

**SPECIAL MEETING OF THE FINANCE COMMITTEE OF THE  
FLORIN RESOURCE CONSERVATION DISTRICT  
BOARD OF DIRECTORS**

**Agenda  
Wednesday, May 23, 2018**

**7:00PM**

**9257 Elk Grove Blvd.  
Elk Grove, CA 95624**

**CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE**

Public Comment – Please complete a Request to Speak Form if you wish to address the Board. Members of the audience may comment on matters that are not included on the agenda. Each person will be allowed three (3) minutes, or less if a large number of requests are received on a particular subject. No action may be taken on a matter raised under "Public Comment" until the matter has been specifically included on an agenda as an action item. Items listed on the agenda will be opened for public comment as they are considered by the Board of Directors.

- 1. Draft Fiscal Year 2018-19 Elk Grove Water District Operating Budget**  
(Patrick Lee, Finance Manager/Treasurer)

Associate Director Comment

Public Comment

Adjourn to the next Finance Committee Meeting: TBD

May 23, 2018

TO: Chairperson and Directors of the Florin Resource Conservation District

FROM: Patrick Lee, Finance Manager/Treasurer

SUBJECT: **DRAFT FISCAL YEAR 2018-19 ELK GROVE WATER DISTRICT OPERATING BUDGET**

### **RECOMMENDATION**

Review and discuss the draft Fiscal Year 2018-19 Elk Grove Water District (EGWD) Operating Budget.

### **SUMMARY**

Each year staff develops the draft operating budget of estimated revenues and expenditures and presents the document to the Finance Committee and Board. Attached to this report is the draft FY 2018-19 EGWD Operating Budget for review and discussion. Following the presentation and discussion, staff generally makes revisions and brings the revised document back before the Finance Committee and Board at a subsequent meeting(s) for further discussion prior to the advancing to the Board of Directors for adoption.

### **DISCUSSION**

#### **Background**

The Board of Directors met on May 16<sup>th</sup>, 2018 to discuss the draft Fiscal Year 2018-19 EGWD Operating Budget.

#### **Present Situation**

As more information has been gathered, the following changes have been made to the draft FY 2018-19 EGWD Operating Budget since the May 16<sup>th</sup> meeting.

- Revenues: Decreased by \$30,819
  - Revenue projections were updated with the rates from the 2018 Water Rate Study, approved by the Board on May 16<sup>th</sup>, 2018, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018.

**DRAFT FISCAL YEAR 2018-19 ELK GROVE WATER DISTRICT OPERATING  
BUDGET**

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Page 2

- Salaries & Benefits: Increased by \$1,919
  - FY 2018-19 COLA is 2.77%. Estimated COLA of 2.73% was used in prior budget draft.
  
- Office & Operational: Increased \$9,457
  - Association Dues – SCGA dues were increased from \$36,000 to \$45,457 based on discussions with the Board.
  
- Operations Department Goals, Objectives, and Accomplishments
  - Slight modifications have been made to the FY 2018-19 Goals and Objectives for the three divisions in Operations
  - The FY 2017-18 accomplishments for the Distribution and Utility Divisions has been added.

**ENVIRONMENTAL CONSIDERATIONS**

There are no direct environmental considerations associated with this report.

**STRATEGIC PLAN CONFORMITY**

This item, and all other budget related activities, conforms to the FRCD/EGWD's 2012-2017 Strategic Plan. Adoption of an annual EGWD budget is specifically identified as a goal in the financial stability challenge section of the Strategic Plan.

**FINANCIAL SUMMARY**

There is no financial impact at this time.

Respectfully submitted,



PATRICK LEE  
FINANCE MANAGER/TREASURER

Attachments



# ELK GROVE WATER DISTRICT

Fiscal Year 2018-2019

OPERATING BUDGET



A DEPARTMENT OF THE  
Florin Resource Conservation District

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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**TABLE OF CONTENTS**

<b>Governing Values.....</b>	<b>3</b>
<b>Budget Transmittal Letter.....</b>	<b>4</b>
<b>Industry Analysis and Current Status.....</b>	<b>6</b>
<b>Elk Grove Water District Financial Overview .....</b>	<b>7</b>
<b>FY 2017-18 Budget Adoption Resolution.....</b>	<b>11</b>
<b>FY 2018-19 Budget Preparation Timeline.....</b>	<b>12</b>
<b>Budgeted Revenues and Expenditures by Category.....</b>	<b>13</b>
<b>Budget Highlights FY 2018-19 .....</b>	<b>14</b>
<b>Budgeted Revenue Accounts Detail .....</b>	<b>17</b>
<b>Budgeted Salaries and Benefits Accounts Detail.....</b>	<b>22</b>
<b>Budgeted Seminars, Conventions and Travel Accounts Detail.....</b>	<b>25</b>
<b>Budgeted Office &amp; Operational Accounts Detail.....</b>	<b>26</b>
<b>Budgeted Outside Services Accounts Detail .....</b>	<b>28</b>
<b>Budgeted Rents, Taxes and Utilities Accounts Detail .....</b>	<b>30</b>
<b>Budgeted Capital Expenses Detail.....</b>	<b>31</b>
<b>Budgeted Non-Operating Activity Detail .....</b>	<b>32</b>
<b>Organizational Summary.....</b>	<b>33</b>
<b>Jurisdictional Comparison.....</b>	<b>36</b>
<b>Summary by Departments.....</b>	<b>37</b>
<b>Office of the General Manager.....</b>	<b>40</b>
<b>Human Resources Department.....</b>	<b>42</b>
<b>Program Manager Department.....</b>	<b>44</b>
<b>Finance and Administration Department.....</b>	<b>46</b>

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget  
June 20, 2018**

---

**Information Technology .....49**

**Technical Services Department.....50**

**Operations Department .....52**

**Long-Term Indebtedness .....56**

**Rates and Fees Schedule .....59**

**Salary Schedule.....62**

**Acronyms & Glossary of Terms .....73**

DRAFT

## GOVERNING VALUES

Board members and employees of the Florin Resource Conservation District and Elk Grove Water District commit to the following values:

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

Elk Grove Water District Fiscal Year 2018-2019 Operating Budget

June 20, 2018



**To:** Florin Resource Conservation District Board of Directors  
**From:** Mark J. Madison, General Manager  
**Date:** June 20, 2018  
**Subject:** **ELK GROVE WATER DISTRICT FY 2018-19 OPERATING BUDGET**

For your consideration, I respectfully submit the proposed annual Elk Grove Water District (EGWD) Operating Budget for the fiscal year beginning July 1, 2018. This proposed operating budget reflects a collaborative effort between staff and the Board, as well as allowing for input from the public during several meetings.

The EGWD continued to be successful this past fiscal year (FY) 2017-18 in controlling costs to maintain financial stability. This was aided as EGWD revenues are anticipated to be higher than budgeted by approximately \$752,000. Overall, the bottom-line (Revenues in Excess of Expenditures) is projected to close approximately \$488,000 higher than the projection in the EGWD FY 2017-18 Operating Budget. The primary cost savings were achieved in salaries and benefits, office and operational, purchased water, and careful monitoring of expenditures throughout the year. These savings were offset by the capitalization of less labor costs than budgeted.

Salary and benefit costs during FY 2017-18 are projected to be down by approximately \$95,000 and this is largely due to unfilled vacancies and previous estimates that were over budgeted. The Employee Cost Control Program (ECCP) also continued to stabilize retirement and health care costs.

Office and Operational costs are projected to be approximately \$77,000 under budget and this is primarily due to lower costs associated with materials and savings in postage for unexpected mailings that did not occur.

Expenditures for purchased water are projected to be approximately \$65,000 under budget. This savings is derived from budgeting purchase water costs at a rate increase of 2.26% for FY 2017-18 as estimated by the Sacramento County Water Agency when the rate actually decreased by 3.71%. This decrease in rate was offset by an increase in water consumption as conservation requirements were scaled down.

The proposed FY 2018-19 budget is balanced and revenues are projected to exceed expenditures by approximately \$8,436. Revenues are projected to increase approximately \$527,156 in FY 2018-19,



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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despite no projected revenue adjustments based on the 2018 Water Rate Fee Study approved by the Board on May 16<sup>th</sup>, 2018, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018. Information on this Rate Study and the anticipated revenue increase is provided in the Financial Overview section of this budget document.

EGWD expenditures have been reduced to the maximum extent possible and to a level, which nearly matches forecasted revenues. The proposed FY 2018-19 Operating Budget also reflects a 2.77% cost-of-living adjustment applied to salaries.

Certain expenditures are expected to inflate, and the notable examples include medical costs (up 6.0%), purchase water costs (up 2.81%) and election costs (\$150,000) which is only incurred biennially. It should be noted that the medical costs would have otherwise increased by 10%, but that increase is tempered by selected employees who have now reached their cap under the EGWD defined medical contribution element of the ECCP.

This next year also updates the 5-year Capital Improvement Program (CIP), in which all capital expenditures will be assigned to specific projects. Notable projects for FY 2018-19 include service replacements for backyard water mains and a well pump replacement. Cost estimates for next year's projects are \$1,445,400 and this will be funded using capital improvement and capital replacement reserves.

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

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

I would like to thank staff for their conscientious efforts in prudent management of EGWD resources to meet the demands of great customer service and responsible facilities maintenance.

I want to also thank the Board of Directors for their leadership and continued interest in prudent fiscal management.

In summary, the Elk Grove Water District will continue to maintain financial discipline during FY 2018-19 and this reflects a concerted effort by the Board and staff to maintain our customer rates and charges as low as possible.



MARK J. MADISON, P.E.  
GENERAL MANAGER

## INDUSTRY ANALYSIS AND CURRENT STATUS

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

The American Water Works Association (AWWA) 2017 State of the Water Industry Report has identified the top three issues facing the water industry as: 1) renewal and replacement of infrastructure; 2) financing for capital improvements; and 3) long-term water supply availability.

The issues identified above resonate with the EGWD, as it carries nearly \$46 million dollars in outstanding revenue bond obligations, the bulk of which were issued for infrastructure replacement and the building of the Railroad Water Treatment and Storage Facility. About \$3.8 million of revenue is paid annually to principal and interest on these bonds, the single highest budget expense to the EGWD. The District must balance payments of existing obligations against new project costs.

In a poll completed by the AWWA covering all North American utilities (water, wastes water, combined, etc.), 40% of respondents reported declining water sales. On April 7th, 2017 Governor Jerry Brown issued an executive order that ended the drought emergency declaration in most of the state that had been in effect since 2014. Pursuant to that declaration, certain water use restrictions have been lifted. Even with certain restrictions lifted, the decline in water sales is attributed to certain conservation efforts, such as installing water efficient appliances and water efficient landscaping, that result in long-term water use reductions. Consequently, the EGWD expects to see continued increasing water sales, but not at the rate experienced prior to California's recent drought.

The current and future stability of the EGWD is positive with the existing revenue source remaining stable. Revenues are received entirely through water rates and fees. As the local economy continues to improve, the number of service connections for the EGWD has remained relatively stable. Although the number of service connections have remained stable, the volume of water sold is on the increase as this region, and the State, continue to emerge from the drought.

## ELK GROVE WATER DISTRICT FINANCIAL OVERVIEW

### Introduction

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

The FRCD and EGWD are governed by an elected five-member Board and advice from two volunteer associate Board members. Board members serve four-year, staggered terms. FY 2018-19 includes election costs for three Directors whose terms end December 31, 2018. The Board of Directors delegate the daily operations of EGWD to the General Manager, who supervises the work of 29 staff members.

### Elk Grove Water District Service Area



The EGWD service area covers 13 sq. miles with a population of approximately 46,000 people, providing water to over 12,600 homes and businesses in Elk Grove. Much of the water supplied is produced by wells located throughout Elk Grove and the treatment and storage

facility on Railroad Street. 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 purchased water from the Sacramento County Water Agency under a long-term agreement. The EGWD also has a robust Capital Improvement Program, which includes many projects to maintain outstanding customer service and water quality that meets all drinking water standards.

### **Accounting and Financial Practices**

The EGWD adopts an annual operating budget and an annual Capital Improvement Program to ensure the adequacy of resources to meet EGWD needs and to accomplish the EGWD's mission. As required by certain debt covenants, the annual operating budget is evaluated to ensure that net revenues, as defined by the various debt covenants, are equal to or exceed a minimum of 115 percent of the anticipated debt service for the budget year.

The EGWD's budget process begins with a Leadership Team Budget Kickoff Workshop to discuss timeline and identify goals and objectives. Each department head is then responsible for developing their departmental budget for submission to the Finance Department. The Finance Department prepares the revenue budget and compiles the various department budgets. Revenue projections are developed using a fee/rate-based projection, taking account and consumption information for the most recent twelve-month period and applying it against the current and proposed fee/rates. Depending on drought conditions, revenue projections are adjusted by what the EGWD deems to be an appropriate conservation factor.

Finance Committee and Board meetings are held to present and discuss the draft budget with the Board of Directors and interested members of the public. Feedback from those meetings are used to adjust the draft budget, if necessary. The final budget is then taken to the Board of Directors in June each year for budget adoption.

EGWD's accounting and budgetary records are maintained using the accrual basis of accounting. The EGWD is a single enterprise fund where revenues are recognized when they are earned and the expenses are recognized when they are incurred. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

The General Manager controls the budget at the operating level and budgets are monitored by each respective department head. Budget to actual reports are prepared by the Finance Department and presented to the Board of Directors on a monthly basis. Upon request from staff and approval by the Board of Directors, reserve funds may be transferred or added to budget line items.

**Current Financial Plans**

On May 16<sup>th</sup>, 2018 the 2018 Water Rate Study was approved by the Board, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018. At the time of approval by the Board, subject to the receipt and consideration of protests and comments, the water rate study recommended revenue adjustments over the next five years beginning on January 1, 2019, as follows:

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

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

**Long-Term Financial Planning**

With the approval of the 2018 Water Rate Study, and associated rate ordinance, the EGWD has a five-year plan that provides for the stable funding of operations, capital projects and debt service. In conjunction with this plan, the EGWD restructured approximately \$32.3 million of outstanding bonded indebtedness in December 2014 and \$16.4 million in June 2016 to provide an average annual savings of \$194,000 over the remaining term of the debt. It should be noted that the District contributed \$1.5 million of reserve funds in order to reduce the remaining term of the debt by 13 years and maintain annual debt service savings on the refinanced bonds. This has assisted in mitigating revenue adjustments in FY 2017-18 and will also contribute towards the need for no revenue adjustments in FY 2018-19.

Staff conducts a review of the expenditures and revenues on an annual basis to see if the scheduled rates can be mitigated if possible. The 2018 Water Rate Study is recommending no revenue adjustments for the next fiscal year and staff will continue to review revenues and expenditures annually to determine whether revenue adjustments are required.



### **Pension and other Post-Employment benefits**

The EGWD's retirement program remains with the California State Public Employees Retirement System (CalPERS). The EGWD currently pays the employer costs and a portion (one percent) of the employees' tax-deferred member contributions to the system monthly. The EGWD provides post-employment healthcare benefits to retirees and their dependents. Three retired employees receive these benefits, which is financed through a trust fund that the EGWD funds on an annual basis. The EGWD pays the medical, dental, and vision insurance premiums for 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 EGWD.



June 20, 2018

RESOLUTION NO. 06.21.17.03

RESOLUTION OF THE FLORIN RESOURCE CONSERVATION DISTRICT BOARD OF DIRECTORS APPROVING THE ELK GROVE WATER DISTRICT FISCAL YEAR 2017-18 OPERATING BUDGET

WHEREAS, the Florin Resource Conservation District (FRCD) has held several public meetings to review the proposed revenues and expenditures for the Elk Grove Water District for the Fiscal Year July 1, 2017 through June 30, 2018; and

WHEREAS, and the Board has received and considered the proposed Elk Grove Water District FY 2017-18 Budget submitted by the Finance Manager/Treasurer on June 21, 2017.

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

1. Approve the Total Revenues of \$14,294,096 for the proposed Elk Grove Water District FY 2017-18 Budget.
2. Approve the Total Expenditures of \$14,298,051 for the proposed Elk Grove Water District FY 2017-18 Budget.
3. Authorize the General Manager to redistribute allocated budgeted amounts between line items within the budget categories.
4. Approve FY 2017-18 Rate and Fee Schedule which includes a three percent (3%) water rate increase effective January 1, 2018.
5. Defer one and one-half percent (1½%) of the annual water rate increase scheduled January 1, 2018 to a future year.
6. Approve FY 2017-18 Salary Schedule.

PASSED, APPROVED, AND ADOPTED this 21<sup>st</sup> day of June 2017.

AYES: Gray, Medina, Nelson, Sabin & Scherman  
NOES:   
ABSENT:   
ABSTAIN:



Tom Nelson  
Chairman of the Board of Directors

ATTEST:



Stefani Phillips  
Secretary to the Board of Directors

## **FY 2018-19 BUDGET PREPARATION TIMELINE**

April 2 – 1:00 pm Leadership Team Budget Kick-Off.

April 2 – 2:00 pm, Staff meeting to kick off the CIP review.

April 11 (6:30 pm) – Infrastructure Committee meeting to discuss the 1<sup>st</sup> draft of the FY 2019-23 CIP.

April 12 – All department budget initial requests are due to FM.

April 16 – FM submits to the GM the compiled, multi-colored, budget spreadsheet for first comprehensive review.

April 18 - Present to the Board the 3<sup>rd</sup> quarter financial report.

April 19 – 9:00 am, Leadership Team meeting to review the first version of the budget spreadsheet.

April 23 – GM to provide first round comments and revisions back to FM.

April 25 – FM makes the required revisions and disperses the first version of the budget spreadsheet to the Finance Committee (Board).

May 1 - 6:30pm – Infrastructure Committee meeting to go over 2<sup>nd</sup> draft of the CIP (if necessary).

May 2 - 6:30pm – The first Finance Committee is held.

May 9 – Leadership team to complete first cut at the actual budget document.

May 16 – Issue the 1<sup>st</sup> cut of the actual budget document to the Finance Committee.

May 16 – Present to the Board Y-T-D budget to actual data thru April 30<sup>th</sup> and address selected issues brought about at the May 2<sup>nd</sup> Finance Committee Meeting.

May 23 – 6:30pm 2<sup>nd</sup> Finance Committee Meeting – Review 2<sup>nd</sup> draft of the colored budget spreadsheet and the 1<sup>st</sup> cut of the actual budget document.

May 30 – Issue revised budget to Finance Committee (if necessary).

June 6 – Placeholder for a 3<sup>rd</sup> Finance Committee Meeting (if necessary).

June 13 – Complete all budgets and issue them to the Board.

June 20 – Board considers all budgets for adoption.



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

**Elk Grove Water District**  
**Budgeted Revenues and Expenditures by Category**  
**For the Fiscal Year ending June 30, 2019**

<u>Expenditure</u>	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY18-19 Budget	Change in Budget
Revenues	\$ 13,185,839	\$ 13,475,169	\$ 14,210,971	\$ 14,294,096	\$ 15,045,916	\$ 14,821,253	\$ 527,156
Salaries and Benefits	3,196,675	3,189,015	3,565,721	4,109,177	4,014,431	4,152,812	43,636
Seminars, Conventions and Travel	26,659	37,174	29,137	50,500	28,547	49,280	(1,220)
Office and Operational	1,026,891	707,042	969,217	984,881	907,484	1,137,527	152,646
Purchased Water	2,587,097	2,417,349	2,732,016	3,010,765	2,945,715	3,193,328	182,563
Outside Services	753,921	690,072	610,219	941,110	904,421	975,178	34,068
Equipment Rent, Taxes and Utilities	339,590	317,479	358,058	408,999	371,895	438,900	29,900
Subtotal Operational Expenditures	7,930,833	7,358,131	8,264,368	9,505,432	9,172,492	9,947,025	441,593
Less: Capitalized Labor	(470,098)	(509,238)	(528,352)	(560,829)	(179,295)	(453,517) *	107,312
Total Operational Expenses	7,460,735	6,848,893	7,736,016	8,944,602	8,993,197	9,493,508	548,905
Non-Operating Expenditures (Income)	4,222,899	3,560,569	3,346,863	3,698,449	3,913,456	3,873,909	175,460
Capital Equipment and Expenditures	-	1,550,000	1,700,000	1,700,000	1,700,000	1,445,400	(254,600)
Total Net Expenditures	11,683,634	11,959,462	12,782,879	14,343,051	14,606,653	14,812,816	469,765
Revenues In Excess of Expenditures, Principal Retirement and Capital Labor	\$ 1,502,205	\$ 1,515,707	\$ 1,428,092	\$ (48,955)	\$ 439,263	\$ 8,436	\$ 57,391

\* This represents approximately 55% of Salaries and Benefits of the Utility Division which will be charged to the Capital Improvement Program

## BUDGET HIGHLIGHTS

### FISCAL YEAR 2018-19

The Elk Grove Water District (EGWD) budget for fiscal year (FY) 2018-19 projects total operating revenues of approximately \$14.821 million and total expenditures of approximately \$14.813 million including Capital Improvement and Capital Repair & Replacement Reserve contributions of approximately \$1.445 million. The projected revenues in excess of expenditures are approximately \$8,436, which will be added to operating reserves for future use. This budget reflects no revenue adjustment for FY 2018-19, as recommended by the 2018 Water Rate Study approved by the Board on May 16<sup>th</sup>, 2018, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018.

