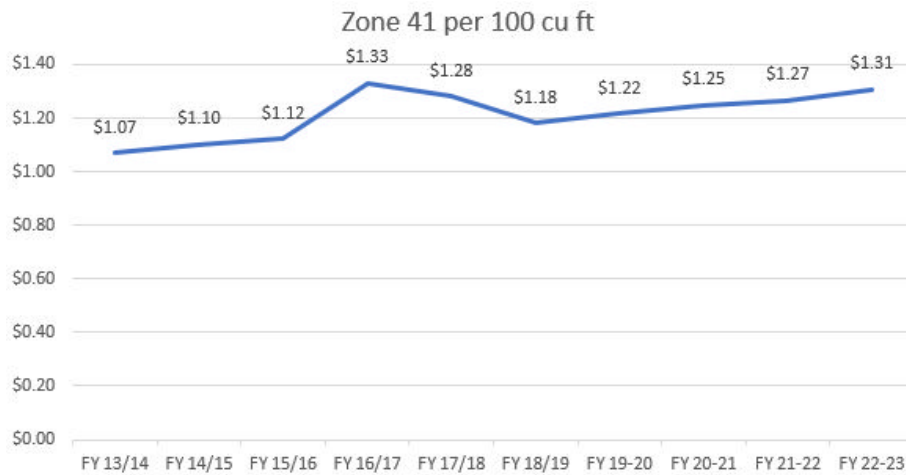


table to the right, office and operational expenditures have remained relatively consistent from year to year and only expected to increase by approximately \$51,000 in FY 2022-23 as compared to the FY 2021-22 budgeted amount.

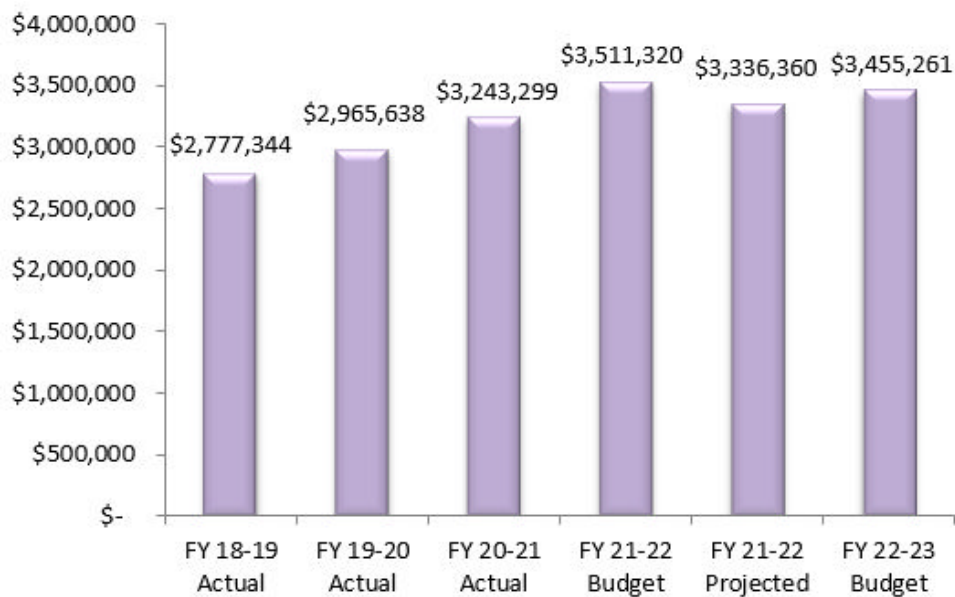
Through the First Amended and Restated Master Water Agreement between Sacramento County Water Agency and Florin Resource Conservation District/Elk Grove Water District, entered into on June 28th, 2002, the District has agreed to purchase, on a wholesale basis, potable water supply from the SCWA. The 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, and conveyance of potable water actually delivered to the District. The table on the next 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 but operational and maintenance costs continued to increase, 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.

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget**

WHOLESALE WATER RATE TREND



PURCHASED WATER COST



The table above shows the total annual purchased water costs since FY 2018-19. Purchased water cost has continued to increase slightly from year to year as drought restrictions have been lifted. For FY 2022-23, 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 2022-23 Operating Budget

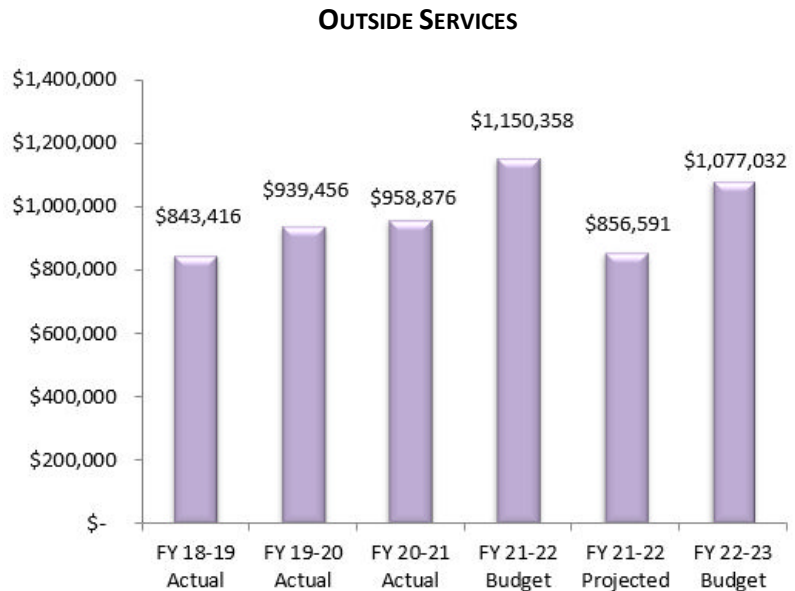
Elk Grove Water District						
Budgeted Office and Operational Accounts Detail						
For the Fiscal Year ending June 30, 2023						
Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 2022-23 Requested Budget
5410	Advertising	\$ 5,033	\$ 5,200	\$ 15,660	\$ 16,500	\$ 17,200
5415	Association Dues	133,306	118,649	150,003	132,097	134,359
5420	Insurance	54,500	91,118	100,008	106,700	125,700
5425	Licenses, Certifications, Fees	2,969	8,304	4,530	4,370	3,800
5430	Repairs & Maintenance - Automotive	34,719	33,476	34,544	35,500	35,500
5432	Repairs & Maintenance - Building	28,691	45,258	46,975	118,500	84,820
5434	Repairs & Maintenance - Computers	35,060	20,927	4,422	16,225	20,650
5435	Repairs & Maintenance - Equipment	99,860	114,022	108,307	107,500	147,100
5438	Fuel	38,956	34,343	33,622	45,470	67,220
5440	Materials	64,740	12,239	180,257	122,000	95,000
5445	Chemicals	39,418	42,547	37,126	45,000	55,000
5450	Meter Repairs	64,073	129,363	123,132	90,000	136,000
5453	Permits	47,486	56,416	49,677	68,050	90,000
5455	Postage	55,593	60,709	61,230	82,675	77,275
5460	Printing	13,067	7,022	9,255	26,800	23,300
5465	Safety Equipment	5,381	19,620	9,771	15,500	25,000
5470	Software Programs & Updates	156,644	115,622	104,412	207,114	146,256
5475	Supplies	24,674	26,796	17,844	30,920	36,420
5480	Telephone	32,310	25,996	26,189	30,900	28,020
5485	Tools	17,059	7,857	12,709	11,000	15,000
5490	Clothing Allowance	8,576	2,713	3,809	7,700	7,700
5491	EGWD - Other Clothing	5,687	11,177	12,647	13,000	13,000
5493	Water Conservation Materials	6,224	-	-	18,000	18,000
		974,026	989,374	1,146,128	1,351,521	1,402,320
5495	Purchased Water	\$2,777,344	\$2,965,638	\$3,243,299	\$3,511,320	\$ 3,455,261

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

OUTSIDE SERVICES

FISCAL YEARS 2018-19 THROUGH 2022-23

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 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, 2023

Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
5505	Administration Services	\$ 3,820	\$ 6,419	\$ 6,239	\$ 3,250	\$ 4,797	\$ 4,100
5510	Bank Charges	159,130	168,810	166,475	190,208	173,197	185,600
5515	Billing Services	19,228	20,869	24,328	25,500	23,947	25,500
5520	Contracted Services	345,052	351,356	479,176	507,150	462,726	504,410
5523	Water Conservation Services	-	-	-	30,000.00	-	-
5525	Accounting Services	34,860	28,514	26,960	30,000	30,000	30,000
5530	Engineering	68,671	174,660	96,828	60,000	63,136	50,000
5532	Special Projects	-	-	-	-	-	-
5535	Legal Services	118,159	94,361	63,310	175,000	28,592	145,000
5540	Financial Consultants	10,421	1,750	(955)	10,000	-	-
5545	Community Relations	16,958	7,650	0	9,200	1,460	10,700
5552	Misc. Medical	2,648	1,174	3,338	2,500	3,432	2,000
5550	Pre-employment	46	1,185	493	1,000	817	1,000
5555	Janitorial	7,655	14,753	26,874	30,400	29,669	21,200
5560	Bond Administration	3,800	5,770	7,890	7,050	3,500	7,050
5570	Security	20,874	21,691	20,916	29,100	9,318	31,972
5575	Sampling	32,094	40,494	37,003	40,000	22,000	58,500
		<u>\$ 843,416</u>	<u>\$ 939,456</u>	<u>\$ 958,876</u>	<u>\$ 1,150,358</u>	<u>\$ 856,591</u>	<u>\$ 1,077,032</u>

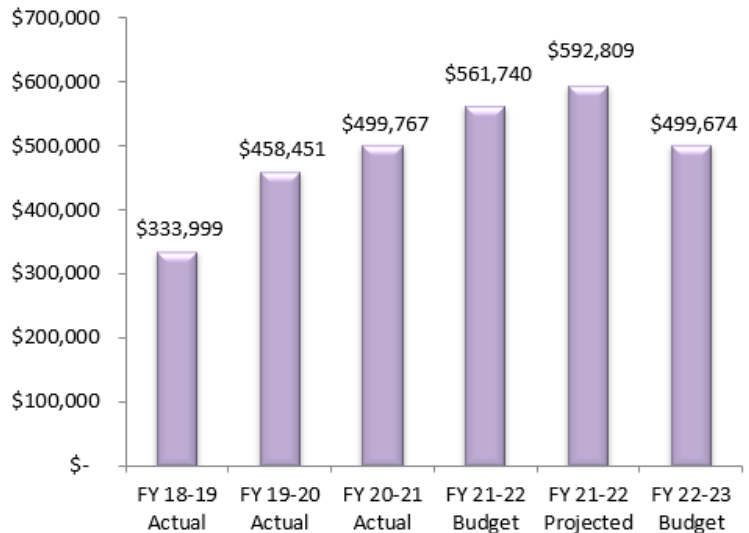
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

EQUIPMENT RENT, TAXES AND UTILITIES FISCAL YEARS 2018-19 THROUGH 2022-23

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



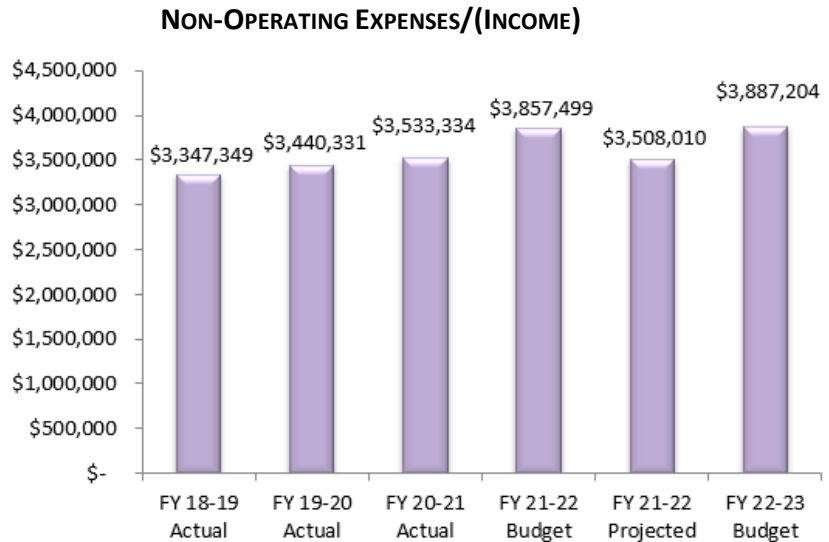
Elk Grove Water District
Budgeted Rents, Taxes and Utilities Accounts Detail
For the Fiscal Year ending June 30, 2023

Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
5610	Occupancy	\$ -	\$ -	\$ 17,000	\$ 72,000	\$ 72,000	\$ 6,000
5620	Equipment Rental	16,075	21,236	23,727	35,360	32,027	30,074
5710	Property Taxes	1,116	995	967	3,500	2,918	4,000
5740	Electricity	292,047	402,747	409,242	407,200	432,016	410,200
5750	Natural Gas	779	725	903	900	1,748	2,000
5760	Sewer & Garbage	23,982	32,748	47,928	42,780	52,101	47,400
		<u>\$ 333,999</u>	<u>\$ 458,451</u>	<u>\$ 499,767</u>	<u>\$ 561,740</u>	<u>\$ 592,809</u>	<u>\$ 499,674</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

NON-OPERATING EXPENSES (REVENUES) FISCAL YEARS 2018-19 THROUGH 2022-23

Non-Operating Expenditures/ (Revenues) account for debt service interest and principal payments, elections costs and any interest earned on investments. The District anticipates receiving approximately \$221,000 from the City of Elk Grove through the American Rescue Plan Act for certain watermain improvements projects in FY 2023. The District will also have 3 Board member seats up for election in FY 2023 for which the District has budgeted approximately \$250,000 for elections costs. The District expects all future non-operating (income)/expenses to be consistent.



