



Fiscal Year 2023-24 Operating Budget



Florin Resource Conservation District/Elk Grove Water District

9829 Waterman Road

Elk Grove, CA 95624

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www.egwd.org

Board of Directors

Tom Nelson, Chair

Paul Lindsay, Vice-Chair

Lisa Medina, Director

Elliot Mulberg, Director

Sophia Scherman, Director

Appointed Official

Bruce Kamilos, General Manager

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Patrick Lee, Finance Manager/Board Treasurer

Donella Murillo, Finance Supervisor

Travis Franklin, Program Manager

Ben Voelz, Associate Engineer

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.



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To: Florin Resource Conservation District Board of Directors

From: Bruce Kamilos, General Manager

Date: June 20, 2023

Subject: **FLORIN RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT
FY 2023-24 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, 2023. This proposed operating budget reflects a collaborative effort between staff and the Board of Directors, as well as allowing for input from the public during several meetings.

As the District prepares for Fiscal Year (FY) 2023-24, economic conditions prove to be challenging as the District continues to deal with the increase in operating and capital costs as a result of high inflation. District staff continues to prudently manage the District's finances by implementing cost cutting measures resulting in only a 2.0% revenue rate increase, out of an approved maximum of 3.0%, beginning January 1, 2023.

For the past six months, the District has been conducting a Water Rate and Connection Fee Study. The District does this every five years to ensure that revenues collected are sufficient to cover ongoing operating, capital, and debt service costs. The District formed a Community Advisory Committee (CAC) consisting of ten customers to help guide the study. The CAC has been instrumental in helping staff and the District's consultant work through the study's details. The District plans to hold a public hearing on the study during its regular Board meeting on July 18, 2023.

With an increase in the general cost of living and the financial struggle fallout as part of the COVID-19 pandemic, the District continues to do what it can to assist its customers with water affordability. The District continues to conduct outreach and participate in the Low-Income Housing Water Assistance Program (LIHWAP) administered by the California Department of Community Services and Development to provide customers who are income qualified with payment assistance.

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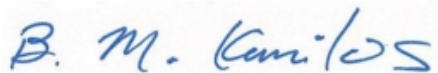
The District's Operations Department has been fully engaged in performing necessary system maintenance and the replacement of aging infrastructure. The District is projecting a total of 2,500 linear feet of water mains will be replaced by the end of FY 2023. The District's long-term water main replacement program will replace aging water mains before they reach the end of their useful life of 75 years.

Looking forward into next year, the District will be faced with State Legislation SB 606 and AB 1668 which establishes water use efficiency standards. These standards establish water conservation as a way of life in California and are designed to lower water usage statewide over the next ten years. In the short term, the District is meeting these efficiency standards but as these standards continue to lower use, the District will need to encourage more efficient water use across the board. This increase in efficiency will lower water demand for the District and potentially affect the amount of water revenue generated annually.

Lastly, the District is excited to announce that it has completed the tenant improvements to its new Administration building located at 9829 Waterman Road in Elk Grove, California. The District 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 am pleased to announce that the project came in under budget. The District has completed the move into its new "home" and held a grand opening on October 7, 2022. I would like to invite you all to stop by to see our new home and say "hi" to the Administrative team. Our Customer Service department welcomes you with warm smiles.

I would like to thank staff for their conscientious efforts in prudently managing the District's resources to meet the demands of great customer service and responsible facilities maintenance. I also want to 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 2023-24, 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.

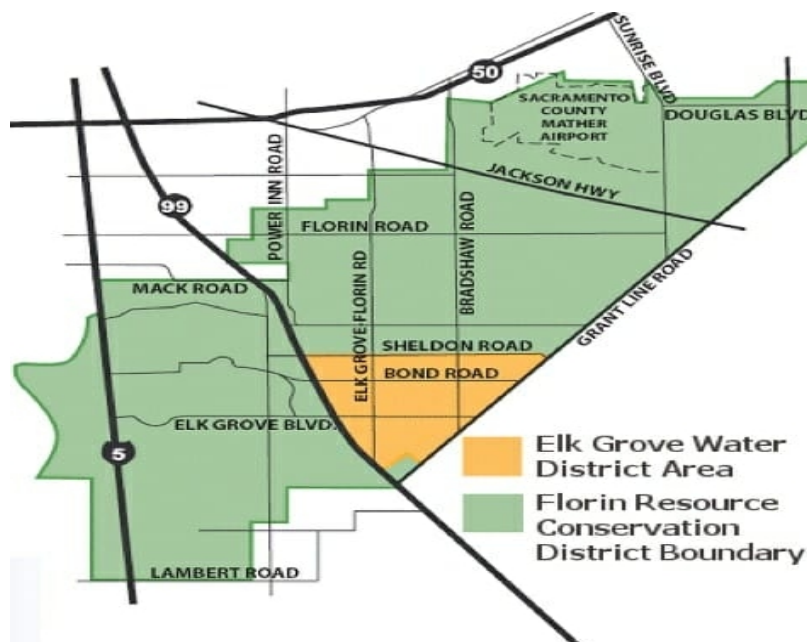
The FRCD (District) is governed by an elected five-member Board. Board members serve four-year, staggered terms. The Board of Directors delegate the daily operations of District to the General Manager, who supervises the work of 30 staff members.

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,

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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 47,000 people, providing water to over 13,000 homes and businesses in Elk Grove. Much of the water supplied is produced by wells located throughout Elk Grove, the treatment and storage facility at the Railroad Water Treatment Facility (RRWTF) on Railroad Street and the treatment facility on Hampton Drive. EGWD produces over 1.3 billion gallons of water each year, providing supply to approximately two-thirds of the EGWD service area. The remaining area is supplied with water purchased from the Sacramento County Water Agency (SCWA) under a long-term agreement.

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.

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- 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.

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- 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) 2022 State of the Water Industry Report has identified the top five challenges facing the water industry as: 1) renewal and replacement of aging infrastructure; 2) financing for capital improvements; 3) long-term drinking water supply availability; 4) aging workforce and anticipated retirements; 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.

Financing for capital improvements is addressed by the District's current policy to fund replacement of aging infrastructure on a pay-as-you-go basis. Ensuring that water rates will generate enough revenues to cover operating, capital and debt services needs annually will minimize the need to issue additional debt in the future to fund these replacement projects.

To address long-term drinking 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. 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.

In addition to succession planning, to address aging workforce and anticipated retirements, the District completed a compensation study in 2023 to compare the salaries and benefits

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offered by the District against 10 other comparable agencies to ensure that the District is continuing to offer competitive pay to retain and attract a qualified workforce as it continues to plan for attrition.

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. The information communicated in the newsletter and at these events include educating customers on what it takes to pump and treat water, what the District is currently doing to ensure the continued delivery of quality water and what the District is doing to keep costs as low as possible.

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

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

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

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

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

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The District is currently completing a 5-year water rate study to determine the funding sufficiency for operating, capital and debt service needs for calendar years 2024 through 2028. This study, although not yet approved by the District's Board, will be subject to the receipt and consideration of any protests and comments received before and during a public hearing conducted in compliance with Proposition 218. The preliminary results of the study show a 4.50% annual water rate adjustment for the next 5 years. Due to the current inflationary state of the economy, these proposed water rate adjustments will be needed to fund the operation of the District. However, staff will continue to proactively and prudently manage the District's finances to ensure that annual water rate adjustments are minimized to only what is required to maintain sufficient funding, to meet minimum reserve requirements and to ensure continued compliance with the District's bond covenant requirements.

In addition to the prudently managing the District's finances, in 2022 and 2023, the District applied for and was granted the opportunity to participate in the Sacramento Emergency Rental Assistance (SERA) program administered by the Sacramento Housing and Redevelopment Agency, the California Water and Wastewater Arrearages Payment Program administered by the State Water Resources Control Board and the Low Income Housing Water Assistance Program (LIHWAP) administered by the California Department of Community Services and Development. All three of these programs provided direct assistance to income qualified customers of the District to help pay for past due balances due to financial hardship.

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

On March 14, 2023, the U.S. Environmental Protection Agency proposed new primary drinking water regulations for six of the most common per- and polyfluoroalkyl substances (PFAS). PFAS have been in the news a lot. They have been dubbed "forever chemicals" because it takes a long length of time for the chemicals to break down. PFAS have been used widely in all kinds of products such as nonstick cookware, water-repellent clothing, some cosmetics, and some firefighting foams to name a few. The effect of PFAS on human health is still being studied to be more fully understood. In 2020, the Elk Grove Water District (District) tested all its active water wells for PFAS. The results of the tests for PFAS were below the EPA's proposed limits. Should the EPA lower the contamination limits even further, the District would have to retest to confirm water from its wells is below any new lowered standard. The results could have financial and operational impacts on the District.

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

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

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

Financial Policies

Basis of Accounting

The District operates on a fiscal year that runs from July 1, through June 30. Accounting records are maintained using the full accrual basis of accounting (GAAP). The District is a governmental entity which reports all activities related to the water operation as an enterprise fund where revenues are recognized when they are earned, and the expenses are recognized when they are incurred. The budget does not include amounts for depreciation, pension 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 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.

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

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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.

The District currently funds its capital expenditures on a pay-as-you-go basis. A projection of the anticipated future capital projects and associated funding needs of those projects are included in the 2024-2028 Water Rate Study currently under way when analyzing total revenue requirements to maintain operational and capital needs. The study will recommend the appropriate user charges and annual water rate increases to ensure revenue requirements are met for both operational and capital needs. Based on the inclusion of capital funding needs into the 2024-2028 Water Rate Study, and all recurring and nonrecurring capital expenditures being funded on a pay-as-you-go basis, the only effect of

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capital projects on the annual budget will be an overall decrease in operating and maintenance costs due to the replacement of aging infrastructure with new material resulting in a decrease potential for infrastructure failure.

Long-Term Financial Planning

The District is currently conducting a 5-year water rate study, the 2024-2028 Water Rate Study (Study) that will provide for the stable funding of operations, capital projects and debt service. At the time of development of this budget, the Study was subject to approval by the District's Board and subject to the receipt and consideration of any protests and comments received before and during a public hearing conducted in compliance with Proposition 218. 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; to defer the 3.0% rate adjustment scheduled in 2021 and 2022; and to implement only a 2.0% revenue rate adjustment out of a maximum of 3.0% in 2023. The District's current Study is proposing annual revenue rate adjustments of 4.5% beginning January 1, 2024 and commencing every January 1 through January 1, 2028. Staff will continue to review revenues and expenditures annually to minimize the required revenue adjustments as proposed by the 2024-2028 Water Rate Study.

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

The District defines a balanced budget as one where total projected revenues equal total projected expenses, including capital and debt service. When there is a shortfall in the projected revenues to cover total projected expenses, the District will make the necessary transfer from excess reserves carried over from prior years. This will allow the District to "balance" the budget. For this reason, the District deems the FY 2023-24 budget as balanced.

Budget Process

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

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

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

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

During the 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.

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:

- A proposed 4.5% revenue rate adjustment effective January 1, 2024. This revenue rate adjustment is pending approval from the Board and subject to the receipt and

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

consideration of any protests and comments before and during a public hearing in compliance with Proposition 218 as part of the District's 2024-2028 Water Rate Study.

- A 5.0% contingency factor that decreases residential consumption revenue due to the unknown nature of usage conditions for FY 2023-24.
- Estimated 4.58% rate increase in Purchased Water cost from the SCWA.
- An update to the District's salary schedule based on the results of the District's 2023 Compensation Study Report as accepted and filed by the Board on March 21, 2023.
- An estimated 6.0% to 15.0% increase in medical premiums depending on medical plans for employees who have not yet reached the medical subsidy cap. An estimated 2.0% increase for all employees who have met the District's medical subsidy cap.
- Salary increases based on a COLA of 4.67%.

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	153.7
NUMBER OF BOOSTER PUMPS	10
NUMBER OF ACTIVE SERVICE CONNECTIONS	13,041
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	1,700
EGWD SERVICE AREA POPULATION	47,006

Budget Timeline

March 27	Leadership Team Budget Kick-Off.
March 30	All District key objectives and department goals and accomplishments are due to the FM.
April 07	All department initial budget requests are due to the FM.
April 11	*Infrastructure Committee Meeting - discuss 1 st draft of the FY 2024-28 CIP.
April 13	FM submits budget development worksheet to the GM for first review.
April 18	*Regular Board Meeting - present to the Board the 3 rd quarter financial report and 1 st draft of budget development worksheet and departmental goals and objectives.
April 19	GM to provide first round comments and revisions on budget development worksheet to FM.
April 25	*Infrastructure Committee Meeting – discuss 2 nd draft of the CIP (if necessary).
April 25	*Special Board Meeting - to discuss the 2 nd draft of budget development worksheet and District specific key objectives and department goals and objectives (if necessary).
May 16	*Regular Board Meeting - review and discuss the 1 st draft of budget document.
May 17	Issue revised budget to Board (if necessary).
May 30	*Special Board Meeting (if necessary).
June 02	Issue revised budget to Board (if necessary).
June 06	*Special Board Meeting (if necessary).
June 15	Final Budget and staff report due for Board Packet inclusion.
June 20	*Regular Board Meeting – budget adoption.

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

**Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget**

RESOLUTION NO. 06.20.23.01

**A RESOLUTION OF THE FLORIN RESOURCE
CONSERVATION DISTRICT BOARD OF DIRECTORS APPROVING THE FLORIN
RESOURCE CONSERVATION DISTRICT/ELK GROVE WATER DISTRICT FISCAL
YEAR 2023-24 PROPOSED OPERATING BUDGET PROJECTING REVENUES OF
\$16.397 MILLION AND EXPENSES OF \$18.492 MILLION AND APPROPRIATING
\$2.095 MILLION FROM OPERATING RESERVES TO FUND EXPENSES IN
EXCESS OF REVENUES FOR FISCAL YEAR 2023-24, AND STRIVE FOR A
BALANCED BUDGET FOR FISCAL YEAR 2024-25**

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

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

WHEREAS, the FRCD has held several public meetings to review the proposed revenues and expenses for the District for the Fiscal Year (FY) July 1, 2023, through June 30, 2024; and

WHEREAS, the 2024-2028 Water Rate Study, subject to the receipt and consideration of any protests and comments before and during a public hearing in compliance with Proposition 218 to be held on July 18, 2023, recommends a 4.50% revenue rate adjustment effective January 1, 2024; and

WHEREAS, the District FY 2023-24 Proposed Operating Budget reflects the recommended 4.50% revenue rate adjustment effective January 1, 2024; and

WHEREAS, the District FY 2023-24 Proposed Operating Budget reflects a 4.67% cost of living adjustment effective July 1, 2023; and

WHEREAS, the District Board of Directors (Board) has received and considered the District's FY 2023-24 Proposed Operating Budget submitted by the Finance Manager/Treasurer on June 20, 2023.

**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 \$16,396,705 and total expenses of \$18,491,798 for the Florin Resource Conservation District/Elk Grove Water District FY 2023-24 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 2023-24 Operating Budget

SECTION 4. The Board hereby approves the FY 2023-24 Rate and Fee Schedule which reflects the recommended 4.50% revenue rate adjustment effective January 1, 2024.

SECTION 5. The Board hereby approves the FY 2023-24 Salary Schedule which includes a 4.67% cost of living adjustment.

SECTION 6. The Board hereby adopts the Florin Resource Conservation District/Elk Grove Water District Fiscal Year 2023-24 Proposed Operating Budget, attached hereto as Exhibit "A and made a part hereof.

SECTION 7. The Board Secretary shall certify 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 20th day of June 2023 by the following vote:

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

NOES:

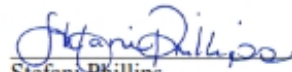
ABSENT:

ABSTAIN:



Tom Nelson
Chair

ATTEST:



Stefani Phillips
Board Secretary

APPROVED AS TO FORM:



Ren Nosky
General Counsel



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Florin Resource Conservation District
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Florin Resource Conservation District, California, for its Annual Budget for the fiscal year beginning July 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

FISCAL YEAR 2023-24 BUDGET OVERVIEW

SUMMARY OF REVENUES AND EXPENDITURES

Elk Grove Water District Budgeted Revenues and Expenditures by Category For the Fiscal Year ending June 30, 2024								
Expenditure	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Budget	Change in Budget	% Change
Total Revenues	\$ 16,418,371	\$ 16,666,067	\$ 16,030,316	\$ 15,873,385	\$ 16,167,282	\$ 16,396,705	\$ 523,319	3.30%
Operational Expenditures								
Salaries and Benefits	4,091,441	4,464,584	1,303,775	4,847,546	4,508,744	5,400,398	552,851	11.40%
Seminars, Conventions and Travel	30,413	6,778	16,887	40,393	33,513	45,695	5,302	13.13%
Office and Operational	989,374	1,146,128	1,147,471	1,402,320	1,302,997	1,483,551	81,231	5.79%
Purchased Water	2,965,638	3,243,299	3,159,853	3,455,261	3,289,536	3,466,025	10,765	0.31%
Outside Services	939,456	958,876	879,328	1,077,032	908,806	1,110,124	33,092	3.07%
Equipment Rent, Taxes and Utilities	458,451	499,767	520,293	499,674	633,503	599,200	99,526	19.92%
Subtotal Operational Expenditures	9,474,773	10,319,431	7,027,606	11,322,226	10,677,099	12,104,993	782,767	6.91%
Less: Capitalized Labor	(273,456)	(292,028)	(500,178)	(459,089)	(316,911)	(435,189) *	23,900	-5.21%
Total Operational Expenses	9,201,317	10,027,403	6,527,428	10,863,137	10,360,188	11,669,804	806,667	7.43%
Non-Operating Expenditures/ (Income)	3,440,331	3,533,334	4,192,266	3,845,099	3,432,325	3,646,994	(198,105)	-5.15%
Capital Equipment and Expenditures	1,138,639	2,959,796	2,484,290	3,179,653	3,179,653	3,175,000	(4,653)	-0.15%
Total Net Expenditures	13,780,287	16,520,533	13,203,985	17,887,889	16,972,166	18,491,798	603,909	3.38%
Revenues In Excess of Expenditures, Principal Retirement and Capitalized Labor	\$ 2,638,084	\$ 145,534	\$ 2,826,332	\$ (2,014,504)	\$ (804,883)	\$ (2,095,093)	\$ (80,590)	4.00%
Transfers (to)/from Reserves	(2,638,084)	(145,534)	(2,826,332)	4,310,590	804,883	2,095,093	80,590	1.87%
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

SUMMARY OF NET POSITION ACTIVITY

Elk Grove Water District
Summary of Net Position Activity
For the Fiscal Year Ending June 30, 2024

	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Budget
Beginning Net Position	\$ 66,822,119	\$ 66,822,119	\$ 66,017,236
Estimated Revenues	<u>15,873,385</u>	<u>16,167,282</u>	<u>16,396,705</u>
Estimated Operational Expenditures			
Salaries and Benefits	4,847,546	4,508,744	5,400,398
Seminars, Conventions and Travel	40,393	33,513	45,695
Office and Operational	1,402,320	1,302,997	1,483,551
Purchased Water	3,455,261	3,289,536	3,466,025
Outside Services	1,077,032	908,806	1,110,124
Equipment Rent, Taxes and Utilities	<u>499,674</u>	<u>633,503</u>	<u>599,200</u>
Total Operational Expenditures	<u>11,322,226</u>	<u>10,677,099</u>	<u>12,104,993</u>
Estimated Nonoperational Expenditures			
Capitalized Labor	(459,089)	(316,911)	(435,189)
Non-Operating Expenditures (Income)	3,845,099	3,432,325	3,646,994
Capital Equipment and Expenditures	<u>3,179,653</u>	<u>3,179,653</u>	<u>3,175,000</u>
Total Nonoperational Expenditures	<u>6,565,663</u>	<u>6,295,067</u>	<u>6,386,805</u>
Revenues in Excess of Expenditures	<u>(2,014,504)</u>	<u>(804,883)</u>	<u>(2,095,093)</u>
Estimated Ending Net Position	<u><u>\$ 64,807,615</u></u>	<u><u>\$ 66,017,236</u></u>	<u><u>\$ 63,922,143</u></u>

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

BUDGET HIGHLIGHTS

FISCAL YEAR 2023-24

The District's proposed budget for FY 2023-24 projects total operating revenues of approximately \$16.397 million and total expenses of approximately \$18.492 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$3.175 million. The projected expenses in excess of revenues are approximately \$2.095 million, which would be funded from reserves carried over from prior years.