Despite many non-discretionary cost increases, staff undertook exhaustive efforts to find cost reductions as well as minimize increases and these are reflected in the proposed FY 2018-19 budget. The proposed budget has an increase in total expenditures of \$469,765 (3.28%) from the adopted budget for FY 2017-18. The major highlights are listed below and comparisons made are against the budgeted amounts for FY 2017-18.

- ) This budget reflects no revenue adjustment for FY 2018-19, as recommended by the 2018 Water Rate Study approved by the Board on May 16<sup>th</sup>, 2018, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018.
- ) This budget is also based on one position, Customer Service Representative I, which has been eliminated and another 2 positions, Water Distribution Operator II and Associate Civil Engineer, that are currently vacant and have been frozen in FY 2018-19 and therefore have not been funded.
- ) The Total Salaries and Benefit budgeted costs will increase by \$43,636 (1.06%).
  - o Salary costs will increase by a 2.77% cost of living adjustment. While this year's budget includes \$117,871 for Holiday Pay, \$147,716 for vacation pay and \$104,797 for personal time off pay, these reductions are being made to reflect the Exempt and Non-Exempt Salaries by like amounts.
  - o Total benefits costs will increase \$50,039 (3.45%). Medical Benefits are increasing by \$6,144 (0.85%), Dental/Vision/Life Insurance is decreasing by \$1,808 (2.80%), Retirement Benefit costs are increasing by \$3,559 (0.96%), OPEB costs are increasing by \$67,350 (72.61%) and Worker's Compensation costs are decreasing by \$23,278 (18.79%).

## Elk Grove Water District Fiscal Year 2018-2019 Operating Budget

June 20, 2018

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- Education Assistance will decrease by \$8,800 (77.88%) based on prior years actual expenditures for employees pursuing job-related education that will enhance their skills and abilities.
- ) Seminars, Conventions and Travel will decrease by \$1,220 (2.42%).
- ) Total Office and Operational Costs will increase by \$152,646 (15.50%).
  - Association Dues are increasing by \$25,432 (25.66%) as a result of Sacramento Central Groundwater Authority (SCGA) dues being budgeted for in Association Dues in FY 2018-19 as opposed to Permits in FY 2017-18.
  - Repair and Maintenance – Building is increasing by \$16,000 (88.89%) primarily due to estimated costs for repairs to the Districts administrative building.
  - Repair and Maintenance – Equipment is increasing by \$49,000 (75.38%) based on estimated costs to repair and replace deteriorating District construction equipment.
  - Materials is decreasing by \$25,000 (16.67%) based on actual expenditures from FY 2017-18.
  - Chemical costs are increasing by \$10,000 (20.00%) following improvements to the Hampton Village Water Treatment Plant and the need for more chemicals.
  - Meter Repairs is increasing by \$18,000 (150.00%) due to the anticipated meter change outs for schools occurring in FY 2018-19.
  - Permits is decreasing by \$27,150 (33.03%) as a result of SCGA dues being budgeted under Association Dues in FY 2018-19 as opposed to Permits in FY 2017-18.
  - Printing is increasing \$12,600 (279.96%) as a result of not capturing the budgeted amount of \$15,000 in printing in the FY 2017-18 Operating Budget.
  - Safety Equipment is increasing by \$24,350 (342.96%) for camera and sensor safety equipment for EGWD fleet.
  - Software Program and Updates is increasing \$40,394 (43.50%) due to an increase in cost of annual software licensing and to bring HR and Finance software up to date to the most current versions.
  - Supplies is increasing \$12,200 (58.65%) as a result of not capturing the budgeted amount of \$14,000 in supplies in the FY 2017-18 Operating Budget.
- ) Purchased Water will increase by \$182,563 (6.06%) due to increased consumption as mandatory drought related conservation efforts have been reduced by the State. Variable rate charges by the Sacramento County Water Agency (SCWA) are anticipated to increase to \$1.32 per centum cubic feet (CCF) (2.81%). In addition, the SCWA base charge is anticipated to remain the same at \$28.80 per account, per month.
- ) Outside Services for the proposed budget are being increased by \$34,068 (3.62%). The primary causes are:

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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- Contracted Services will increase \$129,260 (55.59%) primarily due to the contracting of additional IT support and temporary staffing support for customer service.
  - Engineering costs will increase by \$25,000 (33.33%) based on costs related to a feasibility assessment for potential future capital projects.
  - Legal Services will decrease by \$30,000 (14.63%) due to projecting a decrease in legal services.
  - Financial Consultants will decrease by \$60,000 (70.59%) due to the completion of the FY 2018 Water Rate Fee Study in FY 2017-18 which will set rates for the next five years.
  - Security will decrease by \$46,700 (67.98%) due to IT support being budgeted under Contracted Services in FY 2018-19 as opposed to Security in FY 2017-18.
- ) Equipment Rent, Taxes and Utility costs will increase \$29,900 (7.31%) as a result of anticipated increased electricity, sewer and garbage costs.
- ) Capital Improvement Funding includes contributions to the Repair & Replacement Reserve, as well as the Long-Term Capital Improvement Reserve for a total of \$1,445,400 which approximates the total Capital Improvement Program budget for FY 2018-19.
- ) Bond interest expenses will decrease by \$79,440 (4.33%) while bond principal retirements will increase by \$80,000 (4.02%).
- ) There is an increase of \$150,000 in the budget for election costs for elections taking place in FY 2018-19.
- ) This budget anticipates capitalizing \$453,517 of Salaries and Benefits for capital improvements constructed by the Distribution and Utility Departments, which are funded in the Five-Year Capital Improvement Program.
- ) The budget as recommended will meet bond covenant requirements as follows:
  - Covenant – 1.39 (1.15 required)
- ) The Board will adopt a Five-Year Capital Improvement Program (CIP) which will only appropriate funding for the CIP projects scheduled in FY 2018-19.
- ) Staff has determined that Grants or Special Funding are not currently available for the EGWD. Therefore, no revenues from these income sources are included in this budget document.

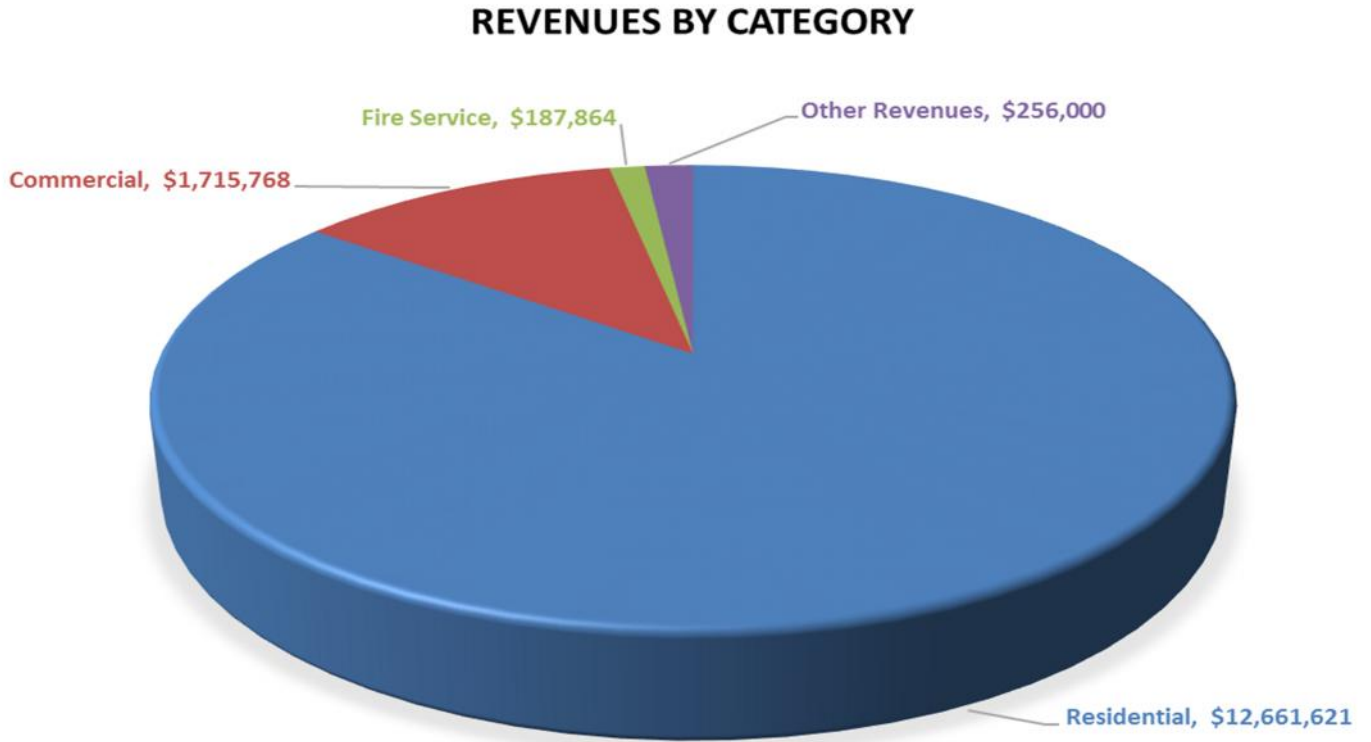
More detailed information is available in the following budget.

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

**June 20, 2018**

<b>Elk Grove Water District</b>						
<b>Budgeted Revenue Accounts Detail</b>						
<b>For the Fiscal Year ending June 30, 2019</b>						
<u>Account#</u>	<u>Description</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested Budget</u>
4100	Water Payment Revenues - Residential	\$11,248,017	\$11,235,110	\$12,220,127	\$12,259,300	\$ 12,681,621
4110	Water Payment Revenues - Commercial	1,590,139	1,700,718	1,525,449	1,595,247	1,715,768
4120	Water Payment Revenues - Fire Service	126,084	134,672	188,543	198,550	187,864
4200	Meter Fees/Plan Check/Water Capacity	29,346	197,091	72,188	30,000	30,000
4300	Backflow Install EGWD	70,456	47,107	23,948	25,000	25,000
4520	Door Hanger Fees	121,950	109,275	121,850	120,000	115,000
4540	New Account Fees	24,330	23,700	26,640	25,000	25,000
4550	NSF Fees	2,975	2,520	3,430	3,000	3,000
4570	Shut-off Fees	60,500	43,050	51,425	50,000	50,000
4580	Credit Card Fees	5,505	8,009	8,480	8,000	8,000
4900	Customer Refunds	(93,464)	(26,083)	(31,109)	(20,000)	(20,000)
	<b>Total Revenues</b>	<b>\$13,185,839</b>	<b>\$13,475,169</b>	<b>\$14,210,971</b>	<b>\$14,294,096</b>	<b>\$ 14,821,253</b>

## TOTAL REVENUES BY CATEGORY



Other Revenues include:

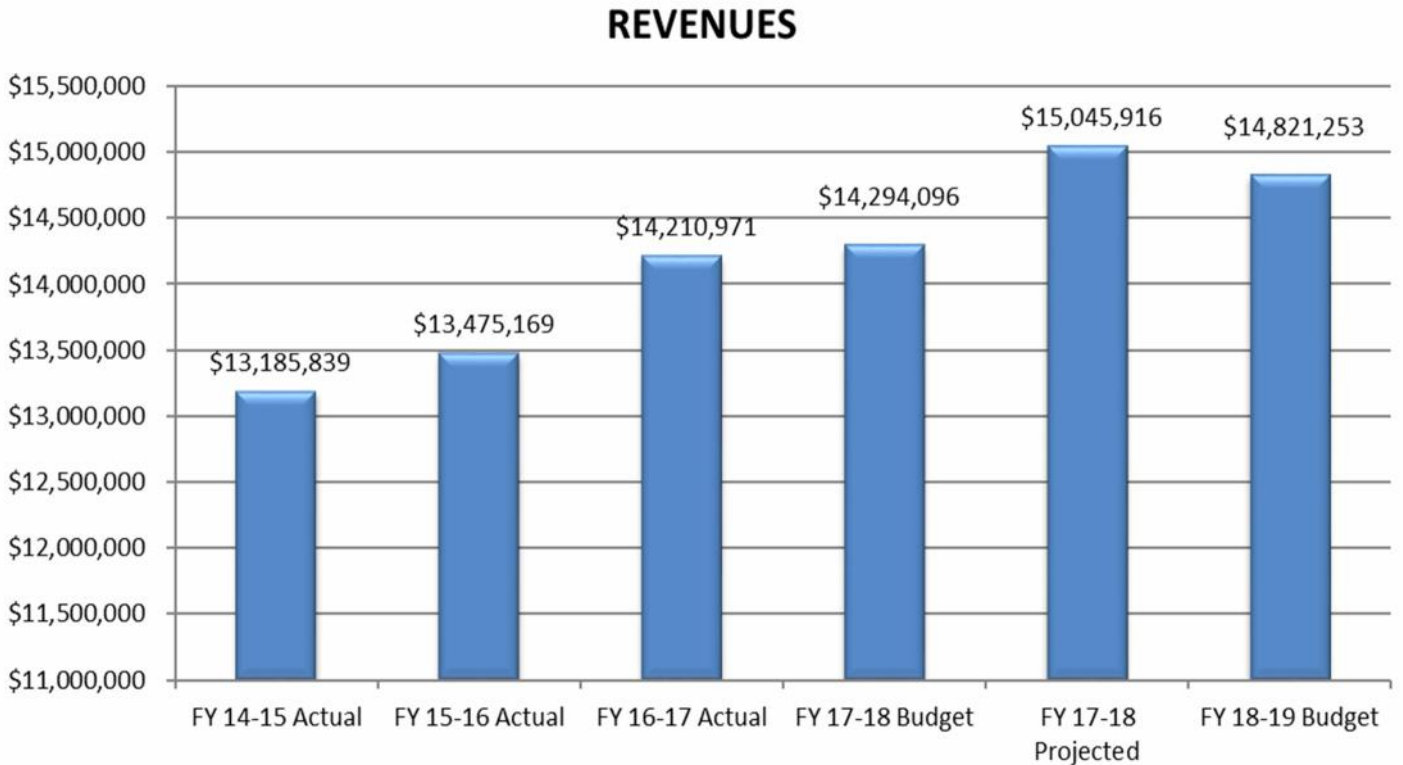
- ) Meter Fees/Plan Check/Water Capacity
- ) Door Hanger Fees
- ) New Account Fees
- ) NSF Fees
- ) Credit Card Fees
- ) Backflow Prevention Installations

Commercial Revenues Include:

- ) Non-Residential Revenue
- ) Irrigation Revenue

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

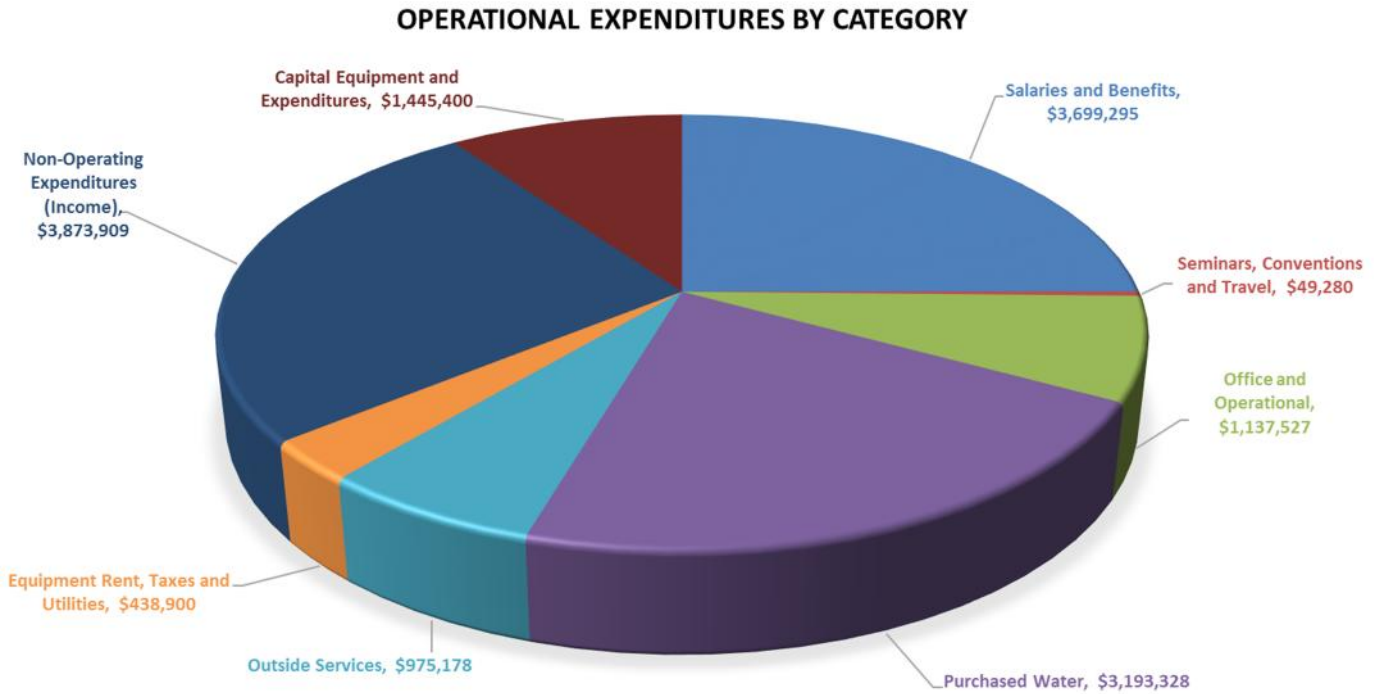
## TOTAL REVENUES FISCAL YEARS 2014-15 THROUGH 2018-19



The FY 2018-19 Budget contains no revenue adjustment, as recommended in the 2018 Water Rate Study, approved by the Board of Directors on May 16<sup>th</sup>, 2018, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018.