Elk Grove Water District
Budgeted Non Operating Activity Detail
For the Fiscal Year ending June 30, 2023

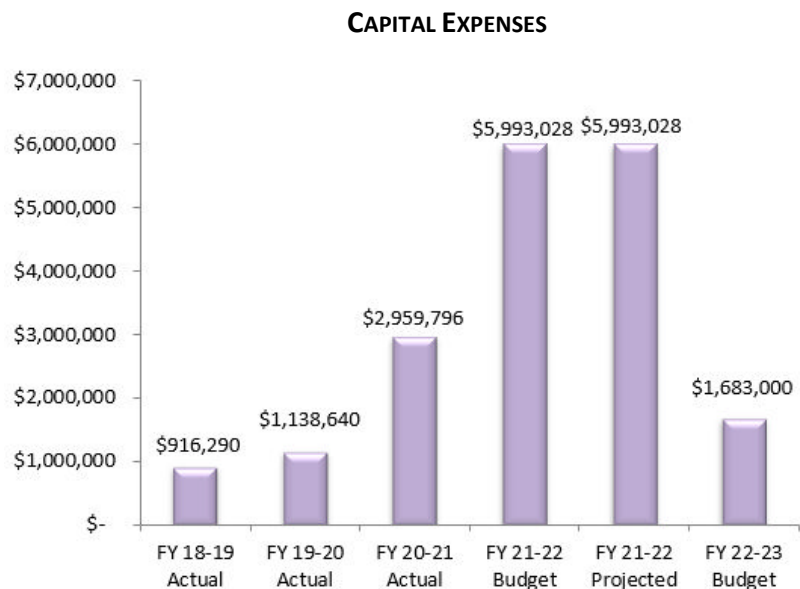
Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
2500	Bond Retirement	\$ 2,070,000	\$ 2,165,000	\$ 2,300,000	\$ 2,440,000	\$ 2,440,000	\$ 2,560,000
7300	Debt Service (Bond Interest Expense)	1,726,795	1,627,405	1,466,868	1,442,499	1,442,499	1,323,204
9700	Capital Grants	-	-	-	-	-	(221,000)
9920	Other Expenses (Income)	(39,929)	(40,580)	(165,572)	-	-	-
9910	Interest Earned	(213,052)	(221,048)	(88,328)	(25,000)	(27,633)	(25,000)
9911	Unrealized Gains and Losses	(198,473)	(90,446)	18,479	-	(346,856)	-
9950	Election Costs	2,008	-	1,887	-	-	250,000
		<u>\$ 3,347,349</u>	<u>\$ 3,440,331</u>	<u>\$ 3,533,334</u>	<u>\$ 3,857,499</u>	<u>\$ 3,508,010</u>	<u>\$ 3,887,204</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

CAPITAL EXPENSES

FISCAL YEARS 2018-19 THROUGH 2022-23

Fiscal year 2022-23 Capital Expenses consist of funding for Repair & Replacement and Long-term Capital Improvement based on the District 5-year Capital Improvement Plan (FY 2023-27 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 meet to review the District's Asset Management Program (AMP) to identify the District's infrastructure and assets that are due for replacement or improvements. These projects are then rated in terms of priority, with 1 being high priority and 4 being low priority. The scoring determines the projects to be included in the District's CIP for the subsequent year. Each project is defined in the CIP and summarized by a brief description and justification and is detailed by location, timing, expense 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.



Elk Grove Water District
Budgeted Capital Expenses Detail
For the Fiscal Year ending June 30, 2023

Account#	Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 2022-23 Requested Budget
3560	Repair & Replacement Reserve	\$ 492,048	\$ 778,658	\$ 2,340,867	\$ 2,030,000	\$ 2,030,000	\$ 1,583,000
3565	L-T Capital Improvement Reserve	424,242	359,981	618,929	3,963,028	3,963,028	100,000
		<u>\$ 916,290</u>	<u>\$ 1,138,640</u>	<u>\$ 2,959,796</u>	<u>\$ 5,993,028</u>	<u>\$ 5,993,028</u>	<u>\$ 1,683,000</u>

The principle sources of revenue for the District come from water usage charges and developer connections fees. These revenues are organized into four fund sources: 1) unrestricted reserves; 2) capital improvements; 3) capital repairs/replacements; and 4) elections and special studies. The CIP allocates the use of funds related only to capital improvements and capital repairs/replacements. The District's current approach to capital

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

funding is pay-as-you-go. Water rates have been developed to ensure that revenue requirements cover operating expenses, capital expenses and debt service costs. The table below summarizes the District's 5-year capital expenses included in the FY 2023-27 CIP (amounts in 000's).

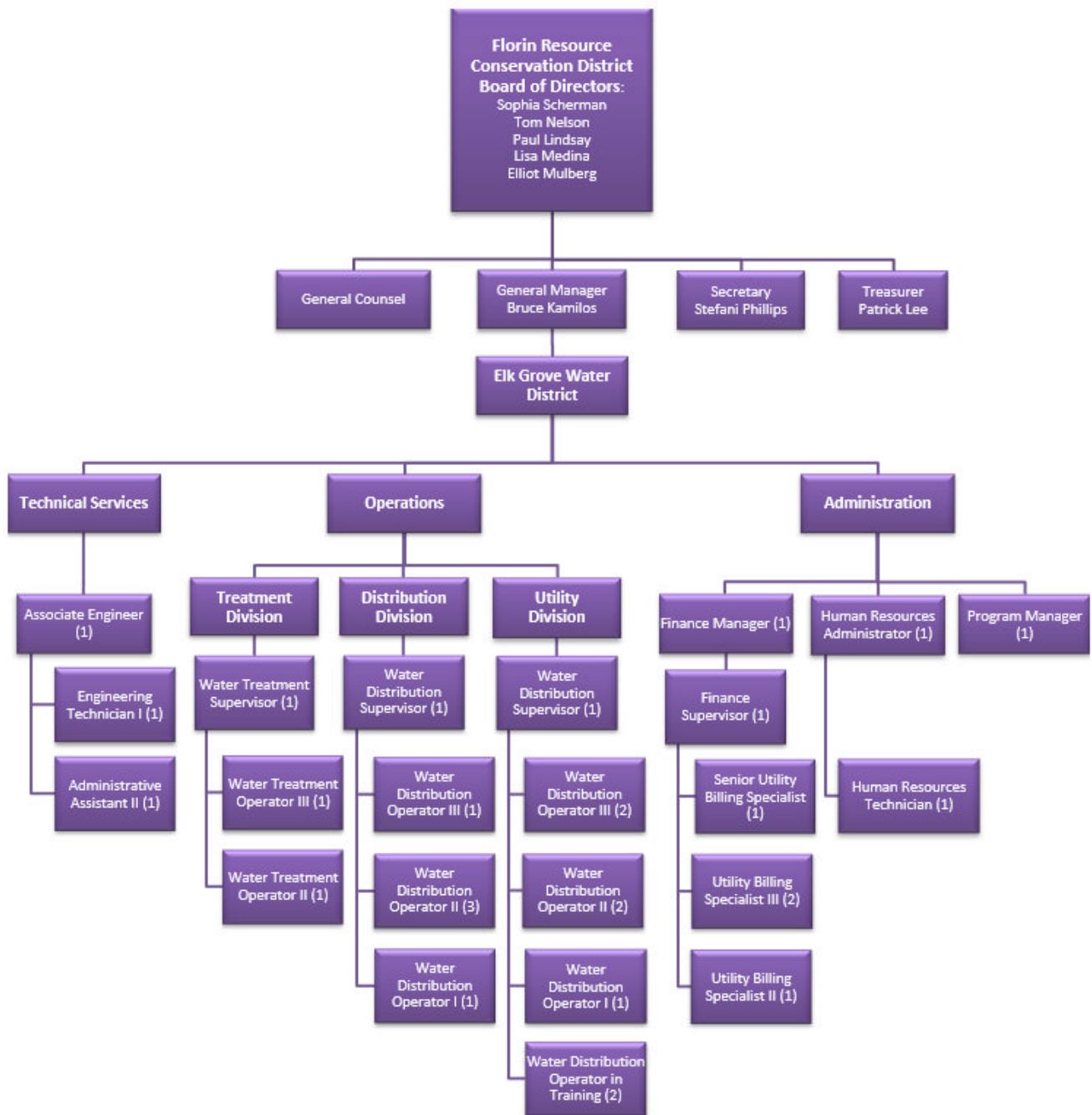
FUND	FY22/23	FY23/24	FY24/25	FY 25/26	FY 26/27	Total
CAPITAL IMPROVEMENT FUNDS						
Supply/Distribution Improvements	\$ 50	\$ 288	-	\$ 145	\$ 233	\$ 716
Treatment Improvements	-	-	-	-	-	0
Building & Site Improvements/Vehicles	-	310	120	130	145	705
SUB-TOTAL	50	598	120	275	378	1,421
CAPITAL REPAIR/REPLACEMENT FUNDS						
Supply/Distribution Improvements	1,263	1,858	1,485	1,457	1,528	7,591
Treatment Improvements	240	100	155	20	-	515
Building & Site Improvements/Vehicles	30	-	25	-	-	55
SUB-TOTAL	1,533	1,958	1,665	1,477	1,528	8,161
UNFORESEEN CAPITAL PROJECT FUNDS						
Unforeseen Capital Projects	100	100	100	100	100	500
SUB-TOTAL	100	100	100	100	100	500
TOTAL	\$ 1,683	\$ 2,656	\$ 1,885	\$ 1,852	\$ 2,006	\$ 10,082

In addition, below is a listing of the specific capital projects budgeted for in FY 2023 (amounts in 000's):

SUPPLY / DISTRIBUTION IMPROVEMENTS	
2 Locust St./Summit Alley Water Main	\$ 635
2 Elk Grove Blvd/Grove St. Alley Water Main	376
3 Adams St. Water Main	64
3 2nd Ave. Water Main	188
4 Transmission Main Brinkman Ct.	50
TREATMENT IMPROVEMENTS	
2 Media Replacement - RRWTP Filter Vessels	90
2 ChlorTec System Replacements	150
BUILDING / SITE IMPROVEMENTS	
2 IT Server replacements	30
UNFORESEEN CAPITAL PROJECTS	
Unforeseen Capital Projects	100
TOTAL CAPITAL IMPROVEMENT BUDGET	
	\$ 1,683

ORGANIZATIONAL SUMMARY

ELK GROVE WATER DISTRICT ORGANIZATION CHART



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT STAFF FTE

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Administration & Finance					
General Manager	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Program Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	-	-	-	-	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	-
Finance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Utility Billing Specialist III	2.00	2.00	2.00	2.00	2.00
Utility Billing Specialist II	-	-	-	-	1.00
Customer Service Specialist II	-	1.00	1.00	1.00	-
Department Total	9.00	10.00	10.00	10.00	10.00
Technical Services					
Assistant General Manager	1.00	1.00	1.00	-	-
Associate Engineer	-	-	-	1.00	1.00
Engineering Technician I	-	-	-	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
GIS Technician II	1.00	1.00	1.00	-	-
Department Total	3.00	3.00	3.00	3.00	3.00
Operations					
Supervisors	3.00	3.00	3.00	3.00	3.00
Water Distribution Operator in Training	-	1.00	3.00	2.00	2.00
Water Distribution Operator I	6.00	4.00	1.00	2.00	2.00
Water Distribution Operator II	3.00	6.00	6.00	6.00	5.00
Water Distribution Operator III	3.00	1.00	2.00	2.00	3.00
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	17.00	17.00	17.00	17.00	17.00
Organizational Total	29.00	30.00	30.00	30.00	30.00

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

JURISDICTIONAL COMPARISON

District	Elk Grove Water District (EGWD)	Carmichael Water District	San Juan Water District
Year Established	1953	1916	1854
Governed By	Board of Directors	Board of Directors	Board of Directors
Size	13 sq miles	8 sq miles	17 sq miles
Number of Connections	13,000	11,694	10,700
Number of Customers	46,000	38,000	30,083
Budget Comparison - Fiscal Year Basis	July-June	July-June	July-June
Revenues - FY 2021-22 Budget			
Retail Water Sales	\$ 15,510,218	\$ 14,285,000	\$ 13,816,000
Other Revenues	205,876	263,600	6,001,900
TOTAL REVENUE BUDGET	\$ 15,716,094	\$ 14,548,600	\$ 19,817,900
Expenditures - FY 2021-22 Budget			
Personnel Costs	\$ 4,219,422	\$ 3,821,250	\$ 5,406,500
Operating Costs	7,017,741	4,437,420	3,265,700
Non-Operating Costs	3,857,499	3,347,695	4,734,700
EXPENDITURE BUDGET	\$ 15,094,662	\$ 11,606,365	\$ 13,406,900
CAPITAL BUDGET	\$ 5,055,000	\$ 6,269,055	\$ 8,584,300
TOTAL EXPENDITURE BUDGET	\$ 20,149,662	\$ 17,875,420	\$ 21,991,200
REVENUES IN EXCESS OF EXPENDITURES	\$ (4,433,568)	\$ (3,326,820)	\$ (2,173,300)
OUTSTANDING DEBT	\$ 37,610,000	\$ 30,810,000	\$ 14,199,638
FTE	30	30	48

Note: The information above is based on FY 2021-22 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.