Despite many non-discretionary cost increases and inflation, staff undertook efforts to find cost reductions to minimize increases and these are reflected in the FY 2023-24 budget. The budget has an increase in total expenditures of \$603,909 (3.38%) from the adopted budget for FY 2022-23. The major highlights are listed below, and comparisons made are against the budgeted amounts for FY 2022-23:

- Revenues for FY 2023-24 are budgeted at \$16.397 million, an increase of \$523,319 (3.30%) from prior year's budget based on the following assumptions:
 - A cost-of-service analysis was completed to reallocate service costs to the District's different customer classes based on usage characteristics and peaking factors, resulting in an overall average 4.5% revenue rate adjustment effective January 1, 2024. This revenue rate adjustment is pending approval from the Board and subject to the receipt and consideration of any protests and comments before and during a public hearing in compliance with Proposition 218.
 - Consumption levels calculated based on an analysis using historical demand averages to determine "normal year usage" conditions, taking into consideration current weather conditions and the requirement for conservation.
 - An increase in the number of accounts based on the review of development projects in the District's service area and a projection of the number of units to be fully built within the fiscal year.
 - A 5.0% contingency factor that decreases residential consumption revenue due to the unknown nature of usage conditions for FY 2023-24.
- Salaries and Benefits are budgeted at \$5.400 million, an increase of \$552,851 (11.40%) from prior year's budget mainly due to:

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

- An update to the District's salary schedule based on the results of the District's 2023 Compensation Study Report as accepted and filed by the Board on March 21, 2023.
 - Merit increases and promotions for eligible employees.
 - An estimated 6.0% to 15.0% increase in medical premiums depending on medical plans for employees who have not yet reached the medical subsidy cap. An estimated 2.0% increase for all employees who have met the District's medical subsidy cap.
 - A COLA increase based on the April CPI-U for the average of the U.S. City Average, West and San Francisco index of 4.67%.
- Seminars, Conventions and Travel are budgeted at \$45,695, an increase of \$5,302 (13.13%) from prior year's budget due to an increase in the number of Board members attending the ACWA Conferences in FY 2023-24.
- Office and Operational costs are budgeted at \$1.484 million, an increase of \$81,231 (5.79%) from prior year's budget mainly due to:
 - An increase in insurance premiums of \$28,500 (22.67%) as projected by JPIA for all programs.
 - An increase in non-CIP related Materials of \$68,150 (71.74%) due to an increase in the cost of materials due to inflation.
 - A decrease in Meters of \$36,000 (-26.47%) due to an increased number of meters in inventory from prior year purchases due to anticipated supply chain issues.
- Purchased Water is budgeted at \$3.466 million, an increase of \$10,765 (0.31%) from prior year's budget due mainly to an estimated 2.40% rate increase offset by the use of more accurate demand data calculated based on an analysis using historical demand averages to determine "normal year usage" conditions, taking into consideration current weather conditions and the requirement for conservation.
- Outside Services costs are budgeted at \$1.110 million, an increase of \$33,092 (3.07%) from prior year's budget due mainly to:
 - An increase in banking charges of \$25,200 (13.58%) due to the District anticipating an increase in the number of customers who will be utilizing recurring credit card payment option now available.
 - An increase in Legal Services of \$75,000 (51.72%) due to the District retaining new general counsel services starting in FY 2024.

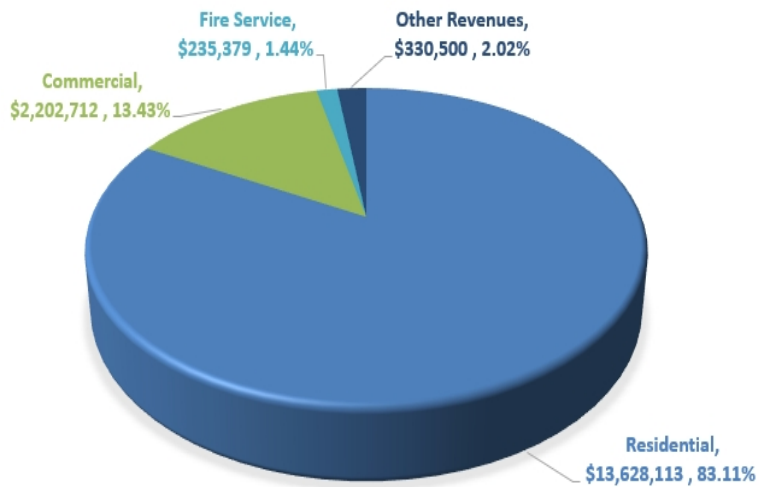
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

- A decrease in contracted services of \$54,544 (-10.81%) due to the completion of the 2023 Compensation Study and the 2024-2028 Water Rate and Connection Fee Study in FY 2023.
- Equipment Rent, Taxes and Utilities are budgeted at \$599,200, an increase of \$99,526 (19.92%) from prior year's budget due mainly to an increase in the cost of electricity used for pumping. Overall, SMUD electricity rate increased year over year by 29.10%.
- Capital Improvement Funding includes contributions to the Repair & Replacement Reserve and the Capital Improvement Reserve for a total of \$3.175 million. This represents a decrease of \$4,653 (-0.15%) from prior year's budget.
- Bond interest expenses will decrease by \$111,210 (-8.40%) while bond principal retirements will increase by \$115,000 (4.49%).
- There are no anticipated elections in FY 2024. Therefore, the District has not budgeted for elections costs.
- This budget anticipates capitalizing \$435,189 of Salaries and Benefits for capital improvements constructed by the Utility Division. Capitalized labor costs are reduced from regular salaries and benefits and are included in the total funded amounts in the Five-Year Capital Improvement Program. Capitalized labor is estimated at 60% of the total salaries and benefits of the Utility Division.
- The budget, as recommended, will meet bond covenant requirements as follows:
 - Covenant: 1.22 (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 2023-24.
- The District will receive American Rescue Plan Act funds from the City of Elk Grove in the amount of \$215,000 for the Locust Street/Elk Grove Blvd Alley Water Main project in FY 2024.

REVENUE SECTION

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

BUDGETED REVENUES BY CATEGORY



Other Revenues include:

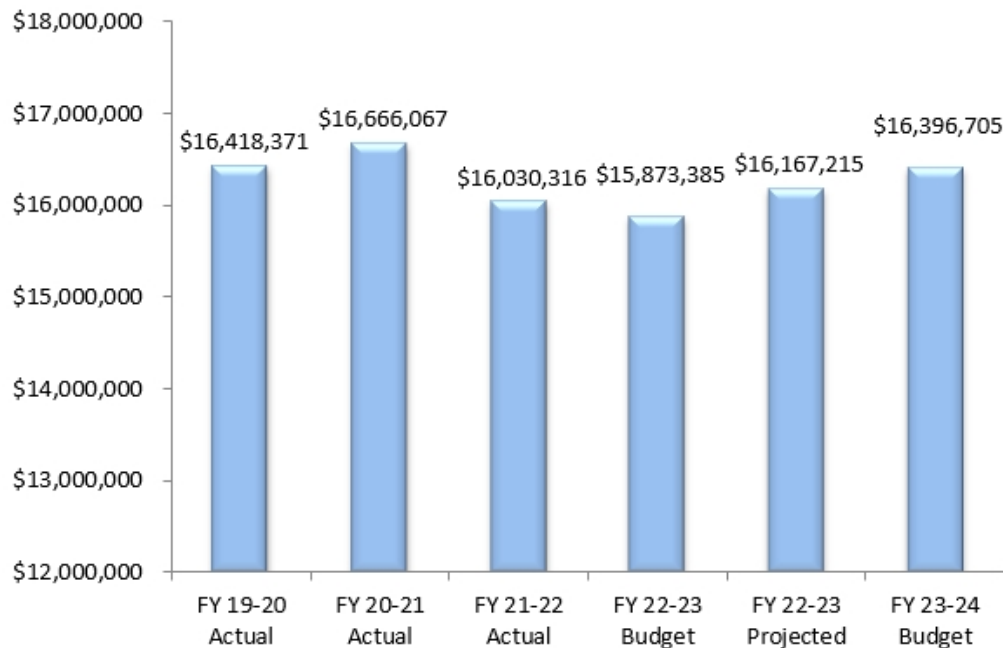
- Meter/Plan Check/Water Capacity Fees
- Door Hanger Fees
- New Account Fees
- NSF Fees
- Backflow Prevention Installations

Commercial Revenues Include:

- Non-Residential Revenue
- Irrigation Revenue

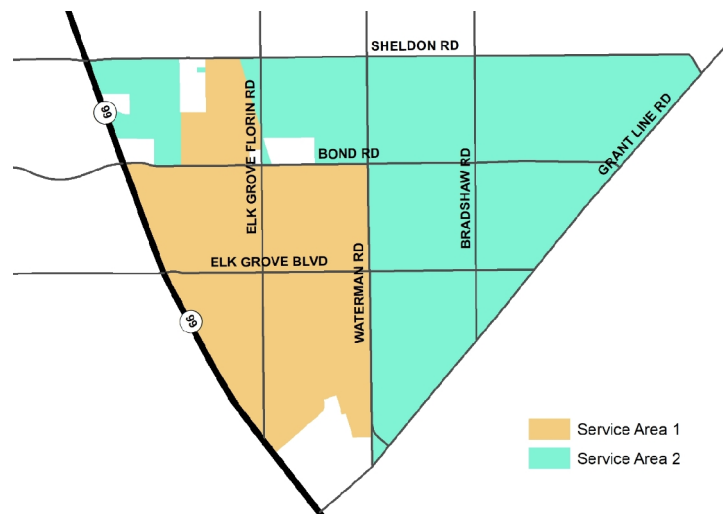
Note: Residential Revenue in this chart is net of customer refunds.

TOTAL REVENUES FISCAL YEARS 2019-20 THROUGH 2023-24



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 2024 budget reflects a 4.5% revenue rate adjustment effective January 1, 2024 that is subject to approval by the Board and subject to the receipt and consideration of any protests and comments before and during a public hearing in compliance with Proposition 218 as part of the District's 2024-2028 Water Rate Study. In addition, the District derives revenues from new connection fees for development within Service Area 1 of its two service areas. Connection fees for development within Service Area 2 of the EGWD's service area are paid to the SCWA.



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

Revenue Rate Increase Projections

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

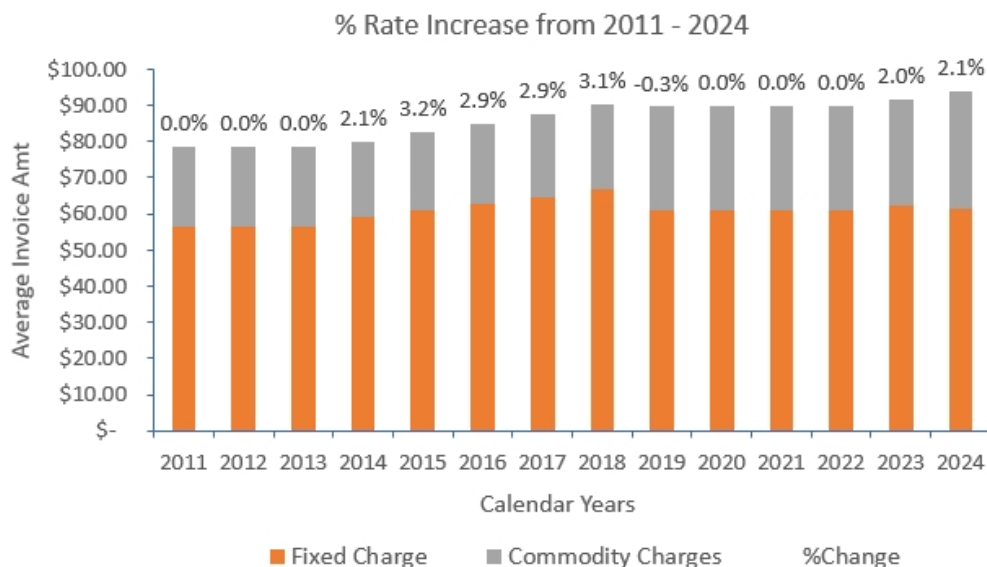
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

of Directors vote on the proposed rate changes and set the effective date for any proposed and approved changes. Revenue rate adjustments are necessary to fund various projects and to pay for increased operating cost, primarily due to inflation. At the time of development of this budget, the District was currently conducting its 2024-2028 Water Rate Study which proposes annual water rate adjustments as follows:

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

The proposed water rate adjustments of the 2024-2028 Water Rate Study are subject to approval by the Board and subject to the receipt and consideration of any protests and comments before and during a public hearing in compliance with Proposition 218. It is anticipated that the public hearing will take place in July of 2023. Although not yet approved, the revenue projection in this section reflect the proposed 4.50% water rate adjustment effective January 1, 2024.

The chart 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.

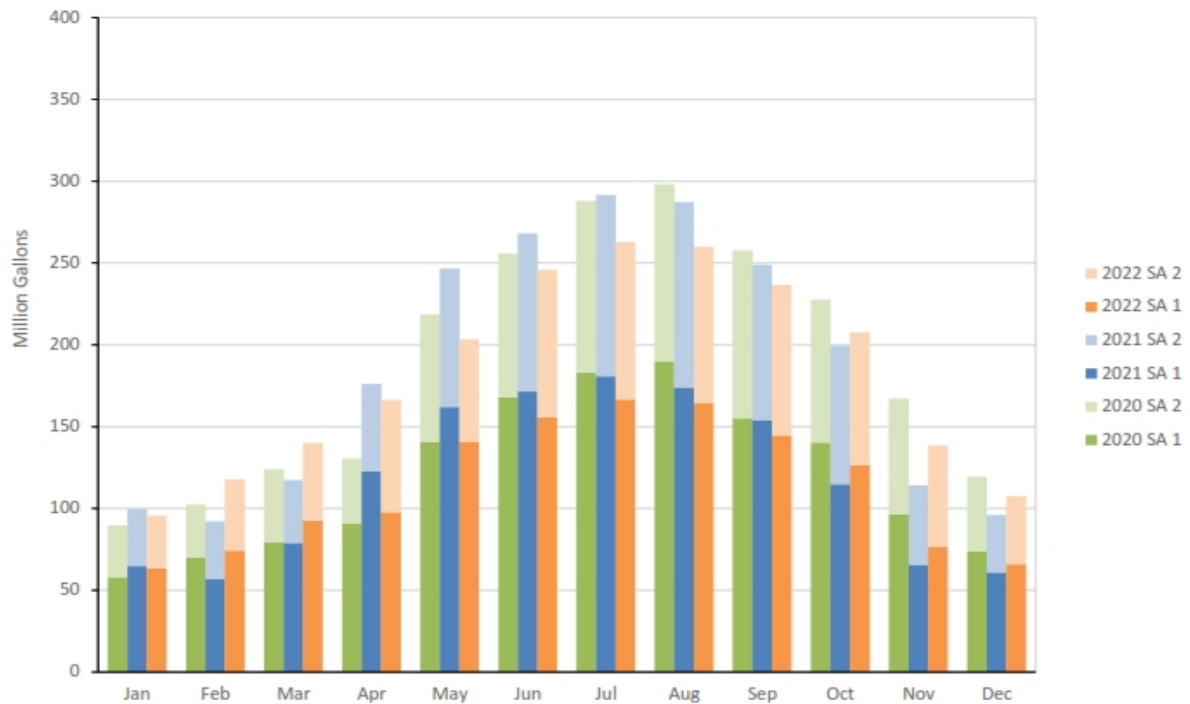


Florin Resource Conservation District/Elk Grove Water District
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WATER DEMAND TREND

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 demand trends for the prior three calendar years. The graph also shows the correlation between the annual seasonal change and overall water demand, with the highest level of demand occurring during the summer months.

As can be seen in the chart below, the District has experienced gradual increases in water demand in 2020 and 2021, however, the total level of water demand in 2022 decreased due to dryer weather conditions and the Governor's statewide request for voluntary conservation. Due to continued dryer weather conditions, conservation has become a way of life, with many residents practicing certain water conservation efforts, such as installing water efficient appliances and landscaping, resulting in long-term water use reductions.



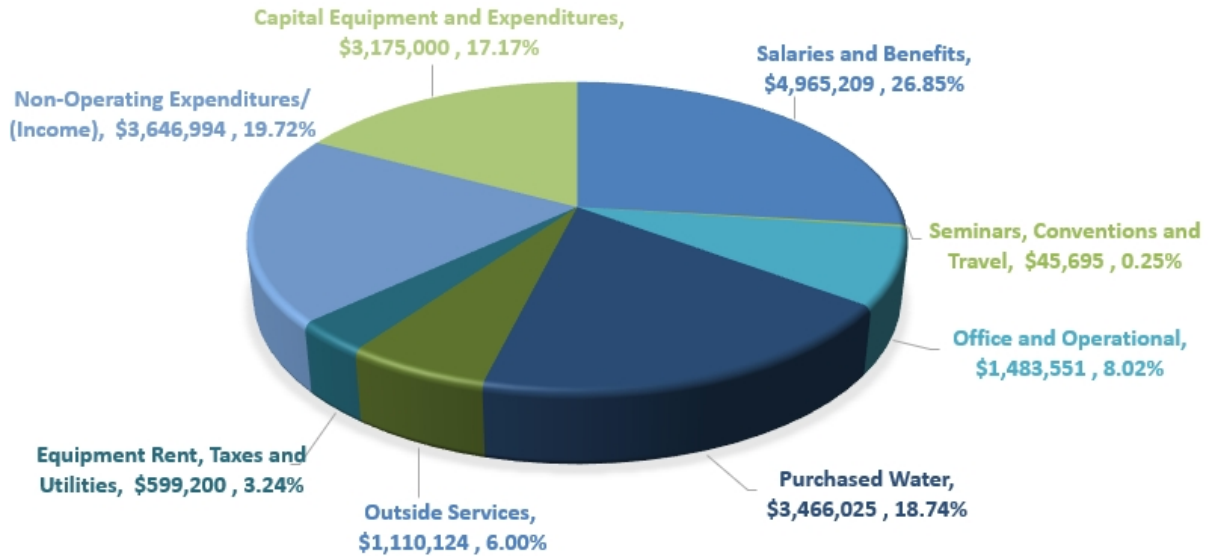
**Elk Grove Water District
Budgeted Revenue Accounts Detail
For the Fiscal Year ending June 30, 2024**

Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
4100	Water Payment Revenues - Residential	\$13,479,404	\$14,045,721	\$13,517,122	\$13,427,749	\$13,820,412	\$ 13,629,113
4110	Water Payment Revenues - Commercial	2,040,936	2,121,459	2,051,246	1,912,041	1,783,725	2,202,712
4120	Water Payment Revenues - Fire Service	196,357	196,456	204,588	205,595	215,031	235,379
4200	Meter Fees/Plan Check/Water Capacity	511,774	203,091	155,739	126,000	117,133	126,000
4201	Backflow Install EGWD	6,626	24,071	19,476	10,000	20,371	15,000
4202	Backflow Testing Fee	-	-	2,470	-	16,799	2,500
4300	Fire Protection	-	1,560	1,404	-	422	-
4520	Door Hanger Fees	106,400	-	45,800	115,000	112,478	115,000
4530	Meter Testing Fee	-	-	47	-	-	-
4540	New Account Fees	30,420	31,440	26,340	25,000	16,725	20,000
4550	NSF Fees	2,660	1,645	1,645	3,000	2,652	2,000
4560	Fees and Penalties	-	-	4,494	-	17,407	-
4570	Shut-off Fees	38,800	-	28,000	50,000	69,415	50,000
4580	Restoration Fees	-	-	225	-	135	-
4590	Credit Card Fees	6,050	-	-	-	-	-
4585	Admin Citations	300	1,282	1,115	-	595	-
4591	Release of Lien Fee	1,407	3,920	(1,620)	-	(731)	-
4700	Rental Income	-	34,546	16,668	-	-	-
4800	Other Income	-	-	1,154	-	793	-
4900	Customer Refunds	(2,763)	878	(45,596)	(1,000)	(26,148)	(1,000)
Total Revenues		<u>\$16,418,371</u>	<u>\$16,666,067</u>	<u>\$16,030,316</u>	<u>\$15,873,385</u>	<u>\$16,167,215</u>	<u>\$ 16,396,705</u>

EXPENDITURE SECTION

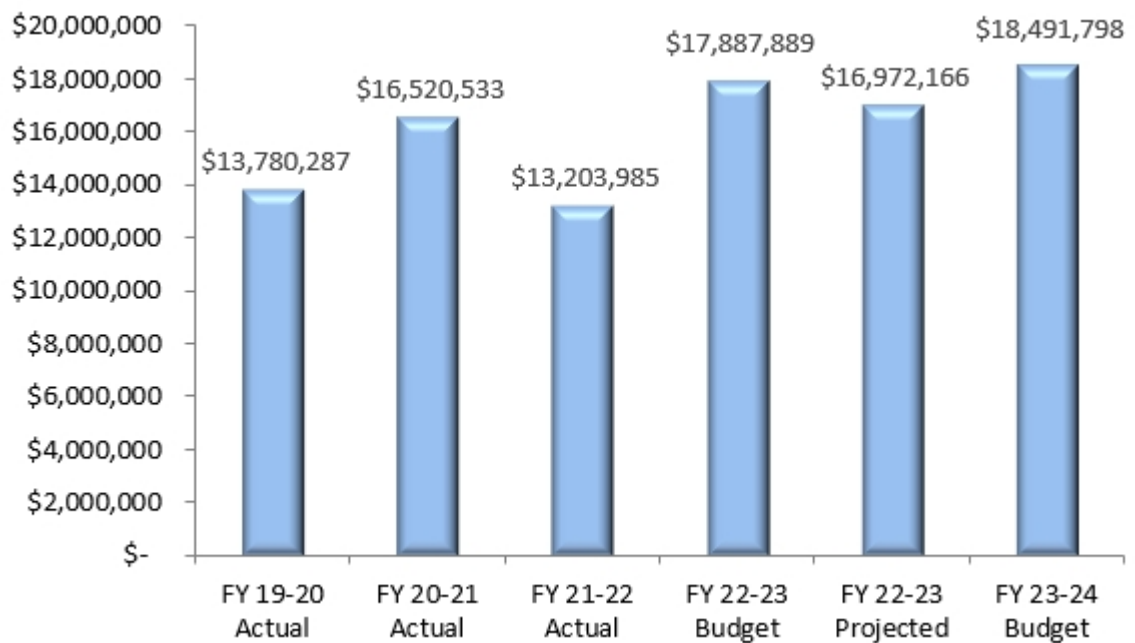
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

BUDGETED EXPENDITURES BY CATEGORY



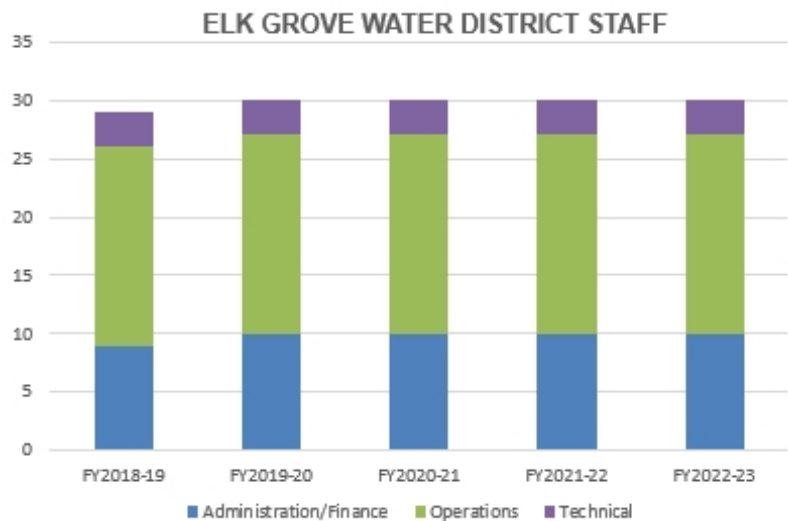
Note: Total Salaries and Benefits Expenditures are net of capitalized labor costs of \$435,189, which is included in total Capital Equipment and Expenditures.