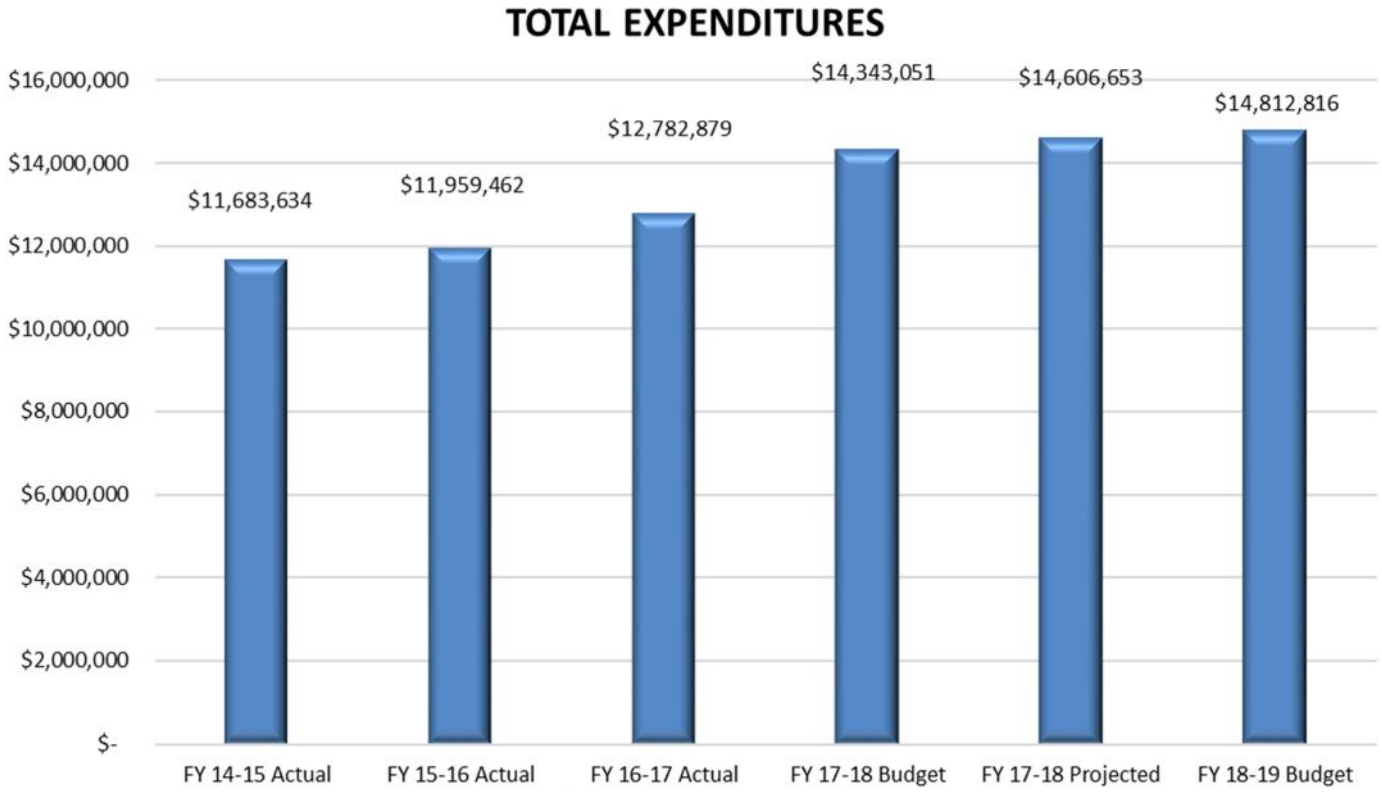
## TOTAL NET EXPENDITURES \$14,812,816



Note: Total Salaries and Benefits Expenditures are net of capitalized labor costs of \$453,517, which is included in total Capital Equipment and Expenditures.



## TOTAL NET EXPENDITURES FISCAL YEARS 2014-15 THROUGH 2018-19



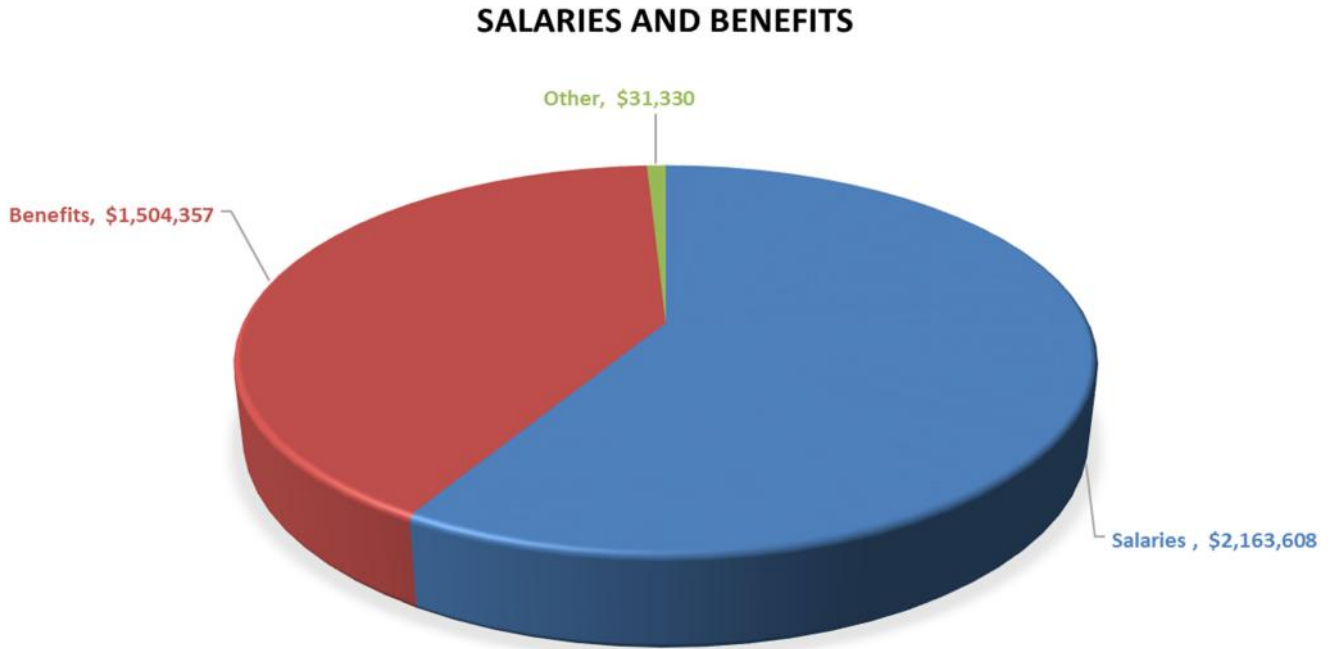
**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

**June 20, 2018**

**Elk Grove Water District  
Budgeted Salaries and Benefits Accounts Detail  
For the Fiscal Year ending June 30, 2019**

<u>Account#</u>	<u>Description</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Requested Budget</u>
5100	Executive Salary	\$ 153,097	\$ 162,686	\$ 163,831	\$ 195,226	\$ 141,120	\$ 201,602
5110	Exempt Salaries	476,125	486,577	511,040	524,199	497,475	533,379
5120	Non-Exempt Salaries	1,183,188	1,093,622	1,200,261	1,469,064	1,415,827	1,437,510
5130	Overtime Compensation	45,062	44,308	39,278	56,300	61,639	56,000
5140	On Call Pay	18,270	18,326	18,199	18,250	17,800	18,250
5150	Holiday Pay	88,233	84,992	104,736	118,483	132,532	117,871
5160	Vacation Pay	109,284	127,130	129,244	121,459	137,479	147,716
5170	Personal Time Pay	79,245	77,581	110,052	94,787	110,997	104,797
5180	Internship Program	-	-	-	15,000	-	-
5200	Medical Benefits	499,325	527,568	568,711	720,244	715,328	726,388
5195	EAP	820	842	825	960	919	834
5201	EGWD Contribution H.S.A	-	10,400	13,149	15,000	13,219	15,000
5210	Dental/Vision/Life Insurance	50,983	48,672	50,227	64,665	65,165	62,858
5220	Retirement Benefits	273,439	261,030	247,260	371,962	357,497	375,521
5225	Retirement Benefits - Post Employment	73,169	93,767	243,577	92,760	152,885	160,110
5230	Medical Tax, Social Security and SUI	45,161	44,123	45,154	62,353	54,137	60,551
5240	Worker's Compensation Insurance	78,504	86,261	94,085	123,873	123,873	100,595
5250	Education Assistance	4,687	9,069	17,062	11,300	3,421	2,500
5260	Employee Training	15,103	9,760	7,286	29,640	9,969	27,550
5270	Employee Recognition	2,694	1,886	1,577	2,520	2,896	2,750
5280	Meetings	286	415	167	1,130	252	1,030
	Less Capitalized Labor	(470,098)	(509,238)	(528,352)	(560,829)	(179,295)	(453,517)
		<u>\$ 2,726,577</u>	<u>\$ 2,679,777</u>	<u>\$ 3,037,369</u>	<u>\$ 3,548,347</u>	<u>\$ 3,835,136</u>	<u>\$ 3,699,295</u>

## TOTAL NET SALARIES AND BENEFITS \$3,699,295\*



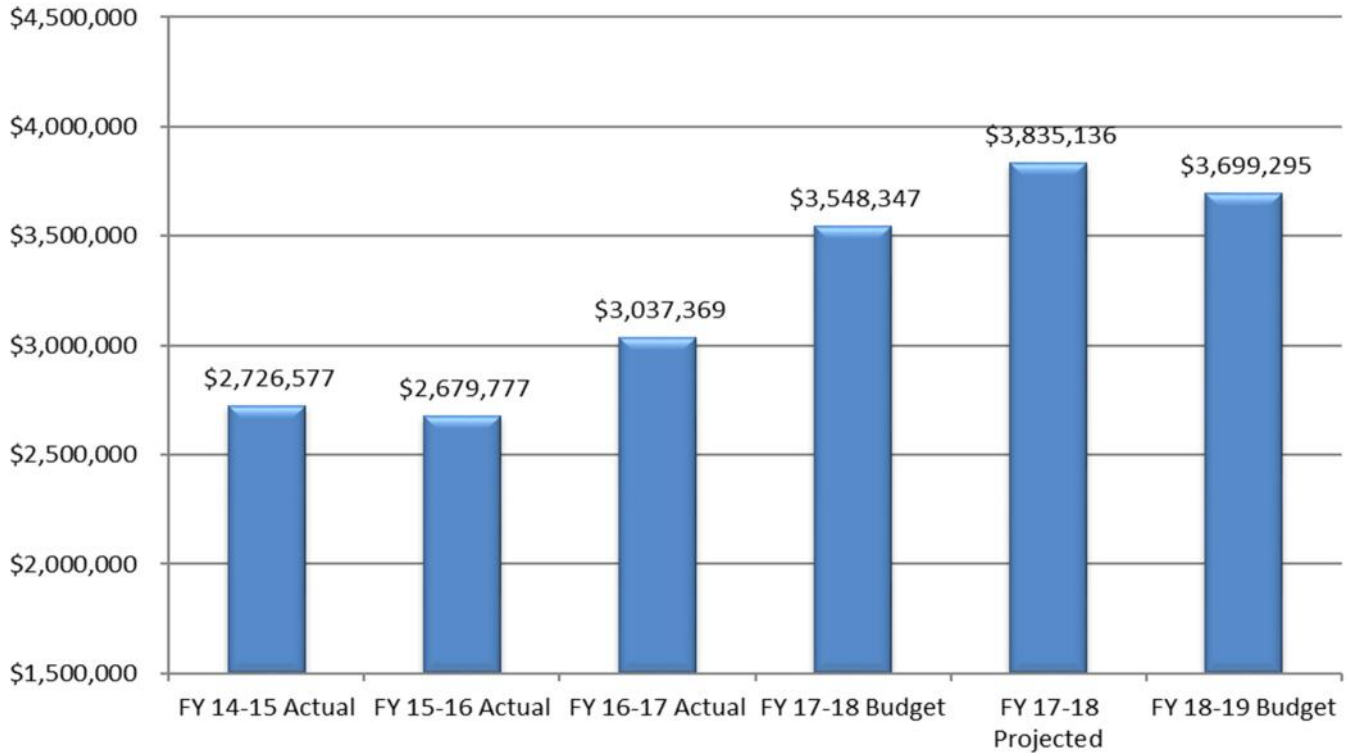
The Other Expenditure Categories include:

- ) Employee Training
- ) Employee Recognition
- ) Meetings

\*The total Salaries and Benefits are net of capitalized labor costs of \$453,517 for capital improvements constructed by the Distribution and Utility Departments.

## TOTAL SALARIES AND BENEFITS FISCAL YEARS 2014-15 THROUGH 2018-19

### TOTAL SALARIES AND BENEFITS



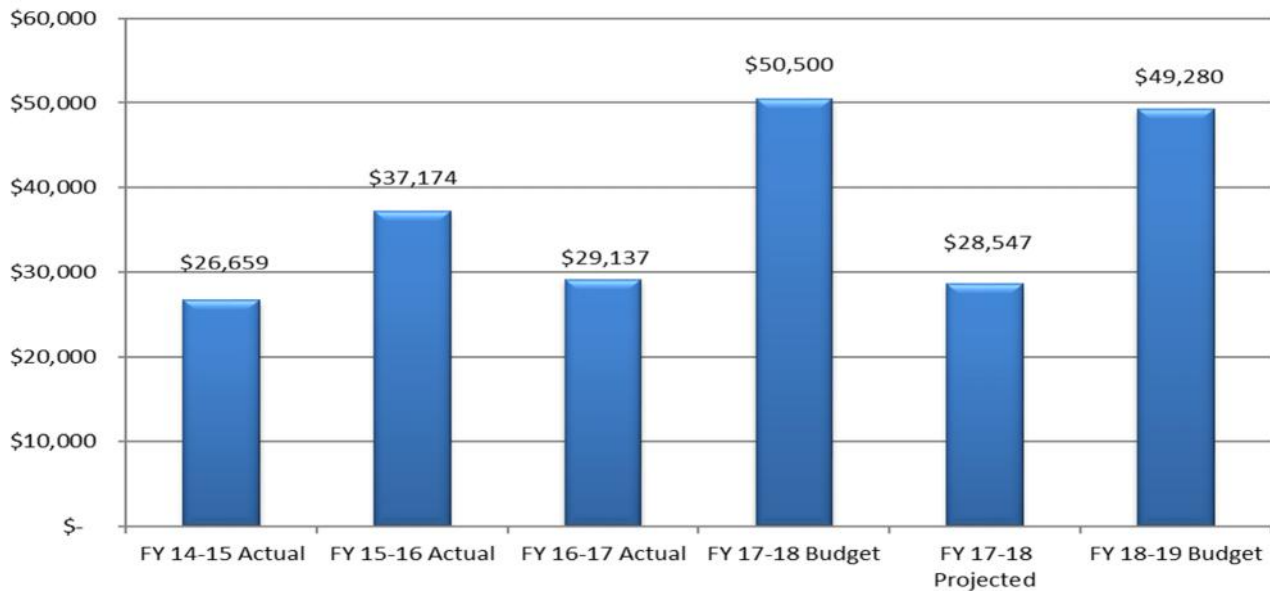
Note: Salaries and Benefits are net of labor costs of \$453,517 that will be capitalized for the capital improvements constructed by the Distribution and Utility Departments.

## TOTAL SEMINARS, CONVENTIONS AND TRAVEL FISCAL YEARS 2014-15 THROUGH 2018-19

**Elk Grove Water District**  
**Budgeted Seminars, Conventions and Travel Accounts Detail**  
**For the Fiscal Year ending June 30, 2019**

Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Requested Budget
5300	Airfare	\$ 3,035	\$ 2,273	\$ 2,100	\$ 4,100	\$ 2,247	\$ 6,100
5310	Hotels	6,318	11,836	7,431	11,800	5,357	14,200
5320	Meals	4,109	6,477	3,315	5,730	3,055	5,430
5330	Auto Rental	336	1,488	10	1,900	-	1,900
5340	Seminars & Conferences	6,630	8,540	7,184	11,400	8,500	10,800
5345	Seminars & Conferences - Board	-	-	1,807	7,820	1,997	2,800
5350	Mileage Reimbursement, Parking, Tolls	1,391	1,680	1,290	1,750	1,391	2,050
5375	Auto Allowance	4,840	4,880	6,000	6,000	6,000	6,000
		<u>\$ 26,659</u>	<u>\$ 37,174</u>	<u>\$ 29,137</u>	<u>\$ 50,500</u>	<u>\$ 28,547</u>	<u>\$ 49,280</u>

### SEMINARS, CONVENTIONS AND TRAVEL



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

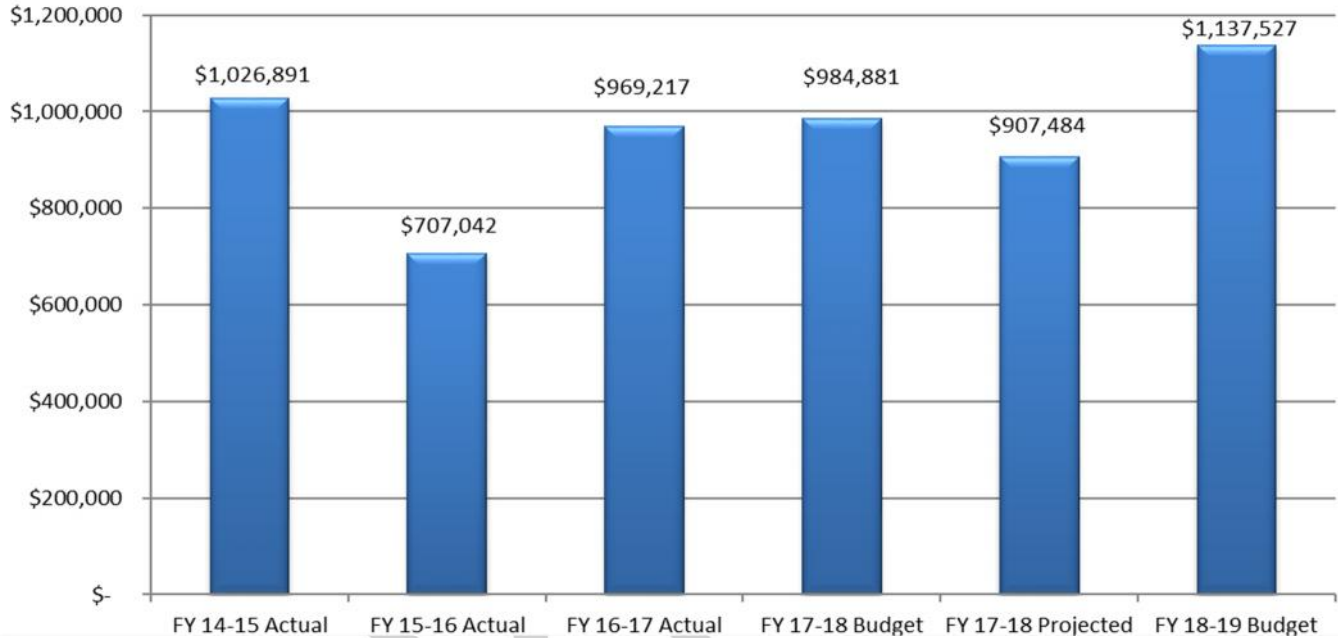
**June 20, 2018**

**Elk Grove Water District  
Budgeted Office and Operational Accounts Detail  
For the Fiscal Year ending June 30, 2019**