DEPARTMENTAL BUDGET SUMMARIES

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

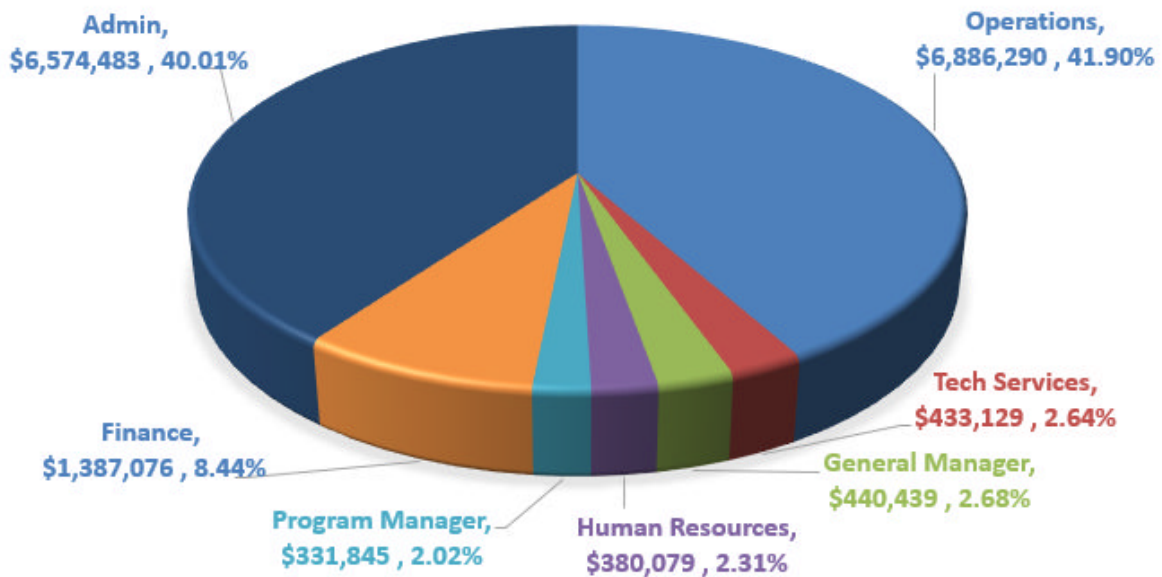
EXPENSES BY DEPARTMENTS

Elk Grove Water District
Summary by Departments
For the Fiscal Year ending June 30, 2023

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues								\$15,873,385
Salaries and Benefits	\$2,487,920	\$331,446	\$273,159	\$344,279	\$192,054	\$1,032,455	\$ 186,234	\$ 4,847,546
Seminars, Conventions and Travel	5,080	4,968	20,580	4,800	3,171	1,794	-	40,393
Office and Operational	799,618	43,715	500	7,200	62,620	111,427	377,239	1,402,320
Purchased Water	3,455,261	-	-	-	-	-	-	3,455,261
Outside Services	149,500	53,000	146,200	23,800	74,000	241,400	389,132	1,077,032
Equipment Rent, Taxes and Utilities	448,000	-	-	-	-	-	51,674	499,674
Subtotal Operational Expenditures	7,345,379	433,129	440,439	380,079	331,845	1,387,076	1,004,279	11,322,226
Less: Capitalized Labor	(459,089) *	-	-	-	-	-	-	(459,089)
Total Operational Expenses	6,886,290	433,129	440,439	380,079	331,845	1,387,076	1,004,279	10,863,137
Non-Operating Expenditures (Income)	-	-	-	-	-	-	3,887,204	3,887,204
Capital Equipment and Expenditures	-	-	-	-	-	-	1,683,000	1,683,000
Total Net Expenditures	\$6,886,290	\$433,129	\$440,439	\$380,079	\$331,845	\$1,387,076	\$ 6,574,483	\$16,433,340
Transfers (to)/from reserves								559,955
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.

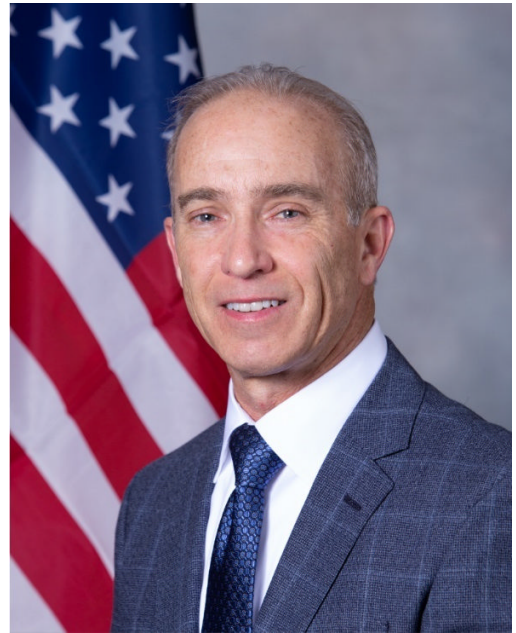
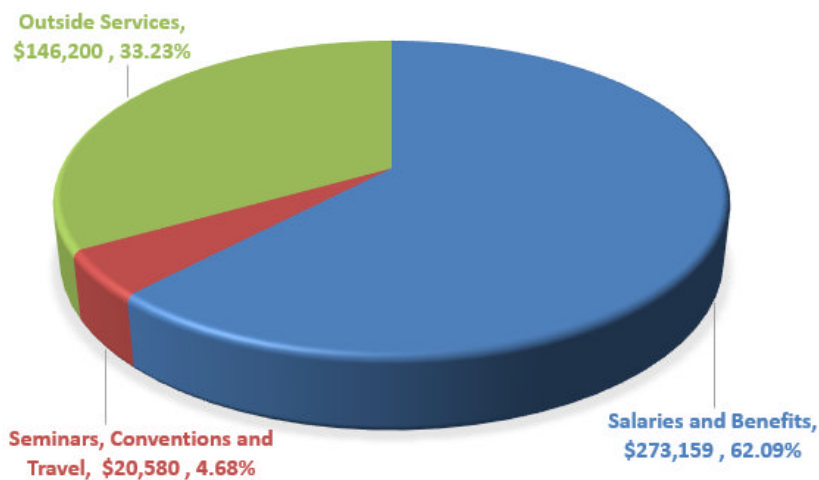
SUMMARY BY DEPARTMENTS



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 2022-23 GENERAL MANAGER EXPENDITURES



FY 2021-22 ACCOMPLISHMENTS

- Implemented a new District-wide records management and document storage system.
- Substantially completed the tenant improvements of the new administration building.
- Compiled a comprehensive history of the Florin Resource Conservation District, some of which is now displayed on the District's website.
- Completed a cybersecurity checkup and review.
- Completed an update of the District's source capacity and completed the Well Siting and Design Study.
- Seamlessly transitioned the District from the retirement of the previous General Manager.

FY 2022-23 GOALS AND OBJECTIVES

GENERAL OBJECTIVES

- Provide leadership to ensure that the District overall mission and values are accomplished.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- 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.

Specific Key Objectives

- Complete a Water Rate Study to develop water rates for calendar years 2024-28.
- Conduct an independent District-wide compensation study.
- Establish and implement a District-wide Exceptional Customer Service Program.
- Explore groundwater sustainability projects through partnerships.
- Implement an Employee Self-Service portal for District staff.
- Develop a Well Replacement plan based on the findings of the Well Siting and Design Study.
- Proactively manage water conservation in our District.

FY 2022-23 PERFORMANCE MEASURES

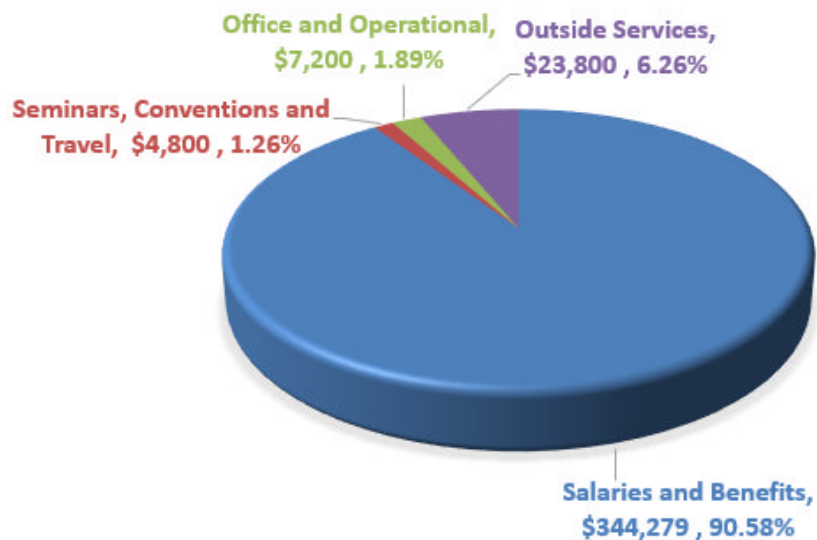
MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
<i># OF EMPLOYEE CHECK-IN SESSIONS</i>	0	30	30	36
<i># OF BOARD MEMBER CHECK-IN SESSIONS</i>	0	16	16	18
<i># OF ON-SITE DISTRICT JOB VISITS</i>	10	26	26	39
<i># OF CITY COORDINATED MEETINGS</i>	0	3	3	4
<i># OF OUTSIDE AGENCY COORDINATION MEETINGS</i>	12	12	12	15

HUMAN RESOURCES

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



FY 2022-23 HUMAN RESOURCE EXPENDITURES



FY 2021-22 ACCOMPLISHMENTS

- Procured a furnishings package for the new administration building.
- Completed a conversion of stored paper files to stored digital files.
- Implementation of the (ESS) Employee Self-Service portal.
- Completed job descriptions update.
- Completed recruitments for two positions: Distribution Operator I and Engineering Technician I.
- Updated various provisions within the District's Employee Policy Manual.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

FY 2022-23 GOALS AND OBJECTIVES

- Conduct an independent District-wide compensation study.
- Facilitate Administration and Technical Services Divisions move to the new administration building.
- Coordinate the grand opening of the new administration building.
- Develop a plan to convert to a digital hiring process and on-boarding.
- Update and enhance the employee orientation process.
- Develop standard operating procedures (SOP) for Board Secretary and Human Resources duties.
- Complete the review of staffing requirements and conduct the recruitment of qualified candidates for vacant positions.
- Develop a comprehensive Wellness Program using grant funding obtained by ACWA JPIA.

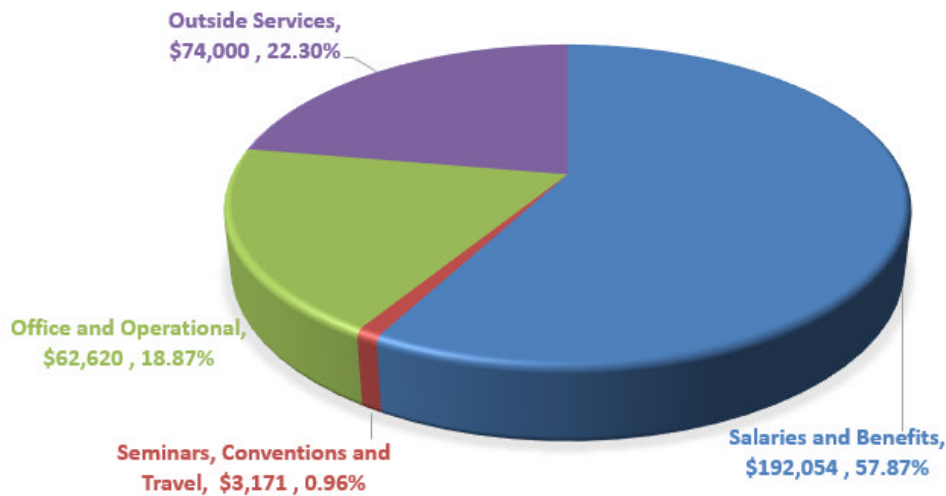
FY 2022-23 PERFORMANCE MEASURES

MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
<i># OF BOARD/COMMITTEE MEETINGS SCHEDULED</i>	21	17	10	20
<i># OF STAFF REPORTS REVIEWED</i>	216	150	168	220
<i># OF BOARD/COMMITTEE PACKETS ASSEMBLED</i>	14	22	15	25
<i># OF FORM 700 RECEIVED AND FILED</i>	17	15	0	15
<i># BOARD MEMBER ORIENTATION</i>	2	0	0	3
<i># BOARD MEMBERS PARTICIPATED IN REQUIRED TRAINING</i>	3	5	5	5
<i># PUBLIC RECORD REQUESTS RESPONDED TO</i>	2	1	1	2
<i># OF RECRUITMENTS CONDUCTED</i>	4	1	4	1
<i># NEW EMPLOYEES HIRED</i>	1	2	2	1
<i># EMPLOYEE ON-BOARDING AND ORIENTATIONS CONDUCTED</i>	1	2	2	1
<i># EMPLOYEES PROMOTED</i>	5	3	1	5
<i># EMPLOYEE REQUIRED TRAINING SESSIONS</i>	0	2	2	0
<i># EMPLOYEES PARTICIPATED IN WELLNESS PROGRAM</i>	12	10	10	13

PROGRAM MANAGER

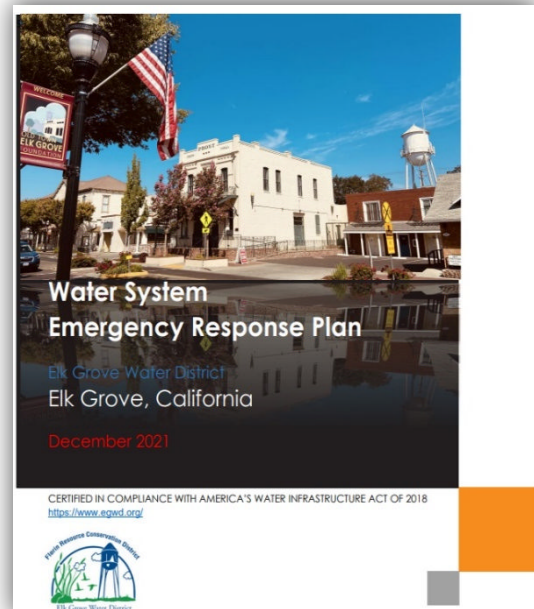
The Program Manager manages special programs and projects as assigned by the General Manager, including water conservation, safety, legislative tracking and lobbying, grant acquisition, and public information and outreach.

FY 2022-23 PROGRAM MANAGER EXPENDITURES



FY 2021-22 ACCOMPLISHMENTS

- Completed and certified with the Environmental Protection Agency the 2020 Emergency Response Plan.
- Worked with Senator Eggman to pass Senate Bill 427 Water Theft Legislation to broaden the authority of Water Districts to impose fines and penalties for water theft.
- Obtained Cal OSHA 30 Certification.
- Passed Resolution declaring remnant properties as surplus.
- Established a communications plan to publish three water drops per year.
- Maintained a comprehensive safety program designed to reduce risk and comply with all regulatory requirements.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

FY 2022-23 GOALS AND OBJECTIVES

- Develop a water education program.
- Track and monitor legislation that may impact District operations in coordination with CSDA, RWA and ACWA.
- Lead the District-wide Exceptional Customer Service Program.
- Upgrade the District's Asset Management Program software.
- Lead and facilitate an emergency response plan tabletop exercise.
- Complete a WaterSMART grant application for Advanced Metering Infrastructure (AMI).
- Perform customer outreach to achieve water conservation in alignment with State goals.