TOTAL NET EXPENDITURES FISCAL YEARS 2019-20 THROUGH 2023-24



SALARIES AND BENEFITS FISCAL YEARS 2019-20 THROUGH 2023-24

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 11 FTE in Administration and Finance, 2 FTE in Technical Services and 17 FTE in Operations. In 2023, the District completed a compensation



study, comparing the salaries and benefits of the District to 10 other comparable agencies. The results of this study revealed that certain job classifications at the District were underpaid. Based on this, the District's Board approved an update to the District's salary schedule to reflect the results of the study. In addition to the update to the District's salary schedule, the District's Employee Policy Manual prescribes that annual Cost of Living Adjustments (COLAs) are made at the Board's 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 2023-24 is 4.67%.

Pension and other Post-Employment benefits

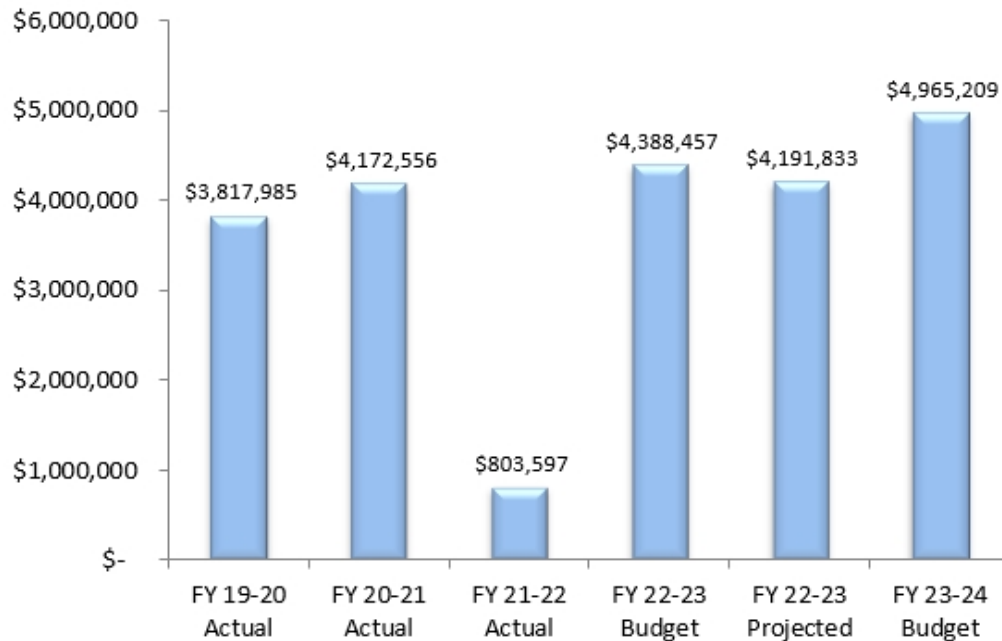
The District provides retirement benefits for its employees through a Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees Retirement System (CalPERS). Employees with at least 5 years of service are eligible to retire at age 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.

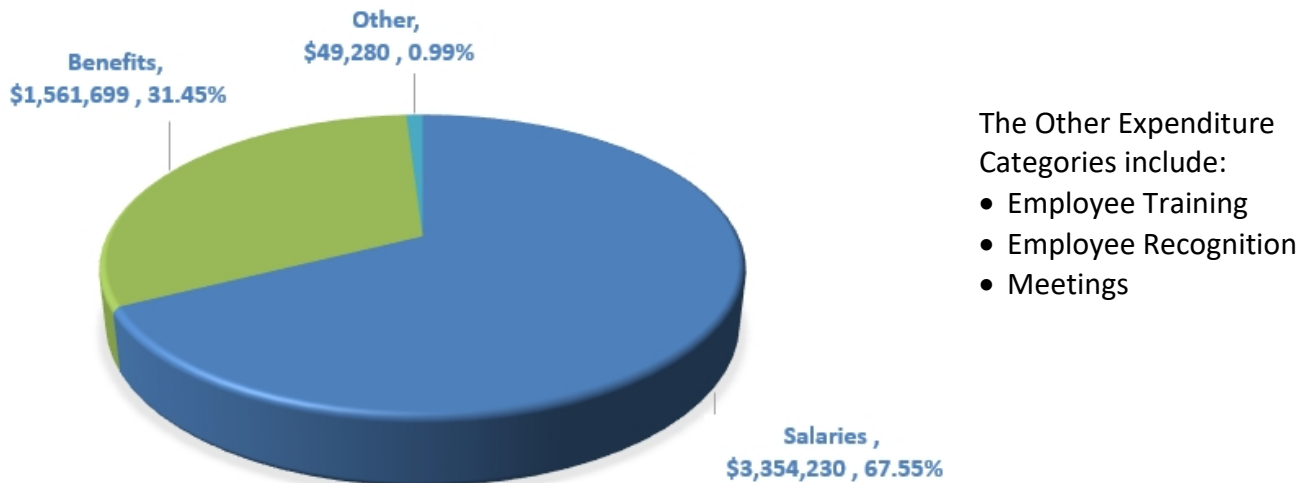
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

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

SALARIES AND BENEFITS



NET SALARIES AND BENEFITS \$4,965,209*



*The total Salaries and Benefits are net of capitalized labor costs of \$435,189 for capital improvements constructed by the Distribution and Utility Departments.

**Elk Grove Water District
Budgeted Salaries and Benefits Accounts Detail
For the Fiscal Year ending June 30, 2024**

Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
5100	Executive Salary	\$ 182,615	\$ 158,710	\$ 187,483	\$ 207,527	\$ 209,613	\$ 258,417
5110	Exempt Salaries	566,577	571,941	510,983	634,842	621,485	727,395
5120	Non-Exempt Salaries	1,365,198	1,626,875	1,623,296	1,957,845	1,821,501	2,231,561
5130	Overtime Compensation	33,784	26,986	34,810	45,000	31,244	45,000
5140	On Call Pay	23,446	24,864	30,940	31,025	31,025	31,025
5150	Holiday Pay	113,792	117,739	128,498	137,977	132,629	170,801
5160	Vacation Pay	184,761	56,922	185,785	161,804	190,410	188,579
5170	Personal Time Pay	91,616	238,090	129,164	118,715	123,042	136,641
5200	Medical Benefits	585,087	559,389	596,916	781,483	655,715	696,569
5195	EAP	928	807	816	874	871	911
5201	EGWD Contribution H.S.A	21,092	23,700	21,100	23,700	23,500	25,000
5210	Dental/Vision/Life Insurance	55,654	51,985	58,825	60,730	61,173	61,585
5220	Retirement Benefits	524,173	572,169	(2,568,235)	287,851	287,851	354,798
5225	Retirement Benefits - Post Employment	185,417	276,278	205,578	186,234	186,234	280,719
5230	Medical Tax, Social Security and SUI	49,764	52,174	51,342	67,060	55,720	73,318
5240	Worker's Compensation Insurance	85,222	88,506	85,606	96,600	57,702	68,799
5250	Education Assistance	-	-	-	2,500	-	2,500
5260	Employee Training	19,085	15,066	19,326	41,700	10,810	36,200
5270	Employee Recognition	2,383	2,385	1,542	2,880	8,220	2,880
5280	Meetings	847	-	-	1,200	-	7,700
	Less Capitalized Labor	(273,456)	(292,028)	(500,178)	(459,089)	(316,911)	(435,189)
		<u>\$3,817,985</u>	<u>\$4,172,556</u>	<u>\$ 803,597</u>	<u>\$4,388,457</u>	<u>\$4,191,833</u>	<u>\$ 4,965,209</u>

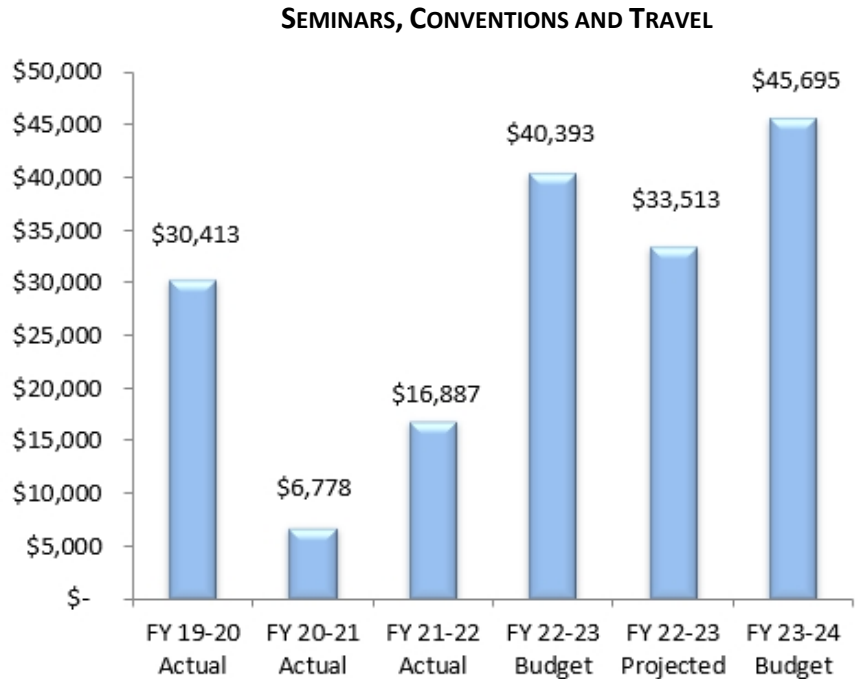
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

SEMINARS, CONVENTIONS AND TRAVEL

FISCAL YEARS 2019-20 THROUGH 2023-24

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, travelling to attend hearings, meetings, conferences, or other gatherings is of value to the District. The two major conferences that District staff attend are the semi-annual Association of California Water Associations (ACWA) conferences and the annual California Society of Municipal Finance Officers (CSMFO) conference.

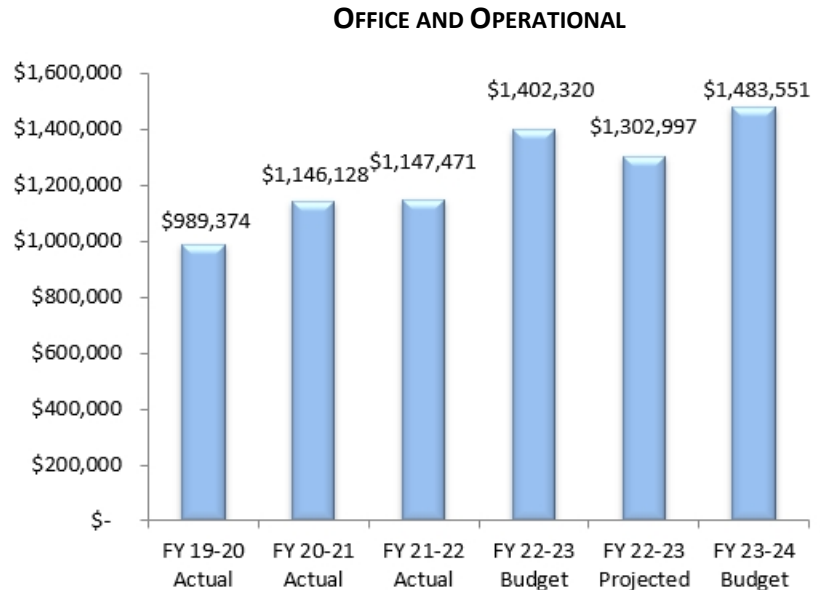


Elk Grove Water District
Budgeted Seminars, Conventions and Travel Accounts Detail
For the Fiscal Year ending June 30, 2024

Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
5300	Airfare	\$ 2,928	\$ (39)	\$ 218	\$ 4,550	\$ 2,043	\$ 4,600
5310	Hotels	7,366	-	1,908	12,100	10,795	12,600
5320	Meals	2,741	1,094	908	5,638	4,814	6,790
5330	Auto Rental	63	(102)	156	1,500	-	1,300
5340	Seminars & Conferences	10,256	(300)	7,614	9,125	8,827	12,575
5350	Mileage Reimbursement, Parking, Tolls	989	(20)	155	1,480	1,035	1,830
5375	Auto Allowance	6,070	6,145	5,928	6,000	6,000	6,000
		\$ 30,413	\$ 6,778	\$ 16,887	\$ 40,393	\$ 33,513	\$ 45,695

OFFICE AND OPERATIONAL AND PURCHASED WATER FISCAL YEARS 2019-20 THROUGH 2023-24

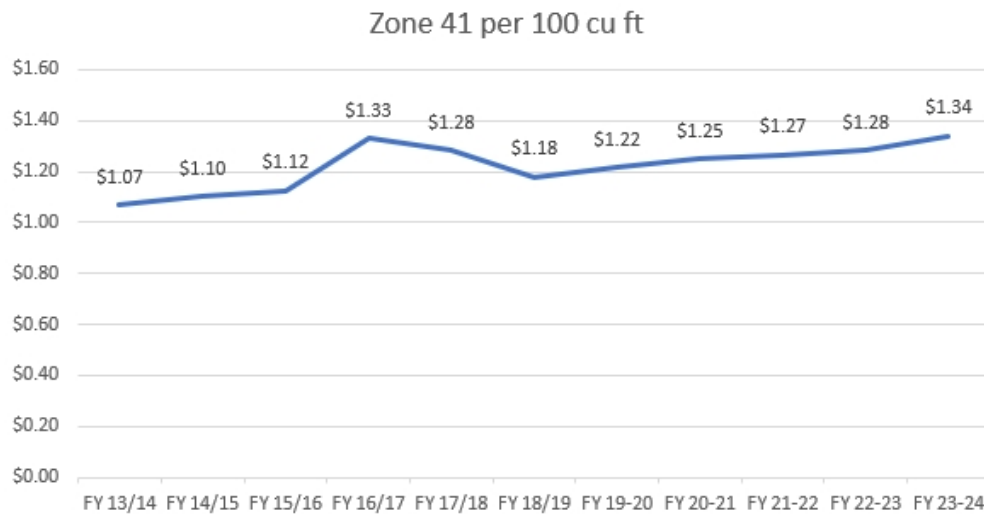
Office and Operational expenditures are budgeted to cover administrative costs such as insurance premiums, repairs and maintenance of equipment, buildings, and computers, purchases of chemicals for water treatment, postage, printing, and association dues. These costs allow the District to continue to operate and maintain the water system and to continue to provide water services to its ratepayers. As can be seen by the chart to the right, office and operational expenditures have remained relatively consistent from year to year and only expected to increase by approximately \$81,231 or 5.79% in FY 2023-24 as compared to the FY 2022-23 budgeted amount.



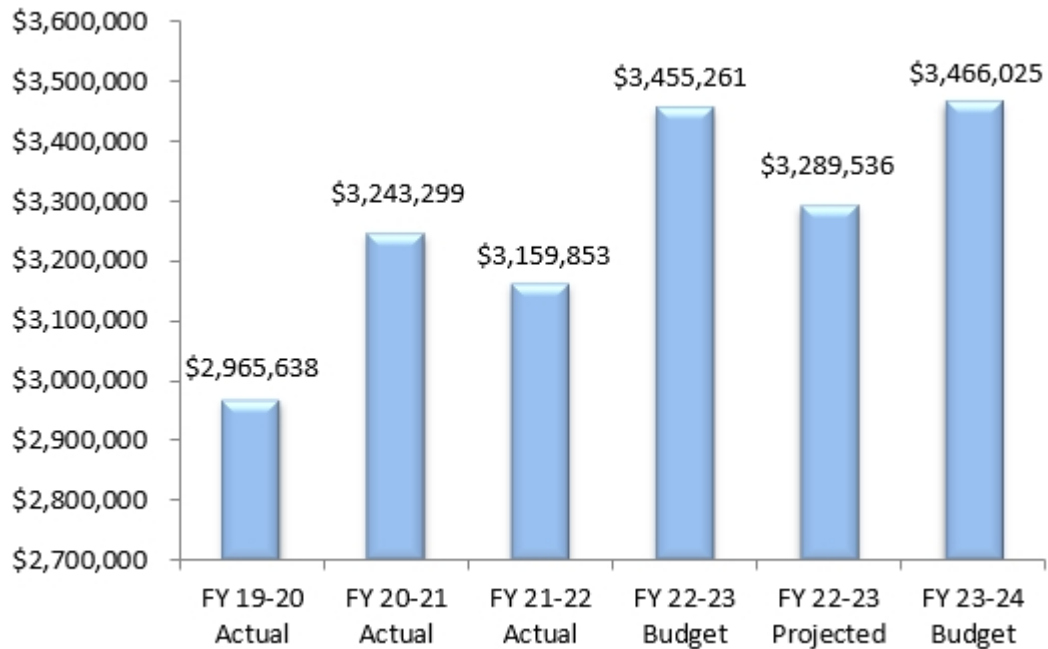
Through the First Amended and Restated Master Water Agreement between Sacramento County Water Agency and Florin Resource Conservation District/Elk Grove Water District, entered into on June 28th, 2002, the District has agreed to purchase, on a wholesale basis, potable water supply from the SCWA. The 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 2023-24 Operating Budget**

WHOLESALE WATER RATE TREND



PURCHASED WATER COST



The chart above shows the total annual purchased water costs since FY 2019-20. Purchased water cost has continued to increase slightly from year to year as drought restrictions have been lifted. For FY 2023-24, 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.