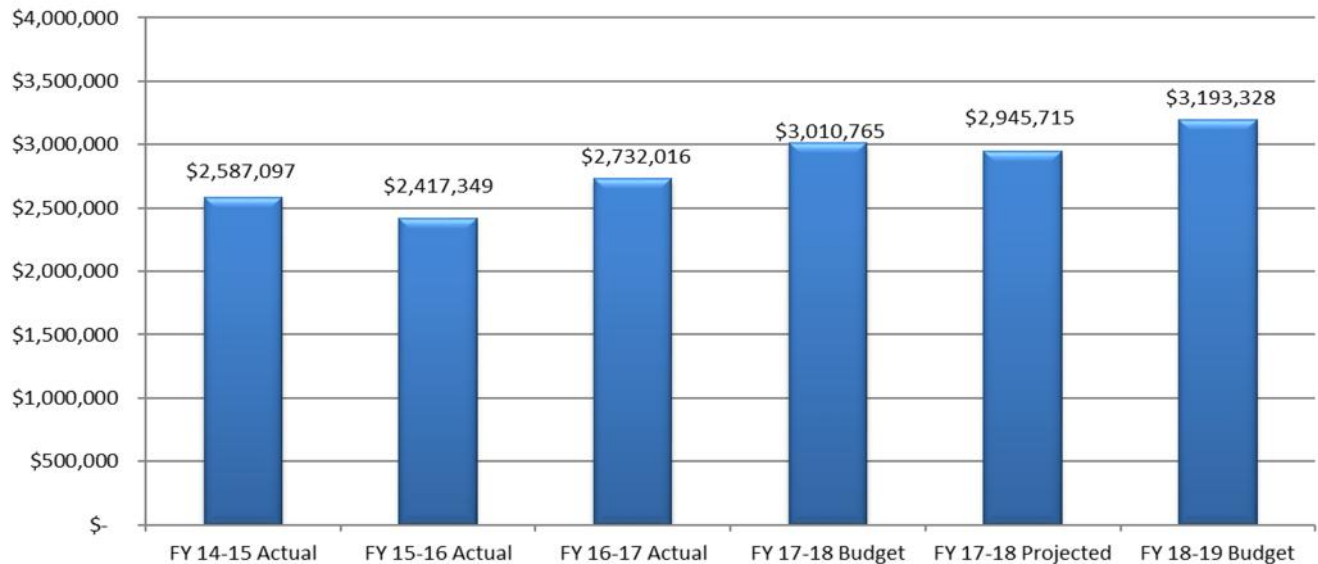
Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Requested Budget
5410	Advertising	\$ 11,239	\$ 8,129	\$ 6,420	\$ 5,000	\$ 5,575	\$ 6,000
5415	Association Dues	61,518	66,881	77,585	99,112	106,319	124,544
5420	Insurance	76,462	74,280	125,199	87,890	81,637	86,533
5425	Licenses, Certifications, Fees	13,488	3,305	3,147	3,600	2,437	3,185
5430	Repairs & Maintenance - Automotive	28,486	32,122	48,093	46,300	28,767	47,500
5432	Repairs & Maintenance - Building	9,067	10,963	25,902	18,000	16,240	34,000
5434	Repairs & Maintenance - Computers	21,591	25,235	33,518	24,759	15,459	30,000
5435	Repairs & Maintenance - Equipment	95,168	58,482	51,231	65,000	101,032	114,000
5438	Fuel	38,424	33,684	34,033	51,600	34,788	51,000
5440	Materials	268,654	63,612	157,244	150,000	85,563	125,000
5445	Chemicals	14,813	13,886	19,507	50,000	39,315	60,000
5450	Meter Repairs	5,179	7,870	6,563	12,000	18,211	30,000
5453	Permits	39,318	35,250	93,895	82,200	110,685	55,050
5455	Postage	73,556	64,104	65,102	85,300	48,728	76,700
5460	Printing	14,693	7,909	6,686	4,500	3,100	17,100
5465	Safety Equipment	3,428	4,149	13,164	7,100	5,749	31,450
5470	Software Programs & Updates	146,911	99,326	103,776	92,868	106,385	133,261
5475	Supplies	29,849	28,580	22,191	20,800	32,475	33,000
5480	Telephone	35,983	39,976	36,395	39,652	39,103	41,004
5485	Tools	23,834	6,802	22,877	10,000	5,025	10,000
5490	Clothing Allowance	7,449	9,440	9,691	10,200	5,203	9,200
5491	EGWD - Other Clothing	7,782	9,188	6,998	9,000	5,136	9,000
5493	Water Conservation Materials	-	3,869	-	10,000	10,553	10,000
		1,026,891	707,042	969,217	984,881	907,484	1,137,527
5495	Purchased Water	\$ 2,587,097	\$ 2,417,349	\$ 2,732,016	\$ 3,010,765	\$ 2,945,715	\$ 3,193,328

## TOTAL OFFICE AND OPERATIONAL AND PURCHASED WATER FISCAL YEARS 2014-15 THROUGH 2018-19

### OFFICE AND OPERATIONAL EXPENDITURES



### PURCHASED WATER COSTS



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

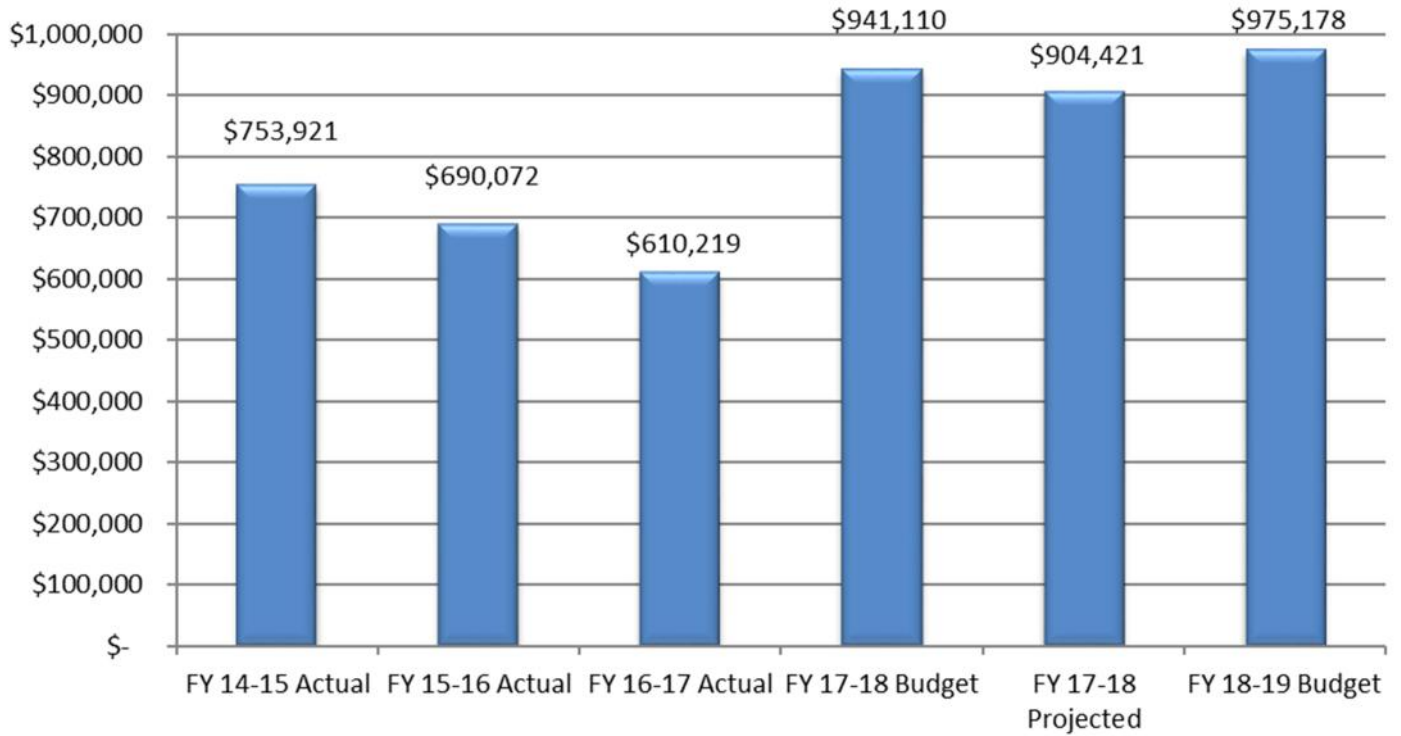
**Elk Grove Water District**  
**Budgeted Outside Services Accounts Detail**  
**For the Fiscal Year ending June 30, 2019**

Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Requested Budget
5505	Administration Services	\$ 2,252	\$ 5,357	\$ 1,480	\$ 3,590	\$ 3,732	\$ 3,590
5510	Bank Charges	62,586	82,979	106,873	134,000	135,175	138,808
5515	Billing Services	26,657	26,329	24,694	28,800	15,299	28,800
5520	Contracted Services	240,381	271,147	266,148	232,520	299,649	361,780
5523	Water Conservation Services	-	38,921	-	-	-	-
5525	Accounting Services	26,615	34,428	24,553	35,000	33,240	35,000
5530	Engineering	92,044	53,266	10,188	75,000	33,883	100,000
5535	Legal Services	124,744	113,798	76,958	205,000	203,973	175,000
5540	Financial Consultants	68,601	-	13,427	85,000	87,472	25,000
5545	Community Relations	19,587	15,410	15,894	16,200	1,885	16,200
5552	Misc. Medical	1,485	1,516	475	2,500	1,085	1,500
5550	Pre-employment	6,508	493	343	3,000	567	1,000
5555	Janitorial	6,299	6,180	6,685	8,300	6,000	9,950
5560	Bond Administration	6,917	12,042	6,782	8,500	2,000	7,050
5570	Security	30,706	7,857	12,444	68,700	37,956	22,000
5575	Sampling	35,513	18,549	43,275	35,000	42,505	49,500
5580	Board Secretary/Treasurer	3,025	1,800	-	-	-	-
		<b>\$ 753,921</b>	<b>\$ 690,072</b>	<b>\$ 610,219</b>	<b>\$ 941,110</b>	<b>\$ 904,421</b>	<b>\$ 975,178</b>



## TOTAL OUTSIDE SERVICES FISCAL YEARS 2014-15 THROUGH 2018-19

### OUTSIDE SERVICES EXPENDITURES

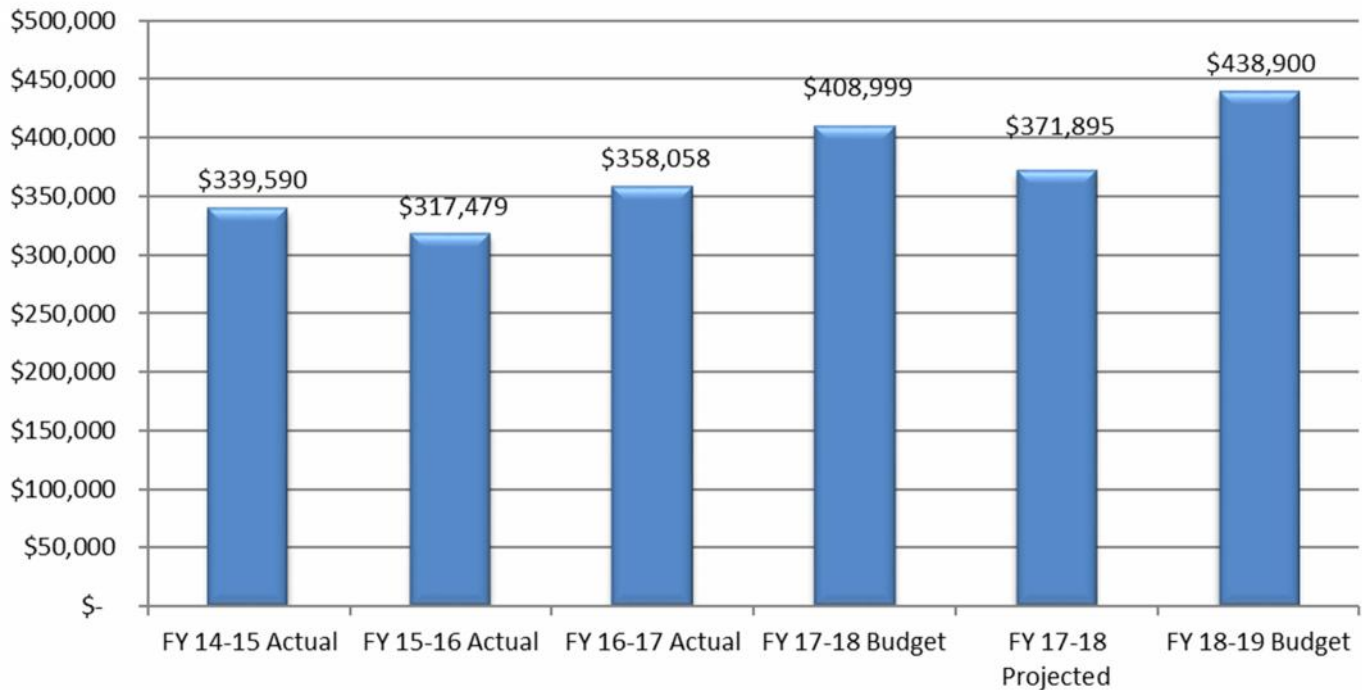


## TOTAL EQUIPMENT RENT, TAXES AND UTILITIES FISCAL YEARS 2014-15 THROUGH 2018-19

Elk Grove Water District  
Budgeted Rents, Taxes and Utilities Accounts Detail  
For the Fiscal Year ending June 30, 2019

Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Requested Budget
5620	Equipment Rental	\$ 16,392	\$ 13,493	\$ 20,771	\$ 22,000	\$ 23,145	\$ 19,800
5710	Property Taxes	4,701	1,328	1,299	1,500	1,279	1,500
5740	Electricity	295,131	284,865	314,161	359,000	319,361	384,000
5750	Natural Gas	416	425	601	600	585	600
5760	Sewer & Garbage	22,950	17,368	21,226	25,900	27,525	33,000
		<b>\$ 339,590</b>	<b>\$ 317,479</b>	<b>\$ 358,058</b>	<b>\$ 408,999</b>	<b>\$ 371,895</b>	<b>\$ 438,900</b>

### EQUIPMENT RENT, TAXES AND UTILITIES EXPENDITURES



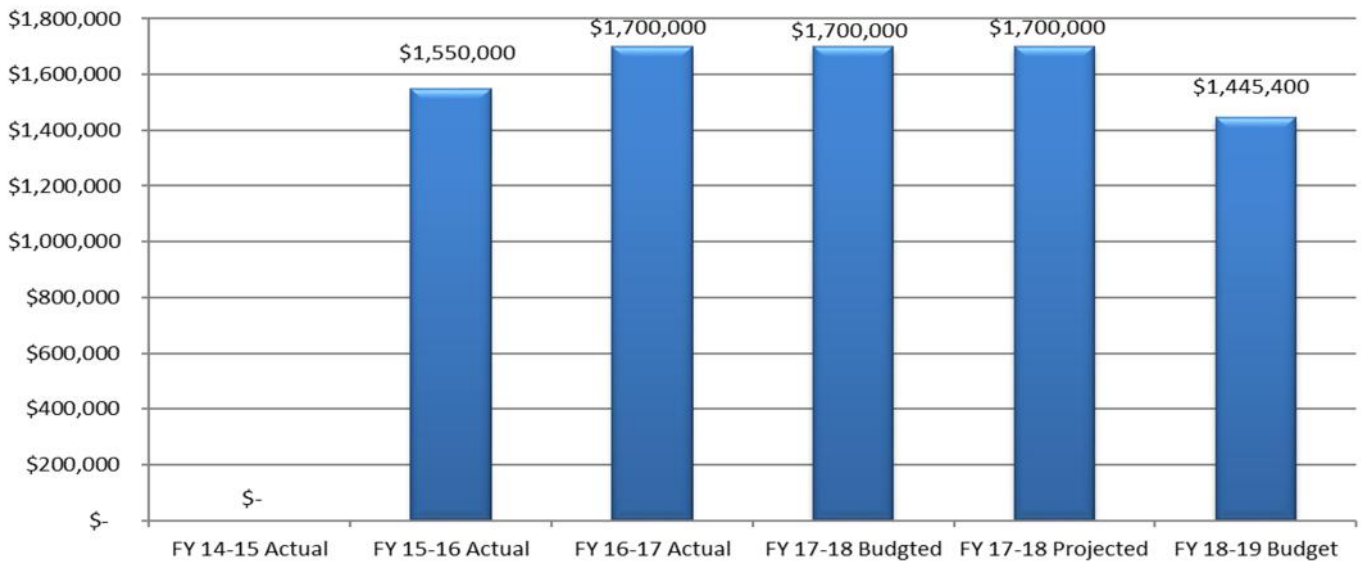
**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

**TOTAL CAPITAL EXPENDITURES**  
**FISCAL YEARS 2014-15 THROUGH 2018-19**

**Elk Grove Water District**  
**Budgeted Capital Expenses Detail**  
**For the Fiscal Year ending June 30, 2019**

Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Requested Budget
1730	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1745	Transportation Equipment	-	-	-	-	-	-
1760/1765	Capital Equipment & Expenditures	-	-	-	-	-	-
1705	Non-Project Capital Expenses	-	-	-	-	-	-
3560	Repair & Replacement Reserve	-	851,472	700,000	700,000	700,000	429,000
3565	L-T Capital Improvement Reserve	-	698,528	1,000,000	1,000,000	1,000,000	1,016,400
	Contribution to Reserves						-
		<b>\$ -</b>	<b>\$ 1,550,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,445,400</b>

**CAPITAL EXPENDITURES**



The FY 2018-19 capital improvement funding is for Repair & Replacement and Long-term Capital Improvement funding based on the 2019-23 Capital Improvement Program.

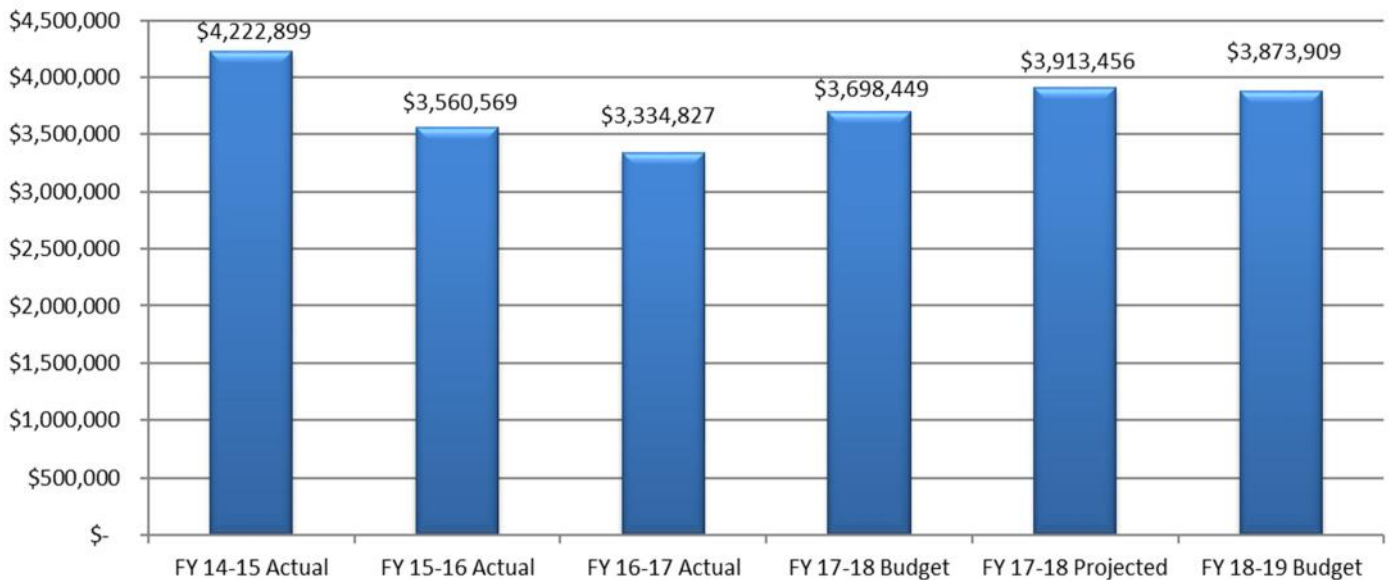
**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