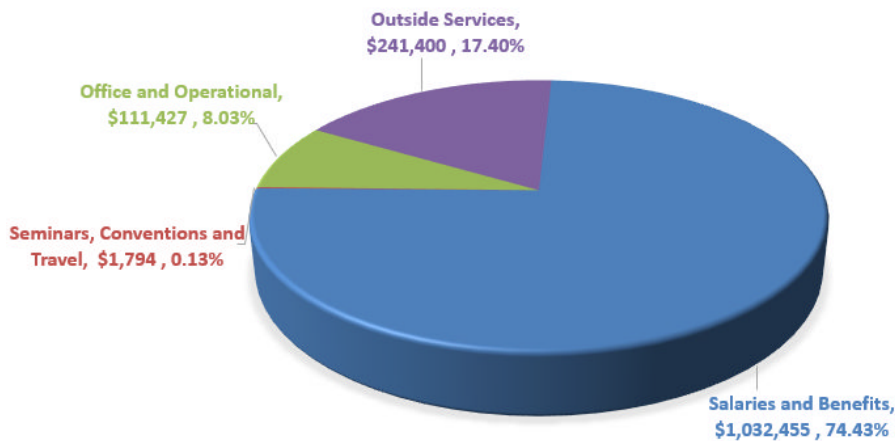
FY 2022-23 PERFORMANCE MEASURES

MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
<i># OF SAFETY MEETINGS</i>	30	26	30	26
<i># OF WATER DROP NEWSLETTERS PUBLISHED</i>	2	3	3	3
<i>NUMBER OF BILL INSERTS DISTRIBUTED</i>	6	6	6	6

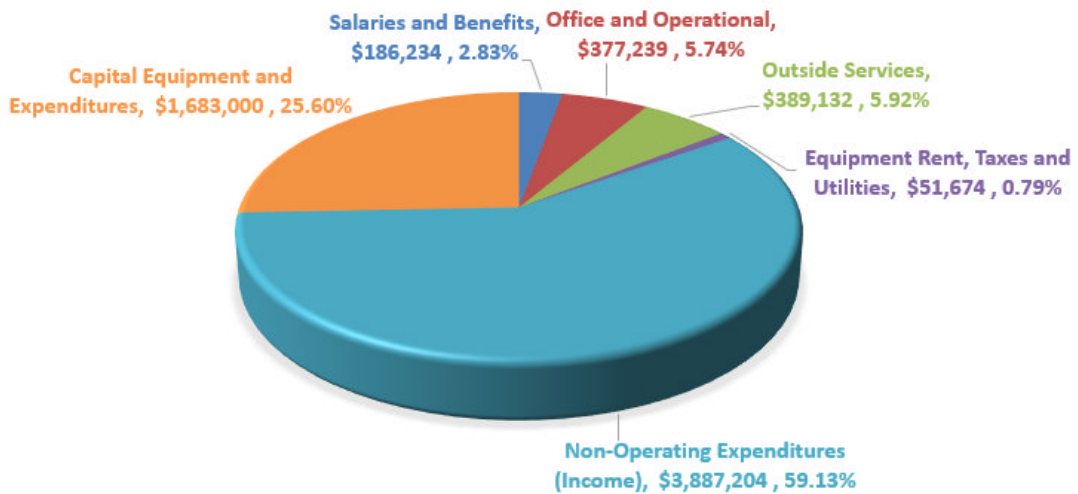
FINANCE AND ADMINISTRATIVE

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 2022-23 FINANCE EXPENDITURES



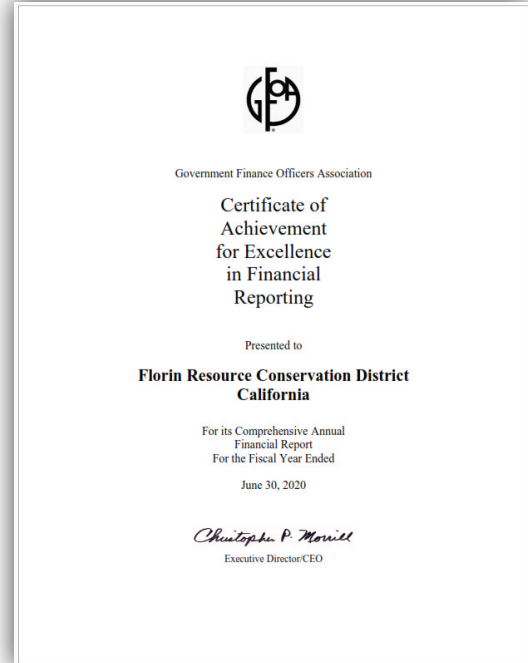
FY 2022-23 ADMINISTRATIVE EXPENDITURES



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

FY 2021-22 ACCOMPLISHMENTS

- Completed an update of the District's Reserve Policy to ensure the adequacy of District's operating and future capital reserve requirements to meet operating needs resulting from unforeseen disruptions and to fund future capital projects.
- Developed and implemented electronic payroll timesheets to streamline the payroll process.
- Developed and implemented new protocols to validate customer authenticity during voice calls to increase security over customer information.
- Completed an IT Security Assessment to determine the state of the District's IT system and infrastructure and resolved issued identified.
- Applied for and received approximately \$246,000 to cover customer arrearages due to COVID through the State's Water and Wastewater Arrearages Program.
- Applied for and received authorization to participate in the State's Low Income Housing Water Assistance Program to provide funding for customer arrearages.
- Achieved the GFOA Certificate of Excellence in Financial Reporting for the 13th consecutive year.
- Achieved the GFOA Distinguished Budget Presentation Award for the 3rd consecutive year.



FY 2022-23 GOALS AND OBJECTIVES

- Complete and analysis to address the District's future system needs.
- Complete a water rate study to develop water rates for calendar year 2024-2028.
- Complete a cost and feasibility analysis for outsourcing customer payments through lockbox.
- Complete the re-certification of the District for the Special District Leadership Foundation District Transparency Certificate of Excellence.
- Complete a cost and feasibility analysis on the implementation of customer text alerts and push notification.
- Complete a cost and feasibility analysis for the implementation of customer ACH draft payments through the use of debit and credit cards.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

FY 2022-23 PERFORMANCE MEASURES

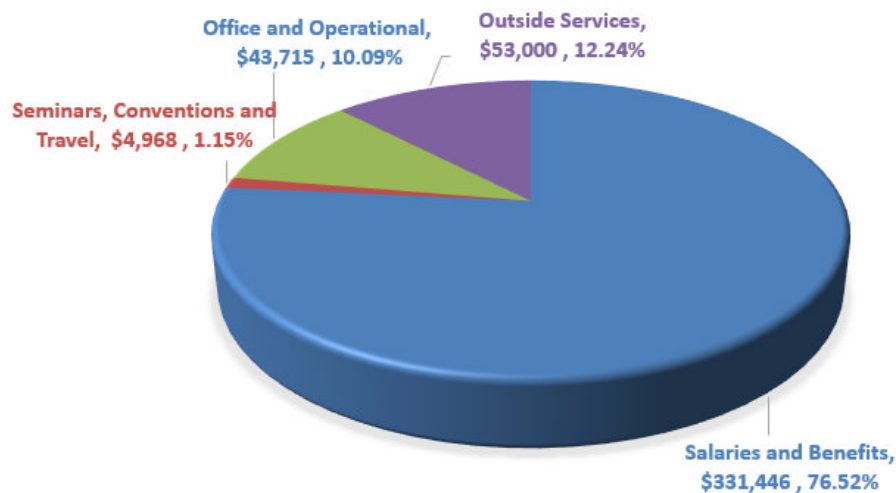
MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
<i># OF ACCOUNTS PAYABLE CHECKS ISSUED</i>	2099	2200	2150	2200
<i># OF PAYROLLS COMPLETED ON TIME</i>	26	26	26	26
<i># OF NEW ACCOUNTS OPENED</i>	981	800	684	900
<i># OF CUSTOMER REFUNDS ISSUED</i>	568	600	600	600
<i># OF CUSTOMERS RECEIVING PAPERLESS BILLS</i>	2302	2400	2513	2725

***THIS PAGE
INTENTIONALLY
LEFT BLANK***

TECHNICAL SERVICES

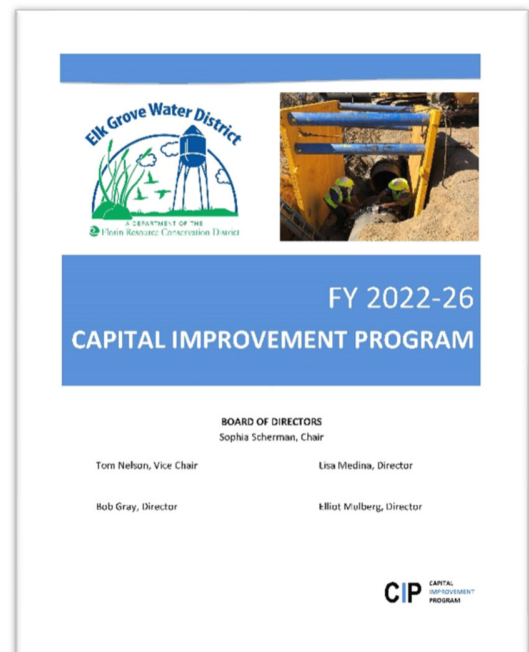
The Technical Services Department provides planning, engineering, construction management, Operations technical support, and district-wide geographic information system (GIS) services. Technical Services Department is also responsible for developing and administering the District's capital improvement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

FY 2022-23 TECHNICAL SERVICES EXPENDITURES



FY 2021-22 ACCOMPLISHMENTS

- Supported the District's consultant with data collection and information to complete the Well Siting and Design Study.
- Completed approximately 90 percent of the CIP projects identified in the FY 2021-22 CIP budget.
- Developed GIS mapping products to improve field staff efficiency and effectiveness in District asset inspection and maintenance operations.
- Updated the District's Standard Construction Detail Drawings.
- Incorporated DocuSign for all District contracts making the execution of contracts efficient and secure.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

FY 2022-23 GOALS AND OBJECTIVES

- Update the District's Standard Construction Specifications.
- Develop a Master Plan for aging water mains that identifies when water mains should be targeted for replacement.
- Explore using annual or multi-year contracts on recurring tasks to make the District's bidding and contracting processes more efficient.
- Incorporate the earmarking of funds needed to complete future major CIP projects as part of the asset management planning process.

FY 2022-23 PERFORMANCE MEASURES

MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
<i>% OF PROJECTS COMPLETED IN ANNUAL CIP</i>	65%	100%	80%	100%
<i>% OF PROJECTS COMPLETED UNDER BUDGET</i>	75%	100%	70%	100%
<i>% OF SUCCESSFUL RESPONSES TO OUTSIDE INFORMATION REQUESTS</i>	100%	100%	100%	100%
<i># OF MONTHLY OPERATIONS REPORTS COMPLETED ON TIME</i>	12	12	12	12

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 ACCOMPLISHMENTS

- Installed 11,310 security patches to servers and systems.
- Maintained and patched all user software as needed to keep systems operating at peak efficiency. Server system uptime (24x7x365) averaged at 99.323% uptime (and average downtime of 4h 56m 43s per month; this accounts for downtime to patch/reboot systems during off-hours).
- Completed and closed out 11783 help desk tickets - an increase of 100.767%.
- 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 49.59%.
- Implemented the district's Digital Records Policy (from the IT end). This involved setting up a new hardware with tape drives and special Write One Read Many (WORM) tapes (two physical servers, one for on-site, one for off-site; setting up a new document management server system; setting up shared folders with special permissions on each folder; bulk renaming documents both in the shared folders and in the document management system; setting up an automated procedure to upload final public records to the document management software, setting up automated software to verify PDF documents for conformance to standards (and for corruption);
- Assisted Technology Crest in conducting a cyber security review/audit of the District's Information Technology Systems.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- Assisted the Finance Department in the research and implementation a new Internet and Phone contract for the new Administrative Building located on Waterman Road.
- Assisted the General Manager in the research and implementation of access controls for the new Administrative Building.
- Completed the roll-out of two factor authentication to security server and workstation/laptop logins as well as Office cloud products.
- Completed a project with iHydrant to get all iHydrant data imported into SCADA. Created an automated solution to accomplish this.

FY 2022-23 GOALS AND OBJECTIVES

- Set up automated disaster recovery response and test response systems to test the effectiveness of the server and system backups.
- Implement any findings and recommendations from the Cyber Security Review.
- 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 implementation of the new access control system for the new Admin building.
- Reduce the outstanding cyber security vulnerabilities (High and Medium) to below 40

FY 2022-23 PERFORMANCE MEASURES

MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
SYSTEM UPTIME (MONTHLY AVERAGE)	99.8%	99.0%	99.3%	99.0%
HELP DESK TICKETS CLOSED	7,135	7,200	8,695	8,500
OUTSTANDING CYBER SECURITY VILNERABILITIES	92	80	79	70

OPERATIONS

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

TREATMENT DIVISION

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



DISTRIBUTION DIVISION

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



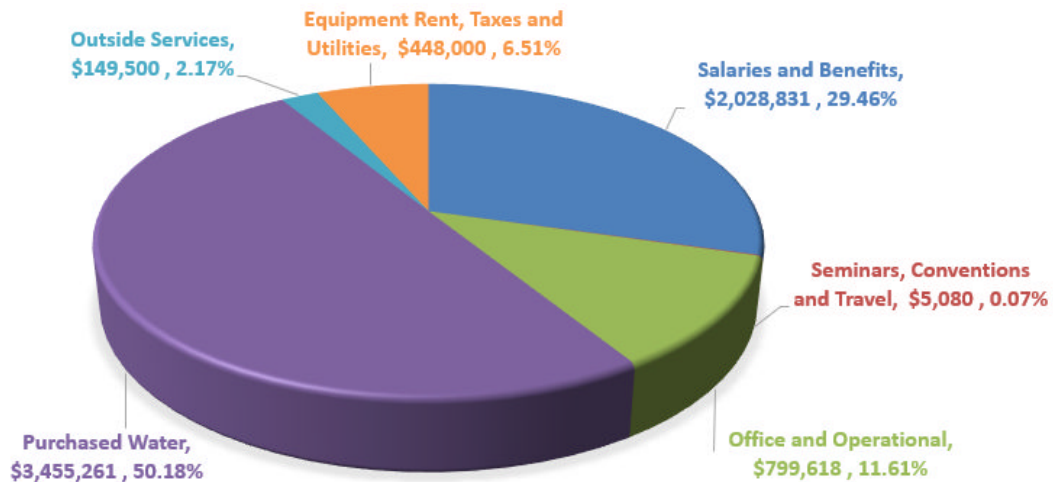
**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget**

UTILITY DIVISION

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



FY 2022-23 OPERATIONS DEPARTMENT EXPENDITURES



FY 2021-22 ACCOMPLISHMENTS

- Operated and maintained the District's water supply, treatment, and distribution system in a safe and reliable manner during the COVID-19 pandemic.
- Installed 3,100 linear feet of new water main pipeline, substantially completing the Backyard Water Mains Replacement project.
- Completed over 800 water quality samples on raw and treated water throughout the system as required by state and federal regulations.
- Maintained the District's backflow/cross-connection program.
- Completed the rehabilitation of Well 14D.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

- Conducted the District's ongoing valve exercising and hydrant maintenance program.
- Repaired or replaced 14 water distribution valves that were identified as being defective in the valve exercising program.