Elk Grove Water District
Budgeted Office and Operational Accounts Detail
For the Fiscal Year ending June 30, 2024

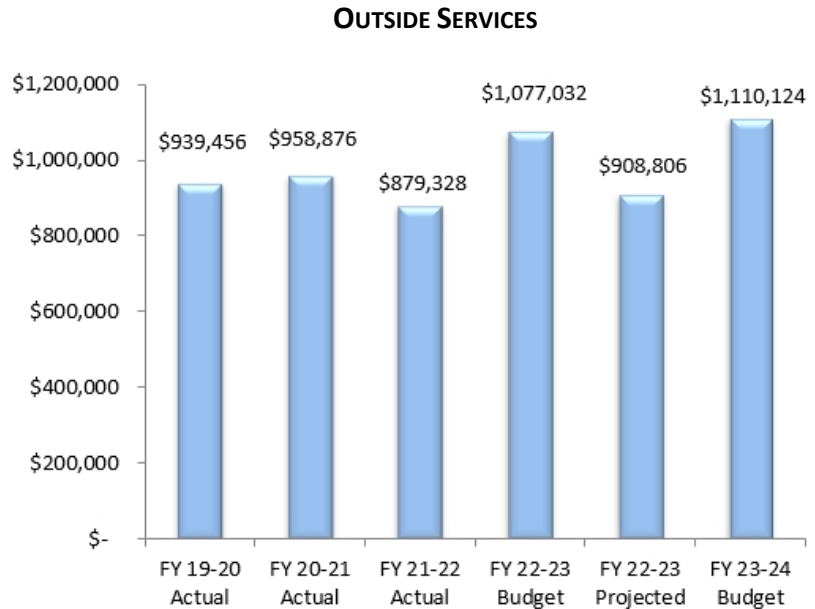
Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
5410	Advertising	\$ 5,200	\$ 15,660	\$ 14,404	\$ 17,200	\$ 11,592	\$ 17,200
5415	Association Dues	118,649	150,003	124,103	134,359	126,552	132,870
5420	Insurance	91,118	100,008	99,889	125,700	132,643	154,200
5425	Licenses, Certifications, Fees	8,304	4,530	4,843	3,800	4,548	3,650
5430	Repairs & Maintenance - Automotive	33,476	34,544	25,965	35,500	23,895	36,500
5432	Repairs & Maintenance - Building	45,258	46,975	62,492	84,820	69,175	93,520
5434	Repairs & Maintenance - Computers	20,927	4,422	12,500	20,650	29,555	21,650
5435	Repairs & Maintenance - Equipment	114,022	108,307	117,926	147,100	158,393	160,500
5438	Fuel	34,343	33,622	51,644	67,220	49,075	56,720
5440	Materials	12,239	180,257	105,295	95,000	168,902	163,150
5445	Chemicals	42,547	37,126	49,148	55,000	51,128	65,000
5450	Meter Repairs	129,363	123,132	60,523	136,000	88,890	100,000
5453	Permits	56,416	49,677	84,860	90,000	86,462	95,000
5455	Postage	60,709	61,230	64,535	77,275	76,576	82,325
5460	Printing	7,022	9,255	6,308	23,300	10,871	26,850
5465	Safety Equipment	19,620	9,771	8,496	25,000	12,498	18,000
5470	Software Programs & Updates	115,622	104,412	179,112	146,256	100,368	141,196
5475	Supplies	26,796	17,844	21,086	36,420	29,940	29,520
5480	Telephone	25,996	26,189	20,750	28,020	30,885	33,500
5485	Tools	7,857	12,709	15,083	15,000	16,393	19,500
5490	Clothing Allowance	2,713	3,809	6,501	7,700	7,700	7,700
5491	EGWD - Other Clothing	11,177	12,647	10,515	13,000	10,422	13,000
5493	Water Conservation Materials	-	-	1,494	18,000	6,535	12,000
		989,374	1,146,128	1,147,471	1,402,320	1,302,997	1,483,551
5495	Purchased Water	\$2,965,638	\$3,243,299	\$3,159,853	\$3,455,261	\$3,289,536	\$ 3,466,025

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

OUTSIDE SERVICES

FISCAL YEARS 2019-20 THROUGH 2023-24

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 2024-2028 Water Rate and Connection Fee Study, 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, 2024

Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
5505	Administration Services	\$ 6,419	\$ 6,239	\$ 4,359	\$ 4,100	\$ 2,511	\$ 4,700
5510	Bank Charges	168,810	166,475	176,673	185,600	196,964	210,800
5515	Billing Services	20,869	24,328	21,377	25,500	27,563	25,500
5520	Contracted Services	351,356	479,176	482,605	504,410	539,301	449,866
5523	Water Conservation Services	-	-	-	-	-	-
5525	Accounting Services	28,514	26,960	27,444	30,000	30,000	30,000
5530	Engineering	174,660	96,828	55,825	50,000	5,494	50,000
5532	Special Projects	-	-	-	-	-	-
5535	Legal Services	94,361	63,310	33,919	145,000	19,974	220,000
5540	Financial Consultants	1,750	(955)	-	-	188	-
5545	Community Relations	7,650	0	1,131	10,700	1,544	5,200
5552	Misc. Medical	1,174	3,338	2,919	2,000	2,436	2,000
5550	Pre-employment	1,185	493	613	1,000	-	1,000
5555	Janitorial	14,753	26,874	22,356	21,200	19,125	22,200
5560	Bond Administration	5,770	7,890	3,500	7,050	5,773	6,550
5570	Security	21,691	20,916	23,571	31,972	31,044	32,308
5575	Sampling	40,494	37,003	23,037	58,500	26,889	50,000
		<u>\$ 939,456</u>	<u>\$ 958,876</u>	<u>\$ 879,328</u>	<u>\$1,077,032</u>	<u>\$ 908,806</u>	<u>\$ 1,110,124</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

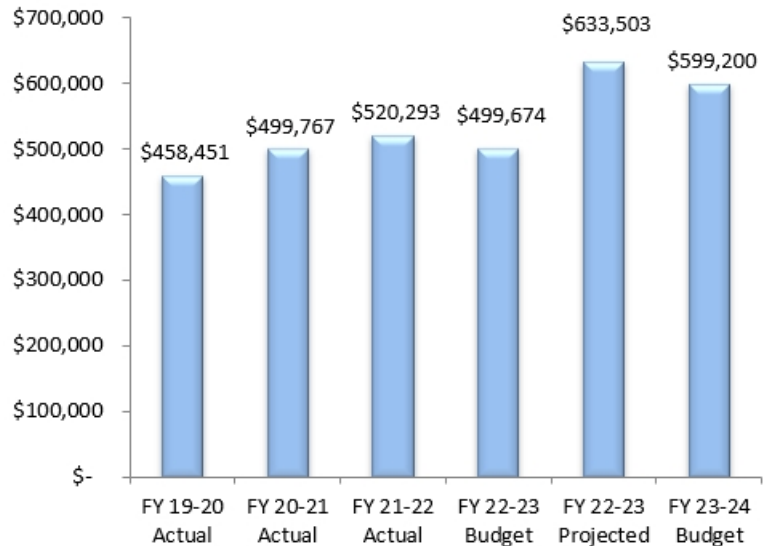
EQUIPMENT RENT, TAXES AND UTILITIES

FISCAL YEARS 2019-20 THROUGH 2023-24

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



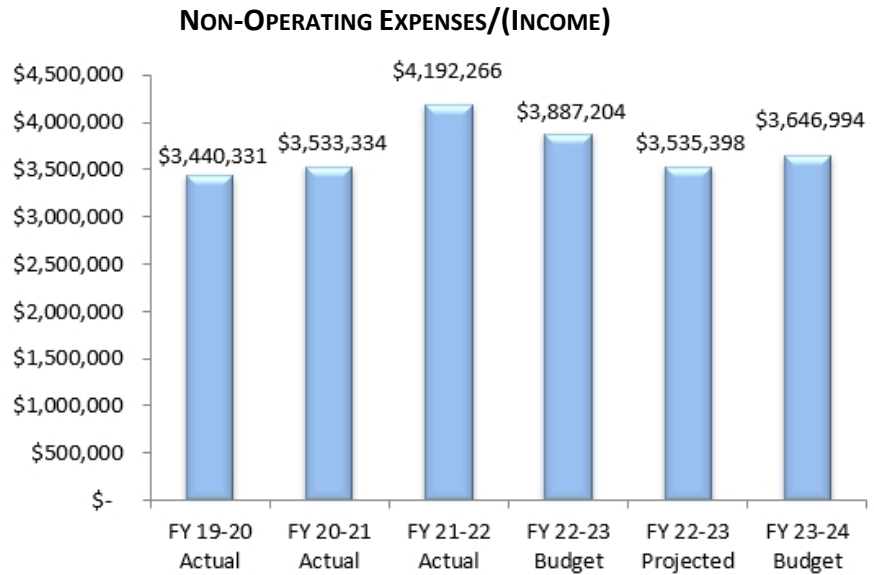
Elk Grove Water District
Budgeted Rents, Taxes and Utilities Accounts Detail
For the Fiscal Year ending June 30, 2024

Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
5610	Occupancy	\$ -	\$ 17,000	\$ 72,000	\$ 6,000	\$ 18,000	\$ -
5620	Equipment Rental	21,236	23,727	33,803	30,074	39,513	32,600
5710	Property Taxes	995	967	2,918	4,000	3,277	4,000
5740	Electricity	402,747	409,242	360,247	410,200	516,148	510,800
5750	Natural Gas	725	903	1,352	2,000	5,237	6,000
5760	Sewer & Garbage	32,748	47,928	49,972	47,400	51,329	45,800
		<u>\$ 458,451</u>	<u>\$ 499,767</u>	<u>\$ 520,293</u>	<u>\$ 499,674</u>	<u>\$ 633,503</u>	<u>\$ 599,200</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

NON-OPERATING EXPENSES (REVENUES) FISCAL YEARS 2019-20 THROUGH 2023-24

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 \$215,000 from the City of Elk Grove through the American Rescue Plan Act for certain watermain improvements projects in FY 2024. The District does not anticipate any elections costs for FY 2024. 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, 2024

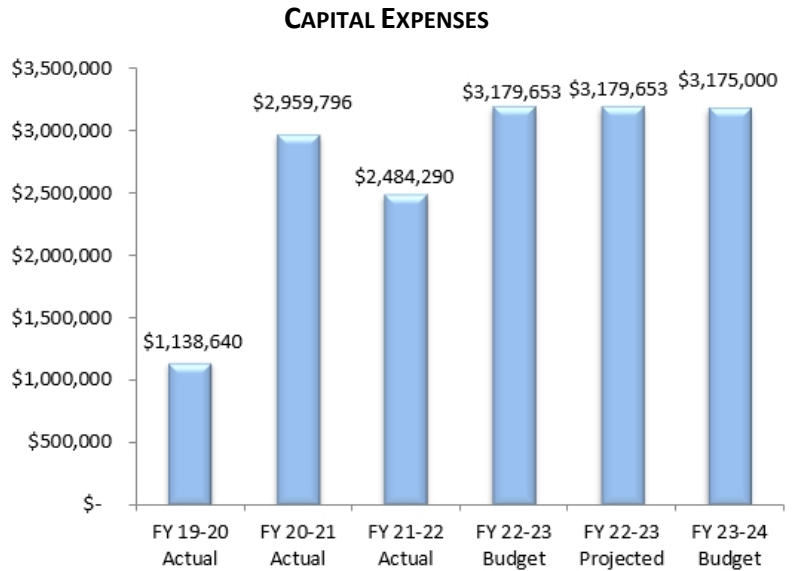
Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
2500	Bond Retirement	\$ 2,165,000	\$ 2,300,000	\$ 2,440,000	\$ 2,560,000	\$ 2,560,000	\$ 2,675,000
7300	Debt Service (Bond Interest Expense)	1,627,405	1,466,868	1,442,499	1,323,204	1,323,204	1,211,994
9700	Capital Grants	-	-	-	(221,000)	(221,000)	(215,000)
9920	Other Expenses (Income)	(40,580)	(165,572)	(24,998)	-	-	-
9910	Interest Earned	(221,048)	(88,328)	(56,182)	(25,000)	(57,990)	(25,000)
9911	Unrealized Gains and Losses	(90,446)	18,479	390,948	-	(70,703)	-
9950	Election Costs	-	1,887	-	250,000	1,887	-
		<u>\$3,440,331</u>	<u>\$3,533,334</u>	<u>\$4,192,266</u>	<u>\$ 3,887,204</u>	<u>\$ 3,535,398</u>	<u>\$ 3,646,994</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

CAPITAL EXPENSES

FISCAL YEARS 2019-20 THROUGH 2023-24

Fiscal year 2023-24 Capital Expenses consist of funding for Repair & Replacement and Long-term Capital Improvement based on the District 5-year Capital Improvement Plan (FY 2024-28 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. Since all of the District's capital projects are deemed to be nonrecurring, the affect the projects will have on the operating budget will be an overall decrease in repair and maintenance costs as aged assets are replaced with new assets.



Elk Grove Water District
Budgeted Capital Expenses Detail
For the Fiscal Year ending June 30, 2024

Account#	Description	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 2023-24 Requested Budget
3560	Repair & Replacement Reserve	\$ 778,658	\$ 2,340,867	\$ 1,869,360	\$ 1,648,000	\$ 1,648,000	\$ 2,335,000
3565	L-T Capital Improvement Reserve	359,981	618,929	614,930	1,531,653	1,531,653	840,000
		<u>\$ 1,138,640</u>	<u>\$ 2,959,796</u>	<u>\$ 2,484,290</u>	<u>\$ 3,179,653</u>	<u>\$ 3,179,653</u>	<u>\$ 3,175,000</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 2023-24 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 2024-28 CIP (amounts in 000's).

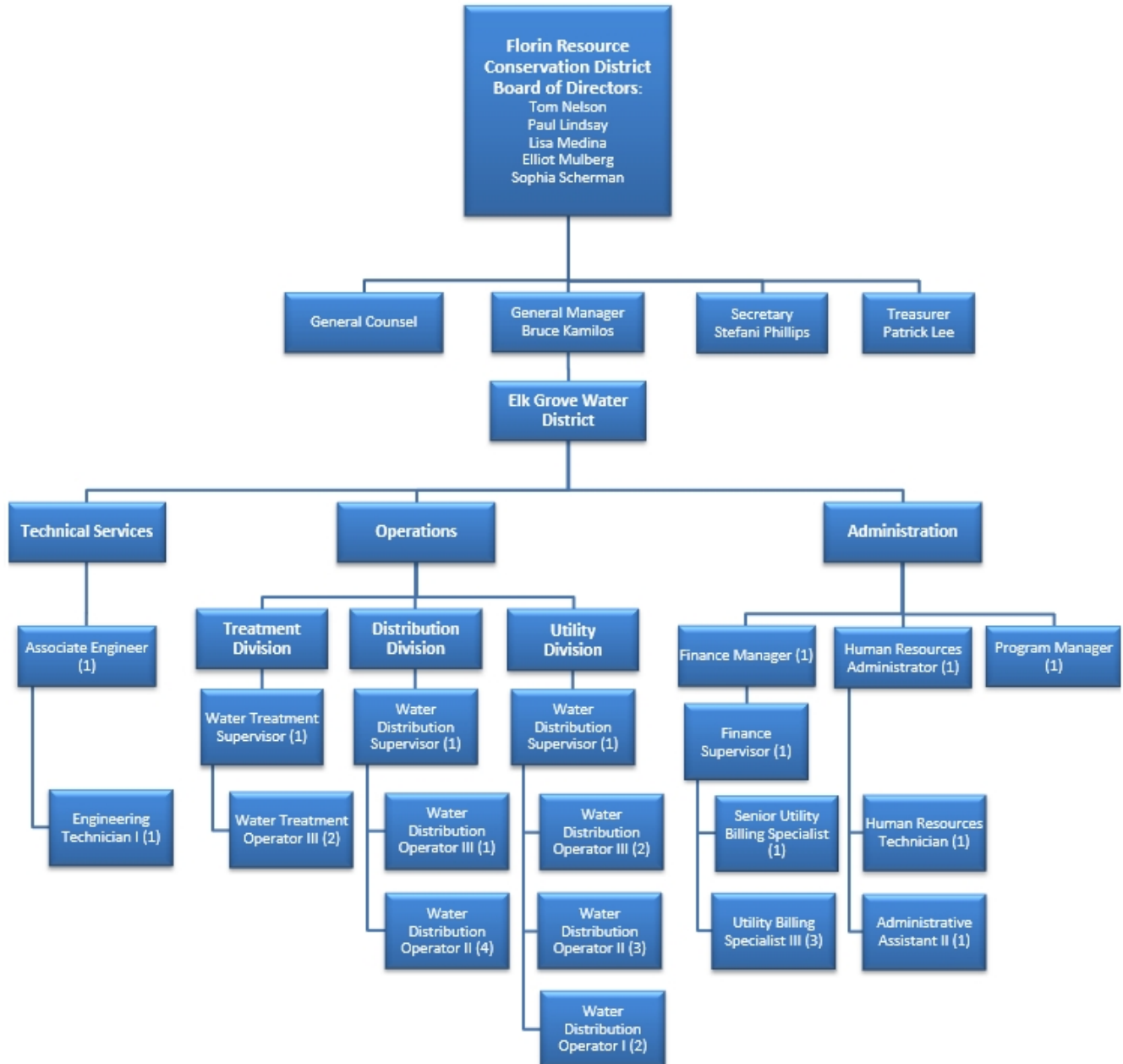
FUND	FY23/24	FY24/25	FY25/26	FY 26/27	FY 27/28	Total
CAPITAL IMPROVEMENT FUNDS						
Supply/Distribution Improvements	329	1,167	1,125	1,160	4,845	8,626
Treatment Improvements	20	-	-	-	-	20
Building & Site Improvements/Vehicles	441	229	112	168	191	1,141
SUB-TOTAL	790	1,396	1,237	1,328	5,036	9,787
CAPITAL REPAIR/REPLACEMENT FUNDS						
Supply/Distribution Improvements	1,465	1,377	1,506	1,456	1,317	7,121
Treatment Improvements	175	210	112	116	116	729
Building & Site Improvements/Vehicles	645	172	95	-	30	942
SUB-TOTAL	2,285	1,759	1,713	1,572	1,463	8,792
UNFORESEEN CAPITAL PROJECT FUNDS						
Unforeseen Capital Projects	100	100	100	100	100	500
SUB-TOTAL	100	100	100	100	100	500
TOTAL	3,175	3,255	3,050	3,000	6,599	19,079

In addition, below is a listing of the specific capital projects budgeted for in FY 2024 (amounts in 000's):

Priority	PROJECT NAME	FY23/24
SUPPLY / DISTRIBUTION IMPROVEMENTS		
1	Well Rehabilitation Program	84
1	Derr St. Water Main Looping	152
1	School St./Locust Water Main	394
1	Locust St./Elk Grove Blvd Alley Water Main**	356
2	Locust/Summit Alley Water Main****	505
2	Locust St./Elk Grove Blvd. Water Main Looping	77
3	Bond Rd. Water Main Relocation Project	126
4	Transmission Main Brinkman Ct. (Cost Share)	100
TREATMENT IMPROVEMENTS		
1	Dosing Pumps & ChlorTec System Installation	150
2	Storage Tank Coating Repairs	25
3	Chlorine Analyzers Shallow Wells	20
BUILDING & SITE IMPROVEMENTS / VEHICLES		
1	Trench Plate Purchase	130
2	Backhoe Loader	210
3	Truck Mounted Compressor	35
3	Truck Replacements ****	66
3	Administration Bldg. Drainage Improvements	95
3	ERP System	520
4	Plotter for Tech. Services	10
4	Admin. Storage Bld. Improvements	20
UNFORESEEN CAPITAL PROJECTS		
	Unforeseen Capital Projects	100
TOTAL CAPITAL IMPROVEMENT BUDGET		3,175
**	Project to receive \$215K of American Rescue Plan Act Funds	
***	Project includes potential 50% match grant funding	
****	Carry over projects from FY 22/23	

ORGANIZATIONAL SUMMARY

ELK GROVE WATER DISTRICT ORGANIZATION CHART



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT STAFF FTE

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Administration & Finance					
General Manager	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Program Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	-	-	-	1.00	1.00
Administrative Assistant II	2.00	2.00	2.00	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	3.00	3.00
Customer Service Specialist II	1.00	1.00	1.00	-	-
Department Total	11.00	11.00	11.00	11.00	11.00
Technical Services					
Assistant General Manager	1.00	1.00	-	-	-
Associate Engineer	-	-	1.00	1.00	1.00
Engineering Technician I	-	-	1.00	1.00	1.00
GIS Technician II	1.00	1.00	-	-	-
Department Total	2.00	2.00	2.00	2.00	2.00
Operations					
Supervisors	3.00	3.00	3.00	3.00	3.00
Water Distribution Operator in Training	1.00	3.00	2.00	-	-
Water Distribution Operator I	4.00	1.00	2.00	2.00	2.00
Water Distribution Operator II	6.00	6.00	6.00	6.00	6.00
Water Distribution Operator III	1.00	2.00	2.00	4.00	4.00
Water Treatment Operator II	1.00	1.00	1.00	-	-
Water Treatment Operator III	1.00	1.00	1.00	2.00	2.00
Departmental Total	17.00	17.00	17.00	17.00	17.00
Organizational Total	30.00	30.00	30.00	30.00	30.00

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 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	11,947	10,700
Number of Customers	47,000	38,000	29,712
Budget Comparison - Fiscal Year Basis	July-June	July-June	July-June
Revenues - FY 2022-23 Budget			
Retail Water Sales	\$ 15,545,385	\$ 13,871,000	\$ 15,114,200
Other Revenues	328,000	3,314,062	6,702,300
TOTAL REVENUE BUDGET	\$ 15,873,385	\$ 17,185,062	\$ 21,816,500
Expenditures - FY 2022-23 Budget			
Personnel Costs	\$ 4,388,457	\$ 3,999,000	\$ 5,730,600
Operating Costs	6,474,680	4,881,869	3,134,800
Non-Operating Costs	3,845,099	4,044,705	4,724,300
EXPENDITURE BUDGET	\$ 14,708,236	\$ 12,925,574	\$ 13,589,700
CAPITAL BUDGET	\$ 3,179,653	\$ 8,663,444	\$ 13,682,100
TOTAL EXPENDITURE BUDGET	\$ 17,887,889	\$ 21,589,018	\$ 27,271,800
REVENUES IN EXCESS OF EXPENDITURES	\$ (2,014,504)	\$ (4,403,956)	\$ (5,455,300)
OUTSTANDING DEBT	\$ 35,170,000	\$ 32,285,000	\$ 12,273,878
FTE	30	30	49