**TOTAL NON-OPERATING EXPENDITURES (INCOME)**  
**FISCAL YEARS 2014-15 THROUGH 2018-19**

**Elk Grove Water District**  
**Budgeted Non Operating Activity Detail**  
**For the Fiscal Year ending June 30, 2019**

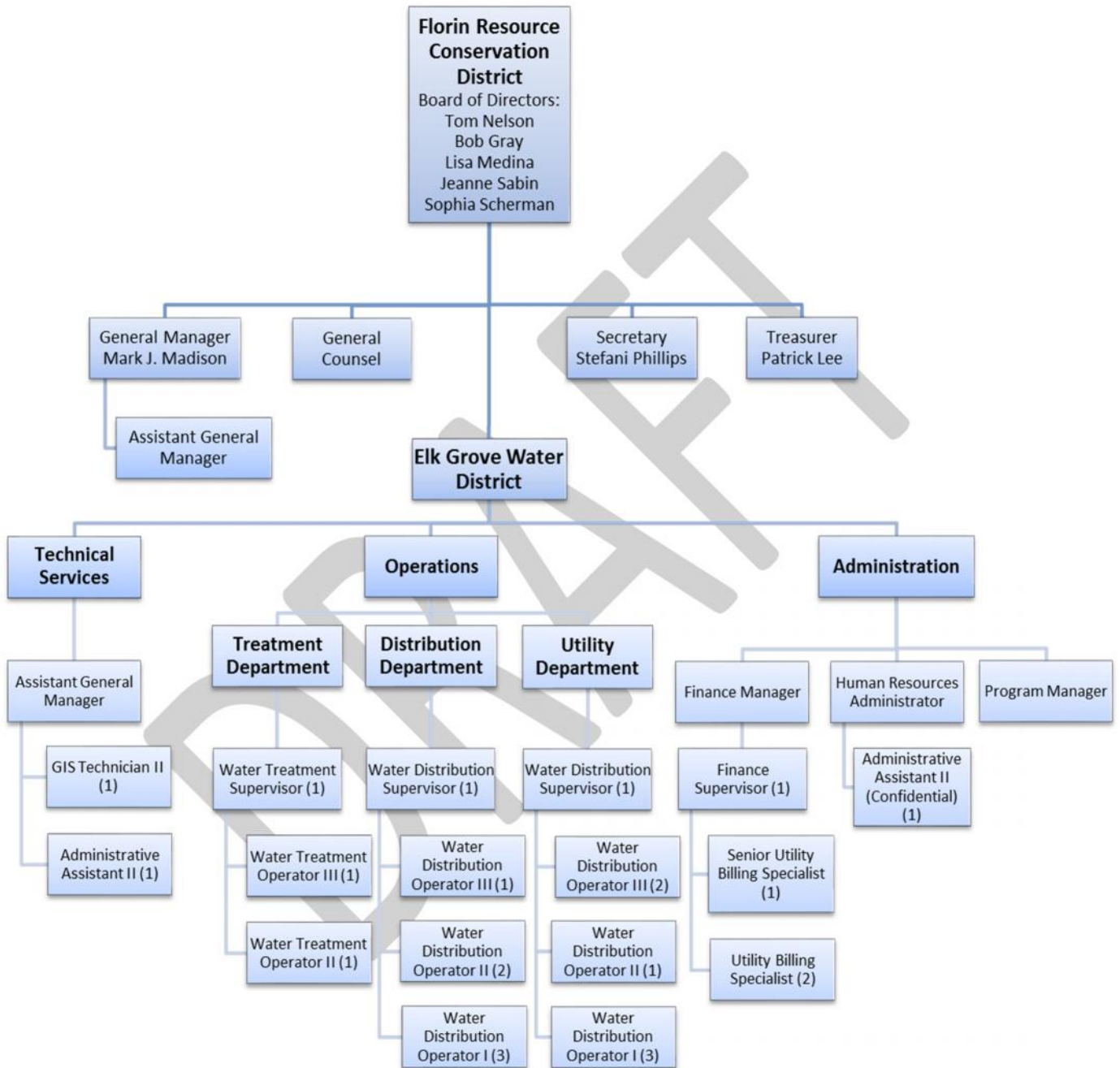
Account#	Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Requested Budget
6440	Depreciation & Amortization	\$ 1,696,678	\$ -	\$ -	\$ -	\$ -	\$ -
7300	Debt Service (Bond Interest Expense)	2,289,556	2,225,240	1,868,979	1,833,349	1,833,349	1,753,909
7320	Offering Expense - Deferred Charges	471,504	-	-	-	-	-
9920	Other Expenses (Income)	(318,569)	-	(54,451)	(14,900)	162,143	-
3500	Contribution from Operating Reserve	-	(74,671)	-	-	-	-
2500	Bond Retirement	-	1,430,000	1,440,000	1,990,000	1,990,000	2,070,000
9910	Interest Earned	(19,970)	(20,000)	(46,228)	(110,000)	(72,036)	(100,000)
9950	Election Costs	103,700	-	126,527	-	-	150,000
		<b>\$ 4,222,899</b>	<b>\$ 3,560,569</b>	<b>\$ 3,334,827</b>	<b>\$ 3,698,449</b>	<b>\$ 3,913,456</b>	<b>\$ 3,873,909</b>

**TOTAL NON-OPERATING EXPENDITURES/(INCOME)**



## ORGANIZATIONAL SUMMARY

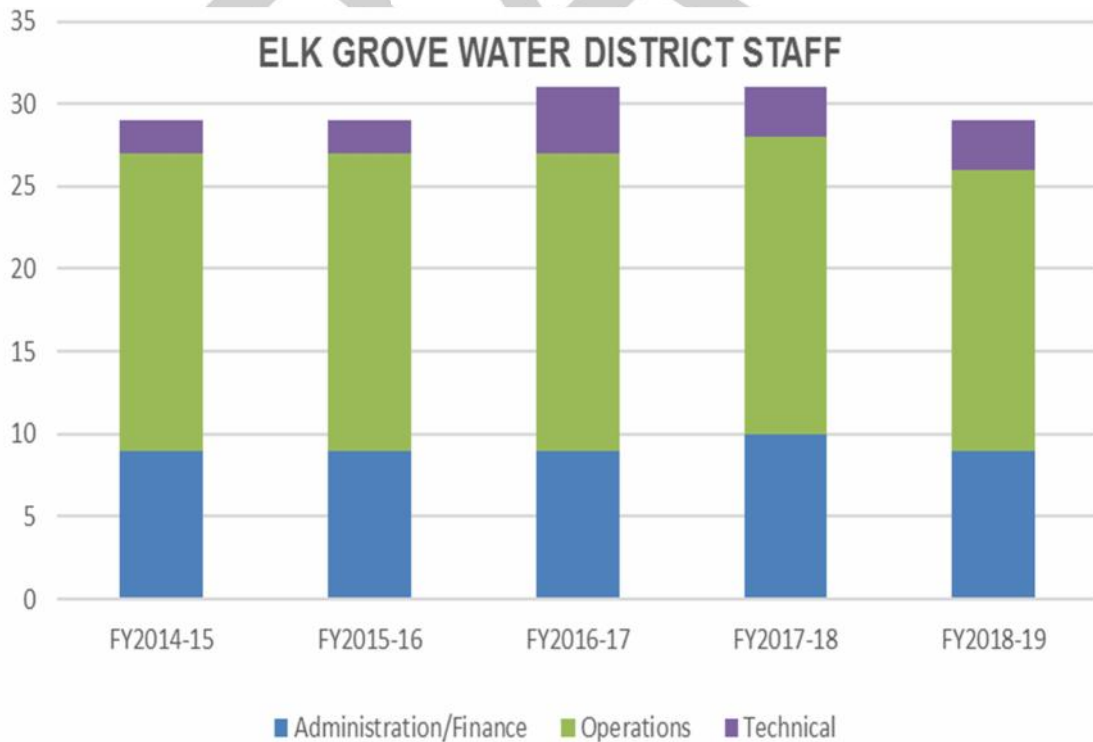
### ELK GROVE WATER DISTRICT ORGANIZATION CHART



## LEADERSHIP TEAM

Mark J. Madison, P.E.	General Manager
Bruce Kamilos, P.E.	Assistant General Manager
Patrick Lee	Finance Manager
Donella Murillo	Finance Supervisor
Stefani Phillips	Human Resources Administrator
Sarah Jones	Program Manager
Steve Shaw	Water Treatment Supervisor
Richard Salas	Water Distribution Supervisor
Jose Carrillo	Water Distribution Supervisor

## STAFF POSITIONS BY DIVISION



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

**ELK GROVE WATER DISTRICT STAFF FTE**

	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
<b>Administration &amp; Finance</b>					
General Manager	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	-	-	-
Program Manager	-	-	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	-	-	-
Human Resources Administrator	-	-	1.00	1.00	1.00
Administrative Assistant II (Confidential)	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Utility Billing Specialist	1.00	1.00	1.00	1.00	1.00
Utility Billing Specialist	-	-	1.00	1.00	2.00
Customer Service Representative I	-	-	-	1.00	-
Customer Service Representative II	2.00	2.00	1.00	1.00	-
<b>Department Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>9.00</b>
<b>Technical Services</b>					
Assistant General Manager	-	-	1.00	1.00	1.00
Associate Civil Engineer (Frozen Position)	1.00	1.00	1.00	-	-
Administrative Assistant II	-	-	1.00	1.00	1.00
GIS Technician I	1.00	1.00	-	-	-
GIS Technician II	-	-	1.00	1.00	1.00
<b>Department Total</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Operations</b>					
Foremen	3.00	3.00	-	-	-
Supervisors	-	-	3.00	3.00	3.00
Water Distribution Operator In Training	2.00	1.00	1.00	-	-
Water Distribution Operator I	5.00	5.00	5.00	6.00	6.00
Water Distribution Operator II	4.00	5.00	4.00	4.00	3.00
Water Distribution Operator III	2.00	2.00	3.00	3.00	3.00
Water Treatment Operator II	1.00	1.00	1.00	1.00	1.00
Water Treatment Operator III	1.00	1.00	1.00	1.00	1.00
<b>Departmental Total</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>17.00</b>
<b>Organizational Total</b>	<b>29.00</b>	<b>29.00</b>	<b>31.00</b>	<b>31.00</b>	<b>29.00</b>

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

## JURISDICTIONAL COMPARISON

District	Elk Grove Water District (EGWD)	Carmichael Water District	San Juan Water District
<b>Year Established</b>	1953	1916	1854
<b>Governed By</b>	Board of Directors	Board of Directors	Board of Directors
<b>Size</b>	13 sq miles	8 sq miles	17 sq miles
<b>Number of Connections</b>	12,500	11,693	10,608
<b>Number of Customers</b>	45,000	37,897	29,578
<b>Budget Comparison - Fiscal Year Basis</b>	July-June	July-June	July-June
<b>Revenues - 2018 Budget</b>			
Retail Water Sales	\$ 14,053,096	\$ 10,634,700	\$ 10,716,800
Other Revenues	241,000	96,060	2,139,400
<b>TOTAL REVENUE BUDGET</b>	<b>\$ 14,294,096</b>	<b>\$ 10,730,760</b>	<b>\$ 12,856,200</b>
<b>Expenditures - 2018 Budget</b>			
Personnel Costs	\$ 3,548,347	\$ 3,389,177	\$ 4,408,400
Operating Costs	5,396,255	4,102,727	4,693,400
Non-Operating Costs	3,698,449	2,824,325	3,234,800
<b>EXPENDITURE BUDGET</b>	<b>\$ 12,643,051</b>	<b>\$ 10,316,229</b>	<b>\$ 12,336,600</b>
<b>CAPITAL BUDGET</b>	<b>\$ 1,700,000</b>	<b>\$ 2,546,560</b>	<b>\$ 5,649,000</b>
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$ 14,343,051</b>	<b>\$ 12,862,789</b>	<b>\$ 17,985,600</b>
<b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>\$ (48,955)</b>	<b>\$ (2,132,029)</b>	<b>\$ (5,129,400)</b>
<b>OUTSTANDING DEBT</b>	<b>\$ 44,145,000</b>	<b>\$ 21,170,000</b>	<b>\$ 36,710,000</b>
<b>FTE</b>	<b>31</b>	<b>29</b>	<b>47</b>

Note: The information above is based on FY 2017-18 approved budgets for each District. Both the Carmichael and San Juan Water Districts generate revenue from sources other than retail water sales. For comparison purposes, revenues and expenditures reflected above include only the portion applicable to retail water sales.



**BUDGET SUMMARIES BY DEPARTMENT**



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

**June 20, 2018**

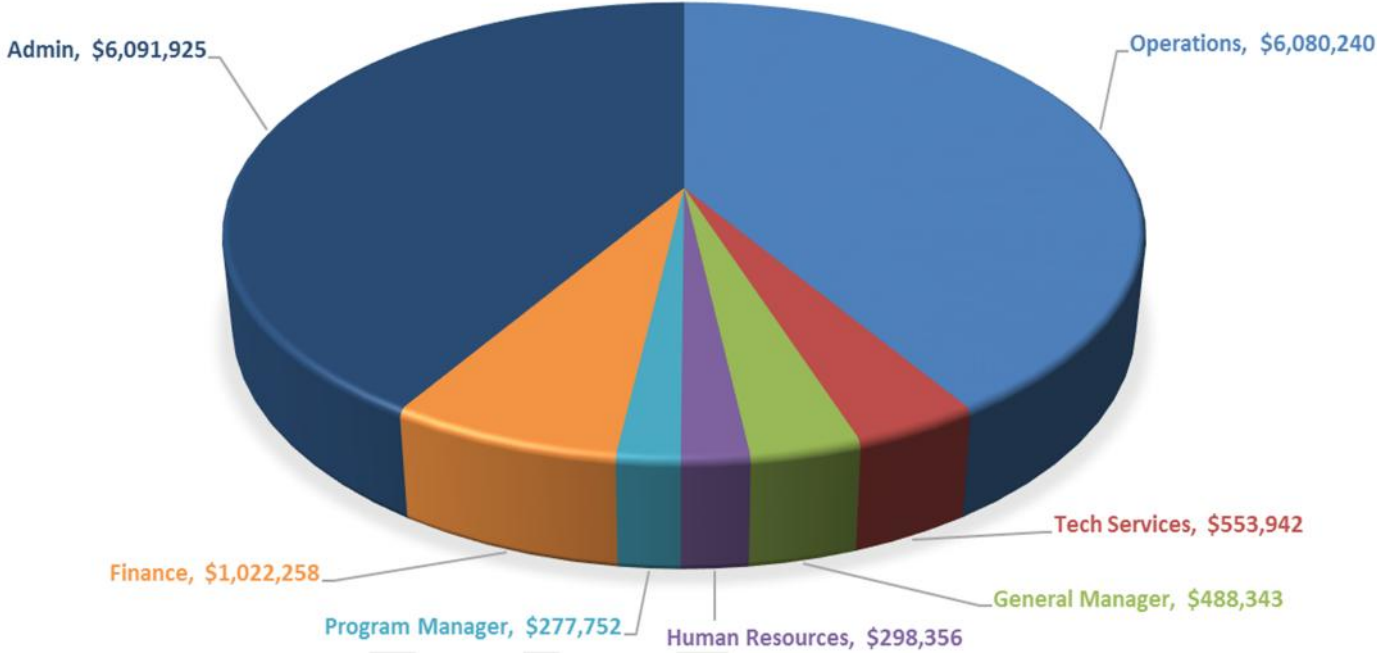
**Elk Grove Water District  
Summary by Departments  
For the Fiscal Year ending June 30, 2019**

Expenditure	Operations	Technical Services	General Manager	Human Resources	Program Manager	Finance	Admin	Total Budget
Revenues								\$ 14,821,253
Salaries and Benefits	\$ 2,192,806	\$ 404,557	\$ 272,483	\$ 264,450	\$ 147,532	\$ 710,875	\$ 160,110	\$ 4,152,812
Seminars, Conventions and Travel	5,150	6,450	19,660	5,600	3,820	8,600	-	49,280
Office and Operational	646,324	42,935	-	12,216	48,000	90,175	297,877	1,137,527
Purchased Water	3,193,328	-	-	-	-	-	-	3,193,328
Outside Services	89,150	100,000	196,200	16,090	78,400	212,608	282,730	975,178
Equipment Rent, Taxes and Utilities	407,000	-	-	-	-	-	31,900	438,900
Subtotal Operational Expenditures	6,533,758	553,942	488,343	298,356	277,752	1,022,258	772,617	9,947,025
Less: Capitalized Labor	(453,517) *	-	-	-	-	-	-	(453,517)
Total Operational Expenses	6,080,240	553,942	488,343	298,356	277,752	1,022,258	772,617	9,493,508
Non-Operating Expenditures (Income)	-	-	-	-	-	-	3,873,909	3,873,909
Capital Equipment and Expenditures	-	-	-	-	-	-	1,445,400	1,445,400
Total Net Expenditures	\$ 6,080,240	\$ 553,942	\$ 488,343	\$ 298,356	\$ 277,752	\$ 1,022,258	\$ 6,091,925	\$ 14,812,816
Revenues In Excess of Expenditures, Principal Retirement and Capital Expenditures								\$ 8,436

\* This represents approximately 55% of salaries and benefits of the Utility Division which will be charged to Capital Projects.

# TOTAL EXPENDITURES BY DEPARTMENTS

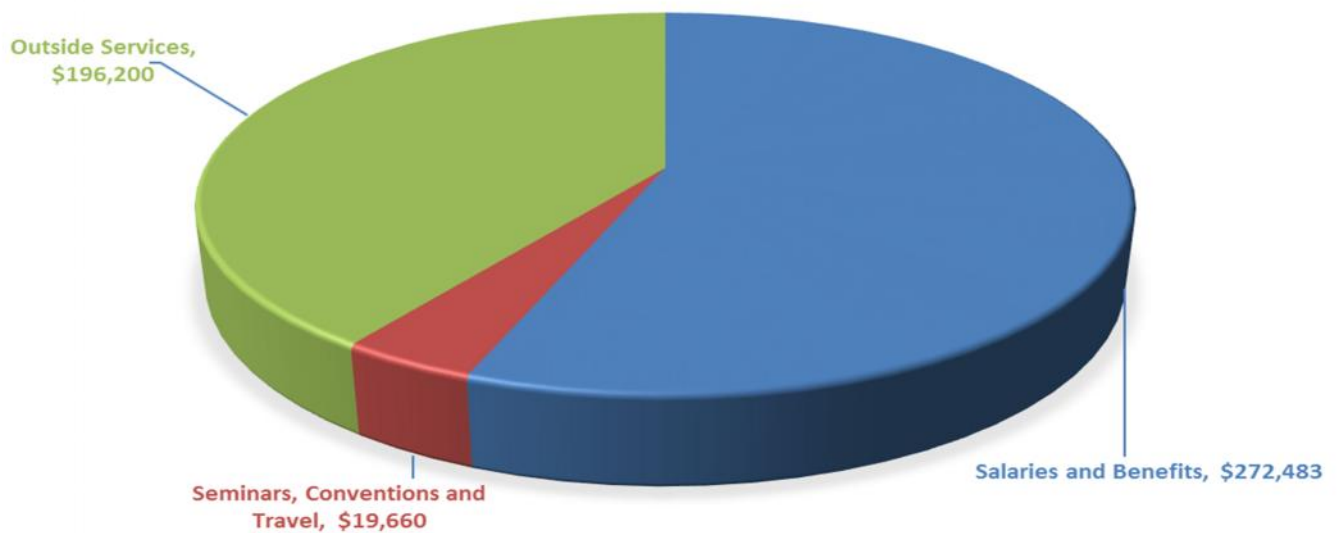
## EXPENDITURES BY DEPARTMENTS



## OFFICE OF THE GENERAL MANAGER

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

### GENERAL MANAGER EXPENDITURES



### FY 2018-19 GOALS AND OBJECTIVES

#### GENERAL OBJECTIVES

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

- ) Motivate employees and encourage teamwork throughout the organization.
- ) Complete all approved CIP projects identified in the EGWD FY 2018-19 CIP program.



**Specific Key Objectives**

- ) Develop the FY 2019-23 FRCD/EGWD Strategic Plan.
- ) Complete the update to the EGWD Employee Policy Manual.
- ) Complete the fire system backflow prevention program and update the Backflow/Cross-Connection Control Program ordinance.
- ) Complete a review and implement revisions to the EGWD procurement policies.
- ) Complete an Expanded Feasibility Study to evaluate the possibility of a new Administration Building.
- ) Complete a review of the District's accounting practices and software.
- ) Revamp and consolidate the Districts Water Rate Ordinance into a single document.