FY 2022-23 GOALS AND OBJECTIVES

- Install 3,100 linear feet of new water main pipeline.
- Develop construction methods and practices that reduce the installed cost per linear foot of water main pipeline from current levels after adjusting for inflation.
- Become proficient with the new cold planer and restoring small areas of damaged pavement.
- Enhance the District's valve-exercising program to include valves on transmission mains.
- Develop standard operating procedures for valve exercising, hydrant maintenance, and meter maintenance.
- Develop a maintenance program for the water filtration media used at the District's water treatment plants.

FY 2022-23 PERFORMANCE MEASURES

MEASURE	2021 ACTUAL	2022 TARGET	2022 ESTIMATE	2023 TARGET
<i>LINEAR FEET OF NEW WATERMAIN INSTALLED</i>	3000	3000	3300	3100
<i># OF WATER DISTRIBUTION VALVES EXERCISED</i>	1524	1524	1524	1524
<i># OF WATER DISTRIBUTION HYDRANTS EXERCISED</i>	552	552	552	552
<i># OF WEEKS PREVENTATIVE MAINTENANCE PROGRAM FOR WATER TREATMENT PLANTS FULLY COMPLETED</i>	52	52	52	52

LONG-TERM INDEBTEDNESS BOND COVENANT RATIO

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

LONG TERM DEBT OBLIGATIONS

The District's long-term debt obligations are comprised of the 2014 Series A Water Revenue Refunding Bonds and 2016 Series A Water Revenue Refunding Bonds. A description of the purpose, original issue amounts and principal and interest payments due for FY 2023 are as follows:

	<u>Principal</u>	<u>Interest</u>
<u>Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A</u>		
On December 16, 2014, the District issued the Florin Resource Conservation District, Water Revenue Refunding Bonds, 2014 Series A in the amount of \$32,325,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2014 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of \$715,000 to \$2,450,000 are due on September 1 through September 1, 2032. Semi-annual interest payments of \$37,625 to \$688,909 are due March 1 and September 1, 2016 through September 1, 2032. The interest rates range from 4.30% to 5.00%. These bonds are rated A- by Standard and Poors	\$ 22,690,000	\$ 4,988,672
<u>Florin Resource Conservation District, Water Revenue Refunding Bonds, 2016 Series A</u>		
On June 7, 2016, the District issued the Florin Resource Conservation District, Direct Placement Water Revenue Refunding Bonds, 2016 Series A in the amount of \$14,875,000. The proceeds were used to prepay aggregate principal amount of outstanding certificates of participation previously executed and delivered by the District, purchase a debt service reserve surety bond, and pay for certain costs associated with the issuance of the 2016 Series A Bonds. The Bonds are secured by a lien on the net water system revenues. Annual principal payments of \$350,000 to \$2,395,000 are due on September 1 through September 1, 2032. Semi-annual interest payments of \$43,110 to \$261,450 are due March 1 and September 1, 2016 through September 1, 2032. The interest rate is 3.6%. This is a private placement debt obligation and as such is not rated	\$ 12,480,000	\$ 3,303,000
TOTAL	<u>\$ 35,170,000</u>	<u>\$ 8,291,672</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

Bond Covenant Ratio Requirements

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

The calculation of the projected required coverage ratio based on the FY 2023 budget is as follows:

	<u>2023</u>
Covenant:	
Net Income	\$ 5,010,249
Interest and principal payments, cash basis (as defined)	<u>\$ 3,883,204</u>
Coverage ratio computed	<u><u>1.29</u></u>

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

Year Ending June 30,	2014 Refunding, Series A Bonds		Direct Placement 2016 Refunding, Series A Bonds		Total
	Principal	Interest	Principal	Interest	
2023	2,145,000	881,394	415,000	441,810	3,883,204
2024	2,245,000	785,394	430,000	426,600	3,886,994
2025	2,330,000	697,269	450,000	410,760	3,888,029
2026	2,170,000	617,613	765,000	388,890	3,941,503
2027	2,285,000	545,147	790,000	360,900	3,981,047
2028-2032	10,010,000	1,424,231	7,235,000	1,230,930	19,900,161
2033-2033	1,505,000	37,625	2,395,000	43,110	3,980,735
	<u>\$ 22,690,000</u>	<u>\$ 4,988,673</u>	<u>\$ 12,480,000</u>	<u>\$ 3,303,000</u>	<u>\$ 43,461,673</u>

FISCAL YEAR 2022-23 RATES AND FEES SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

Use Charges:

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

Connection Size	Jan. 1, 2022	Jan. 1, 2023
1"	\$ 61.15	\$ 62.37
1.5"	\$ 86.07	\$ 87.79
2"	\$ 115.97	\$ 118.29
3"	\$ 185.76	\$ 189.48
4"	\$ 285.43	\$ 291.14
6"	\$ 534.64	\$ 555.33
8"	\$ 833.69	\$ 850.36
10"	\$ 1,182.57	\$ 1,206.22

Commodity charge for units of water used in a month:

Service Type	Jan. 1, 2022	Jan. 1, 2023
Residential Metered		
Tier 1 (0-30 CCF)	\$ 1.92	\$ 1.96
Tier 2 (30.01+ CCF)	\$ 4.04	\$ 4.12
CCF = Hundred Cubic Feet		
Non-residential	\$ 1.79	\$ 1.83
Irrigation	\$ 2.27	\$ 2.32

Other Fees:

Private Fire Protection Service Rates:

Connection Size	Jan. 1, 2022	Jan. 1, 2023
2"	\$ 3.02	\$ 3.08
3"	\$ 8.78	\$ 8.96
4"	\$ 18.71	\$ 19.08
6"	\$ 54.34	\$ 55.43
8"	\$ 115.80	\$ 118.12
10"	\$ 208.25	\$ 212.42
12"	\$ 336.37	\$ 343.10

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 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 February 15, 2022

Account set up	\$30.00
Return check charge	\$35.00, plus amount of check
Meter re-read	
First request	Free
Subsequent requests	\$25.00
Photocopies - Black and white	\$0.10/page
Photocopies - Color	\$0.15/page
Delinquency shutoff	
Delinquent amount	Amount of past due bill
Door Tag Fee	\$25.00
Late Payment Penalty	\$100.00
24-hour turn-on fee	\$100.00
Meter testing	\$47/hour
Back flow Tag Fee	\$25/tag
Back flow Testing Fee	T/M at contractors' rate
Fire flow testing	\$156.00
Violation of water ordinance (within 1 year)	
First occurrence	\$100.00
Second occurrence	\$200.00
Each additional occurrence	\$500.00
Plan check fees	
Irrigation only	\$500.00
1 lot (EDU)	\$500.00
2-9 lots (EDUs)	\$2,000.00
10 lots (EDUs) or more	\$5,000.00
Construction/temporary service	
Installation & removal	\$194.00
Weekly rental	\$50.00
Deposit	\$3,000.00
Water Theft	See “Water Theft and Tampering w/ District Facilities Ordinance”

FISCAL YEAR 2022-23 SALARY SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
1	\$ 20,550.40	\$ 21,590.40	\$ 22,630.40	\$ 23,795.20	\$ 24,980.80
	\$ 1,712.53	\$ 1,799.20	\$ 1,885.87	\$ 1,982.93	\$ 2,081.73
	\$ 790.40	\$ 830.40	\$ 870.40	\$ 915.20	\$ 960.80
	\$ 9.88	\$ 10.38	\$ 10.88	\$ 11.44	\$ 12.01
2	\$ 21,049.60	\$ 22,110.40	\$ 23,233.60	\$ 24,377.60	\$ 25,625.60
	\$ 1,754.13	\$ 1,842.53	\$ 1,936.13	\$ 2,031.47	\$ 2,135.47
	\$ 809.60	\$ 850.40	\$ 893.60	\$ 937.60	\$ 985.60
	\$ 10.12	\$ 10.63	\$ 11.17	\$ 11.72	\$ 12.32
3	\$ 21,590.40	\$ 22,630.40	\$ 23,795.20	\$ 24,980.80	\$ 26,249.60
	\$ 1,799.20	\$ 1,885.87	\$ 1,982.93	\$ 2,081.73	\$ 2,187.47
	\$ 830.40	\$ 870.40	\$ 915.20	\$ 960.80	\$ 1,009.60
	\$ 10.38	\$ 10.88	\$ 11.44	\$ 12.01	\$ 12.62
4	\$ 22,110.40	\$ 23,233.60	\$ 24,377.60	\$ 25,625.60	\$ 26,873.60
	\$ 1,842.53	\$ 1,936.13	\$ 2,031.47	\$ 2,135.47	\$ 2,239.47
	\$ 850.40	\$ 893.60	\$ 937.60	\$ 985.60	\$ 1,033.60
	\$ 10.63	\$ 11.17	\$ 11.72	\$ 12.32	\$ 12.92
5	\$ 22,630.40	\$ 23,795.20	\$ 24,980.80	\$ 26,249.60	\$ 27,518.40
	\$ 1,885.87	\$ 1,982.93	\$ 2,081.73	\$ 2,187.47	\$ 2,293.20
	\$ 870.40	\$ 915.20	\$ 960.80	\$ 1,009.60	\$ 1,058.40
	\$ 10.88	\$ 11.44	\$ 12.01	\$ 12.62	\$ 13.23
6	\$ 23,233.60	\$ 24,377.60	\$ 25,625.60	\$ 26,873.60	\$ 28,225.60
	\$ 1,936.13	\$ 2,031.47	\$ 2,135.47	\$ 2,239.47	\$ 2,352.13
	\$ 893.60	\$ 937.60	\$ 985.60	\$ 1,033.60	\$ 1,085.60
	\$ 11.17	\$ 11.72	\$ 12.32	\$ 12.92	\$ 13.57
7	\$ 23,795.20	\$ 24,980.80	\$ 26,249.60	\$ 27,518.40	\$ 28,912.00
	\$ 1,982.93	\$ 2,081.73	\$ 2,187.47	\$ 2,293.20	\$ 2,409.33
	\$ 915.20	\$ 960.80	\$ 1,009.60	\$ 1,058.40	\$ 1,112.00
	\$ 11.44	\$ 12.01	\$ 12.62	\$ 13.23	\$ 13.90
8	\$ 24,377.60	\$ 25,625.60	\$ 26,873.60	\$ 28,225.60	\$ 29,640.00
	\$ 2,031.47	\$ 2,135.47	\$ 2,239.47	\$ 2,352.13	\$ 2,470.00
	\$ 937.60	\$ 985.60	\$ 1,033.60	\$ 1,085.60	\$ 1,140.00
	\$ 11.72	\$ 12.32	\$ 12.92	\$ 13.57	\$ 14.25
9	\$ 24,980.80	\$ 26,249.60	\$ 27,518.40	\$ 28,912.00	\$ 30,368.00
	\$ 2,081.73	\$ 2,187.47	\$ 2,293.20	\$ 2,409.33	\$ 2,530.67
	\$ 960.80	\$ 1,009.60	\$ 1,058.40	\$ 1,112.00	\$ 1,168.00
	\$ 12.01	\$ 12.62	\$ 13.23	\$ 13.90	\$ 14.60
10	\$ 25,625.60	\$ 26,873.60	\$ 28,225.60	\$ 29,640.00	\$ 31,096.00
	\$ 2,135.47	\$ 2,239.47	\$ 2,352.13	\$ 2,470.00	\$ 2,591.33
	\$ 985.60	\$ 1,033.60	\$ 1,085.60	\$ 1,140.00	\$ 1,196.00
	\$ 12.32	\$ 12.92	\$ 13.57	\$ 14.25	\$ 14.95