Note: The information above is based on FY 2022-23 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 2023-24 Operating Budget

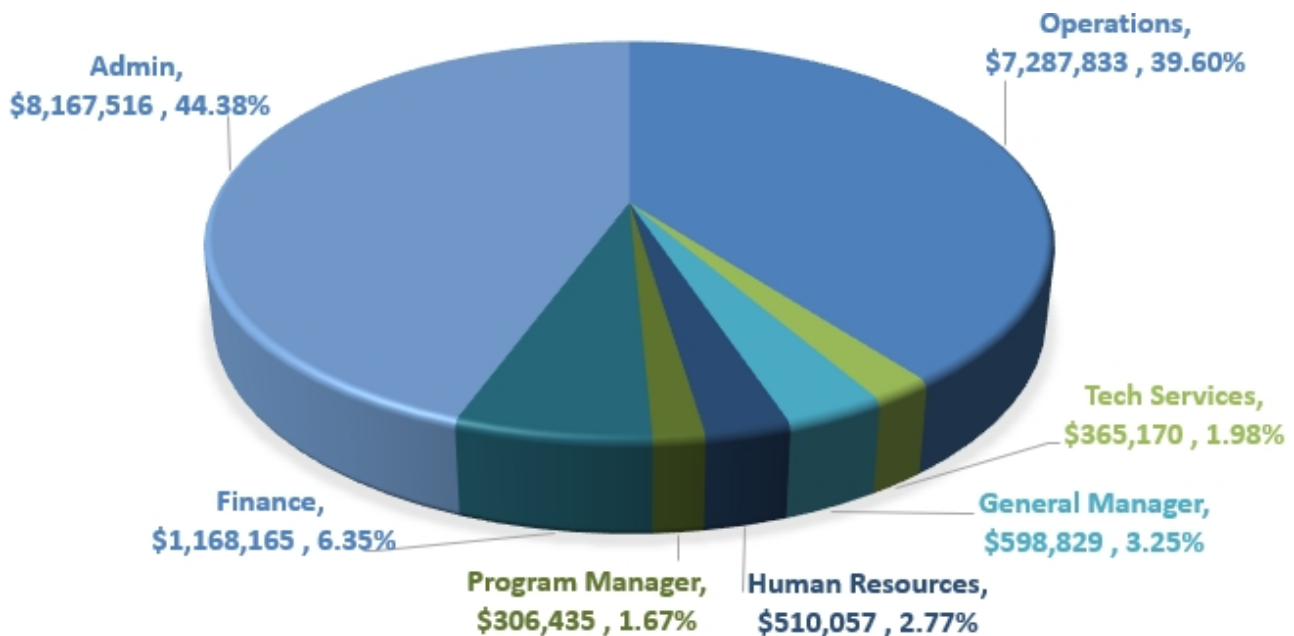
EXPENSES BY DEPARTMENTS

Elk Grove Water District
Summary by Departments
For the Fiscal Year ending June 30, 2024

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues								\$16,396,705
Salaries and Benefits	\$2,780,328	\$258,539	\$355,481	\$482,875	\$204,533	\$1,031,422	\$ 287,219	\$ 5,400,398
Seminars, Conventions and Travel	2,780	4,603	21,837	5,782	4,432	6,261	-	45,695
Office and Operational	852,680	52,029	311	8,000	54,370	74,682	441,479	1,483,551
Purchased Water	3,466,025	-	-	-	-	-	-	3,466,025
Outside Services	156,000	50,000	221,200	13,400	39,500	55,800	574,224	1,110,124
Equipment Rent, Taxes and Utilities	553,000	-	-	-	3,600	-	42,600	599,200
Subtotal Operational Expenditures	7,810,814	365,170	598,829	510,057	306,435	1,168,165	1,345,522	12,104,993
Less: Capitalized Labor	(522,981) *	-	-	-	-	-	-	(522,981)
Total Operational Expenses	7,287,833	365,170	598,829	510,057	306,435	1,168,165	1,345,522	11,582,012
Non-Operating Expenditures (Income)	-	-	-	-	-	-	3,646,994	3,646,994
Capital Equipment and Expenditures	-	-	-	-	-	-	3,175,000	3,175,000
Total Net Expenditures	\$7,287,833	\$365,170	\$598,829	\$510,057	\$306,435	\$1,168,165	\$ 8,167,516	\$18,404,006
Transfers (to)/from reserves								2,095,093
Revenues In Excess of Expenditures, Principal Retirement and Capital Expenditures								\$ -

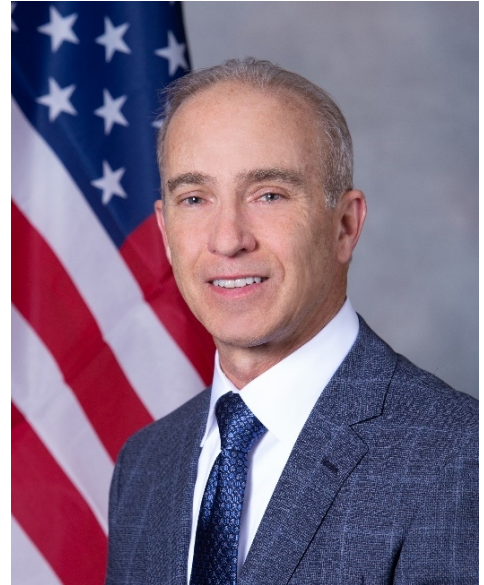
* This represents approximately 60% of salaries and benefits of the Utility Division which will be charged to Capital Projects.

SUMMARY BY DEPARTMENTS

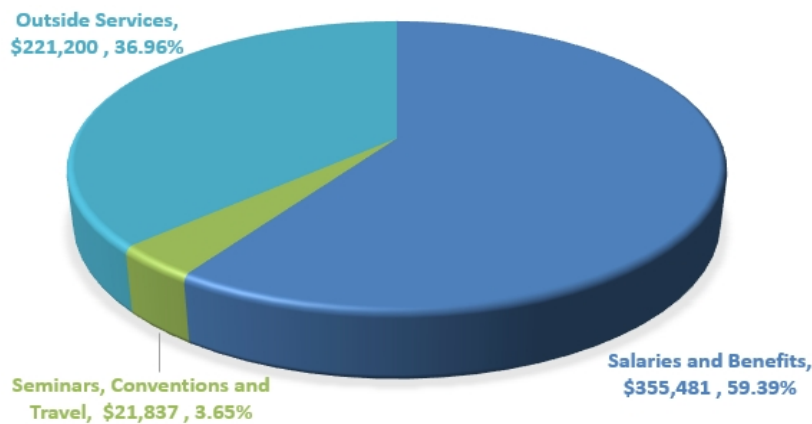


OFFICE OF THE GENERAL MANAGER

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 2023-24 GENERAL MANAGER EXPENDITURES



FY 2022-23 ACCOMPLISHMENTS

- Completed the District's new Administration Building on time and under budget.
- Completed a Water Rate Study to develop water rates for calendar years 2024-28.
- Engaged a Community Advisory Committee of 10 customers to help guide the Water Rate Study.
- Conducted an independent District-wide compensation study.
- Established and implemented a District-wide Exceptional Customer Service Program.
- Explored groundwater sustainability projects through partnerships.
- Developed a Well Replacement plan based on the findings of the Well Siting and Design Study.
- Proactively managed water conservation in our District.

FY 2023-24 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 2023-24 Operating Budget

- Provide the Board of Directors with 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

- Implement an upgrade to the District's financial and enterprise asset management system.
- Improve the customer's ability to manage their accounts online.
- Retain a new District General Counsel.
- Complete an update to the District's Employee Policy Manual.
- Review the District's contribution to employee medical premiums.
- Complete unidirectional flushing of Service Area 1.
- Apply for an Advanced Metering Infrastructure (AMI) grant.
- Pursue groundwater recharge projects that benefit the EGWD ratepayers

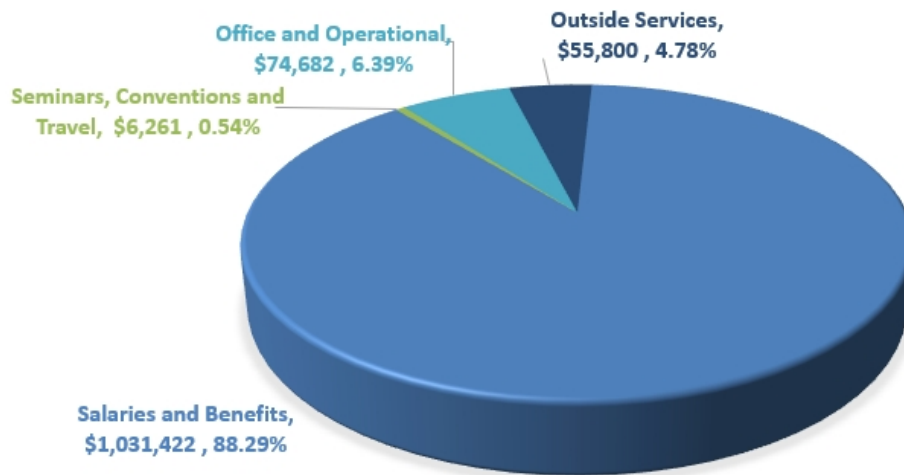
FY 2023-24 PERFORMANCE MEASURES

MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i># OF EMPLOYEE CHECK-IN SESSIONS</i>	30	36	48	36
<i># OF BOARD MEMBER CHECK-IN SESSIONS</i>	16	18	18	18
<i># OF ON-SITE DISTRICT JOB VISITS</i>	26	39	41	39
<i># OF CITY COORDINATED MEETINGS</i>	3	3	3	4
<i># OF OUTSIDE AGENCY COORDINATION MEEINGS</i>	12	12	36	24

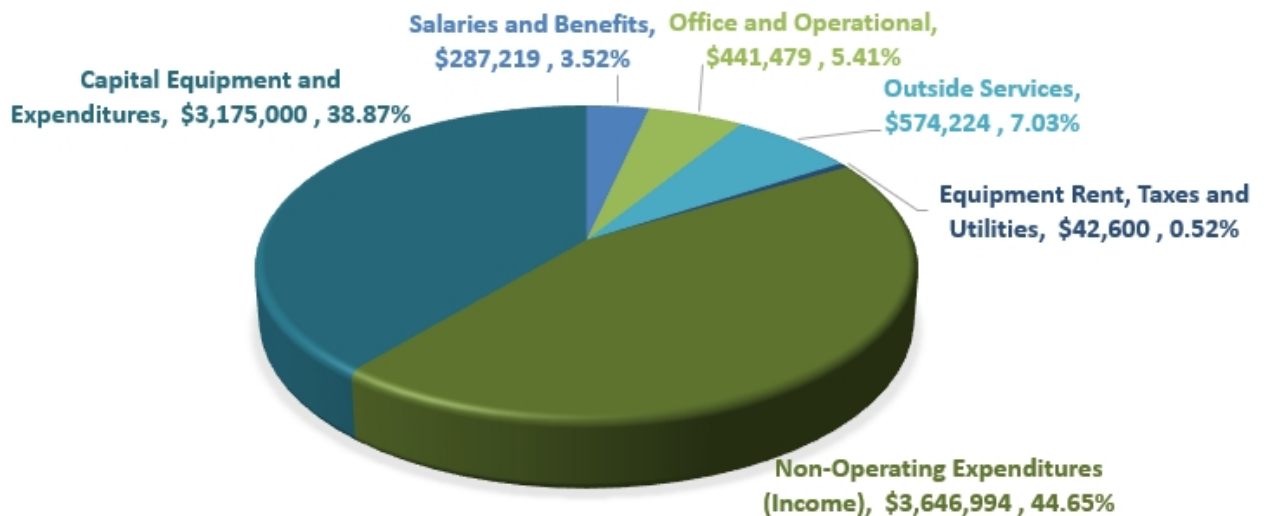
FINANCE AND ADMINISTRATIVE

The Finance Department is responsible for maintaining fiscal stability in a manner consistent with generally accepted accounting principles and statutory requirements. Included in the Financial Department's duties are: customer service, accounts payable, 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 2023-24 FINANCE EXPENDITURES



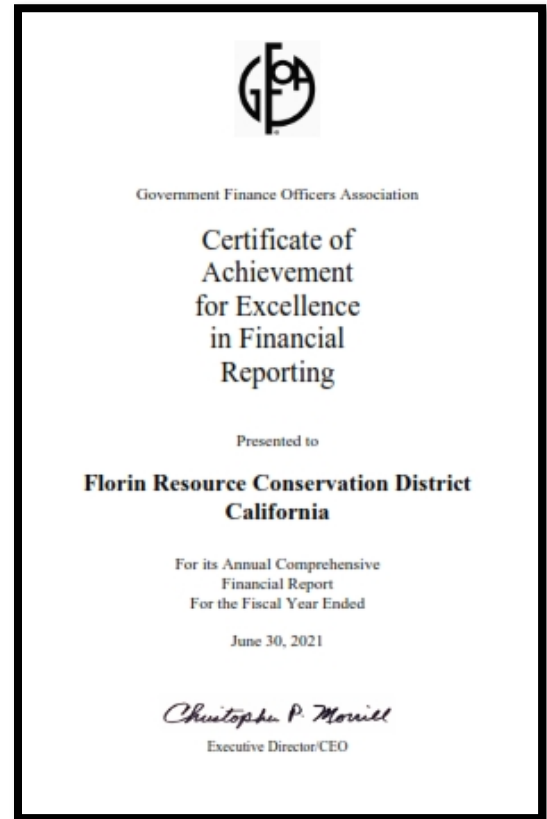
FY 2023-24 ADMINISTRATIVE EXPENDITURES



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

FY 2022-23 ACCOMPLISHMENTS

- Completed a water rate and connection fee study to develop water rates for calendar year 2024-2028.
- Completed a cost and feasibility analysis for outsourcing customer payments through lockbox.
- Completed the implementation and rollout of the electronic timecard.
- Implemented process improvements to the District's shutoff process, including the ability to turn on water services after hours and on weekends.
- Implemented Express Payment Portal to provide customers with additional payment options.
- Completed an updated cost assessment to determine the financial viability of implementing a new Enterprise Resource Planning system in FY 2023-24.
- Completed the implementation of customer ACH draft payments through the use of debit and credit cards.
- Completed the implementation of a new fuel card program to provide District staff with a reliable fuel source while maintaining proper internal controls to mitigate the risk of fraud or misappropriation of District assets.
- Achieved the GFOA Certificate of Excellence in Financial Reporting for the 14th consecutive year.
- Achieved the GFOA Distinguished Budget Presentation Award for the 4th consecutive year.



FY 2023-24 GOALS AND OBJECTIVES

- Complete the re-certification of the District for the Special District Leadership Foundation District Transparency Certificate of Excellence.
- Complete the solicitation for and implementation of a new Enterprise Resources Planning (ERP) system for the District.
- Develop standard operating procedures (SOP's) covering the payroll process and accounts payable process.
- Complete a cost and feasibility analysis on the implementation of electronic imaging and filing of accounts payable invoices.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

FY 2023-24 PERFORMANCE MEASURES

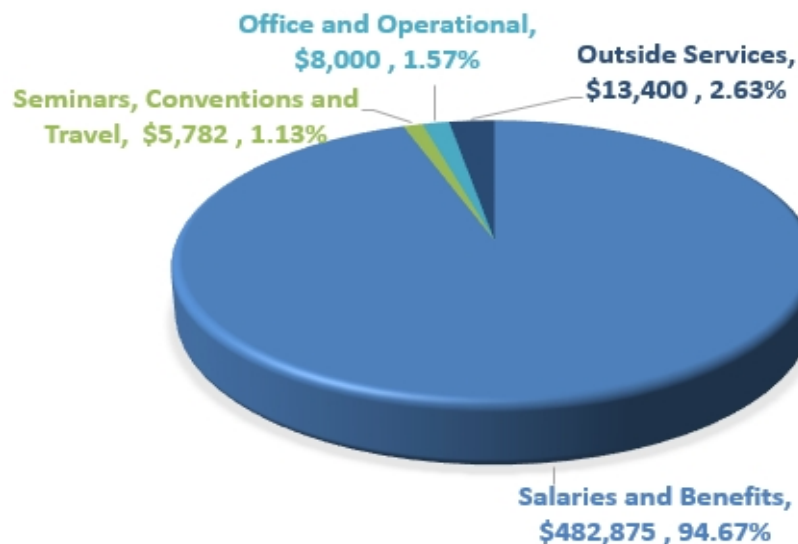
MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i># OF ACCOUNTS PAYABLE CHECKS ISSUED</i>	2099	2200	2106	2200
<i># OF PAYROLLS COMPLETED ON TIME</i>	26	26	26	26
<i># OF NEW ACCOUNTS OPENED</i>	981	900	684	800
<i># OF CUSTOMER REFUNDS ISSUED</i>	568	600	587	600
<i># OF CUSTOMERS RECEIVING PAPERLESS BILLS</i>	2302	2725	2721	2961

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 2023-24 HUMAN RESOURCE EXPENDITURES



FY 2022-23 ACCOMPLISHMENTS

- Facilitated Administration and Technical Services Divisions move to the new administration building.
- Orchestrated a grand opening for the new administration building.
- Completed the independent District-wide salary and compensation study.
- Implemented the HRMS Employee Self-Service portal.
- Developed standard operating procedures for Board Secretary and Human Resources duties.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

FY 2023-24 GOALS AND OBJECTIVES

- Complete an update to the District's Employee Policy Manual.
- Review the District's contribution to employee medical premiums.
- Develop a plan to convert to a digital hiring process and on-boarding.
- Convert personnel documentation to digital format where possible.
- Cross-train within the Human Resources Department.
- Develop standard operating procedures for Board Secretary and Human Resources duties.
- Complete the review of staffing requirements and conduct the recruitment of qualified candidates for vacant positions.

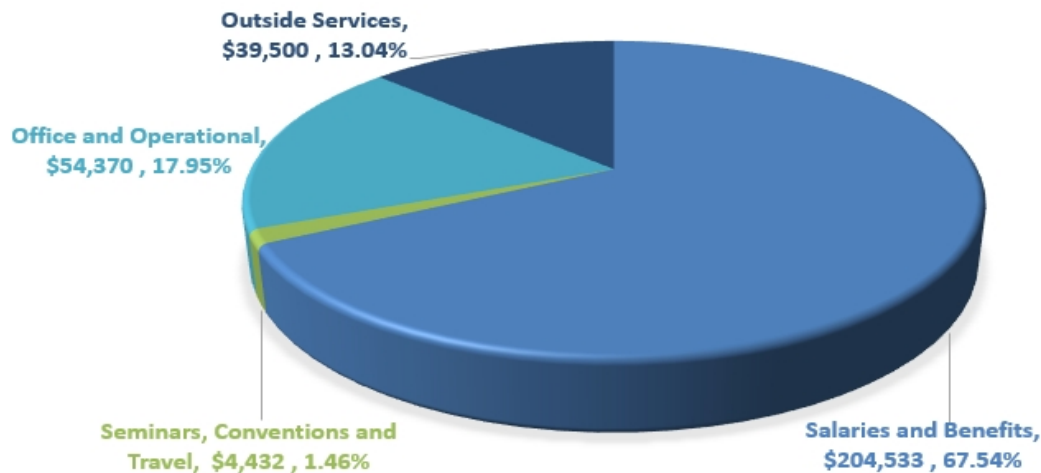
FY 2023-24 PERFORMANCE MEASURES

MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i># OF BOARD/COMMITTEE MEETINGS SCHEDULED</i>	16	20	18	16
<i># OF STAFF REPORTS REVIEWED</i>	168	220	170	175
<i># OF BOARD/COMMITTEE PACKETS ASSEMBLED</i>	15	25	16	17
<i># OF FORM 700 RECEIVED AND FILED</i>	17	15	15	15
<i># BOARD MEMBER ORIENTATION</i>	0	3	0	3
<i># BOARD MEMBERS PARTICIPATED IN REQUIRED TRAINING</i>	5	5	5	5
<i># PUBLIC RECORD REQUESTS RESPONDED TO</i>	1	2	1	2
<i># OF RECRUITMENTS CONDUCTED</i>	4	1	0	1
<i># NEW EMPLOYEES HIRED</i>	2	1	0	1
<i># EMPLOYEE ON-BOARDING AND ORIENTATIONS CONDUCTED</i>	2	1	0	1
<i># EMPLOYEES PROMOTED</i>	1	5	2	4
<i># EMPLOYEE REQUIRED TRAINING SESSIONS</i>	2	0	2	0
<i># EMPLOYEES PARTICIPATED IN WELLNESS PROGRAM</i>	10	13	0	13

PROGRAM MANAGER

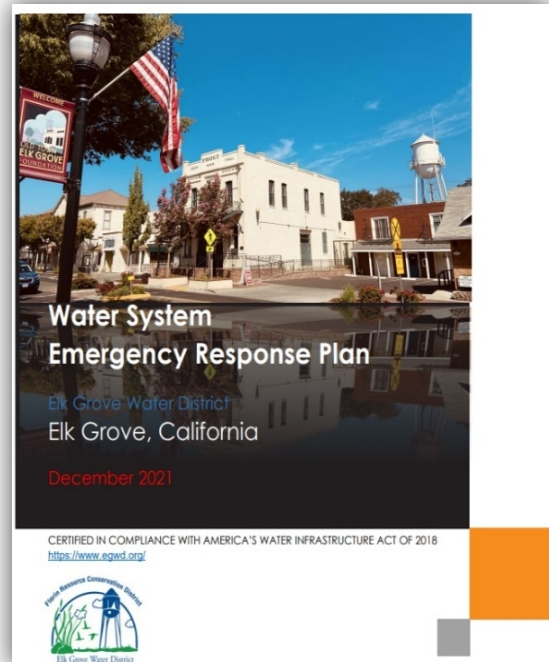
The Program Manager manages special programs and projects as assigned by the General Manager, including water conservation, safety, legislative tracking and lobbying, grant acquisition, and public information and outreach.