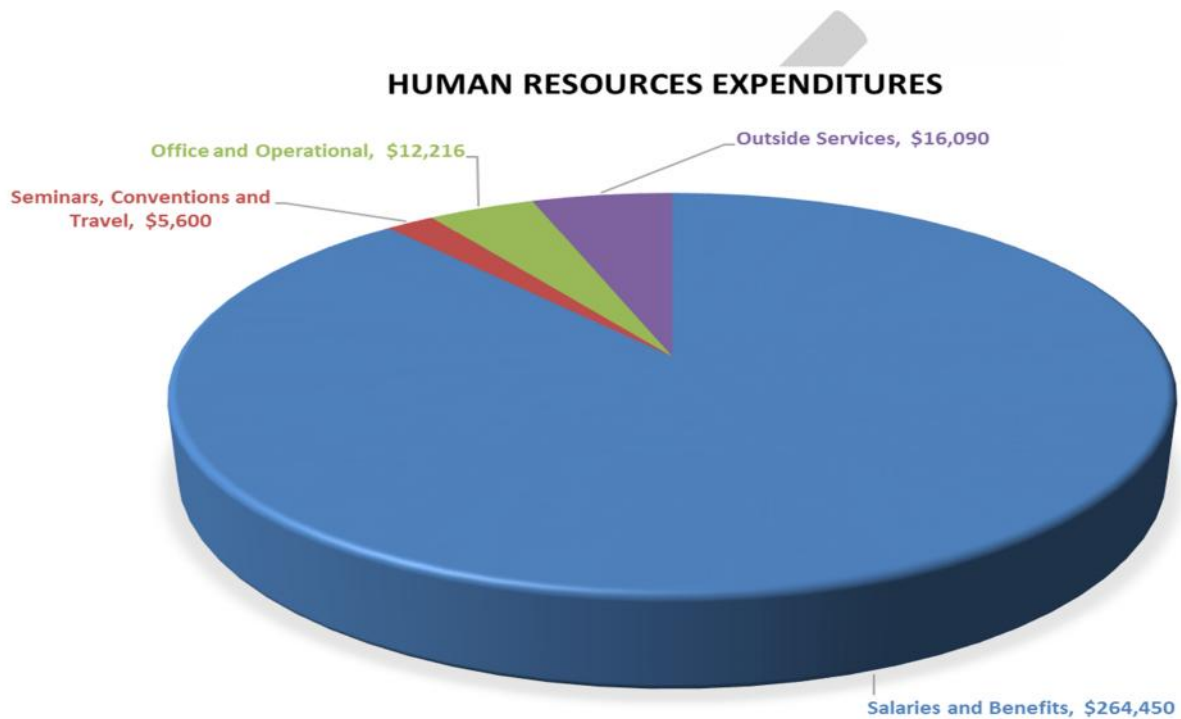
**FY 2017-18 ACCOMPLISHMENTS**

- ) All water facilities and programs were operated in compliance with all applicable standards.
- ) The District was successful at controlling costs and revenues, such that the revenues significantly exceeded expenditures at the end of the fiscal year.
- ) The District was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the eighth consecutive year.
- ) A plan was completed and implemented to resolve the financial issues affecting the FRCD.
- ) Successfully recruited and filled the vacant Finance Manager position.
- ) The District completed the new 2019-23 Water Rate and Connection Fee Studies for the EGWD.
- ) The District completed and launched a new website.
- ) The District completed an Information Technology Security Review and all appropriate recommendations were implemented.
- ) A Needs Assessment and Action Plan for the EGWD Administrative Building was completed.
- ) The majority of approved CIP projects, identified in the EGWD FY 2017-18 CIP were completed with a total cost under budget.



## HUMAN RESOURCES DEPARTMENT

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



### FY 2018-19 GOALS AND OBJECTIVES

- ) Administer the classification and pay plan for EGWD to ensure that the pay and benefits package is competitive with the industry.
- ) Recruit qualified candidates for vacant positions and oversee the hiring process.
- ) Schedule training for employees, supervisors, and managers to maintain required compliance.
- ) Help employees develop to their full potential on the job through coordinating training and development, and personal coaching and mentoring.
- ) Maintain timely employee evaluations and merit increases.

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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- ) Review and update the Employee Policy Manual and make recommendations.
- ) Develop and implement personnel policies.
- ) Promote good morale through employee recognition.
- ) Promote the general well-being of the workforce by providing available resources.
- ) Oversee the development of Standard Operating Procedures of Human Resources and Board Secretary Duties.
- ) Maintain personnel records.
- ) Maintain records in compliance with State, Federal and OSHA requirements.



**FY 2017-18 ACCOMPLISHMENTS**

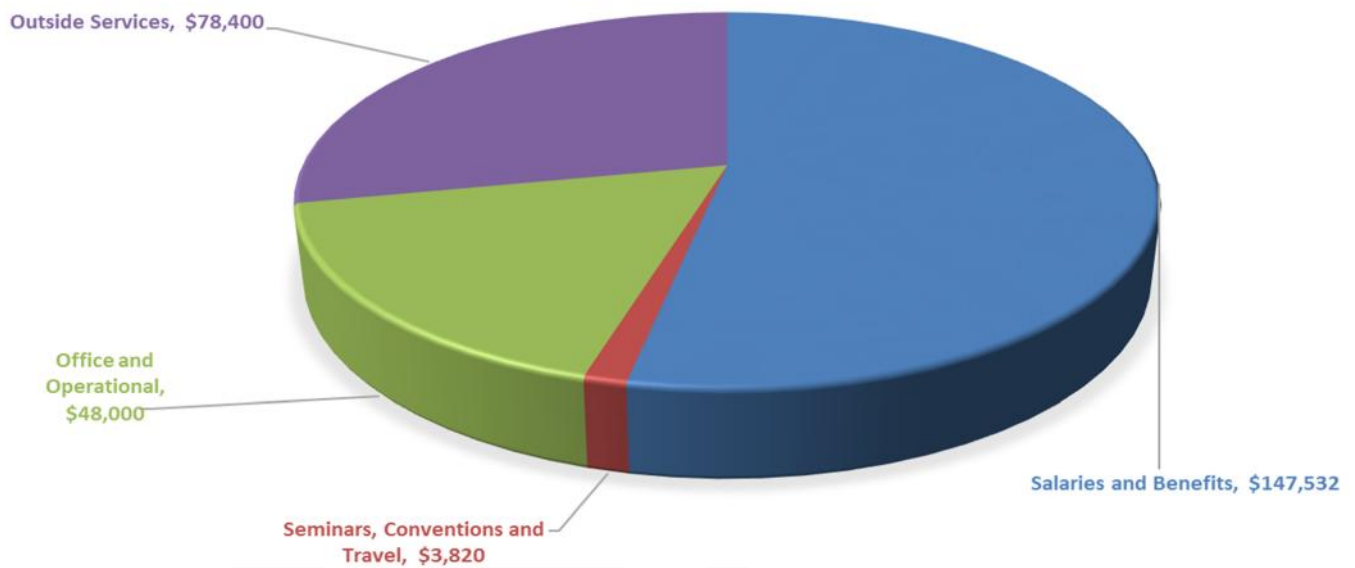
- ) Backfilled Finance Manager and Administrative Assistant II (Confidential) positions.
- ) Obtained Incentive Rates for Medical Benefits, which reduced the out of pocket expenses for the employees.
- ) Completed electronic filing of all personnel records.
- ) Completed Board Packet Standard Operating Procedures.
- ) Completed Notary Certification of two staff members.



## PROGRAM MANAGER DEPARTMENT

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

### PROGRAM MANAGER EXPENDITURES



### FY 2018-19 GOALS AND OBJECTIVES

- ) Update Code of Safe Practices, Injury & Illness Prevention Plan and Emergency Response Plan
- ) Complete the 2019-2023 Strategic Plan
- ) Obtain certification as a Water Efficiency Practitioner, level 1
- ) Update the Water Shortage Contingency Plan

**FY 2017-18 ACCOMPLISHMENTS**

- ) Project lead on development of new website and redesigned District's quarterly newsletter.
- ) Updated activities and incentives at public outreach events.
- ) Instituted quarterly safety committee meetings and regular site inspections.
- ) Obtained certification as Safety Management Specialist.
- ) Represented the District at legislative committee meetings, workshops and State Water Resource Control Board Hearings.
- ) Obtained grant funding to develop and implement FRCD's Community Conservation Education Program in collaboration with community and agency partners.
- ) Completed new State requirement for lead testing in public schools.
- ) Achieved over 800 days without a lost time work injury through implementation of the Safety Plan.



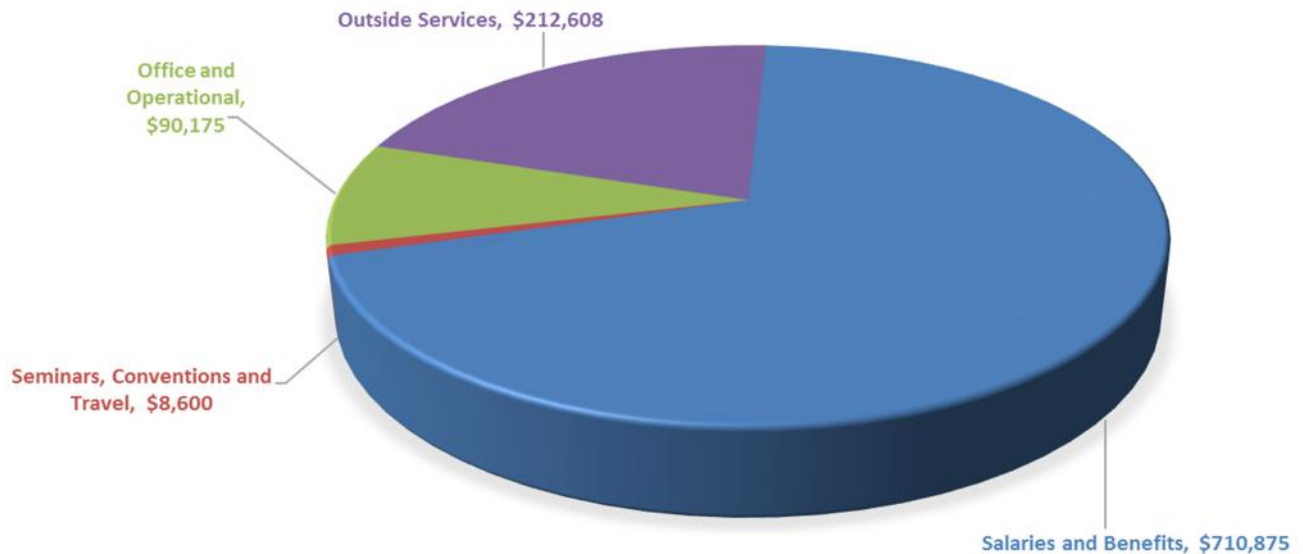
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## FINANCE AND ADMINISTRATION DEPARTMENT

The Finance Department is responsible for maintaining the fiscal stability in a manner consistent with generally accepted accounting principles and statutory requirements. Included in the Financial Department's duties are: customer service, accounts payable, billing and accounts receivable, general ledger maintenance, capital assets records, investment activity, accounting, budget development and monitoring, development of cash flow models, debt service, revenue and expenditure forecasting, payroll, financial reporting and coordination with external financial audits. Finance also oversees the general and administrative functions of the EGWD and its administrative building, including purchasing/procurement management, risk management, equipment rent, supplies and building maintenance.

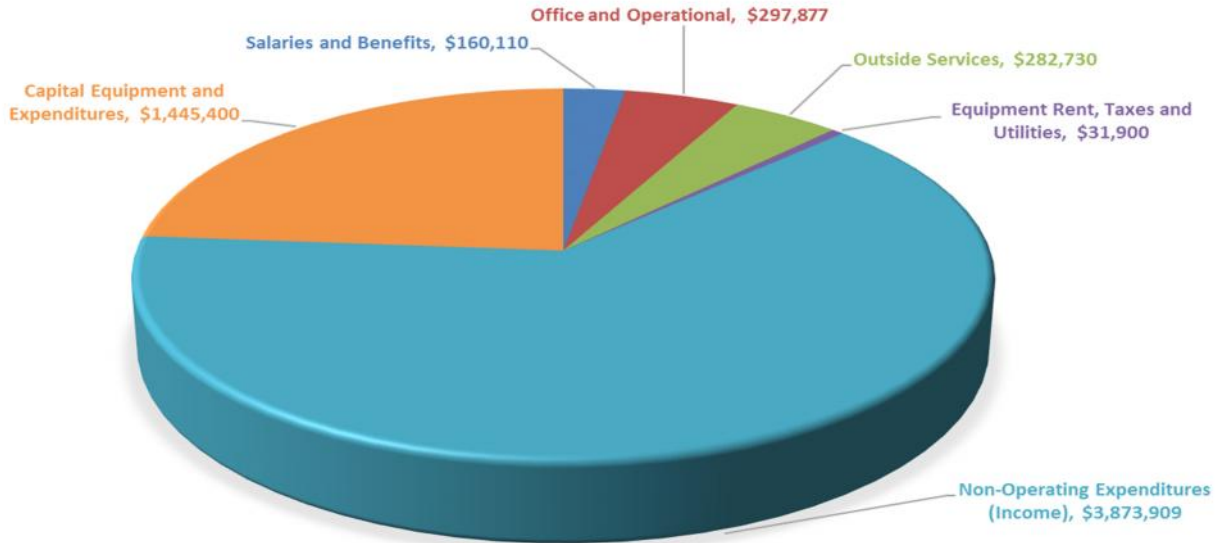


### FINANCE EXPENDITURES



Elk Grove Water District Fiscal Year 2018-2019 Operating Budget  
June 20, 2018

**ADMINISTRATIVE EXPENDITURES**



**FY 2018-19 GOALS AND OBJECTIVES**

- ) Maintain strong budget management, procurement and internal control culture to ensure EGWD meets the Board's and the financial community's expectations for continued strong financial performance.
- ) Review the District's utility billing software and mailing service provider for improvements and system integration efficiencies.
- ) Continue to manage EGWD's debt service, maintaining strict compliance with bond covenants.
- ) Continue to manage the EGWD investment portfolio to potentially increase investment earnings while maintaining safety and liquidity.
- ) Review the adequacy and capabilities of the District's financial reporting software for modules pertaining to budget and encumbrances.
- ) Implement new customer service email account to facilitate and increase the level of customer service provided to our customers.
- ) Review and update the District's procurement policies.
- ) Review and update the District's credit card use policies and procedures.
- ) Research the cost of implementation of debit card payment to increase the payment options available to our customers.
- ) Complete the implementation of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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- ) Continue to receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- ) Develop a budget consistent with the guidelines of the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award Program and submit the budget for review and evaluation.

**FY 2017-18 ACCOMPLISHMENTS**

- ) Completed the implementation and roll out of paperless billing.
- ) Assisted with the update and launch of the new District website and made modifications to the payment portal to be more user friendly.
- ) Created standard operating procedures for customer service and accounts payable.
- ) Awarded the Certificate of Achievement for Excellence in Financial Reporting for FY 2016-17.
- ) Completed a 5-year Water Rate and Connection Fee Study setting rates for years 2019 through 2023.
- ) Recruited for and filled a vacant Utility Billing Specialist position to ensure proper staffing levels to better serve our customers.

## INFORMATION TECHNOLOGY

The EGWD has contracted its Information Technology services to an IT Professional who is responsible for information services, including development and support of computers and software, information network, program development, office telecommunications, office security, and office systems. All hardware and software IT costs are budgeted for and directly charged to each department based on actual costs for equipment and software. Contract costs are budgeted for and paid out of the Administrative Budget, as such, there are no expenditures to report for Information Technology.

### **FY 2018-19 GOALS AND OBJECTIVES**

- ) Prepare network diagram and complete a disaster recovery plan for information technology services as it relates to systems and network.
- ) Continue to implement recommendations as set forth in the 2017 Cyber Security Audit to improve the District's security over its data systems and network access.
- ) Rework the offsite disaster recovery assets to bring them in line with recent infrastructure changes.
- ) Implement automated disaster recovery response to increase efficiencies in system recovery and backup.
- ) Review all District data servers and make the necessary upgrades to bring them to the most current versions, if necessary.
- ) Review the Finance and Human Resources data software and make the necessary upgrades to the most current versions.

### **FY 2017-18 ACCOMPLISHMENTS**

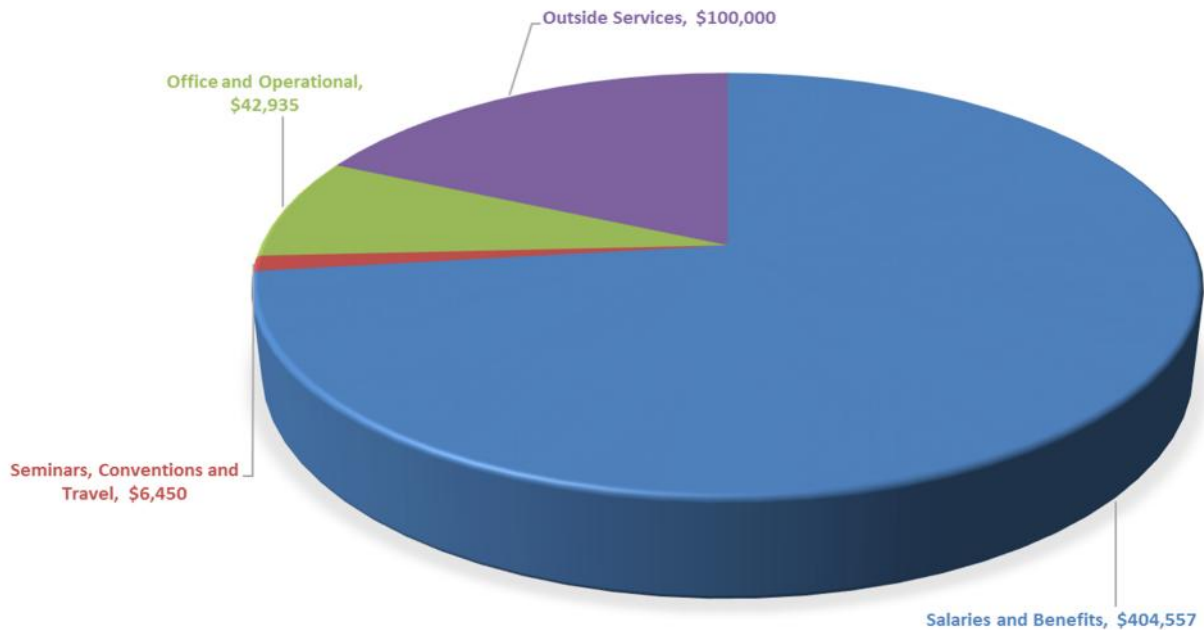
- ) Completed the implementation and launch of a Cyber Security and Awareness Program including training and learning material.
- ) Assisted with the implementation and roll out of paperless billing and online payment solutions.
- ) Completed the migration of various servers to create process and operational efficiencies.
- ) Completed system improvements and upgrades to the SCADA system and backflow prevention server to increase security over data and system access.
- ) Completed the rollout of hard drive replacements for various servers and updated systems backup process to provide ease of recovery.
- ) Contracted and on-boarded services for additional IT support.



## ASSISTANT GENERAL MANAGER/TECHNICAL SERVICES DEPARTMENT

The Assistant General Manager is responsible for assisting the General Manager, as directed, with all aspects of the District's policies, procedures, programs and operations; and assumes the duties and responsibilities of the General Manager in his/her absence. In addition, the Assistant General Manager oversees the Technical Services Department and Capital Improvement Program and is responsible for planning, engineering, construction management and technical support for EGWD operations. The Technical Services Department includes the Assistant General Manager, Geographic Information System (GIS) Technician, and Administrative Assistant.

### ASSISTANT GENERAL MANAGER/TECH SERVICES EXPENDITURES



### FY 2018-19 GOALS AND OBJECTIVES

- ) Complete all required CIP projects identified in the FY 2018-19 CIP budget.
- ) Develop the FY 2020-2024 CIP for the next fiscal year.



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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- ) Provide technical support as needed to the Utility Division for the construction of the Backyard Water Mains/Services Replacement project, the Railroad Water Treatment Facility Generator PLC/SCADA Upgrade project, the Well 3 Pump Replacement project, the Hampton Water Treatment Plant Generator Removal project and the Railroad Water Treatment Facility Parking Lot Repaving project.
- ) Provide technical support as needed to the Treatment and Distribution Divisions.
- ) Participate as an alternate board member on the Sacramento Central Groundwater Authority (SCGA).
- ) Provide guidance and stakeholder representation with respect to SCGA's management of the South American groundwater sub-basin.
- ) Manage the Geographic Information System.
- ) Manage the Asset Management Program.