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
11	\$ 26,249.60	\$ 27,518.40	\$ 28,912.00	\$ 30,368.00	\$ 31,865.60
	\$ 2,187.47	\$ 2,293.20	\$ 2,409.33	\$ 2,530.67	\$ 2,655.47
	\$ 1,009.60	\$ 1,058.40	\$ 1,112.00	\$ 1,168.00	\$ 1,225.60
	\$ 12.62	\$ 13.23	\$ 13.90	\$ 14.60	\$ 15.32
12	\$ 26,873.60	\$ 28,225.60	\$ 29,640.00	\$ 31,096.00	\$ 32,656.00
	\$ 2,239.47	\$ 2,352.13	\$ 2,470.00	\$ 2,591.33	\$ 2,721.33
	\$ 1,033.60	\$ 1,085.60	\$ 1,140.00	\$ 1,196.00	\$ 1,256.00
	\$ 12.92	\$ 13.57	\$ 14.25	\$ 14.95	\$ 15.70
13	\$ 27,518.40	\$ 28,912.00	\$ 30,368.00	\$ 31,865.60	\$ 33,446.40
	\$ 2,293.20	\$ 2,409.33	\$ 2,530.67	\$ 2,655.47	\$ 2,787.20
	\$ 1,058.40	\$ 1,112.00	\$ 1,168.00	\$ 1,225.60	\$ 1,286.40
	\$ 13.23	\$ 13.90	\$ 14.60	\$ 15.32	\$ 16.08
14	\$ 28,225.60	\$ 29,640.00	\$ 31,096.00	\$ 32,656.00	\$ 34,299.20
	\$ 2,352.13	\$ 2,470.00	\$ 2,591.33	\$ 2,721.33	\$ 2,858.27
	\$ 1,085.60	\$ 1,140.00	\$ 1,196.00	\$ 1,256.00	\$ 1,319.20
	\$ 13.57	\$ 14.25	\$ 14.95	\$ 15.70	\$ 16.49
15	\$ 28,912.00	\$ 30,368.00	\$ 31,865.60	\$ 33,446.40	\$ 35,131.20
	\$ 2,409.33	\$ 2,530.67	\$ 2,655.47	\$ 2,787.20	\$ 2,927.60
	\$ 1,112.00	\$ 1,168.00	\$ 1,225.60	\$ 1,286.40	\$ 1,351.20
	\$ 13.90	\$ 14.60	\$ 15.32	\$ 16.08	\$ 16.89
16	\$ 29,640.00	\$ 31,096.00	\$ 32,656.00	\$ 34,299.20	\$ 36,004.80
	\$ 2,470.00	\$ 2,591.33	\$ 2,721.33	\$ 2,858.27	\$ 3,000.40
	\$ 1,140.00	\$ 1,196.00	\$ 1,256.00	\$ 1,319.20	\$ 1,384.80
	\$ 14.25	\$ 14.95	\$ 15.70	\$ 16.49	\$ 17.31
17	\$ 30,368.00	\$ 31,865.60	\$ 33,446.40	\$ 35,131.20	\$ 36,878.40
	\$ 2,530.67	\$ 2,655.47	\$ 2,787.20	\$ 2,927.60	\$ 3,073.20
	\$ 1,168.00	\$ 1,225.60	\$ 1,286.40	\$ 1,351.20	\$ 1,418.40
	\$ 14.60	\$ 15.32	\$ 16.08	\$ 16.89	\$ 17.73
18	\$ 31,096.00	\$ 32,656.00	\$ 34,299.20	\$ 36,004.80	\$ 37,835.20
	\$ 2,591.33	\$ 2,721.33	\$ 2,858.27	\$ 3,000.40	\$ 3,152.93
	\$ 1,196.00	\$ 1,256.00	\$ 1,319.20	\$ 1,384.80	\$ 1,455.20
	\$ 14.95	\$ 15.70	\$ 16.49	\$ 17.31	\$ 18.19
19	\$ 31,865.60	\$ 33,446.40	\$ 35,131.20	\$ 36,878.40	\$ 38,729.60
	\$ 2,655.47	\$ 2,787.20	\$ 2,927.60	\$ 3,073.20	\$ 3,227.47
	\$ 1,225.60	\$ 1,286.40	\$ 1,351.20	\$ 1,418.40	\$ 1,489.60
	\$ 15.32	\$ 16.08	\$ 16.89	\$ 17.73	\$ 18.62
20	\$ 32,656.00	\$ 34,299.20	\$ 36,004.80	\$ 37,835.20	\$ 39,707.20
	\$ 2,721.33	\$ 2,858.27	\$ 3,000.40	\$ 3,152.93	\$ 3,308.93
	\$ 1,256.00	\$ 1,319.20	\$ 1,384.80	\$ 1,455.20	\$ 1,527.20
	\$ 15.70	\$ 16.49	\$ 17.31	\$ 18.19	\$ 19.09

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
21	\$ 33,446.40	\$ 35,131.20	\$ 36,878.40	\$ 38,729.60	\$ 40,684.80
	\$ 2,787.20	\$ 2,927.60	\$ 3,073.20	\$ 3,227.47	\$ 3,390.40
	\$ 1,286.40	\$ 1,351.20	\$ 1,418.40	\$ 1,489.60	\$ 1,564.80
	\$ 16.08	\$ 16.89	\$ 17.73	\$ 18.62	\$ 19.56
22	\$ 34,299.20	\$ 36,004.80	\$ 37,835.20	\$ 39,707.20	\$ 41,683.20
	\$ 2,858.27	\$ 3,000.40	\$ 3,152.93	\$ 3,308.93	\$ 3,473.60
	\$ 1,319.20	\$ 1,384.80	\$ 1,455.20	\$ 1,527.20	\$ 1,603.20
	\$ 16.49	\$ 17.31	\$ 18.19	\$ 19.09	\$ 20.04
23	\$ 35,131.20	\$ 36,878.40	\$ 38,729.60	\$ 40,684.80	\$ 42,702.40
	\$ 2,927.60	\$ 3,073.20	\$ 3,227.47	\$ 3,390.40	\$ 3,558.53
	\$ 1,351.20	\$ 1,418.40	\$ 1,489.60	\$ 1,564.80	\$ 1,642.40
	\$ 16.89	\$ 17.73	\$ 18.62	\$ 19.56	\$ 20.53
24	\$ 36,004.80	\$ 37,835.20	\$ 39,707.20	\$ 41,683.20	\$ 43,784.00
	\$ 3,000.40	\$ 3,152.93	\$ 3,308.93	\$ 3,473.60	\$ 3,648.67
	\$ 1,384.80	\$ 1,455.20	\$ 1,527.20	\$ 1,603.20	\$ 1,684.00
	\$ 17.31	\$ 18.19	\$ 19.09	\$ 20.04	\$ 21.05
25	\$ 36,878.40	\$ 38,729.60	\$ 40,684.80	\$ 42,702.40	\$ 44,865.60
	\$ 3,073.20	\$ 3,227.47	\$ 3,390.40	\$ 3,558.53	\$ 3,738.80
	\$ 1,418.40	\$ 1,489.60	\$ 1,564.80	\$ 1,642.40	\$ 1,725.60
	\$ 17.73	\$ 18.62	\$ 19.56	\$ 20.53	\$ 21.57
26	\$ 37,835.20	\$ 39,707.20	\$ 41,683.20	\$ 43,784.00	\$ 45,968.00
	\$ 3,152.93	\$ 3,308.93	\$ 3,473.60	\$ 3,648.67	\$ 3,830.67
	\$ 1,455.20	\$ 1,527.20	\$ 1,603.20	\$ 1,684.00	\$ 1,768.00
	\$ 18.19	\$ 19.09	\$ 20.04	\$ 21.05	\$ 22.10
27	\$ 38,729.60	\$ 40,684.80	\$ 42,702.40	\$ 44,865.60	\$ 47,112.00
	\$ 3,227.47	\$ 3,390.40	\$ 3,558.53	\$ 3,738.80	\$ 3,926.00
	\$ 1,489.60	\$ 1,564.80	\$ 1,642.40	\$ 1,725.60	\$ 1,812.00
	\$ 18.62	\$ 19.56	\$ 20.53	\$ 21.57	\$ 22.65
28	\$ 39,707.20	\$ 41,683.20	\$ 43,784.00	\$ 45,968.00	\$ 48,276.80
	\$ 3,308.93	\$ 3,473.60	\$ 3,648.67	\$ 3,830.67	\$ 4,023.07
	\$ 1,527.20	\$ 1,603.20	\$ 1,684.00	\$ 1,768.00	\$ 1,856.80
	\$ 19.09	\$ 20.04	\$ 21.05	\$ 22.10	\$ 23.21
29	\$ 40,684.80	\$ 42,702.40	\$ 44,865.60	\$ 47,112.00	\$ 49,462.40
	\$ 3,390.40	\$ 3,558.53	\$ 3,738.80	\$ 3,926.00	\$ 4,121.87
	\$ 1,564.80	\$ 1,642.40	\$ 1,725.60	\$ 1,812.00	\$ 1,902.40
	\$ 19.56	\$ 20.53	\$ 21.57	\$ 22.65	\$ 23.78
30	\$ 41,683.20	\$ 43,784.00	\$ 45,968.00	\$ 48,276.80	\$ 50,689.60
	\$ 3,473.60	\$ 3,648.67	\$ 3,830.67	\$ 4,023.07	\$ 4,224.13
	\$ 1,603.20	\$ 1,684.00	\$ 1,768.00	\$ 1,856.80	\$ 1,949.60
	\$ 20.04	\$ 21.05	\$ 22.10	\$ 23.21	\$ 24.37

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
31	\$ 42,702.40	\$ 44,865.60	\$ 47,112.00	\$ 49,462.40	\$ 51,916.80
	\$ 3,558.53	\$ 3,738.80	\$ 3,926.00	\$ 4,121.87	\$ 4,326.40
	\$ 1,642.40	\$ 1,725.60	\$ 1,812.00	\$ 1,902.40	\$ 1,996.80
	\$ 20.53	\$ 21.57	\$ 22.65	\$ 23.78	\$ 24.96
32	\$ 43,784.00	\$ 45,968.00	\$ 48,276.80	\$ 50,689.60	\$ 53,206.40
	\$ 3,648.67	\$ 3,830.67	\$ 4,023.07	\$ 4,224.13	\$ 4,433.87
	\$ 1,684.00	\$ 1,768.00	\$ 1,856.80	\$ 1,949.60	\$ 2,046.40
	\$ 21.05	\$ 22.10	\$ 23.21	\$ 24.37	\$ 25.58
33	\$ 44,865.60	\$ 47,112.00	\$ 49,462.40	\$ 51,916.80	\$ 54,516.80
	\$ 3,738.80	\$ 3,926.00	\$ 4,121.87	\$ 4,326.40	\$ 4,543.07
	\$ 1,725.60	\$ 1,812.00	\$ 1,902.40	\$ 1,996.80	\$ 2,096.80
	\$ 21.57	\$ 22.65	\$ 23.78	\$ 24.96	\$ 26.21
34	\$ 45,968.00	\$ 48,276.80	\$ 50,689.60	\$ 53,206.40	\$ 55,868.80
	\$ 3,830.67	\$ 4,023.07	\$ 4,224.13	\$ 4,433.87	\$ 4,655.73
	\$ 1,768.00	\$ 1,856.80	\$ 1,949.60	\$ 2,046.40	\$ 2,148.80
	\$ 22.10	\$ 23.21	\$ 24.37	\$ 25.58	\$ 26.86
35	\$ 47,112.00	\$ 49,462.40	\$ 51,916.80	\$ 54,516.80	\$ 57,241.60
	\$ 3,926.00	\$ 4,121.87	\$ 4,326.40	\$ 4,543.07	\$ 4,770.13
	\$ 1,812.00	\$ 1,902.40	\$ 1,996.80	\$ 2,096.80	\$ 2,201.60
	\$ 22.65	\$ 23.78	\$ 24.96	\$ 26.21	\$ 27.52
36	\$ 48,276.80	\$ 50,689.60	\$ 53,206.40	\$ 55,868.80	\$ 58,656.00
	\$ 4,023.07	\$ 4,224.13	\$ 4,433.87	\$ 4,655.73	\$ 4,888.00
	\$ 1,856.80	\$ 1,949.60	\$ 2,046.40	\$ 2,148.80	\$ 2,256.00
	\$ 23.21	\$ 24.37	\$ 25.58	\$ 26.86	\$ 28.20
37	\$ 49,462.40	\$ 51,916.80	\$ 54,516.80	\$ 57,241.60	\$ 60,091.20
	\$ 4,121.87	\$ 4,326.40	\$ 4,543.07	\$ 4,770.13	\$ 5,007.60
	\$ 1,902.40	\$ 1,996.80	\$ 2,096.80	\$ 2,201.60	\$ 2,311.20
	\$ 23.78	\$ 24.96	\$ 26.21	\$ 27.52	\$ 28.89
38	\$ 50,689.60	\$ 53,206.40	\$ 55,868.80	\$ 58,656.00	\$ 61,630.40
	\$ 4,224.13	\$ 4,433.87	\$ 4,655.73	\$ 4,888.00	\$ 5,135.87
	\$ 1,949.60	\$ 2,046.40	\$ 2,148.80	\$ 2,256.00	\$ 2,370.40
	\$ 24.37	\$ 25.58	\$ 26.86	\$ 28.20	\$ 29.63
39	\$ 51,916.80	\$ 54,516.80	\$ 57,241.60	\$ 60,091.20	\$ 63,107.20
	\$ 4,326.40	\$ 4,543.07	\$ 4,770.13	\$ 5,007.60	\$ 5,258.93
	\$ 1,996.80	\$ 2,096.80	\$ 2,201.60	\$ 2,311.20	\$ 2,427.20
	\$ 24.96	\$ 26.21	\$ 27.52	\$ 28.89	\$ 30.34
40	\$ 53,206.40	\$ 55,868.80	\$ 58,656.00	\$ 61,630.40	\$ 64,688.00
	\$ 4,433.87	\$ 4,655.73	\$ 4,888.00	\$ 5,135.87	\$ 5,390.67
	\$ 2,046.40	\$ 2,148.80	\$ 2,256.00	\$ 2,370.40	\$ 2,488.00
	\$ 25.58	\$ 26.86	\$ 28.20	\$ 29.63	\$ 31.10