FY 2023-24 PROGRAM MANAGER EXPENDITURES



FY 2022-23 ACCOMPLISHMENTS

- Led the District-wide Exceptional Customer Service Program.
- Upgraded the District's Asset Management Program software.
- Facilitated an emergency response plan tabletop exercise involving a major transmission main leak.
- Continued performing customer outreach to achieve water conservation in alignment with State goals.
- Maintained a comprehensive safety program designed to reduce risk and comply with all regulatory requirements.
- Coordinated ride along and field visits for District administration staff.
- Updated District water demand model.
- Refreshed the District's lock out/tag out safety program.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

FY 2023-24 GOALS AND OBJECTIVES

- Track and monitor State Water Resource Control Board Conservation Regulations and ensure District compliance with targets.
- Continue the District-wide Exceptional Customer Service Program.
- Coordinate with RWA on regional water education program.
- Track and monitor legislation that may impact District operations in coordination with CSDA, RWA and ACWA.
- Submit a WaterSMART grant application for Advanced Metering Infrastructure (AMI).
- Update District website to include staff profiles.

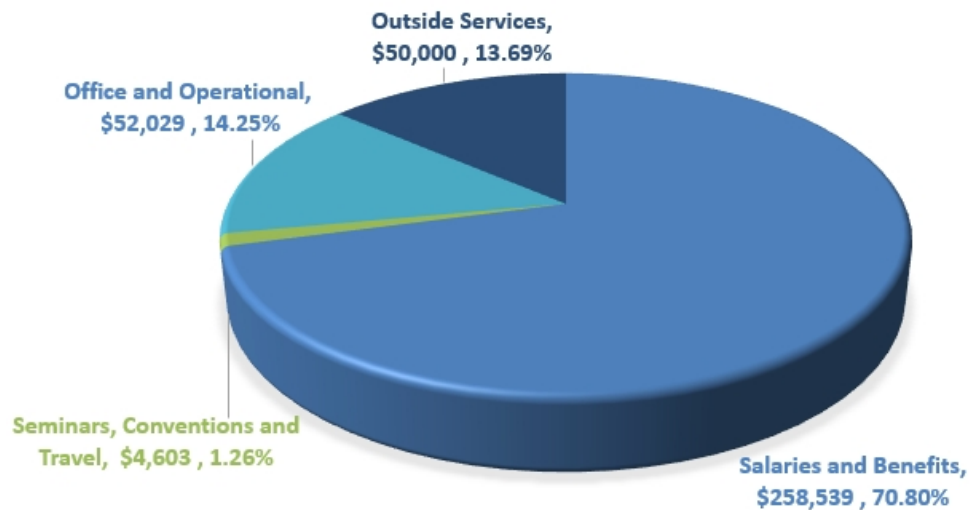
FY 2023-24 PERFORMANCE MEASURES

MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i># OF SAFETY MEETINGS</i>	22	26	30	26
<i># OF WATER DROP NEWSLETTERS PUBLISHED</i>	3	3	3	3
<i>NUMBER OF BILL INSERTS DISTRIBUTED</i>	7	6	6	6

TECHNICAL SERVICES

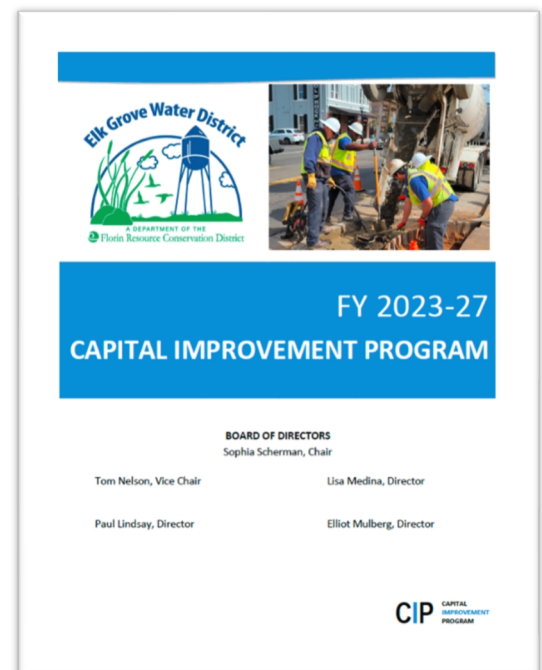
The Technical Services Department provides planning, engineering, construction management, Operations technical support, and district-wide geographic information system (GIS) services. Technical Services Department is also responsible for developing and administering the District's capital improvement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

FY 2023-24 TECHNICAL SERVICES EXPENDITURES



FY 2022-23 ACCOMPLISHMENTS

- Completed approximately 85 percent of the CIP projects identified in the FY 2022-23 CIP budget.
- Improved GIS mapping products to improve field staff efficiency in accessing record drawings while in the field.
- Continued updating the District's Standard Construction Detail Drawings.
- Developed digital well checking program and informational web-tools utilizing GIS software applications, improving field staff efficiency.
- Re-organized commercial meter reading route to make more efficient use of operators' time when reading the route.



Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

FY 2023-24 GOALS AND OBJECTIVES

- Perform the technical work behind the District's capital improvement program.
- Develop improvement plans for the District's water main replacement program.
- Finalize the District's standard construction Detail drawings and the District's Standard Construction Specifications.
- Develop a transmission main valve exercising plan.
- Complete a risk assessment of water system infrastructure serving and adjacent to critical facilities (schools, hospitals, etc.)
- Facilitate unidirectional flushing operations.
- Represent the District's interest with developer-installed water system infrastructure.

FY 2023-24 PERFORMANCE MEASURES

MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i>% OF PROJECTS COMPLETED IN ANNUAL CIP</i>	85%	100%	90%	100%
<i>% OF PROJECTS COMPLETED UNDER BUDGET</i>	50%	100%	80%	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, so there are no expenditures to report for Information Technology.



FY 2022-23 ACCOMPLISHMENTS

- Installed 6,809 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 98.992% uptime (a total downtime of 7 hours, 15 minutes, 27 seconds per month over all servers and systems and services; this accounts for downtime to patch/reboot systems during off-hours).
- Completed and closed out 10,207 help desk tickets.
- 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 16.07%.
- Implemented all recommendations made by Technology Crest after their cyber security review/audit of the District's Information Technology Systems.
- Worked with Consolidated Communications and implemented an entirely new internet-based phone system for the entire district.
- Got the new administrative offices fully wired for data, and all IT equipment set up and functioning in the new building.
- Assisted with the grand opening of the new administrative building.
- Deployed new Disaster Recovery Servers.
- Automated Non-Windows Server Patching and software updates.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

FY 2023-24 GOALS AND OBJECTIVES

- Set up automated disaster recovery response and test response systems to test the effectiveness of the server and system backups.
- Reduce the outstanding cyber security vulnerabilities (High and Medium) to below 40.
- Migrate all Server systems whose operating systems will be discontinued this fiscal year to new operating system versions (about 30 systems).
- Set up a Backup System for all camera systems at the district.
- Upgrade SCADA Wonderware Software to the latest version.
- Implement a solution to allow continued use of Win911 to make phone calls to alert the Treatment Team to any alarms.

FY 2023-24 PERFORMANCE MEASURES

MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i>SYSTEM UPTIME (MONTHLY AVERAGE)</i>	99.214%	99.3%	99.0%	99.4%
<i>HELP DESK TICKETS CLOSED</i>	9500	10,000	11,000	11300
<i>OUTSTANDING CYBER SECURITY VILNERABILITIES</i>	92	80	79	39

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.



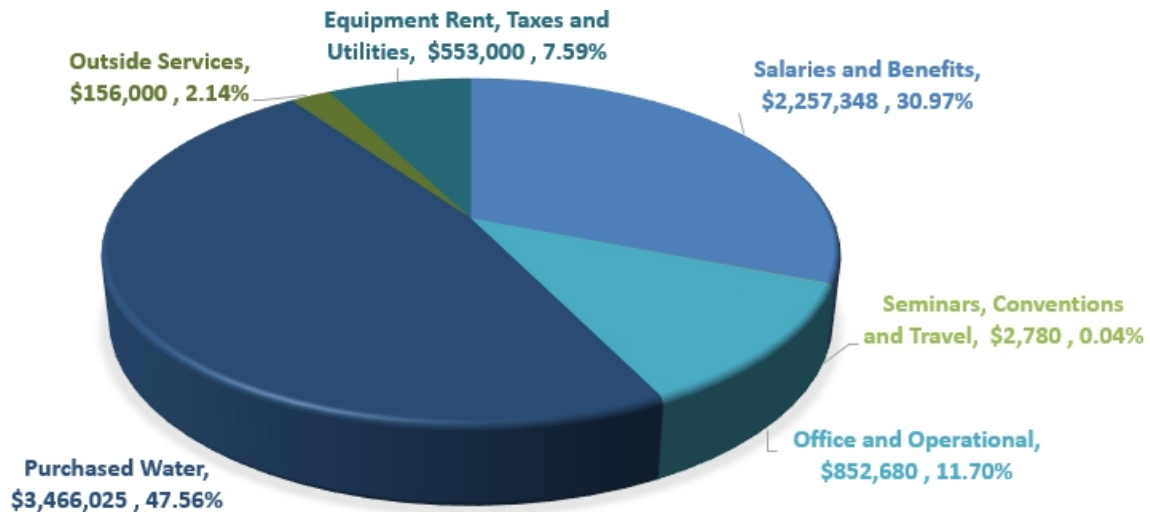
Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

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 2023-24 OPERATIONS DEPARTMENT EXPENDITURES



FY 2022-23 ACCOMPLISHMENTS

- Installed 3,000 linear feet of new water main pipeline as part of the District's ongoing water main replacement program.
- Completed over 900 water quality samples on raw and treated water throughout the system and performed per- and polyfluoroalkyl substances (PFAS) sampling per state general order.
- Completed the Railroad Water Treatment Plant Filter Media Replacement project.
- Conducted the District's ongoing valve exercising and hydrant maintenance program.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

- Became proficient with the new cold planer to restore small areas of damaged pavement.
- Developed standard operating procedures for Operation's activities.

FY 2023-24 GOALS AND OBJECTIVES

- Install 3,100 linear feet of new water main pipeline.
- Complete unidirectional flushing of Service Area 1.
- Complete PFAS sampling of all District water wells, exceeding state-mandated requirements.
- Perform valve exercising of transmission main valves.
- Perform all scheduled preventative maintenance activities.

FY 2023-24 PERFORMANCE MEASURES

MEASURE	2022 ACTUAL	2023 TARGET	2023 ESTIMATE	2024 TARGET
<i>LINEAR FEET OF NEW WATERMAIN INSTALLED</i>	3200	3100	3000	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 2023-24 Operating Budget

LONG TERM DEBT OBLIGATIONS

The District's long-term debt obligations are comprised of the 2014 Series A Water Revenue Refunding Bonds and 2016 Series A Water Revenue Refunding Bonds. A description of the purpose, original issue and outstanding amounts as of June 30, 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 Poor's	\$ 20,545,000	\$ 4,107,278
<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	\$ 12,065,000	\$ 2,861,190
TOTAL	<u>\$ 32,610,000</u>	<u>\$ 6,968,468</u>

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 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 2024 budget is as follows:

	<u>2024</u>
Covenant:	
Net Income	\$ 4,726,901
Interest and principal payments, cash basis (as defined)	<u>\$ 3,886,994</u>
Coverage ratio computed	<u><u>1.22</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	
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	2,365,000	465,200	815,000	332,010	3,977,210
2029-2033	9,150,000	996,656	8,815,000	942,030	19,903,686
	<u>\$ 20,545,000</u>	<u>\$ 4,107,279</u>	<u>\$ 12,065,000</u>	<u>\$ 2,861,190</u>	<u>\$ 39,578,469</u>

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FISCAL YEAR 2023-24 RATES AND FEES SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

Use Charges:

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

Connection Size	Jan. 1, 2023	Jan. 1, 2024
1"	\$ 62.37	\$ 61.49
1.5"	\$ 87.79	\$ 111.92
2"	\$ 118.29	\$ 172.44
3"	\$ 189.48	\$ 364.08
4"	\$ 291.14	\$ 616.23
6"	\$ 545.33	\$ 1,372.69
8"	\$ 850.36	\$ 1,624.85
10"	\$ 1,206.22	\$ 4,247.24

Commodity charge for units of water used in a month:

Service Type	Jan. 1, 2023	Jan. 1, 2024
Residential Metered		
Tier 1 (0-30 CCF)	\$ 1.96	\$ 2.15
Tier 2 (30.01+ CCF)	\$ 4.12	\$ 3.19
CCF = Hundred Cubic Feet		
Non-residential	\$ 1.83	\$ 2.14
Irrigation	\$ 2.32	\$ 2.97

Other Fees:

Private Fire Protection Service Rates:

Connection Size	Jan. 1, 2023	Jan. 1, 2024
2"	\$ 3.08	\$ 3.72
3"	\$ 8.96	\$ 10.79
4"	\$ 19.08	\$ 22.99
6"	\$ 55.43	\$ 66.77
8"	\$ 118.12	\$ 142.29
10"	\$ 212.42	\$ 255.89
12"	\$ 343.10	\$ 413.32

*Note: The January 1, 2024 rates are subject to the receipt and consideration of any protests and comments received before and during the public hearing to be conducted on July 18, 2023.

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

New Connections: Effective September 18, 2023

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

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

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”

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FISCAL YEAR 2023-24 SALARY SCHEDULE

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
1	\$ 21,507.20	\$ 22,588.80	\$ 23,691.20	\$ 24,897.60	\$ 26,145.60
	\$ 1,792.27	\$ 1,882.40	\$ 1,974.27	\$ 2,074.80	\$ 2,178.80
	\$ 827.20	\$ 868.80	\$ 911.20	\$ 957.60	\$ 1,005.60
	\$ 10.34	\$ 10.86	\$ 11.39	\$ 11.97	\$ 12.57
2	\$ 22,027.20	\$ 23,150.40	\$ 24,315.20	\$ 25,521.60	\$ 26,832.00
	\$ 1,835.60	\$ 1,929.20	\$ 2,026.27	\$ 2,126.80	\$ 2,236.00
	\$ 847.20	\$ 890.40	\$ 935.20	\$ 981.60	\$ 1,032.00
	\$ 10.59	\$ 11.13	\$ 11.69	\$ 12.27	\$ 12.90
3	\$ 22,588.80	\$ 23,691.20	\$ 24,897.60	\$ 26,145.60	\$ 27,476.80
	\$ 1,882.40	\$ 1,974.27	\$ 2,074.80	\$ 2,178.80	\$ 2,289.73
	\$ 868.80	\$ 911.20	\$ 957.60	\$ 1,005.60	\$ 1,056.80
	\$ 10.86	\$ 11.39	\$ 11.97	\$ 12.57	\$ 13.21
4	\$ 23,150.40	\$ 24,315.20	\$ 25,521.60	\$ 26,832.00	\$ 28,121.60
	\$ 1,929.20	\$ 2,026.27	\$ 2,126.80	\$ 2,236.00	\$ 2,343.47
	\$ 890.40	\$ 935.20	\$ 981.60	\$ 1,032.00	\$ 1,081.60
	\$ 11.13	\$ 11.69	\$ 12.27	\$ 12.90	\$ 13.52
5	\$ 23,691.20	\$ 24,897.60	\$ 26,145.60	\$ 27,476.80	\$ 28,808.00
	\$ 1,974.27	\$ 2,074.80	\$ 2,178.80	\$ 2,289.73	\$ 2,400.67
	\$ 911.20	\$ 957.60	\$ 1,005.60	\$ 1,056.80	\$ 1,108.00
	\$ 11.39	\$ 11.97	\$ 12.57	\$ 13.21	\$ 13.85
6	\$ 24,315.20	\$ 25,521.60	\$ 26,832.00	\$ 28,121.60	\$ 29,536.00
	\$ 2,026.27	\$ 2,126.80	\$ 2,236.00	\$ 2,343.47	\$ 2,461.33
	\$ 935.20	\$ 981.60	\$ 1,032.00	\$ 1,081.60	\$ 1,136.00
	\$ 11.69	\$ 12.27	\$ 12.90	\$ 13.52	\$ 14.20
7	\$ 24,897.60	\$ 26,145.60	\$ 27,476.80	\$ 28,808.00	\$ 30,264.00
	\$ 2,074.80	\$ 2,178.80	\$ 2,289.73	\$ 2,400.67	\$ 2,522.00
	\$ 957.60	\$ 1,005.60	\$ 1,056.80	\$ 1,108.00	\$ 1,164.00
	\$ 11.97	\$ 12.57	\$ 13.21	\$ 13.85	\$ 14.55
8	\$ 25,521.60	\$ 26,832.00	\$ 28,121.60	\$ 29,536.00	\$ 31,033.60
	\$ 2,126.80	\$ 2,236.00	\$ 2,343.47	\$ 2,461.33	\$ 2,586.13
	\$ 981.60	\$ 1,032.00	\$ 1,081.60	\$ 1,136.00	\$ 1,193.60
	\$ 12.27	\$ 12.90	\$ 13.52	\$ 14.20	\$ 14.92
9	\$ 26,145.60	\$ 27,476.80	\$ 28,808.00	\$ 30,264.00	\$ 31,782.40
	\$ 2,178.80	\$ 2,289.73	\$ 2,400.67	\$ 2,522.00	\$ 2,648.53
	\$ 1,005.60	\$ 1,056.80	\$ 1,108.00	\$ 1,164.00	\$ 1,222.40
	\$ 12.57	\$ 13.21	\$ 13.85	\$ 14.55	\$ 15.28
10	\$ 26,832.00	\$ 28,121.60	\$ 29,536.00	\$ 31,033.60	\$ 32,552.00
	\$ 2,236.00	\$ 2,343.47	\$ 2,461.33	\$ 2,586.13	\$ 2,712.67
	\$ 1,032.00	\$ 1,081.60	\$ 1,136.00	\$ 1,193.60	\$ 1,252.00
	\$ 12.90	\$ 13.52	\$ 14.20	\$ 14.92	\$ 15.65