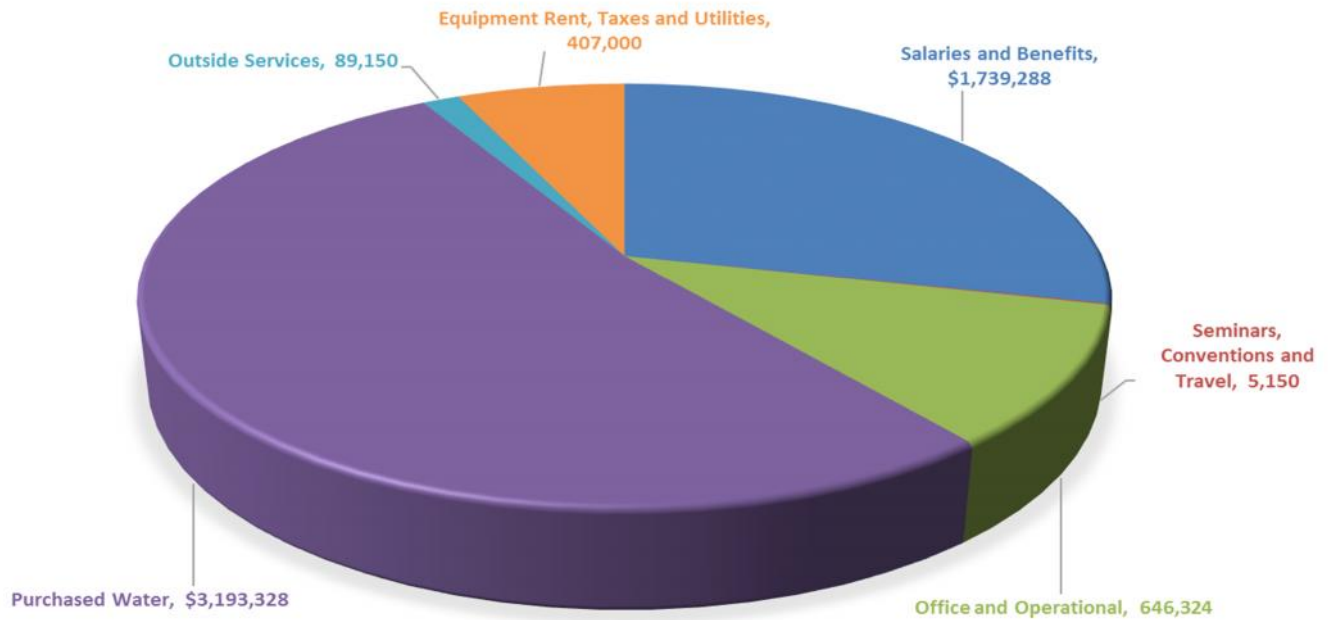
**FY 2017-18 ACCOMPLISHMENTS**

- ) Completed all required CIP projects as identified in the FY 2017-18 CIP budget. The Service Line Replacements project and Backyard Water Mains project will carry over into the beginning of the FY 2018-19.
- ) Developed the FY 2019-23 CIP.
- ) Provided engineering design and technical support for the Service Line Replacements project, Kent Street Water Main project, the Well 8 Pump Replacement project, the Railroad Water Treatment Facility Training Room and Information Technology Center project, and the Well 1D Rehabilitation project.
- ) Participated on the SCGA as an alternate board member and served on the SCGA Budget Subcommittee. SCGA's mission is to provide sustainable groundwater management of the South American groundwater sub-basin.
- ) Managed the EGWD's Geographic Information System and the Asset Management Program.

## OPERATIONS DEPARTMENT

The Operations Department 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. It is responsible for the delivery of water to the EGWD customers as well as operating and maintaining the EGWD's pipelines and facilities. This department includes the functions of water quality, system maintenance, planning, operations, inspection and safety. The General Manager oversees this department.

### OPERATIONS EXPENDITURES



Salaries and benefits include a reduction for capitalized labor of \$453,517.

## Treatment Division

### FY 2018-19 GOALS AND OBJECTIVES

- ) Operation and maintenance of EGWD's water supply and treatment facilities ensuring safe and reliable water supplies to customers.
- ) Maintain strict compliance with all State and Federal regulatory agencies with the intent of safeguarding public health and the environment.
- ) Maintain and manage all water quality sampling, and reporting to Local, State and Federal agencies.
- ) Maintain water production and equipment maintenance records, reports.
- ) Manage the Backflow/Cross-Connection Control Program.



### FY 2017-18 ACCOMPLISHMENTS

- ) Completed Filter Train "C" Media Replacement Project.
- ) Returned Hampton Oak Water Treatment Plant to "On Line Status".
- ) Coordinated Sampling and Reported Results for the School Lead Sampling Program.
- ) Completed Routine Maintenance on all Water Production Equipment.
- ) Completed State and Federal Required Water Quality Sampling, and Reporting.
- ) Maintained Cross Connection Control Program Requirements.

## Distribution Division

### FY 2018-19 GOALS AND OBJECTIVES

- ) Repair and maintain EGWD's water distribution system, responding to emergencies quickly and minimizing the loss of potable water.
- ) Maintain EGWD's fire hydrants, ensuring reliability of fire flows during emergencies.
- ) Maintain the valve exercising program, ensuring that every valve is checked and exercised every three years.
- ) Conduct meter reading, maintains a balanced program of reading each customer's meter between 28-32 days.
- ) Field customer service requests and conduct first-call responses.
- ) Respond to all Underground Service Alert requests within 48 hours in compliance with State law.
- ) Abide by all State and Federal regulations regarding repairs that impact potable water.



### FY 2017-18 ACCOMPLISHMENTS

- ) Completed the maintenance and exercise of 1,510 fire hydrants and 1,502 valves.
- ) Replaced 51 water meters that were deemed to have malfunctioned.
- ) Tagged 5,340 doors and performed 562 shut-offs, primarily for non-payment.
- ) Responded to and resolved 1,670 Underground Service Alert requests.
- ) Maintained an average read of approximately 12,500 meters a month.



## Utility Division

### FY 2018-19 GOALS AND OBJECTIVES

- ) Complete the Service Line Replacements project, combining certain installations with the water main replacement projects.
- ) Initiate construction of the Backyard Water Main projects to improve the water distribution system.
- ) Provide general construction services with EGWD personnel, thereby minimizing the need for outsourced contractors.



### FY 2017-18 ACCOMPLISHMENTS

- ) Completed the Kent Street Water Main Replacement project.
- ) Completed installing service line replacements along Meadow Grove Way, Chablis Way, and Gamay Way.
- ) Completed the installation of the new fiber optic conduits from the District Office to the new Training and Information Technology Center.
- ) Completed the grinding and paving of 50+ potholes throughout Elk Grove Water District's service area.
- ) In preparation of the City of Elk Grove's storm drain project, completed the lowering of three (3) water mains on Emerald Vista Drive and two (2) water mains on N. Camden Drive.

**ELK GROVE WATER DISTRICT**

**LONG-TERM INDEBTEDNESS**

**REVENUE BONDS**

**BOND COVENANT RATIOS**

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June 20, 2018

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

<b>Payment Date</b>	<b>Total Principal</b>	<b>Total Interest</b>	<b>Fiscal Year Total</b>
9/1/2018	2,070,000.00	897,289.38	
3/1/2019	-	856,619.38	3,823,908.76
9/1/2019	2,165,000.00	856,619.38	
3/1/2020	-	805,119.38	3,826,738.76
9/1/2020	2,300,000.00	805,119.38	
3/1/2021	-	750,349.38	3,855,468.76
9/1/2021	2,440,000.00	750,349.38	
3/1/2022	-	692,149.38	3,882,498.76
9/1/2022	2,560,000.00	692,149.38	
3/1/2023	-	631,054.38	3,883,203.76
9/1/2023	2,675,000.00	631,054.38	
3/1/2024	-	580,939.38	3,886,993.76
9/1/2024	2,780,000.00	580,939.38	
3/1/2025	-	527,089.38	3,888,028.76
9/1/2025	2,935,000.00	527,089.38	
3/1/2026	-	479,413.13	3,941,502.51
9/1/2026	3,075,000.00	479,413.13	
3/1/2027	-	426,633.75	3,981,046.88
9/1/2027	3,180,000.00	426,633.75	
3/1/2028	-	370,576.25	3,977,210.00
9/1/2028	3,295,000.00	370,576.25	
3/1/2029	-	310,960.00	3,976,536.25
9/1/2029	3,430,000.00	310,960.00	
3/1/2030	-	234,170.00	3,975,130.00
9/1/2030	3,595,000.00	234,170.00	
3/1/2031	-	158,190.00	3,987,360.00
9/1/2031	3,745,000.00	158,190.00	
3/1/2032	-	80,735.00	3,983,925.00
9/1/2032	3,900,000.00	80,735.00	
3/1/2033	-	-	3,980,735.00
<b>Totals</b>	<b>44,145,000.00</b>	<b>14,705,286.96</b>	<b>58,850,286.96</b>



**Elk Grove Water District  
Fiscal Year 2018-19  
Long-Term Indebtedness  
Schedule of Required Payments**

Series	Description	Principal	Interest	Total Payment
2014 A	Water Revenue Refunding Bonds	1,705,000	1,256,119	2,961,119
2016 A	Water Revenue Refunding Bonds	365,000	497,790	862,790
<b>TOTAL DEBT SERVICE PAYMENTS</b>		<b>\$ 2,070,000</b>	<b>\$ 1,753,909</b>	<b>\$3,823,909</b>

**Debt Service Coverage Ratio**

Required	Ratio
Debt Covenant - 1.15	1.39

Net Income	\$ 5,327,745
Total Debt Service	\$ 3,823,909

**ELK GROVE WATER DISTRICT**

**FISCAL YEAR 2018-19**

**RATES AND FEES SCHEDULE**

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**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

The rates, effective January 1<sup>st</sup>, 2019 were approved by the Board on May 16<sup>th</sup>, 2018, subject to the receipt and consideration of protests and comments before and during a public hearing to be conducted on July 18<sup>th</sup>, 2018.

**Use Charges:**

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

Connection Size	Jan. 1, 2018	Jan. 1, 2019
1"	\$ 66.67	\$ 61.15
1.5"	\$ 93.84	\$ 86.07
2"	\$ 126.44	\$ 115.97
3"	\$ 202.52	\$ 185.76
4"	\$ 311.19	\$ 285.43
6"	\$ 582.89	\$ 534.64
8"	\$ 908.93	\$ 833.69
10"	\$ 1,289.30	\$ 1,182.57

Commodity charge for units of water used in a month:

Service Type	Jan. 1, 2018	Jan. 1, 2019
Residential Metered		
Tier 1 (0-30 CCF)	\$ 1.57	\$ 1.92
Tier 2 (30.01+ CCF)	\$ 3.11	\$ 4.04
CCF = Hundred Cubic Feet		
Non-residential	\$ 1.77	\$ 1.79
Irrigation	\$ 1.91	\$ 2.27

**Other Fees:**

Private Fire Protection Service Rates:

Connection Size	Jan. 1, 2018	Jan. 1, 2019
2"	\$ 3.04	\$ 3.02
3"	\$ 8.86	\$ 8.78
4"	\$ 18.88	\$ 18.71
6"	\$ 54.85	\$ 54.34
8"	\$ 116.88	\$ 115.80
10"	\$ 210.19	\$ 208.25
12"	\$ 339.51	\$ 336.37

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

New Connections: Effective July 18, 2018

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

Meter Size	Meter Charge	Capacity Fee	Total
1”	\$ 926	\$ 5,170	\$ 6,096
1.5”	T&M	\$ 10,340	\$ 10,340 + T&M
2”	T&M	\$ 16,544	\$ 16,544 + T&M
3”	T&M	\$ 31,020	\$ 31,020 + T&M
4”	T&M	\$ 51,700	\$ 51,700 + T&M
6”	T&M	\$ 103,400	\$ 103,400 + T&M

Other: Effective July 18, 2018

Account set up	\$30.00
Return check charge	\$35.00, plus amount of check
Over the phone payments	\$5.00
Meter re-read	
First request	Free
Subsequent requests	\$25.00
Photocopies	
Black and white	\$0.10/page
Color	\$0.15/page
Delinquency shutoff	
Delinquent amount	Amount of past due bill
Door hanger	\$25.00
Field service fee	\$100.00
24-hour turn-on fee	\$100.00
Meter testing	\$47/hour
Back flow testing	\$70.00
Fire flow testing	\$156.00
Violation of ordinance (within 1 year)	
First occurrence	\$100.00
Second occurrence	\$200.00
Each additional occurrence	\$500.00
Plan check fees	
Irrigation only	\$500.00
1 lot (EDU)	\$500.00
2-9 lots (EDUs)	\$2,000.00
10 lots (EDUs) or more	\$5,000.00
Construction/temporary service	
Installation & removal	\$194.00
Weekly rental	\$50.00
Deposit	\$2,000.00

**ELK GROVE WATER DISTRICT**

**FISCAL YEAR 2018-19**

**SALARY SCHEDULE**

DRAFT

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
1	\$ 17,742.21	\$ 18,618.64	\$ 19,559.19	\$ 20,542.49	\$ 21,568.55
	\$ 1,478.52	\$ 1,551.55	\$ 1,629.93	\$ 1,711.87	\$ 1,797.38
	\$ 682.39	\$ 716.10	\$ 752.28	\$ 790.10	\$ 829.56
	\$ 8.53	\$ 8.96	\$ 9.40	\$ 9.87	\$ 10.37
2	\$ 18,191.11	\$ 19,088.91	\$ 20,050.84	\$ 21,055.52	\$ 22,102.95
	\$ 1,515.93	\$ 1,590.74	\$ 1,670.90	\$ 1,754.63	\$ 1,841.91
	\$ 699.66	\$ 734.19	\$ 771.19	\$ 809.83	\$ 850.11
	\$ 8.74	\$ 9.18	\$ 9.64	\$ 10.12	\$ 10.63
3	\$ 18,618.64	\$ 19,559.19	\$ 20,542.49	\$ 21,568.55	\$ 22,637.35
	\$ 1,551.55	\$ 1,629.93	\$ 1,711.87	\$ 1,797.38	\$ 1,886.45
	\$ 716.10	\$ 752.28	\$ 790.10	\$ 829.56	\$ 870.67
	\$ 8.96	\$ 9.40	\$ 9.87	\$ 10.37	\$ 10.89
4	\$ 19,088.91	\$ 20,050.84	\$ 21,055.52	\$ 22,102.95	\$ 23,214.51
	\$ 1,590.74	\$ 1,670.90	\$ 1,754.63	\$ 1,841.91	\$ 1,934.54
	\$ 734.19	\$ 771.19	\$ 809.83	\$ 850.11	\$ 892.87
	\$ 9.18	\$ 9.64	\$ 10.12	\$ 10.63	\$ 11.16
5	\$ 19,559.19	\$ 20,542.49	\$ 21,568.55	\$ 22,637.35	\$ 23,770.29
	\$ 1,629.93	\$ 1,711.87	\$ 1,797.38	\$ 1,886.45	\$ 1,980.86
	\$ 752.28	\$ 790.10	\$ 829.56	\$ 870.67	\$ 914.24
	\$ 9.40	\$ 9.87	\$ 10.37	\$ 10.89	\$ 11.43
6	\$ 20,050.84	\$ 21,055.52	\$ 22,102.95	\$ 23,214.51	\$ 24,368.82
	\$ 1,670.90	\$ 1,754.63	\$ 1,841.91	\$ 1,934.54	\$ 2,030.74
	\$ 771.19	\$ 809.83	\$ 850.11	\$ 892.87	\$ 937.26
	\$ 9.64	\$ 10.12	\$ 10.63	\$ 11.16	\$ 11.72
7	\$ 20,542.49	\$ 21,568.55	\$ 22,637.35	\$ 23,770.29	\$ 24,967.35
	\$ 1,711.87	\$ 1,797.38	\$ 1,886.45	\$ 1,980.86	\$ 2,080.61
	\$ 790.10	\$ 829.56	\$ 870.67	\$ 914.24	\$ 960.28
	\$ 9.87	\$ 10.37	\$ 10.89	\$ 11.43	\$ 12.00
8	\$ 21,055.52	\$ 22,102.95	\$ 23,214.51	\$ 24,368.82	\$ 25,587.26
	\$ 1,754.63	\$ 1,841.91	\$ 1,934.54	\$ 2,030.74	\$ 2,132.27
	\$ 809.83	\$ 850.11	\$ 892.87	\$ 937.26	\$ 984.13
	\$ 10.12	\$ 10.63	\$ 11.16	\$ 11.72	\$ 12.30
9	\$ 21,568.55	\$ 22,637.35	\$ 23,770.29	\$ 24,967.35	\$ 26,207.17
	\$ 1,797.38	\$ 1,886.45	\$ 1,980.86	\$ 2,080.61	\$ 2,183.93
	\$ 829.56	\$ 870.67	\$ 914.24	\$ 960.28	\$ 1,007.97
	\$ 10.37	\$ 10.89	\$ 11.43	\$ 12.00	\$ 12.60
10	\$ 22,102.95	\$ 23,214.51	\$ 24,368.82	\$ 25,587.26	\$ 26,869.83
	\$ 1,841.91	\$ 1,934.54	\$ 2,030.74	\$ 2,132.27	\$ 2,239.15
	\$ 850.11	\$ 892.87	\$ 937.26	\$ 984.13	\$ 1,033.46
	\$ 10.63	\$ 11.16	\$ 11.72	\$ 12.30	\$ 12.92

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
11	\$ 22,637.35	\$ 23,770.29	\$ 24,967.35	\$ 26,207.17	\$ 27,532.49
	\$ 1,886.45	\$ 1,980.86	\$ 2,080.61	\$ 2,183.93	\$ 2,294.37
	\$ 870.67	\$ 914.24	\$ 960.28	\$ 1,007.97	\$ 1,058.94
	\$ 10.89	\$ 11.43	\$ 12.00	\$ 12.60	\$ 13.23
12	\$ 23,214.51	\$ 24,368.82	\$ 25,587.26	\$ 26,869.83	\$ 28,216.53
	\$ 1,934.54	\$ 2,030.74	\$ 2,132.27	\$ 2,239.15	\$ 2,351.38
	\$ 892.87	\$ 937.26	\$ 984.13	\$ 1,033.46	\$ 1,085.25
	\$ 11.16	\$ 11.72	\$ 12.30	\$ 12.92	\$ 13.56
13	\$ 23,770.29	\$ 24,967.35	\$ 26,207.17	\$ 27,532.49	\$ 28,900.57
	\$ 1,980.86	\$ 2,080.61	\$ 2,183.93	\$ 2,294.37	\$ 2,408.38
	\$ 914.24	\$ 960.28	\$ 1,007.97	\$ 1,058.94	\$ 1,111.56
	\$ 11.43	\$ 12.00	\$ 12.60	\$ 13.23	\$ 13.89
14	\$ 24,368.82	\$ 25,587.26	\$ 26,869.83	\$ 28,216.53	\$ 29,627.36
	\$ 2,030.74	\$ 2,132.27	\$ 2,239.15	\$ 2,351.38	\$ 2,468.95
	\$ 937.26	\$ 984.13	\$ 1,033.46	\$ 1,085.25	\$ 1,139.51
	\$ 11.72	\$ 12.30	\$ 12.92	\$ 13.56	\$ 14.24
15	\$ 24,967.35	\$ 26,207.17	\$ 27,532.49	\$ 28,900.57	\$ 30,354.15
	\$ 2,080.61	\$ 2,183.93	\$ 2,294.37	\$ 2,408.38	\$ 2,529.51
	\$ 960.28	\$ 1,007.97	\$ 1,058.94	\$ 1,111.56	\$ 1,167.47
	\$ 12.00	\$ 12.60	\$ 13.23	\$ 13.89	\$ 14.59
16	\$ 25,587.26	\$ 26,869.83	\$ 28,216.53	\$ 29,627.36	\$ 31,102.31
	\$ 2,132.27	\$ 2,239.15	\$ 2,351.38	\$ 2,468.95	\$ 2,591.86
	\$ 984.13	\$ 1,033.46	\$ 1,085.25	\$ 1,139.51	\$ 1,196.24
	\$ 12.30	\$ 12.92	\$ 13.56	\$ 14.24	\$ 14.95
17	\$ 26,207.17	\$ 27,532.49	\$ 28,900.57	\$ 30,354.15	\$ 31,871.85
	\$ 2,183.93	\$ 2,294.37	\$ 2,408.38	\$ 2,529.51	\$ 2,655.99
	\$ 1,007.97	\$ 1,058.94	\$ 1,111.56	\$ 1,167.47	\$ 1,225.84
	\$ 12.60	\$ 13.23	\$ 13.89	\$ 14.59	\$ 15.32
18	\$ 26,869.83	\$ 28,216.53	\$ 29,627.36	\$ 31,102.31	\$ 32,662.77
	\$ 2,239.15	\$ 2,351.38	\$ 2,468.95	\$ 2,591.86	\$ 2,721.90
	\$ 1,033.46	\$ 1,085.25	\$ 1,139.51	\$ 1,196.24	\$ 1,256.26
	\$ 12.92	\$ 13.56	\$ 14.24	\$ 14.95	\$ 15.70
19	\$ 27,532.49	\$ 28,900.57	\$ 30,354.15	\$ 31,871.85	\$ 33,453.69
	\$ 2,294.37	\$ 2,408.38	\$ 2,529.51	\$ 2,655.99	\$ 2,787.81
	\$ 1,058.94	\$ 1,111.56	\$ 1,167.47	\$ 1,225.84	\$ 1,286.68
	\$ 13.23	\$ 13.89	\$ 14.59	\$ 15.32	\$ 16.08
20	\$ 28,216.53	\$ 29,627.36	\$ 31,102.31	\$ 32,662.77	\$ 34,287.36
	\$ 2,351.38	\$ 2,468.95	\$ 2,591.86	\$ 2,721.90	\$ 2,857.28
	\$ 1,085.25	\$ 1,139.51	\$ 1,196.24	\$ 1,256.26	\$ 1,318.74
	\$ 13.56	\$ 14.24	\$ 14.95	\$ 15.70	\$ 16.49