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
41	\$ 54,516.80	\$ 57,241.60	\$ 60,091.20	\$ 63,107.20	\$ 66,248.00
	\$ 4,543.07	\$ 4,770.13	\$ 5,007.60	\$ 5,258.93	\$ 5,520.67
	\$ 2,096.80	\$ 2,201.60	\$ 2,311.20	\$ 2,427.20	\$ 2,548.00
	\$ 26.21	\$ 27.52	\$ 28.89	\$ 30.34	\$ 31.85
42	\$ 55,868.80	\$ 58,656.00	\$ 61,630.40	\$ 64,688.00	\$ 67,912.00
	\$ 4,655.73	\$ 4,888.00	\$ 5,135.87	\$ 5,390.67	\$ 5,659.33
	\$ 2,148.80	\$ 2,256.00	\$ 2,370.40	\$ 2,488.00	\$ 2,612.00
	\$ 26.86	\$ 28.20	\$ 29.63	\$ 31.10	\$ 32.65
43	\$ 57,241.60	\$ 60,091.20	\$ 63,107.20	\$ 66,248.00	\$ 69,596.80
	\$ 4,770.13	\$ 5,007.60	\$ 5,258.93	\$ 5,520.67	\$ 5,799.73
	\$ 2,201.60	\$ 2,311.20	\$ 2,427.20	\$ 2,548.00	\$ 2,676.80
	\$ 27.52	\$ 28.89	\$ 30.34	\$ 31.85	\$ 33.46
44	\$ 58,656.00	\$ 61,630.40	\$ 64,688.00	\$ 67,912.00	\$ 71,323.20
	\$ 4,888.00	\$ 5,135.87	\$ 5,390.67	\$ 5,659.33	\$ 5,943.60
	\$ 2,256.00	\$ 2,370.40	\$ 2,488.00	\$ 2,612.00	\$ 2,743.20
	\$ 28.20	\$ 29.63	\$ 31.10	\$ 32.65	\$ 34.29
45	\$ 60,091.20	\$ 63,107.20	\$ 66,248.00	\$ 69,596.80	\$ 73,049.60
	\$ 5,007.60	\$ 5,258.93	\$ 5,520.67	\$ 5,799.73	\$ 6,087.47
	\$ 2,311.20	\$ 2,427.20	\$ 2,548.00	\$ 2,676.80	\$ 2,809.60
	\$ 28.89	\$ 30.34	\$ 31.85	\$ 33.46	\$ 35.12
46	\$ 61,630.40	\$ 64,688.00	\$ 67,912.00	\$ 71,323.20	\$ 74,880.00
	\$ 5,135.87	\$ 5,390.67	\$ 5,659.33	\$ 5,943.60	\$ 6,240.00
	\$ 2,370.40	\$ 2,488.00	\$ 2,612.00	\$ 2,743.20	\$ 2,880.00
	\$ 29.63	\$ 31.10	\$ 32.65	\$ 34.29	\$ 36.00
47	\$ 63,107.20	\$ 66,248.00	\$ 69,596.80	\$ 73,049.60	\$ 76,710.40
	\$ 5,258.93	\$ 5,520.67	\$ 5,799.73	\$ 6,087.47	\$ 6,392.53
	\$ 2,427.20	\$ 2,548.00	\$ 2,676.80	\$ 2,809.60	\$ 2,950.40
	\$ 30.34	\$ 31.85	\$ 33.46	\$ 35.12	\$ 36.88
48	\$ 64,688.00	\$ 67,912.00	\$ 71,323.20	\$ 74,880.00	\$ 78,644.80
	\$ 5,390.67	\$ 5,659.33	\$ 5,943.60	\$ 6,240.00	\$ 6,553.73
	\$ 2,488.00	\$ 2,612.00	\$ 2,743.20	\$ 2,880.00	\$ 3,024.80
	\$ 31.10	\$ 32.65	\$ 34.29	\$ 36.00	\$ 37.81
49	\$ 66,248.00	\$ 69,596.80	\$ 73,049.60	\$ 76,710.40	\$ 80,537.60
	\$ 5,520.67	\$ 5,799.73	\$ 6,087.47	\$ 6,392.53	\$ 6,711.47
	\$ 2,548.00	\$ 2,676.80	\$ 2,809.60	\$ 2,950.40	\$ 3,097.60
	\$ 31.85	\$ 33.46	\$ 35.12	\$ 36.88	\$ 38.72
50	\$ 67,912.00	\$ 71,323.20	\$ 74,880.00	\$ 78,644.80	\$ 82,513.60
	\$ 5,659.33	\$ 5,943.60	\$ 6,240.00	\$ 6,553.73	\$ 6,876.13
	\$ 2,612.00	\$ 2,743.20	\$ 2,880.00	\$ 3,024.80	\$ 3,173.60
	\$ 32.65	\$ 34.29	\$ 36.00	\$ 37.81	\$ 39.67

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
51	\$ 69,596.80	\$ 73,049.60	\$ 76,710.40	\$ 80,537.60	\$ 84,572.80
	\$ 5,799.73	\$ 6,087.47	\$ 6,392.53	\$ 6,711.47	\$ 7,047.73
	\$ 2,676.80	\$ 2,809.60	\$ 2,950.40	\$ 3,097.60	\$ 3,252.80
	\$ 33.46	\$ 35.12	\$ 36.88	\$ 38.72	\$ 40.66
52	\$ 71,323.20	\$ 74,880.00	\$ 78,644.80	\$ 82,513.60	\$ 86,673.60
	\$ 5,943.60	\$ 6,240.00	\$ 6,553.73	\$ 6,876.13	\$ 7,222.80
	\$ 2,743.20	\$ 2,880.00	\$ 3,024.80	\$ 3,173.60	\$ 3,333.60
	\$ 34.29	\$ 36.00	\$ 37.81	\$ 39.67	\$ 41.67
53	\$ 73,049.60	\$ 76,710.40	\$ 80,537.60	\$ 84,572.80	\$ 88,816.00
	\$ 6,087.47	\$ 6,392.53	\$ 6,711.47	\$ 7,047.73	\$ 7,401.33
	\$ 2,809.60	\$ 2,950.40	\$ 3,097.60	\$ 3,252.80	\$ 3,416.00
	\$ 35.12	\$ 36.88	\$ 38.72	\$ 40.66	\$ 42.70
54	\$ 74,880.00	\$ 78,644.80	\$ 82,513.60	\$ 86,673.60	\$ 91,041.60
	\$ 6,240.00	\$ 6,553.73	\$ 6,876.13	\$ 7,222.80	\$ 7,586.80
	\$ 2,880.00	\$ 3,024.80	\$ 3,173.60	\$ 3,333.60	\$ 3,501.60
	\$ 36.00	\$ 37.81	\$ 39.67	\$ 41.67	\$ 43.77
55	\$ 76,710.40	\$ 80,537.60	\$ 84,572.80	\$ 88,816.00	\$ 93,246.40
	\$ 6,392.53	\$ 6,711.47	\$ 7,047.73	\$ 7,401.33	\$ 7,770.53
	\$ 2,950.40	\$ 3,097.60	\$ 3,252.80	\$ 3,416.00	\$ 3,586.40
	\$ 36.88	\$ 38.72	\$ 40.66	\$ 42.70	\$ 44.83
56	\$ 78,644.80	\$ 82,513.60	\$ 86,673.60	\$ 91,041.60	\$ 95,596.80
	\$ 6,553.73	\$ 6,876.13	\$ 7,222.80	\$ 7,586.80	\$ 7,966.40
	\$ 3,024.80	\$ 3,173.60	\$ 3,333.60	\$ 3,501.60	\$ 3,676.80
	\$ 37.81	\$ 39.67	\$ 41.67	\$ 43.77	\$ 45.96
57	\$ 80,537.60	\$ 84,572.80	\$ 88,816.00	\$ 93,246.40	\$ 97,905.60
	\$ 6,711.47	\$ 7,047.73	\$ 7,401.33	\$ 7,770.53	\$ 8,158.80
	\$ 3,097.60	\$ 3,252.80	\$ 3,416.00	\$ 3,586.40	\$ 3,765.60
	\$ 38.72	\$ 40.66	\$ 42.70	\$ 44.83	\$ 47.07
58	\$ 82,513.60	\$ 86,673.60	\$ 91,041.60	\$ 95,596.80	\$ 100,360.00
	\$ 6,876.13	\$ 7,222.80	\$ 7,586.80	\$ 7,966.40	\$ 8,363.33
	\$ 3,173.60	\$ 3,333.60	\$ 3,501.60	\$ 3,676.80	\$ 3,860.00
	\$ 39.67	\$ 41.67	\$ 43.77	\$ 45.96	\$ 48.25
59	\$ 84,572.80	\$ 88,816.00	\$ 93,246.40	\$ 97,905.60	\$ 102,814.40
	\$ 7,047.73	\$ 7,401.33	\$ 7,770.53	\$ 8,158.80	\$ 8,567.87
	\$ 3,252.80	\$ 3,416.00	\$ 3,586.40	\$ 3,765.60	\$ 3,954.40
	\$ 40.66	\$ 42.70	\$ 44.83	\$ 47.07	\$ 49.43
60	\$ 86,673.60	\$ 91,041.60	\$ 95,596.80	\$ 100,360.00	\$ 105,352.00
	\$ 7,222.80	\$ 7,586.80	\$ 7,966.40	\$ 8,363.33	\$ 8,779.33
	\$ 3,333.60	\$ 3,501.60	\$ 3,676.80	\$ 3,860.00	\$ 4,052.00
	\$ 41.67	\$ 43.77	\$ 45.96	\$ 48.25	\$ 50.65

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
61	\$ 88,816.00	\$ 93,246.40	\$ 97,905.60	\$ 102,814.40	\$ 107,952.00
	\$ 7,401.33	\$ 7,770.53	\$ 8,158.80	\$ 8,567.87	\$ 8,996.00
	\$ 3,416.00	\$ 3,586.40	\$ 3,765.60	\$ 3,954.40	\$ 4,152.00
	\$ 42.70	\$ 44.83	\$ 47.07	\$ 49.43	\$ 51.90
62	\$ 91,041.60	\$ 95,596.80	\$ 100,360.00	\$ 105,352.00	\$ 110,614.40
	\$ 7,586.80	\$ 7,966.40	\$ 8,363.33	\$ 8,779.33	\$ 9,217.87
	\$ 3,501.60	\$ 3,676.80	\$ 3,860.00	\$ 4,052.00	\$ 4,254.40
	\$ 43.77	\$ 45.96	\$ 48.25	\$ 50.65	\$ 53.18
63	\$ 93,246.40	\$ 97,905.60	\$ 102,814.40	\$ 107,952.00	\$ 113,318.40
	\$ 7,770.53	\$ 8,158.80	\$ 8,567.87	\$ 8,996.00	\$ 9,443.20
	\$ 3,586.40	\$ 3,765.60	\$ 3,954.40	\$ 4,152.00	\$ 4,358.40
	\$ 44.83	\$ 47.07	\$ 49.43	\$ 51.90	\$ 54.48
64	\$ 95,596.80	\$ 100,360.00	\$ 105,352.00	\$ 110,614.40	\$ 116,168.00
	\$ 7,966.40	\$ 8,363.33	\$ 8,779.33	\$ 9,217.87	\$ 9,680.67
	\$ 3,676.80	\$ 3,860.00	\$ 4,052.00	\$ 4,254.40	\$ 4,468.00
	\$ 45.96	\$ 48.25	\$ 50.65	\$ 53.18	\$ 55.85
65	\$ 97,905.60	\$ 102,814.40	\$ 107,952.00	\$ 113,318.40	\$ 118,976.00
	\$ 8,158.80	\$ 8,567.87	\$ 8,996.00	\$ 9,443.20	\$ 9,914.67
	\$ 3,765.60	\$ 3,954.40	\$ 4,152.00	\$ 4,358.40	\$ 4,576.00
	\$ 47.07	\$ 49.43	\$ 51.90	\$ 54.48	\$ 57.20
66	\$ 100,360.00	\$ 105,352.00	\$ 110,614.40	\$ 116,168.00	\$ 121,992.00
	\$ 8,363.33	\$ 8,779.33	\$ 9,217.87	\$ 9,680.67	\$ 10,166.00
	\$ 3,860.00	\$ 4,052.00	\$ 4,254.40	\$ 4,468.00	\$ 4,692.00
	\$ 48.25	\$ 50.65	\$ 53.18	\$ 55.85	\$ 58.65
67	\$ 102,814.40	\$ 107,952.00	\$ 113,318.40	\$ 118,976.00	\$ 124,924.80
	\$ 8,567.87	\$ 8,996.00	\$ 9,443.20	\$ 9,914.67	\$ 10,410.40
	\$ 3,954.40	\$ 4,152.00	\$ 4,358.40	\$ 4,576.00	\$ 4,804.80
	\$ 49.43	\$ 51.90	\$ 54.48	\$ 57.20	\$ 60.06
68	\$ 105,352.00	\$ 110,614.40	\$ 116,168.00	\$ 121,992.00	\$ 128,044.80
	\$ 8,779.33	\$ 9,217.87	\$ 9,680.67	\$ 10,166.00	\$ 10,670.40
	\$ 4,052.00	\$ 4,254.40	\$ 4,468.00	\$ 4,692.00	\$ 4,924.80
	\$ 50.65	\$ 53.18	\$ 55.85	\$ 58.65	\$ 61.56
69	\$ 107,952.00	\$ 113,318.40	\$ 118,976.00	\$ 124,924.80	\$ 131,206.40
	\$ 8,996.00	\$ 9,443.20	\$ 9,914.67	\$ 10,410.40	\$ 10,933.87
	\$ 4,152.00	\$ 4,358.40	\$ 4,576.00	\$ 4,804.80	\$ 5,046.40
	\$ 51.90	\$ 54.48	\$ 57.20	\$ 60.06	\$ 63.08
70	\$ 110,614.40	\$ 116,168.00	\$ 121,992.00	\$ 128,044.80	\$ 134,472.00
	\$ 9,217.87	\$ 9,680.67	\$ 10,166.00	\$ 10,670.40	\$ 11,206.00
	\$ 4,254.40	\$ 4,468.00	\$ 4,692.00	\$ 4,924.80	\$ 5,172.00
	\$ 53.18	\$ 55.85	\$ 58.65	\$ 61.56	\$ 64.65