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
11	\$ 27,476.80	\$ 28,808.00	\$ 30,264.00	\$ 31,782.40	\$ 33,363.20
	\$ 2,289.73	\$ 2,400.67	\$ 2,522.00	\$ 2,648.53	\$ 2,780.27
	\$ 1,056.80	\$ 1,108.00	\$ 1,164.00	\$ 1,222.40	\$ 1,283.20
	\$ 13.21	\$ 13.85	\$ 14.55	\$ 15.28	\$ 16.04
12	\$ 28,121.60	\$ 29,536.00	\$ 31,033.60	\$ 32,552.00	\$ 34,174.40
	\$ 2,343.47	\$ 2,461.33	\$ 2,586.13	\$ 2,712.67	\$ 2,847.87
	\$ 1,081.60	\$ 1,136.00	\$ 1,193.60	\$ 1,252.00	\$ 1,314.40
	\$ 13.52	\$ 14.20	\$ 14.92	\$ 15.65	\$ 16.43
13	\$ 28,808.00	\$ 30,264.00	\$ 31,782.40	\$ 33,363.20	\$ 35,006.40
	\$ 2,400.67	\$ 2,522.00	\$ 2,648.53	\$ 2,780.27	\$ 2,917.20
	\$ 1,108.00	\$ 1,164.00	\$ 1,222.40	\$ 1,283.20	\$ 1,346.40
	\$ 13.85	\$ 14.55	\$ 15.28	\$ 16.04	\$ 16.83
14	\$ 29,536.00	\$ 31,033.60	\$ 32,552.00	\$ 34,174.40	\$ 35,900.80
	\$ 2,461.33	\$ 2,586.13	\$ 2,712.67	\$ 2,847.87	\$ 2,991.73
	\$ 1,136.00	\$ 1,193.60	\$ 1,252.00	\$ 1,314.40	\$ 1,380.80
	\$ 14.20	\$ 14.92	\$ 15.65	\$ 16.43	\$ 17.26
15	\$ 30,264.00	\$ 31,782.40	\$ 33,363.20	\$ 35,006.40	\$ 36,774.40
	\$ 2,522.00	\$ 2,648.53	\$ 2,780.27	\$ 2,917.20	\$ 3,064.53
	\$ 1,164.00	\$ 1,222.40	\$ 1,283.20	\$ 1,346.40	\$ 1,414.40
	\$ 14.55	\$ 15.28	\$ 16.04	\$ 16.83	\$ 17.68
16	\$ 31,033.60	\$ 32,552.00	\$ 34,174.40	\$ 35,900.80	\$ 37,689.60
	\$ 2,586.13	\$ 2,712.67	\$ 2,847.87	\$ 2,991.73	\$ 3,140.80
	\$ 1,193.60	\$ 1,252.00	\$ 1,314.40	\$ 1,380.80	\$ 1,449.60
	\$ 14.92	\$ 15.65	\$ 16.43	\$ 17.26	\$ 18.12
17	\$ 31,782.40	\$ 33,363.20	\$ 35,006.40	\$ 36,774.40	\$ 38,604.80
	\$ 2,648.53	\$ 2,780.27	\$ 2,917.20	\$ 3,064.53	\$ 3,217.07
	\$ 1,222.40	\$ 1,283.20	\$ 1,346.40	\$ 1,414.40	\$ 1,484.80
	\$ 15.28	\$ 16.04	\$ 16.83	\$ 17.68	\$ 18.56
18	\$ 32,552.00	\$ 34,174.40	\$ 35,900.80	\$ 37,689.60	\$ 39,603.20
	\$ 2,712.67	\$ 2,847.87	\$ 2,991.73	\$ 3,140.80	\$ 3,300.27
	\$ 1,252.00	\$ 1,314.40	\$ 1,380.80	\$ 1,449.60	\$ 1,523.20
	\$ 15.65	\$ 16.43	\$ 17.26	\$ 18.12	\$ 19.04
19	\$ 33,363.20	\$ 35,006.40	\$ 36,774.40	\$ 38,604.80	\$ 40,539.20
	\$ 2,780.27	\$ 2,917.20	\$ 3,064.53	\$ 3,217.07	\$ 3,378.27
	\$ 1,283.20	\$ 1,346.40	\$ 1,414.40	\$ 1,484.80	\$ 1,559.20
	\$ 16.04	\$ 16.83	\$ 17.68	\$ 18.56	\$ 19.49
20	\$ 34,174.40	\$ 35,900.80	\$ 37,689.60	\$ 39,603.20	\$ 41,558.40
	\$ 2,847.87	\$ 2,991.73	\$ 3,140.80	\$ 3,300.27	\$ 3,463.20
	\$ 1,314.40	\$ 1,380.80	\$ 1,449.60	\$ 1,523.20	\$ 1,598.40
	\$ 16.43	\$ 17.26	\$ 18.12	\$ 19.04	\$ 19.98

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
21	\$ 35,006.40	\$ 36,774.40	\$ 38,604.80	\$ 40,539.20	\$ 42,577.60
	\$ 2,917.20	\$ 3,064.53	\$ 3,217.07	\$ 3,378.27	\$ 3,548.13
	\$ 1,346.40	\$ 1,414.40	\$ 1,484.80	\$ 1,559.20	\$ 1,637.60
	\$ 16.83	\$ 17.68	\$ 18.56	\$ 19.49	\$ 20.47
22	\$ 35,900.80	\$ 37,689.60	\$ 39,603.20	\$ 41,558.40	\$ 43,638.40
	\$ 2,991.73	\$ 3,140.80	\$ 3,300.27	\$ 3,463.20	\$ 3,636.53
	\$ 1,380.80	\$ 1,449.60	\$ 1,523.20	\$ 1,598.40	\$ 1,678.40
	\$ 17.26	\$ 18.12	\$ 19.04	\$ 19.98	\$ 20.98
23	\$ 36,774.40	\$ 38,604.80	\$ 40,539.20	\$ 42,577.60	\$ 44,699.20
	\$ 3,064.53	\$ 3,217.07	\$ 3,378.27	\$ 3,548.13	\$ 3,724.93
	\$ 1,414.40	\$ 1,484.80	\$ 1,559.20	\$ 1,637.60	\$ 1,719.20
	\$ 17.68	\$ 18.56	\$ 19.49	\$ 20.47	\$ 21.49
24	\$ 37,689.60	\$ 39,603.20	\$ 41,558.40	\$ 43,638.40	\$ 45,822.40
	\$ 3,140.80	\$ 3,300.27	\$ 3,463.20	\$ 3,636.53	\$ 3,818.53
	\$ 1,449.60	\$ 1,523.20	\$ 1,598.40	\$ 1,678.40	\$ 1,762.40
	\$ 18.12	\$ 19.04	\$ 19.98	\$ 20.98	\$ 22.03
25	\$ 38,604.80	\$ 40,539.20	\$ 42,577.60	\$ 44,699.20	\$ 46,966.40
	\$ 3,217.07	\$ 3,378.27	\$ 3,548.13	\$ 3,724.93	\$ 3,913.87
	\$ 1,484.80	\$ 1,559.20	\$ 1,637.60	\$ 1,719.20	\$ 1,806.40
	\$ 18.56	\$ 19.49	\$ 20.47	\$ 21.49	\$ 22.58
26	\$ 39,603.20	\$ 41,558.40	\$ 43,638.40	\$ 45,822.40	\$ 48,110.40
	\$ 3,300.27	\$ 3,463.20	\$ 3,636.53	\$ 3,818.53	\$ 4,009.20
	\$ 1,523.20	\$ 1,598.40	\$ 1,678.40	\$ 1,762.40	\$ 1,850.40
	\$ 19.04	\$ 19.98	\$ 20.98	\$ 22.03	\$ 23.13
27	\$ 40,539.20	\$ 42,577.60	\$ 44,699.20	\$ 46,966.40	\$ 49,316.80
	\$ 3,378.27	\$ 3,548.13	\$ 3,724.93	\$ 3,913.87	\$ 4,109.73
	\$ 1,559.20	\$ 1,637.60	\$ 1,719.20	\$ 1,806.40	\$ 1,896.80
	\$ 19.49	\$ 20.47	\$ 21.49	\$ 22.58	\$ 23.71
28	\$ 41,558.40	\$ 43,638.40	\$ 45,822.40	\$ 48,110.40	\$ 50,523.20
	\$ 3,463.20	\$ 3,636.53	\$ 3,818.53	\$ 4,009.20	\$ 4,210.27
	\$ 1,598.40	\$ 1,678.40	\$ 1,762.40	\$ 1,850.40	\$ 1,943.20
	\$ 19.98	\$ 20.98	\$ 22.03	\$ 23.13	\$ 24.29
29	\$ 42,577.60	\$ 44,699.20	\$ 46,966.40	\$ 49,316.80	\$ 51,771.20
	\$ 3,548.13	\$ 3,724.93	\$ 3,913.87	\$ 4,109.73	\$ 4,314.27
	\$ 1,637.60	\$ 1,719.20	\$ 1,806.40	\$ 1,896.80	\$ 1,991.20
	\$ 20.47	\$ 21.49	\$ 22.58	\$ 23.71	\$ 24.89
30	\$ 43,638.40	\$ 45,822.40	\$ 48,110.40	\$ 50,523.20	\$ 53,060.80
	\$ 3,636.53	\$ 3,818.53	\$ 4,009.20	\$ 4,210.27	\$ 4,421.73
	\$ 1,678.40	\$ 1,762.40	\$ 1,850.40	\$ 1,943.20	\$ 2,040.80
	\$ 20.98	\$ 22.03	\$ 23.13	\$ 24.29	\$ 25.51

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
31	\$ 44,699.20	\$ 46,966.40	\$ 49,316.80	\$ 51,771.20	\$ 54,350.40
	\$ 3,724.93	\$ 3,913.87	\$ 4,109.73	\$ 4,314.27	\$ 4,529.20
	\$ 1,719.20	\$ 1,806.40	\$ 1,896.80	\$ 1,991.20	\$ 2,090.40
	\$ 21.49	\$ 22.58	\$ 23.71	\$ 24.89	\$ 26.13
32	\$ 45,822.40	\$ 48,110.40	\$ 50,523.20	\$ 53,060.80	\$ 55,681.60
	\$ 3,818.53	\$ 4,009.20	\$ 4,210.27	\$ 4,421.73	\$ 4,640.13
	\$ 1,762.40	\$ 1,850.40	\$ 1,943.20	\$ 2,040.80	\$ 2,141.60
	\$ 22.03	\$ 23.13	\$ 24.29	\$ 25.51	\$ 26.77
33	\$ 46,966.40	\$ 49,316.80	\$ 51,771.20	\$ 54,350.40	\$ 57,054.40
	\$ 3,913.87	\$ 4,109.73	\$ 4,314.27	\$ 4,529.20	\$ 4,754.53
	\$ 1,806.40	\$ 1,896.80	\$ 1,991.20	\$ 2,090.40	\$ 2,194.40
	\$ 22.58	\$ 23.71	\$ 24.89	\$ 26.13	\$ 27.43
34	\$ 48,110.40	\$ 50,523.20	\$ 53,060.80	\$ 55,681.60	\$ 58,468.80
	\$ 4,009.20	\$ 4,210.27	\$ 4,421.73	\$ 4,640.13	\$ 4,872.40
	\$ 1,850.40	\$ 1,943.20	\$ 2,040.80	\$ 2,141.60	\$ 2,248.80
	\$ 23.13	\$ 24.29	\$ 25.51	\$ 26.77	\$ 28.11
35	\$ 49,316.80	\$ 51,771.20	\$ 54,350.40	\$ 57,054.40	\$ 59,924.80
	\$ 4,109.73	\$ 4,314.27	\$ 4,529.20	\$ 4,754.53	\$ 4,993.73
	\$ 1,896.80	\$ 1,991.20	\$ 2,090.40	\$ 2,194.40	\$ 2,304.80
	\$ 23.71	\$ 24.89	\$ 26.13	\$ 27.43	\$ 28.81
36	\$ 50,523.20	\$ 53,060.80	\$ 55,681.60	\$ 58,468.80	\$ 61,401.60
	\$ 4,210.27	\$ 4,421.73	\$ 4,640.13	\$ 4,872.40	\$ 5,116.80
	\$ 1,943.20	\$ 2,040.80	\$ 2,141.60	\$ 2,248.80	\$ 2,361.60
	\$ 24.29	\$ 25.51	\$ 26.77	\$ 28.11	\$ 29.52
37	\$ 51,771.20	\$ 54,350.40	\$ 57,054.40	\$ 59,924.80	\$ 62,899.20
	\$ 4,314.27	\$ 4,529.20	\$ 4,754.53	\$ 4,993.73	\$ 5,241.60
	\$ 1,991.20	\$ 2,090.40	\$ 2,194.40	\$ 2,304.80	\$ 2,419.20
	\$ 24.89	\$ 26.13	\$ 27.43	\$ 28.81	\$ 30.24
38	\$ 53,060.80	\$ 55,681.60	\$ 58,468.80	\$ 61,401.60	\$ 64,500.80
	\$ 4,421.73	\$ 4,640.13	\$ 4,872.40	\$ 5,116.80	\$ 5,375.07
	\$ 2,040.80	\$ 2,141.60	\$ 2,248.80	\$ 2,361.60	\$ 2,480.80
	\$ 25.51	\$ 26.77	\$ 28.11	\$ 29.52	\$ 31.01
39	\$ 54,350.40	\$ 57,054.40	\$ 59,924.80	\$ 62,899.20	\$ 66,060.80
	\$ 4,529.20	\$ 4,754.53	\$ 4,993.73	\$ 5,241.60	\$ 5,505.07
	\$ 2,090.40	\$ 2,194.40	\$ 2,304.80	\$ 2,419.20	\$ 2,540.80
	\$ 26.13	\$ 27.43	\$ 28.81	\$ 30.24	\$ 31.76
40	\$ 55,681.60	\$ 58,468.80	\$ 61,401.60	\$ 64,500.80	\$ 67,704.00
	\$ 4,640.13	\$ 4,872.40	\$ 5,116.80	\$ 5,375.07	\$ 5,642.00
	\$ 2,141.60	\$ 2,248.80	\$ 2,361.60	\$ 2,480.80	\$ 2,604.00
	\$ 26.77	\$ 28.11	\$ 29.52	\$ 31.01	\$ 32.55

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
41	\$ 57,054.40	\$ 59,924.80	\$ 62,899.20	\$ 66,060.80	\$ 69,347.20
	\$ 4,754.53	\$ 4,993.73	\$ 5,241.60	\$ 5,505.07	\$ 5,778.93
	\$ 2,194.40	\$ 2,304.80	\$ 2,419.20	\$ 2,540.80	\$ 2,667.20
	\$ 27.43	\$ 28.81	\$ 30.24	\$ 31.76	\$ 33.34
42	\$ 58,468.80	\$ 61,401.60	\$ 64,500.80	\$ 67,704.00	\$ 71,073.60
	\$ 4,872.40	\$ 5,116.80	\$ 5,375.07	\$ 5,642.00	\$ 5,922.80
	\$ 2,248.80	\$ 2,361.60	\$ 2,480.80	\$ 2,604.00	\$ 2,733.60
	\$ 28.11	\$ 29.52	\$ 31.01	\$ 32.55	\$ 34.17
43	\$ 59,924.80	\$ 62,899.20	\$ 66,060.80	\$ 69,347.20	\$ 72,841.60
	\$ 4,993.73	\$ 5,241.60	\$ 5,505.07	\$ 5,778.93	\$ 6,070.13
	\$ 2,304.80	\$ 2,419.20	\$ 2,540.80	\$ 2,667.20	\$ 2,801.60
	\$ 28.81	\$ 30.24	\$ 31.76	\$ 33.34	\$ 35.02
44	\$ 61,401.60	\$ 64,500.80	\$ 67,704.00	\$ 71,073.60	\$ 74,651.20
	\$ 5,116.80	\$ 5,375.07	\$ 5,642.00	\$ 5,922.80	\$ 6,220.93
	\$ 2,361.60	\$ 2,480.80	\$ 2,604.00	\$ 2,733.60	\$ 2,871.20
	\$ 29.52	\$ 31.01	\$ 32.55	\$ 34.17	\$ 35.89
45	\$ 62,899.20	\$ 66,060.80	\$ 69,347.20	\$ 72,841.60	\$ 76,460.80
	\$ 5,241.60	\$ 5,505.07	\$ 5,778.93	\$ 6,070.13	\$ 6,371.73
	\$ 2,419.20	\$ 2,540.80	\$ 2,667.20	\$ 2,801.60	\$ 2,940.80
	\$ 30.24	\$ 31.76	\$ 33.34	\$ 35.02	\$ 36.76
46	\$ 64,500.80	\$ 67,704.00	\$ 71,073.60	\$ 74,651.20	\$ 78,374.40
	\$ 5,375.07	\$ 5,642.00	\$ 5,922.80	\$ 6,220.93	\$ 6,531.20
	\$ 2,480.80	\$ 2,604.00	\$ 2,733.60	\$ 2,871.20	\$ 3,014.40
	\$ 31.01	\$ 32.55	\$ 34.17	\$ 35.89	\$ 37.68
47	\$ 66,060.80	\$ 69,347.20	\$ 72,841.60	\$ 76,460.80	\$ 80,288.00
	\$ 5,505.07	\$ 5,778.93	\$ 6,070.13	\$ 6,371.73	\$ 6,690.67
	\$ 2,540.80	\$ 2,667.20	\$ 2,801.60	\$ 2,940.80	\$ 3,088.00
	\$ 31.76	\$ 33.34	\$ 35.02	\$ 36.76	\$ 38.60
48	\$ 67,704.00	\$ 71,073.60	\$ 74,651.20	\$ 78,374.40	\$ 82,326.40
	\$ 5,642.00	\$ 5,922.80	\$ 6,220.93	\$ 6,531.20	\$ 6,860.53
	\$ 2,604.00	\$ 2,733.60	\$ 2,871.20	\$ 3,014.40	\$ 3,166.40
	\$ 32.55	\$ 34.17	\$ 35.89	\$ 37.68	\$ 39.58
49	\$ 69,347.20	\$ 72,841.60	\$ 76,460.80	\$ 80,288.00	\$ 84,302.40
	\$ 5,778.93	\$ 6,070.13	\$ 6,371.73	\$ 6,690.67	\$ 7,025.20
	\$ 2,667.20	\$ 2,801.60	\$ 2,940.80	\$ 3,088.00	\$ 3,242.40
	\$ 33.34	\$ 35.02	\$ 36.76	\$ 38.60	\$ 40.53
50	\$ 71,073.60	\$ 74,651.20	\$ 78,374.40	\$ 82,326.40	\$ 86,361.60
	\$ 5,922.80	\$ 6,220.93	\$ 6,531.20	\$ 6,860.53	\$ 7,196.80
	\$ 2,733.60	\$ 2,871.20	\$ 3,014.40	\$ 3,166.40	\$ 3,321.60
	\$ 34.17	\$ 35.89	\$ 37.68	\$ 39.58	\$ 41.52

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
51	\$ 72,841.60	\$ 76,460.80	\$ 80,288.00	\$ 84,302.40	\$ 88,524.80
	\$ 6,070.13	\$ 6,371.73	\$ 6,690.67	\$ 7,025.20	\$ 7,377.07
	\$ 2,801.60	\$ 2,940.80	\$ 3,088.00	\$ 3,242.40	\$ 3,404.80
	\$ 35.02	\$ 36.76	\$ 38.60	\$ 40.53	\$ 42.56
52	\$ 74,651.20	\$ 78,374.40	\$ 82,326.40	\$ 86,361.60	\$ 90,729.60
	\$ 6,220.93	\$ 6,531.20	\$ 6,860.53	\$ 7,196.80	\$ 7,560.80
	\$ 2,871.20	\$ 3,014.40	\$ 3,166.40	\$ 3,321.60	\$ 3,489.60
	\$ 35.89	\$ 37.68	\$ 39.58	\$ 41.52	\$ 43.62
53	\$ 76,460.80	\$ 80,288.00	\$ 84,302.40	\$ 88,524.80	\$ 92,955.20
	\$ 6,371.73	\$ 6,690.67	\$ 7,025.20	\$ 7,377.07	\$ 7,746.27
	\$ 2,940.80	\$ 3,088.00	\$ 3,242.40	\$ 3,404.80	\$ 3,575.20
	\$ 36.76	\$ 38.60	\$ 40.53	\$ 42.56	\$ 44.69
54	\$ 78,374.40	\$ 82,326.40	\$ 86,361.60	\$ 90,729.60	\$ 95,284.80
	\$ 6,531.20	\$ 6,860.53	\$ 7,196.80	\$ 7,560.80	\$ 7,940.40
	\$ 3,014.40	\$ 3,166.40	\$ 3,321.60	\$ 3,489.60	\$ 3,664.80
	\$ 37.68	\$ 39.58	\$ 41.52	\$ 43.62	\$ 45.81
55	\$ 80,288.00	\$ 84,302.40	\$ 88,524.80	\$ 92,955.20	\$ 97,593.60
	\$ 6,690.67	\$ 7,025.20	\$ 7,377.07	\$ 7,746.27	\$ 8,132.80
	\$ 3,088.00	\$ 3,242.40	\$ 3,404.80	\$ 3,575.20	\$ 3,753.60
	\$ 38.60	\$ 40.53	\$ 42.56	\$ 44.69	\$ 46.92
56	\$ 82,326.40	\$ 86,361.60	\$ 90,729.60	\$ 95,284.80	\$ 100,068.80
	\$ 6,860.53	\$ 7,196.80	\$ 7,560.80	\$ 7,940.40	\$ 8,339.07
	\$ 3,166.40	\$ 3,321.60	\$ 3,489.60	\$ 3,664.80	\$ 3,848.80
	\$ 39.58	\$ 41.52	\$ 43.62	\$ 45.81	\$ 48.11
57	\$ 84,302.40	\$ 88,524.80	\$ 92,955.20	\$ 97,593.60	\$ 102,481.60
	\$ 7,025.20	\$ 7,377.07	\$ 7,746.27	\$ 8,132.80	\$ 8,540.13
	\$ 3,242.40	\$ 3,404.80	\$ 3,575.20	\$ 3,753.60	\$ 3,941.60
	\$ 40.53	\$ 42.56	\$ 44.69	\$ 46.92	\$ 49.27
58	\$ 86,361.60	\$ 90,729.60	\$ 95,284.80	\$ 100,068.80	\$ 105,040.00
	\$ 7,196.80	\$ 7,560.80	\$ 7,940.40	\$ 8,339.07	\$ 8,753.33
	\$ 3,321.60	\$ 3,489.60	\$ 3,664.80	\$ 3,848.80	\$ 4,040.00
	\$ 41.52	\$ 43.62	\$ 45.81	\$ 48.11	\$ 50.50
59	\$ 88,524.80	\$ 92,955.20	\$ 97,593.60	\$ 102,481.60	\$ 107,619.20
	\$ 7,377.07	\$ 7,746.27	\$ 8,132.80	\$ 8,540.13	\$ 8,968.27
	\$ 3,404.80	\$ 3,575.20	\$ 3,753.60	\$ 3,941.60	\$ 4,139.20
	\$ 42.56	\$ 44.69	\$ 46.92	\$ 49.27	\$ 51.74
60	\$ 90,729.60	\$ 95,284.80	\$ 100,068.80	\$ 105,040.00	\$ 110,281.60
	\$ 7,560.80	\$ 7,940.40	\$ 8,339.07	\$ 8,753.33	\$ 9,190.13
	\$ 3,489.60	\$ 3,664.80	\$ 3,848.80	\$ 4,040.00	\$ 4,241.60
	\$ 43.62	\$ 45.81	\$ 48.11	\$ 50.50	\$ 53.02