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
71	\$ 113,318.40	\$ 118,976.00	\$ 124,924.80	\$ 131,206.40	\$ 137,758.40
	\$ 9,443.20	\$ 9,914.67	\$ 10,410.40	\$ 10,933.87	\$ 11,479.87
	\$ 4,358.40	\$ 4,576.00	\$ 4,804.80	\$ 5,046.40	\$ 5,298.40
	\$ 54.48	\$ 57.20	\$ 60.06	\$ 63.08	\$ 66.23
72	\$ 116,168.00	\$ 121,992.00	\$ 128,044.80	\$ 134,472.00	\$ 141,211.20
	\$ 9,680.67	\$ 10,166.00	\$ 10,670.40	\$ 11,206.00	\$ 11,767.60
	\$ 4,468.00	\$ 4,692.00	\$ 4,924.80	\$ 5,172.00	\$ 5,431.20
	\$ 55.85	\$ 58.65	\$ 61.56	\$ 64.65	\$ 67.89
73	\$ 118,976.00	\$ 124,924.80	\$ 131,206.40	\$ 137,758.40	\$ 144,643.20
	\$ 9,914.67	\$ 10,410.40	\$ 10,933.87	\$ 11,479.87	\$ 12,053.60
	\$ 4,576.00	\$ 4,804.80	\$ 5,046.40	\$ 5,298.40	\$ 5,563.20
	\$ 57.20	\$ 60.06	\$ 63.08	\$ 66.23	\$ 69.54
74	\$ 121,992.00	\$ 128,044.80	\$ 134,472.00	\$ 141,211.20	\$ 148,241.60
	\$ 10,166.00	\$ 10,670.40	\$ 11,206.00	\$ 11,767.60	\$ 12,353.47
	\$ 4,692.00	\$ 4,924.80	\$ 5,172.00	\$ 5,431.20	\$ 5,701.60
	\$ 58.65	\$ 61.56	\$ 64.65	\$ 67.89	\$ 71.27
75	\$ 124,924.80	\$ 131,206.40	\$ 137,758.40	\$ 144,643.20	\$ 151,860.80
	\$ 10,410.40	\$ 10,933.87	\$ 11,479.87	\$ 12,053.60	\$ 12,655.07
	\$ 4,804.80	\$ 5,046.40	\$ 5,298.40	\$ 5,563.20	\$ 5,840.80
	\$ 60.06	\$ 63.08	\$ 66.23	\$ 69.54	\$ 73.01
76	\$ 128,044.80	\$ 134,472.00	\$ 141,211.20	\$ 148,241.60	\$ 155,688.00
	\$ 10,670.40	\$ 11,206.00	\$ 11,767.60	\$ 12,353.47	\$ 12,974.00
	\$ 4,924.80	\$ 5,172.00	\$ 5,431.20	\$ 5,701.60	\$ 5,988.00
	\$ 61.56	\$ 64.65	\$ 67.89	\$ 71.27	\$ 74.85
77	\$ 131,206.40	\$ 137,758.40	\$ 144,643.20	\$ 151,860.80	\$ 159,473.60
	\$ 10,933.87	\$ 11,479.87	\$ 12,053.60	\$ 12,655.07	\$ 13,289.47
	\$ 5,046.40	\$ 5,298.40	\$ 5,563.20	\$ 5,840.80	\$ 6,133.60
	\$ 63.08	\$ 66.23	\$ 69.54	\$ 73.01	\$ 76.67
78	\$ 134,472.00	\$ 141,211.20	\$ 148,241.60	\$ 155,688.00	\$ 163,467.20
	\$ 11,206.00	\$ 11,767.60	\$ 12,353.47	\$ 12,974.00	\$ 13,622.27
	\$ 5,172.00	\$ 5,431.20	\$ 5,701.60	\$ 5,988.00	\$ 6,287.20
	\$ 64.65	\$ 67.89	\$ 71.27	\$ 74.85	\$ 78.59
79	\$ 137,758.40	\$ 144,643.20	\$ 151,860.80	\$ 159,473.60	\$ 167,460.80
	\$ 11,479.87	\$ 12,053.60	\$ 12,655.07	\$ 13,289.47	\$ 13,955.07
	\$ 5,298.40	\$ 5,563.20	\$ 5,840.80	\$ 6,133.60	\$ 6,440.80
	\$ 66.23	\$ 69.54	\$ 73.01	\$ 76.67	\$ 80.51
80	\$ 141,211.20	\$ 148,241.60	\$ 155,688.00	\$ 163,467.20	\$ 171,620.80
	\$ 11,767.60	\$ 12,353.47	\$ 12,974.00	\$ 13,622.27	\$ 14,301.73
	\$ 5,431.20	\$ 5,701.60	\$ 5,988.00	\$ 6,287.20	\$ 6,600.80
	\$ 67.89	\$ 71.27	\$ 74.85	\$ 78.59	\$ 82.51

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
81	\$ 144,643.20	\$ 151,860.80	\$ 159,473.60	\$ 167,460.80	\$ 175,822.40
	\$ 12,053.60	\$ 12,655.07	\$ 13,289.47	\$ 13,955.07	\$ 14,651.87
	\$ 5,563.20	\$ 5,840.80	\$ 6,133.60	\$ 6,440.80	\$ 6,762.40
	\$ 69.54	\$ 73.01	\$ 76.67	\$ 80.51	\$ 84.53
82	\$ 148,241.60	\$ 155,688.00	\$ 163,467.20	\$ 171,620.80	\$ 180,232.00
	\$ 12,353.47	\$ 12,974.00	\$ 13,622.27	\$ 14,301.73	\$ 15,019.33
	\$ 5,701.60	\$ 5,988.00	\$ 6,287.20	\$ 6,600.80	\$ 6,932.00
	\$ 71.27	\$ 74.85	\$ 78.59	\$ 82.51	\$ 86.65
83	\$ 151,860.80	\$ 159,473.60	\$ 167,460.80	\$ 175,822.40	\$ 184,579.20
	\$ 12,655.07	\$ 13,289.47	\$ 13,955.07	\$ 14,651.87	\$ 15,381.60
	\$ 5,840.80	\$ 6,133.60	\$ 6,440.80	\$ 6,762.40	\$ 7,099.20
	\$ 73.01	\$ 76.67	\$ 80.51	\$ 84.53	\$ 88.74
84	\$ 155,688.00	\$ 163,467.20	\$ 171,620.80	\$ 180,232.00	\$ 189,217.60
	\$ 12,974.00	\$ 13,622.27	\$ 14,301.73	\$ 15,019.33	\$ 15,768.13
	\$ 5,988.00	\$ 6,287.20	\$ 6,600.80	\$ 6,932.00	\$ 7,277.60
	\$ 74.85	\$ 78.59	\$ 82.51	\$ 86.65	\$ 90.97
85	\$ 159,473.60	\$ 167,460.80	\$ 175,822.40	\$ 184,579.20	\$ 193,814.40
	\$ 13,289.47	\$ 13,955.07	\$ 14,651.87	\$ 15,381.60	\$ 16,151.20
	\$ 6,133.60	\$ 6,440.80	\$ 6,762.40	\$ 7,099.20	\$ 7,454.40
	\$ 76.67	\$ 80.51	\$ 84.53	\$ 88.74	\$ 93.18
86	\$ 163,467.20	\$ 171,620.80	\$ 180,232.00	\$ 189,217.60	\$ 198,681.60
	\$ 13,622.27	\$ 14,301.73	\$ 15,019.33	\$ 15,768.13	\$ 16,556.80
	\$ 6,287.20	\$ 6,600.80	\$ 6,932.00	\$ 7,277.60	\$ 7,641.60
	\$ 78.59	\$ 82.51	\$ 86.65	\$ 90.97	\$ 95.52
87	\$ 167,460.80	\$ 175,822.40	\$ 184,579.20	\$ 193,814.40	\$ 203,528.00
	\$ 13,955.07	\$ 14,651.87	\$ 15,381.60	\$ 16,151.20	\$ 16,960.67
	\$ 6,440.80	\$ 6,762.40	\$ 7,099.20	\$ 7,454.40	\$ 7,828.00
	\$ 80.51	\$ 84.53	\$ 88.74	\$ 93.18	\$ 97.85
88	\$ 171,620.80	\$ 180,232.00	\$ 189,217.60	\$ 198,681.60	\$ 208,603.20
	\$ 14,301.73	\$ 15,019.33	\$ 15,768.13	\$ 16,556.80	\$ 17,383.60
	\$ 6,600.80	\$ 6,932.00	\$ 7,277.60	\$ 7,641.60	\$ 8,023.20
	\$ 82.51	\$ 86.65	\$ 90.97	\$ 95.52	\$ 100.29
89	\$ 175,822.40	\$ 184,579.20	\$ 193,814.40	\$ 203,528.00	\$ 213,699.20
	\$ 14,651.87	\$ 15,381.60	\$ 16,151.20	\$ 16,960.67	\$ 17,808.27
	\$ 6,762.40	\$ 7,099.20	\$ 7,454.40	\$ 7,828.00	\$ 8,219.20
	\$ 84.53	\$ 88.74	\$ 93.18	\$ 97.85	\$ 102.74
90	\$ 180,232.00	\$ 189,217.60	\$ 198,681.60	\$ 208,603.20	\$ 219,044.80
	\$ 15,019.33	\$ 15,768.13	\$ 16,556.80	\$ 17,383.60	\$ 18,253.73
	\$ 6,932.00	\$ 7,277.60	\$ 7,641.60	\$ 8,023.20	\$ 8,424.80
	\$ 86.65	\$ 90.97	\$ 95.52	\$ 100.29	\$ 105.31

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2022 (7.20% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
91	\$ 184,579.20	\$ 193,814.40	\$ 203,528.00	\$ 213,699.20	\$ 224,390.40
	\$ 15,381.60	\$ 16,151.20	\$ 16,960.67	\$ 17,808.27	\$ 18,699.20
	\$ 7,099.20	\$ 7,454.40	\$ 7,828.00	\$ 8,219.20	\$ 8,630.40
	\$ 88.74	\$ 93.18	\$ 97.85	\$ 102.74	\$ 107.88
92	\$ 189,217.60	\$ 198,681.60	\$ 208,603.20	\$ 219,044.80	\$ 230,006.40
	\$ 15,768.13	\$ 16,556.80	\$ 17,383.60	\$ 18,253.73	\$ 19,167.20
	\$ 7,277.60	\$ 7,641.60	\$ 8,023.20	\$ 8,424.80	\$ 8,846.40
	\$ 90.97	\$ 95.52	\$ 100.29	\$ 105.31	\$ 110.58
93	\$ 193,814.40	\$ 203,528.00	\$ 213,699.20	\$ 224,390.40	\$ 235,643.20
	\$ 16,151.20	\$ 16,960.67	\$ 17,808.27	\$ 18,699.20	\$ 19,636.93
	\$ 7,454.40	\$ 7,828.00	\$ 8,219.20	\$ 8,630.40	\$ 9,063.20
	\$ 93.18	\$ 97.85	\$ 102.74	\$ 107.88	\$ 113.29
94	\$ 198,681.60	\$ 208,603.20	\$ 219,044.80	\$ 230,006.40	\$ 241,508.80
	\$ 16,556.80	\$ 17,383.60	\$ 18,253.73	\$ 19,167.20	\$ 20,125.73
	\$ 7,641.60	\$ 8,023.20	\$ 8,424.80	\$ 8,846.40	\$ 9,288.80
	\$ 95.52	\$ 100.29	\$ 105.31	\$ 110.58	\$ 116.11
95	\$ 203,528.00	\$ 213,699.20	\$ 224,390.40	\$ 235,643.20	\$ 247,416.00
	\$ 16,960.67	\$ 17,808.27	\$ 18,699.20	\$ 19,636.93	\$ 20,618.00
	\$ 7,828.00	\$ 8,219.20	\$ 8,630.40	\$ 9,063.20	\$ 9,516.00
	\$ 97.85	\$ 102.74	\$ 107.88	\$ 113.29	\$ 118.95
96	\$ 208,603.20	\$ 219,044.80	\$ 230,006.40	\$ 241,508.80	\$ 253,552.00
	\$ 17,383.60	\$ 18,253.73	\$ 19,167.20	\$ 20,125.73	\$ 21,129.33
	\$ 8,023.20	\$ 8,424.80	\$ 8,846.40	\$ 9,288.80	\$ 9,752.00
	\$ 100.29	\$ 105.31	\$ 110.58	\$ 116.11	\$ 121.90
97	\$ 213,699.20	\$ 224,390.40	\$ 235,643.20	\$ 247,416.00	\$ 259,771.20
	\$ 17,808.27	\$ 18,699.20	\$ 19,636.93	\$ 20,618.00	\$ 21,647.60
	\$ 8,219.20	\$ 8,630.40	\$ 9,063.20	\$ 9,516.00	\$ 9,991.20
	\$ 102.74	\$ 107.88	\$ 113.29	\$ 118.95	\$ 124.89
98	\$ 219,044.80	\$ 230,006.40	\$ 241,508.80	\$ 253,552.00	\$ 266,260.80
	\$ 18,253.73	\$ 19,167.20	\$ 20,125.73	\$ 21,129.33	\$ 22,188.40
	\$ 8,424.80	\$ 8,846.40	\$ 9,288.80	\$ 9,752.00	\$ 10,240.80
	\$ 105.31	\$ 110.58	\$ 116.11	\$ 121.90	\$ 128.01
99	\$ 224,390.40	\$ 235,643.20	\$ 247,416.00	\$ 259,771.20	\$ 272,729.60
	\$ 18,699.20	\$ 19,636.93	\$ 20,618.00	\$ 21,647.60	\$ 22,727.47
	\$ 8,630.40	\$ 9,063.20	\$ 9,516.00	\$ 9,991.20	\$ 10,489.60
	\$ 107.88	\$ 113.29	\$ 118.95	\$ 124.89	\$ 131.12
100	\$ 230,006.40	\$ 241,508.80	\$ 253,552.00	\$ 266,260.80	\$ 279,572.80
	\$ 19,167.20	\$ 20,125.73	\$ 21,129.33	\$ 22,188.40	\$ 23,297.73
	\$ 8,846.40	\$ 9,288.80	\$ 9,752.00	\$ 10,240.80	\$ 10,752.80
	\$ 110.58	\$ 116.11	\$ 121.90	\$ 128.01	\$ 134.41

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

ELK GROVE WATER DISTRICT

General Manager Salary
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2022 (7.20% COLA)

General Manager	
GM	\$ 206,193
	\$ 17,183
	\$ 7,931
	\$ 99.13

***THIS PAGE
INTENTIONALLY
LEFT BLANK***

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 2022-23 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 2022-23 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 2022-23 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.

GSP – Groundwater Sustainability Plan.

H

I

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

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

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

Inventories – Items held for future use.

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

J

K

L

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

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

M

Meter – An instrument of measuring the flow of water.

MGD – Million gallons per day.

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

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

expenditures of the current period.” Expenditures are recognized when the liability is incurred except on long-term debt which is recognized when due.

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.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2022-23 Operating Budget

RRWTF – Railroad Water Treatment Facility.

RWA – Regional Water Authority.

S

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

SCGA – Sacramento Central Groundwater Authority.

SCWA – Sacramento County Water Agency.

SDLF – Special District Leadership Foundation.

SOP – Standard operating procedures.

T

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

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