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
61	\$ 92,955.20	\$ 97,593.60	\$ 102,481.60	\$ 107,619.20	\$ 112,985.60
	\$ 7,746.27	\$ 8,132.80	\$ 8,540.13	\$ 8,968.27	\$ 9,415.47
	\$ 3,575.20	\$ 3,753.60	\$ 3,941.60	\$ 4,139.20	\$ 4,345.60
	\$ 44.69	\$ 46.92	\$ 49.27	\$ 51.74	\$ 54.32
62	\$ 95,284.80	\$ 100,068.80	\$ 105,040.00	\$ 110,281.60	\$ 115,772.80
	\$ 7,940.40	\$ 8,339.07	\$ 8,753.33	\$ 9,190.13	\$ 9,647.73
	\$ 3,664.80	\$ 3,848.80	\$ 4,040.00	\$ 4,241.60	\$ 4,452.80
	\$ 45.81	\$ 48.11	\$ 50.50	\$ 53.02	\$ 55.66
63	\$ 97,593.60	\$ 102,481.60	\$ 107,619.20	\$ 112,985.60	\$ 118,601.60
	\$ 8,132.80	\$ 8,540.13	\$ 8,968.27	\$ 9,415.47	\$ 9,883.47
	\$ 3,753.60	\$ 3,941.60	\$ 4,139.20	\$ 4,345.60	\$ 4,561.60
	\$ 46.92	\$ 49.27	\$ 51.74	\$ 54.32	\$ 57.02
64	\$ 100,068.80	\$ 105,040.00	\$ 110,281.60	\$ 115,772.80	\$ 121,596.80
	\$ 8,339.07	\$ 8,753.33	\$ 9,190.13	\$ 9,647.73	\$ 10,133.07
	\$ 3,848.80	\$ 4,040.00	\$ 4,241.60	\$ 4,452.80	\$ 4,676.80
	\$ 48.11	\$ 50.50	\$ 53.02	\$ 55.66	\$ 58.46
65	\$ 102,481.60	\$ 107,619.20	\$ 112,985.60	\$ 118,601.60	\$ 124,529.60
	\$ 8,540.13	\$ 8,968.27	\$ 9,415.47	\$ 9,883.47	\$ 10,377.47
	\$ 3,941.60	\$ 4,139.20	\$ 4,345.60	\$ 4,561.60	\$ 4,789.60
	\$ 49.27	\$ 51.74	\$ 54.32	\$ 57.02	\$ 59.87
66	\$ 105,040.00	\$ 110,281.60	\$ 115,772.80	\$ 121,596.80	\$ 127,691.20
	\$ 8,753.33	\$ 9,190.13	\$ 9,647.73	\$ 10,133.07	\$ 10,640.93
	\$ 4,040.00	\$ 4,241.60	\$ 4,452.80	\$ 4,676.80	\$ 4,911.20
	\$ 50.50	\$ 53.02	\$ 55.66	\$ 58.46	\$ 61.39
67	\$ 107,619.20	\$ 112,985.60	\$ 118,601.60	\$ 124,529.60	\$ 130,748.80
	\$ 8,968.27	\$ 9,415.47	\$ 9,883.47	\$ 10,377.47	\$ 10,895.73
	\$ 4,139.20	\$ 4,345.60	\$ 4,561.60	\$ 4,789.60	\$ 5,028.80
	\$ 51.74	\$ 54.32	\$ 57.02	\$ 59.87	\$ 62.86
68	\$ 110,281.60	\$ 115,772.80	\$ 121,596.80	\$ 127,691.20	\$ 134,014.40
	\$ 9,190.13	\$ 9,647.73	\$ 10,133.07	\$ 10,640.93	\$ 11,167.87
	\$ 4,241.60	\$ 4,452.80	\$ 4,676.80	\$ 4,911.20	\$ 5,154.40
	\$ 53.02	\$ 55.66	\$ 58.46	\$ 61.39	\$ 64.43
69	\$ 112,985.60	\$ 118,601.60	\$ 124,529.60	\$ 130,748.80	\$ 137,342.40
	\$ 9,415.47	\$ 9,883.47	\$ 10,377.47	\$ 10,895.73	\$ 11,445.20
	\$ 4,345.60	\$ 4,561.60	\$ 4,789.60	\$ 5,028.80	\$ 5,282.40
	\$ 54.32	\$ 57.02	\$ 59.87	\$ 62.86	\$ 66.03
70	\$ 115,772.80	\$ 121,596.80	\$ 127,691.20	\$ 134,014.40	\$ 140,753.60
	\$ 9,647.73	\$ 10,133.07	\$ 10,640.93	\$ 11,167.87	\$ 11,729.47
	\$ 4,452.80	\$ 4,676.80	\$ 4,911.20	\$ 5,154.40	\$ 5,413.60
	\$ 55.66	\$ 58.46	\$ 61.39	\$ 64.43	\$ 67.67

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule

Annual, Monthly, Bi-Weekly & Hourly Wage

As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
71	\$ 118,601.60	\$ 124,529.60	\$ 130,748.80	\$ 137,342.40	\$ 144,185.60
	\$ 9,883.47	\$ 10,377.47	\$ 10,895.73	\$ 11,445.20	\$ 12,015.47
	\$ 4,561.60	\$ 4,789.60	\$ 5,028.80	\$ 5,282.40	\$ 5,545.60
	\$ 57.02	\$ 59.87	\$ 62.86	\$ 66.03	\$ 69.32
72	\$ 121,596.80	\$ 127,691.20	\$ 134,014.40	\$ 140,753.60	\$ 147,804.80
	\$ 10,133.07	\$ 10,640.93	\$ 11,167.87	\$ 11,729.47	\$ 12,317.07
	\$ 4,676.80	\$ 4,911.20	\$ 5,154.40	\$ 5,413.60	\$ 5,684.80
	\$ 58.46	\$ 61.39	\$ 64.43	\$ 67.67	\$ 71.06
73	\$ 124,529.60	\$ 130,748.80	\$ 137,342.40	\$ 144,185.60	\$ 151,403.20
	\$ 10,377.47	\$ 10,895.73	\$ 11,445.20	\$ 12,015.47	\$ 12,616.93
	\$ 4,789.60	\$ 5,028.80	\$ 5,282.40	\$ 5,545.60	\$ 5,823.20
	\$ 59.87	\$ 62.86	\$ 66.03	\$ 69.32	\$ 72.79
74	\$ 127,691.20	\$ 134,014.40	\$ 140,753.60	\$ 147,804.80	\$ 155,168.00
	\$ 10,640.93	\$ 11,167.87	\$ 11,729.47	\$ 12,317.07	\$ 12,930.67
	\$ 4,911.20	\$ 5,154.40	\$ 5,413.60	\$ 5,684.80	\$ 5,968.00
	\$ 61.39	\$ 64.43	\$ 67.67	\$ 71.06	\$ 74.60
75	\$ 130,748.80	\$ 137,342.40	\$ 144,185.60	\$ 151,403.20	\$ 158,953.60
	\$ 10,895.73	\$ 11,445.20	\$ 12,015.47	\$ 12,616.93	\$ 13,246.13
	\$ 5,028.80	\$ 5,282.40	\$ 5,545.60	\$ 5,823.20	\$ 6,113.60
	\$ 62.86	\$ 66.03	\$ 69.32	\$ 72.79	\$ 76.42
76	\$ 134,014.40	\$ 140,753.60	\$ 147,804.80	\$ 155,168.00	\$ 162,968.00
	\$ 11,167.87	\$ 11,729.47	\$ 12,317.07	\$ 12,930.67	\$ 13,580.67
	\$ 5,154.40	\$ 5,413.60	\$ 5,684.80	\$ 5,968.00	\$ 6,268.00
	\$ 64.43	\$ 67.67	\$ 71.06	\$ 74.60	\$ 78.35
77	\$ 137,342.40	\$ 144,185.60	\$ 151,403.20	\$ 158,953.60	\$ 166,920.00
	\$ 11,445.20	\$ 12,015.47	\$ 12,616.93	\$ 13,246.13	\$ 13,910.00
	\$ 5,282.40	\$ 5,545.60	\$ 5,823.20	\$ 6,113.60	\$ 6,420.00
	\$ 66.03	\$ 69.32	\$ 72.79	\$ 76.42	\$ 80.25
78	\$ 140,753.60	\$ 147,804.80	\$ 155,168.00	\$ 162,968.00	\$ 171,100.80
	\$ 11,729.47	\$ 12,317.07	\$ 12,930.67	\$ 13,580.67	\$ 14,258.40
	\$ 5,413.60	\$ 5,684.80	\$ 5,968.00	\$ 6,268.00	\$ 6,580.80
	\$ 67.67	\$ 71.06	\$ 74.60	\$ 78.35	\$ 82.26
79	\$ 144,185.60	\$ 151,403.20	\$ 158,953.60	\$ 166,920.00	\$ 175,281.60
	\$ 12,015.47	\$ 12,616.93	\$ 13,246.13	\$ 13,910.00	\$ 14,606.80
	\$ 5,545.60	\$ 5,823.20	\$ 6,113.60	\$ 6,420.00	\$ 6,741.60
	\$ 69.32	\$ 72.79	\$ 76.42	\$ 80.25	\$ 84.27
80	\$ 147,804.80	\$ 155,168.00	\$ 162,968.00	\$ 171,100.80	\$ 179,628.80
	\$ 12,317.07	\$ 12,930.67	\$ 13,580.67	\$ 14,258.40	\$ 14,969.07
	\$ 5,684.80	\$ 5,968.00	\$ 6,268.00	\$ 6,580.80	\$ 6,908.80
	\$ 71.06	\$ 74.60	\$ 78.35	\$ 82.26	\$ 86.36

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
81	\$ 151,403.20	\$ 158,953.60	\$ 166,920.00	\$ 175,281.60	\$ 184,038.40
	\$ 12,616.93	\$ 13,246.13	\$ 13,910.00	\$ 14,606.80	\$ 15,336.53
	\$ 5,823.20	\$ 6,113.60	\$ 6,420.00	\$ 6,741.60	\$ 7,078.40
	\$ 72.79	\$ 76.42	\$ 80.25	\$ 84.27	\$ 88.48
82	\$ 155,168.00	\$ 162,968.00	\$ 171,100.80	\$ 179,628.80	\$ 188,656.00
	\$ 12,930.67	\$ 13,580.67	\$ 14,258.40	\$ 14,969.07	\$ 15,721.33
	\$ 5,968.00	\$ 6,268.00	\$ 6,580.80	\$ 6,908.80	\$ 7,256.00
	\$ 74.60	\$ 78.35	\$ 82.26	\$ 86.36	\$ 90.70
83	\$ 158,953.60	\$ 166,920.00	\$ 175,281.60	\$ 184,038.40	\$ 193,190.40
	\$ 13,246.13	\$ 13,910.00	\$ 14,606.80	\$ 15,336.53	\$ 16,099.20
	\$ 6,113.60	\$ 6,420.00	\$ 6,741.60	\$ 7,078.40	\$ 7,430.40
	\$ 76.42	\$ 80.25	\$ 84.27	\$ 88.48	\$ 92.88
84	\$ 162,968.00	\$ 171,100.80	\$ 179,628.80	\$ 188,656.00	\$ 198,057.60
	\$ 13,580.67	\$ 14,258.40	\$ 14,969.07	\$ 15,721.33	\$ 16,504.80
	\$ 6,268.00	\$ 6,580.80	\$ 6,908.80	\$ 7,256.00	\$ 7,617.60
	\$ 78.35	\$ 82.26	\$ 86.36	\$ 90.70	\$ 95.22
85	\$ 166,920.00	\$ 175,281.60	\$ 184,038.40	\$ 193,190.40	\$ 202,862.40
	\$ 13,910.00	\$ 14,606.80	\$ 15,336.53	\$ 16,099.20	\$ 16,905.20
	\$ 6,420.00	\$ 6,741.60	\$ 7,078.40	\$ 7,430.40	\$ 7,802.40
	\$ 80.25	\$ 84.27	\$ 88.48	\$ 92.88	\$ 97.53
86	\$ 171,100.80	\$ 179,628.80	\$ 188,656.00	\$ 198,057.60	\$ 207,958.40
	\$ 14,258.40	\$ 14,969.07	\$ 15,721.33	\$ 16,504.80	\$ 17,329.87
	\$ 6,580.80	\$ 6,908.80	\$ 7,256.00	\$ 7,617.60	\$ 7,998.40
	\$ 82.26	\$ 86.36	\$ 90.70	\$ 95.22	\$ 99.98
87	\$ 175,281.60	\$ 184,038.40	\$ 193,190.40	\$ 202,862.40	\$ 213,033.60
	\$ 14,606.80	\$ 15,336.53	\$ 16,099.20	\$ 16,905.20	\$ 17,752.80
	\$ 6,741.60	\$ 7,078.40	\$ 7,430.40	\$ 7,802.40	\$ 8,193.60
	\$ 84.27	\$ 88.48	\$ 92.88	\$ 97.53	\$ 102.42
88	\$ 179,628.80	\$ 188,656.00	\$ 198,057.60	\$ 207,958.40	\$ 218,337.60
	\$ 14,969.07	\$ 15,721.33	\$ 16,504.80	\$ 17,329.87	\$ 18,194.80
	\$ 6,908.80	\$ 7,256.00	\$ 7,617.60	\$ 7,998.40	\$ 8,397.60
	\$ 86.36	\$ 90.70	\$ 95.22	\$ 99.98	\$ 104.97
89	\$ 184,038.40	\$ 193,190.40	\$ 202,862.40	\$ 213,033.60	\$ 223,683.20
	\$ 15,336.53	\$ 16,099.20	\$ 16,905.20	\$ 17,752.80	\$ 18,640.27
	\$ 7,078.40	\$ 7,430.40	\$ 7,802.40	\$ 8,193.60	\$ 8,603.20
	\$ 88.48	\$ 92.88	\$ 97.53	\$ 102.42	\$ 107.54
90	\$ 188,656.00	\$ 198,057.60	\$ 207,958.40	\$ 218,337.60	\$ 229,278.40
	\$ 15,721.33	\$ 16,504.80	\$ 17,329.87	\$ 18,194.80	\$ 19,106.53
	\$ 7,256.00	\$ 7,617.60	\$ 7,998.40	\$ 8,397.60	\$ 8,818.40
	\$ 90.70	\$ 95.22	\$ 99.98	\$ 104.97	\$ 110.23

Florin Resource Conservation District/Elk Grove Water District
Fiscal Year 2023-24 Operating Budget

ELK GROVE WATER DISTRICT

Salary Schedule
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2023 (4.67% COLA)

Grade	Step I	Step II	Step III	Step IV	Step V
91	\$ 193,190.40	\$ 202,862.40	\$ 213,033.60	\$ 223,683.20	\$ 234,873.60
	\$ 16,099.20	\$ 16,905.20	\$ 17,752.80	\$ 18,640.27	\$ 19,572.80
	\$ 7,430.40	\$ 7,802.40	\$ 8,193.60	\$ 8,603.20	\$ 9,033.60
	\$ 92.88	\$ 97.53	\$ 102.42	\$ 107.54	\$ 112.92
92	\$ 198,057.60	\$ 207,958.40	\$ 218,337.60	\$ 229,278.40	\$ 240,739.20
	\$ 16,504.80	\$ 17,329.87	\$ 18,194.80	\$ 19,106.53	\$ 20,061.60
	\$ 7,617.60	\$ 7,998.40	\$ 8,397.60	\$ 8,818.40	\$ 9,259.20
	\$ 95.22	\$ 99.98	\$ 104.97	\$ 110.23	\$ 115.74
93	\$ 202,862.40	\$ 213,033.60	\$ 223,683.20	\$ 234,873.60	\$ 246,646.40
	\$ 16,905.20	\$ 17,752.80	\$ 18,640.27	\$ 19,572.80	\$ 20,553.87
	\$ 7,802.40	\$ 8,193.60	\$ 8,603.20	\$ 9,033.60	\$ 9,486.40
	\$ 97.53	\$ 102.42	\$ 107.54	\$ 112.92	\$ 118.58
94	\$ 207,958.40	\$ 218,337.60	\$ 229,278.40	\$ 240,739.20	\$ 252,782.40
	\$ 17,329.87	\$ 18,194.80	\$ 19,106.53	\$ 20,061.60	\$ 21,065.20
	\$ 7,998.40	\$ 8,397.60	\$ 8,818.40	\$ 9,259.20	\$ 9,722.40
	\$ 99.98	\$ 104.97	\$ 110.23	\$ 115.74	\$ 121.53
95	\$ 213,033.60	\$ 223,683.20	\$ 234,873.60	\$ 246,646.40	\$ 258,960.00
	\$ 17,752.80	\$ 18,640.27	\$ 19,572.80	\$ 20,553.87	\$ 21,580.00
	\$ 8,193.60	\$ 8,603.20	\$ 9,033.60	\$ 9,486.40	\$ 9,960.00
	\$ 102.42	\$ 107.54	\$ 112.92	\$ 118.58	\$ 124.50
96	\$ 218,337.60	\$ 229,278.40	\$ 240,739.20	\$ 252,782.40	\$ 265,387.20
	\$ 18,194.80	\$ 19,106.53	\$ 20,061.60	\$ 21,065.20	\$ 22,115.60
	\$ 8,397.60	\$ 8,818.40	\$ 9,259.20	\$ 9,722.40	\$ 10,207.20
	\$ 104.97	\$ 110.23	\$ 115.74	\$ 121.53	\$ 127.59
97	\$ 223,683.20	\$ 234,873.60	\$ 246,646.40	\$ 258,960.00	\$ 271,897.60
	\$ 18,640.27	\$ 19,572.80	\$ 20,553.87	\$ 21,580.00	\$ 22,658.13
	\$ 8,603.20	\$ 9,033.60	\$ 9,486.40	\$ 9,960.00	\$ 10,457.60
	\$ 107.54	\$ 112.92	\$ 118.58	\$ 124.50	\$ 130.72
98	\$ 229,278.40	\$ 240,739.20	\$ 252,782.40	\$ 265,387.20	\$ 278,699.20
	\$ 19,106.53	\$ 20,061.60	\$ 21,065.20	\$ 22,115.60	\$ 23,224.93
	\$ 8,818.40	\$ 9,259.20	\$ 9,722.40	\$ 10,207.20	\$ 10,719.20
	\$ 110.23	\$ 115.74	\$ 121.53	\$ 127.59	\$ 133.99
99	\$ 234,873.60	\$ 246,646.40	\$ 258,960.00	\$ 271,897.60	\$ 285,459.20
	\$ 19,572.80	\$ 20,553.87	\$ 21,580.00	\$ 22,658.13	\$ 23,788.27
	\$ 9,033.60	\$ 9,486.40	\$ 9,960.00	\$ 10,457.60	\$ 10,979.20
	\$ 112.92	\$ 118.58	\$ 124.50	\$ 130.72	\$ 137.24
100	\$ 240,739.20	\$ 252,782.40	\$ 265,387.20	\$ 278,699.20	\$ 292,635.20
	\$ 20,061.60	\$ 21,065.20	\$ 22,115.60	\$ 23,224.93	\$ 24,386.27
	\$ 9,259.20	\$ 9,722.40	\$ 10,207.20	\$ 10,719.20	\$ 11,255.20
	\$ 115.74	\$ 121.53	\$ 127.59	\$ 133.99	\$ 140.69

Florin Resource Conservation District/Elk Grove Water District
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ELK GROVE WATER DISTRICT

General Manager Salary
Annual, Monthly, Bi-Weekly & Hourly Wage
As of July 1, 2023 (4.67% COLA)

General Manager	
GM	\$ 258,970
	\$ 21,581
	\$ 9,960
	\$ 124.50

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ACRONYMS & GLOSSARY OF TERMS

A

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

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

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

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

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 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.

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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.

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ECCP – Employee Cost Control Program.

EGWD – Elk Grove Water District.

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

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

F

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

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

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

Groundwater – Water produced by pumping from underground.

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

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

N

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

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

NSF – Non-sufficient funds.

O

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

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

OPEB – Other Post Employment Benefit.

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

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

P

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

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of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters.

RRWTF – Railroad Water Treatment Facility.

RWA – Regional Water Authority.

S

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

SCGA – Sacramento Central Groundwater Authority.

SCWA – Sacramento County Water Agency.

SDLF – Special District Leadership Foundation.

SOP – Standard operating procedures.

T

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

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