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
21	\$ 28,900.57	\$ 30,354.15	\$ 31,871.85	\$ 33,453.69	\$ 35,121.03
	\$ 2,408.38	\$ 2,529.51	\$ 2,655.99	\$ 2,787.81	\$ 2,926.75
	\$ 1,111.56	\$ 1,167.47	\$ 1,225.84	\$ 1,286.68	\$ 1,350.81
	\$ 13.89	\$ 14.59	\$ 15.32	\$ 16.08	\$ 16.89
22	\$ 29,627.36	\$ 31,102.31	\$ 32,662.77	\$ 34,287.36	\$ 35,997.45
	\$ 2,468.95	\$ 2,591.86	\$ 2,721.90	\$ 2,857.28	\$ 2,999.79
	\$ 1,139.51	\$ 1,196.24	\$ 1,256.26	\$ 1,318.74	\$ 1,384.52
	\$ 14.24	\$ 14.95	\$ 15.70	\$ 16.49	\$ 17.31
23	\$ 30,354.15	\$ 31,871.85	\$ 33,453.69	\$ 35,121.03	\$ 36,895.25
	\$ 2,529.51	\$ 2,655.99	\$ 2,787.81	\$ 2,926.75	\$ 3,074.60
	\$ 1,167.47	\$ 1,225.84	\$ 1,286.68	\$ 1,350.81	\$ 1,419.05
	\$ 14.59	\$ 15.32	\$ 16.08	\$ 16.89	\$ 17.73
24	\$ 31,102.31	\$ 32,662.77	\$ 34,287.36	\$ 35,997.45	\$ 37,814.43
	\$ 2,591.86	\$ 2,721.90	\$ 2,857.28	\$ 2,999.79	\$ 3,151.20
	\$ 1,196.24	\$ 1,256.26	\$ 1,318.74	\$ 1,384.52	\$ 1,454.40
	\$ 14.95	\$ 15.70	\$ 16.49	\$ 17.31	\$ 18.18
25	\$ 31,871.85	\$ 33,453.69	\$ 35,121.03	\$ 36,895.25	\$ 38,733.60
	\$ 2,655.99	\$ 2,787.81	\$ 2,926.75	\$ 3,074.60	\$ 3,227.80
	\$ 1,225.84	\$ 1,286.68	\$ 1,350.81	\$ 1,419.05	\$ 1,489.75
	\$ 15.32	\$ 16.08	\$ 16.89	\$ 17.73	\$ 18.62
26	\$ 32,662.77	\$ 34,287.36	\$ 35,997.45	\$ 37,814.43	\$ 39,695.53
	\$ 2,721.90	\$ 2,857.28	\$ 2,999.79	\$ 3,151.20	\$ 3,307.96
	\$ 1,256.26	\$ 1,318.74	\$ 1,384.52	\$ 1,454.40	\$ 1,526.75
	\$ 15.70	\$ 16.49	\$ 17.31	\$ 18.18	\$ 19.09
27	\$ 33,453.69	\$ 35,121.03	\$ 36,895.25	\$ 38,733.60	\$ 40,657.46
	\$ 2,787.81	\$ 2,926.75	\$ 3,074.60	\$ 3,227.80	\$ 3,388.12
	\$ 1,286.68	\$ 1,350.81	\$ 1,419.05	\$ 1,489.75	\$ 1,563.75
	\$ 16.08	\$ 16.89	\$ 17.73	\$ 18.62	\$ 19.55
28	\$ 34,287.36	\$ 35,997.45	\$ 37,814.43	\$ 39,695.53	\$ 41,683.51
	\$ 2,857.28	\$ 2,999.79	\$ 3,151.20	\$ 3,307.96	\$ 3,473.63
	\$ 1,318.74	\$ 1,384.52	\$ 1,454.40	\$ 1,526.75	\$ 1,603.21
	\$ 16.49	\$ 17.31	\$ 18.18	\$ 19.09	\$ 20.04
29	\$ 35,121.03	\$ 36,895.25	\$ 38,733.60	\$ 40,657.46	\$ 42,688.19
	\$ 2,926.75	\$ 3,074.60	\$ 3,227.80	\$ 3,388.12	\$ 3,557.35
	\$ 1,350.81	\$ 1,419.05	\$ 1,489.75	\$ 1,563.75	\$ 1,641.85
	\$ 16.89	\$ 17.73	\$ 18.62	\$ 19.55	\$ 20.53
30	\$ 35,997.45	\$ 37,814.43	\$ 39,695.53	\$ 41,683.51	\$ 43,757.00
	\$ 2,999.79	\$ 3,151.20	\$ 3,307.96	\$ 3,473.63	\$ 3,646.42
	\$ 1,384.52	\$ 1,454.40	\$ 1,526.75	\$ 1,603.21	\$ 1,682.96
	\$ 17.31	\$ 18.18	\$ 19.09	\$ 20.04	\$ 21.04

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
31	\$ 36,895.25	\$ 38,733.60	\$ 40,657.46	\$ 42,688.19	\$ 44,825.81
	\$ 3,074.60	\$ 3,227.80	\$ 3,388.12	\$ 3,557.35	\$ 3,735.48
	\$ 1,419.05	\$ 1,489.75	\$ 1,563.75	\$ 1,641.85	\$ 1,724.07
	\$ 17.73	\$ 18.62	\$ 19.55	\$ 20.53	\$ 21.55
32	\$ 37,814.43	\$ 39,695.53	\$ 41,683.51	\$ 43,757.00	\$ 45,958.74
	\$ 3,151.20	\$ 3,307.96	\$ 3,473.63	\$ 3,646.42	\$ 3,829.90
	\$ 1,454.40	\$ 1,526.75	\$ 1,603.21	\$ 1,682.96	\$ 1,767.64
	\$ 18.18	\$ 19.09	\$ 20.04	\$ 21.04	\$ 22.09
33	\$ 38,733.60	\$ 40,657.46	\$ 42,688.19	\$ 44,825.81	\$ 47,070.30
	\$ 3,227.80	\$ 3,388.12	\$ 3,557.35	\$ 3,735.48	\$ 3,922.53
	\$ 1,489.75	\$ 1,563.75	\$ 1,641.85	\$ 1,724.07	\$ 1,810.40
	\$ 18.62	\$ 19.55	\$ 20.53	\$ 21.55	\$ 22.63
34	\$ 39,695.53	\$ 41,683.51	\$ 43,757.00	\$ 45,958.74	\$ 48,245.99
	\$ 3,307.96	\$ 3,473.63	\$ 3,646.42	\$ 3,829.90	\$ 4,020.50
	\$ 1,526.75	\$ 1,603.21	\$ 1,682.96	\$ 1,767.64	\$ 1,855.62
	\$ 19.09	\$ 20.04	\$ 21.04	\$ 22.09	\$ 23.20
35	\$ 40,657.46	\$ 42,688.19	\$ 44,825.81	\$ 47,070.30	\$ 49,421.68
	\$ 3,388.12	\$ 3,557.35	\$ 3,735.48	\$ 3,922.53	\$ 4,118.47
	\$ 1,563.75	\$ 1,641.85	\$ 1,724.07	\$ 1,810.40	\$ 1,900.83
	\$ 19.55	\$ 20.53	\$ 21.55	\$ 22.63	\$ 23.76
36	\$ 41,683.51	\$ 43,757.00	\$ 45,958.74	\$ 48,245.99	\$ 50,661.50
	\$ 3,473.63	\$ 3,646.42	\$ 3,829.90	\$ 4,020.50	\$ 4,221.79
	\$ 1,603.21	\$ 1,682.96	\$ 1,767.64	\$ 1,855.62	\$ 1,948.52
	\$ 20.04	\$ 21.04	\$ 22.09	\$ 23.20	\$ 24.36
37	\$ 42,688.19	\$ 44,825.81	\$ 47,070.30	\$ 49,421.68	\$ 51,901.32
	\$ 3,557.35	\$ 3,735.48	\$ 3,922.53	\$ 4,118.47	\$ 4,325.11
	\$ 1,641.85	\$ 1,724.07	\$ 1,810.40	\$ 1,900.83	\$ 1,996.20
	\$ 20.53	\$ 21.55	\$ 22.63	\$ 23.76	\$ 24.95
38	\$ 43,757.00	\$ 45,958.74	\$ 48,245.99	\$ 50,661.50	\$ 53,205.26
	\$ 3,646.42	\$ 3,829.90	\$ 4,020.50	\$ 4,221.79	\$ 4,433.77
	\$ 1,682.96	\$ 1,767.64	\$ 1,855.62	\$ 1,948.52	\$ 2,046.36
	\$ 21.04	\$ 22.09	\$ 23.20	\$ 24.36	\$ 25.58
39	\$ 44,825.81	\$ 47,070.30	\$ 49,421.68	\$ 51,901.32	\$ 54,487.83
	\$ 3,735.48	\$ 3,922.53	\$ 4,118.47	\$ 4,325.11	\$ 4,540.65
	\$ 1,724.07	\$ 1,810.40	\$ 1,900.83	\$ 1,996.20	\$ 2,095.69
	\$ 21.55	\$ 22.63	\$ 23.76	\$ 24.95	\$ 26.20
40	\$ 45,958.74	\$ 48,245.99	\$ 50,661.50	\$ 53,205.26	\$ 55,855.91
	\$ 3,829.90	\$ 4,020.50	\$ 4,221.79	\$ 4,433.77	\$ 4,654.66
	\$ 1,767.64	\$ 1,855.62	\$ 1,948.52	\$ 2,046.36	\$ 2,148.30
	\$ 22.09	\$ 23.20	\$ 24.36	\$ 25.58	\$ 26.85

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
41	\$ 47,070.30	\$ 49,421.68	\$ 51,901.32	\$ 54,487.83	\$ 57,223.98
	\$ 3,922.53	\$ 4,118.47	\$ 4,325.11	\$ 4,540.65	\$ 4,768.67
	\$ 1,810.40	\$ 1,900.83	\$ 1,996.20	\$ 2,095.69	\$ 2,200.92
	\$ 22.63	\$ 23.76	\$ 24.95	\$ 26.20	\$ 27.51
42	\$ 48,245.99	\$ 50,661.50	\$ 53,205.26	\$ 55,855.91	\$ 58,656.18
	\$ 4,020.50	\$ 4,221.79	\$ 4,433.77	\$ 4,654.66	\$ 4,888.02
	\$ 1,855.62	\$ 1,948.52	\$ 2,046.36	\$ 2,148.30	\$ 2,256.01
	\$ 23.20	\$ 24.36	\$ 25.58	\$ 26.85	\$ 28.20
43	\$ 49,421.68	\$ 51,901.32	\$ 54,487.83	\$ 57,223.98	\$ 60,088.39
	\$ 4,118.47	\$ 4,325.11	\$ 4,540.65	\$ 4,768.67	\$ 5,007.37
	\$ 1,900.83	\$ 1,996.20	\$ 2,095.69	\$ 2,200.92	\$ 2,311.09
	\$ 23.76	\$ 24.95	\$ 26.20	\$ 27.51	\$ 28.89
44	\$ 50,661.50	\$ 53,205.26	\$ 55,855.91	\$ 58,656.18	\$ 61,584.72
	\$ 4,221.79	\$ 4,433.77	\$ 4,654.66	\$ 4,888.02	\$ 5,132.06
	\$ 1,948.52	\$ 2,046.36	\$ 2,148.30	\$ 2,256.01	\$ 2,368.64
	\$ 24.36	\$ 25.58	\$ 26.85	\$ 28.20	\$ 29.61
45	\$ 51,901.32	\$ 54,487.83	\$ 57,223.98	\$ 60,088.39	\$ 63,081.05
	\$ 4,325.11	\$ 4,540.65	\$ 4,768.67	\$ 5,007.37	\$ 5,256.75
	\$ 1,996.20	\$ 2,095.69	\$ 2,200.92	\$ 2,311.09	\$ 2,426.19
	\$ 24.95	\$ 26.20	\$ 27.51	\$ 28.89	\$ 30.33
46	\$ 53,205.26	\$ 55,855.91	\$ 58,656.18	\$ 61,584.72	\$ 64,662.88
	\$ 4,433.77	\$ 4,654.66	\$ 4,888.02	\$ 5,132.06	\$ 5,388.57
	\$ 2,046.36	\$ 2,148.30	\$ 2,256.01	\$ 2,368.64	\$ 2,487.03
	\$ 25.58	\$ 26.85	\$ 28.20	\$ 29.61	\$ 31.09
47	\$ 54,487.83	\$ 57,223.98	\$ 60,088.39	\$ 63,081.05	\$ 66,244.72
	\$ 4,540.65	\$ 4,768.67	\$ 5,007.37	\$ 5,256.75	\$ 5,520.39
	\$ 2,095.69	\$ 2,200.92	\$ 2,311.09	\$ 2,426.19	\$ 2,547.87
	\$ 26.20	\$ 27.51	\$ 28.89	\$ 30.33	\$ 31.85
48	\$ 55,855.91	\$ 58,656.18	\$ 61,584.72	\$ 64,662.88	\$ 67,890.68
	\$ 4,654.66	\$ 4,888.02	\$ 5,132.06	\$ 5,388.57	\$ 5,657.56
	\$ 2,148.30	\$ 2,256.01	\$ 2,368.64	\$ 2,487.03	\$ 2,611.18
	\$ 26.85	\$ 28.20	\$ 29.61	\$ 31.09	\$ 32.64
49	\$ 57,223.98	\$ 60,088.39	\$ 63,081.05	\$ 66,244.72	\$ 69,558.02
	\$ 4,768.67	\$ 5,007.37	\$ 5,256.75	\$ 5,520.39	\$ 5,796.50
	\$ 2,200.92	\$ 2,311.09	\$ 2,426.19	\$ 2,547.87	\$ 2,675.31
	\$ 27.51	\$ 28.89	\$ 30.33	\$ 31.85	\$ 33.44
50	\$ 58,656.18	\$ 61,584.72	\$ 64,662.88	\$ 67,890.68	\$ 71,289.49
	\$ 4,888.02	\$ 5,132.06	\$ 5,388.57	\$ 5,657.56	\$ 5,940.79
	\$ 2,256.01	\$ 2,368.64	\$ 2,487.03	\$ 2,611.18	\$ 2,741.90
	\$ 28.20	\$ 29.61	\$ 31.09	\$ 32.64	\$ 34.27

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
51	\$ 60,088.39	\$ 63,081.05	\$ 66,244.72	\$ 69,558.02	\$ 73,020.96
	\$ 5,007.37	\$ 5,256.75	\$ 5,520.39	\$ 5,796.50	\$ 6,085.08
	\$ 2,311.09	\$ 2,426.19	\$ 2,547.87	\$ 2,675.31	\$ 2,808.50
	\$ 28.89	\$ 30.33	\$ 31.85	\$ 33.44	\$ 35.11
52	\$ 61,584.72	\$ 64,662.88	\$ 67,890.68	\$ 71,289.49	\$ 74,859.31
	\$ 5,132.06	\$ 5,388.57	\$ 5,657.56	\$ 5,940.79	\$ 6,238.28
	\$ 2,368.64	\$ 2,487.03	\$ 2,611.18	\$ 2,741.90	\$ 2,879.20
	\$ 29.61	\$ 31.09	\$ 32.64	\$ 34.27	\$ 35.99
53	\$ 63,081.05	\$ 66,244.72	\$ 69,558.02	\$ 73,020.96	\$ 76,676.29
	\$ 5,256.75	\$ 5,520.39	\$ 5,796.50	\$ 6,085.08	\$ 6,389.69
	\$ 2,426.19	\$ 2,547.87	\$ 2,675.31	\$ 2,808.50	\$ 2,949.09
	\$ 30.33	\$ 31.85	\$ 33.44	\$ 35.11	\$ 36.87
54	\$ 64,662.88	\$ 67,890.68	\$ 71,289.49	\$ 74,859.31	\$ 78,600.14
	\$ 5,388.57	\$ 5,657.56	\$ 5,940.79	\$ 6,238.28	\$ 6,550.01
	\$ 2,487.03	\$ 2,611.18	\$ 2,741.90	\$ 2,879.20	\$ 3,023.08
	\$ 31.09	\$ 32.64	\$ 34.27	\$ 35.99	\$ 37.79
55	\$ 66,244.72	\$ 69,558.02	\$ 73,020.96	\$ 76,676.29	\$ 80,523.99
	\$ 5,520.39	\$ 5,796.50	\$ 6,085.08	\$ 6,389.69	\$ 6,710.33
	\$ 2,547.87	\$ 2,675.31	\$ 2,808.50	\$ 2,949.09	\$ 3,097.08
	\$ 31.85	\$ 33.44	\$ 35.11	\$ 36.87	\$ 38.71
56	\$ 67,890.68	\$ 71,289.49	\$ 74,859.31	\$ 78,600.14	\$ 82,533.35
	\$ 5,657.56	\$ 5,940.79	\$ 6,238.28	\$ 6,550.01	\$ 6,877.78
	\$ 2,611.18	\$ 2,741.90	\$ 2,879.20	\$ 3,023.08	\$ 3,174.36
	\$ 32.64	\$ 34.27	\$ 35.99	\$ 37.79	\$ 39.68
57	\$ 69,558.02	\$ 73,020.96	\$ 76,676.29	\$ 80,523.99	\$ 84,542.71
	\$ 5,796.50	\$ 6,085.08	\$ 6,389.69	\$ 6,710.33	\$ 7,045.23
	\$ 2,675.31	\$ 2,808.50	\$ 2,949.09	\$ 3,097.08	\$ 3,251.64
	\$ 33.44	\$ 35.11	\$ 36.87	\$ 38.71	\$ 40.64
58	\$ 71,289.49	\$ 74,859.31	\$ 78,600.14	\$ 82,533.35	\$ 86,658.95
	\$ 5,940.79	\$ 6,238.28	\$ 6,550.01	\$ 6,877.78	\$ 7,221.58
	\$ 2,741.90	\$ 2,879.20	\$ 3,023.08	\$ 3,174.36	\$ 3,333.04
	\$ 34.27	\$ 35.99	\$ 37.79	\$ 39.68	\$ 41.66
59	\$ 73,020.96	\$ 76,676.29	\$ 80,523.99	\$ 84,542.71	\$ 88,775.19
	\$ 6,085.08	\$ 6,389.69	\$ 6,710.33	\$ 7,045.23	\$ 7,397.93
	\$ 2,808.50	\$ 2,949.09	\$ 3,097.08	\$ 3,251.64	\$ 3,414.43
	\$ 35.11	\$ 36.87	\$ 38.71	\$ 40.64	\$ 42.68
60	\$ 74,859.31	\$ 78,600.14	\$ 82,533.35	\$ 86,658.95	\$ 90,976.94
	\$ 6,238.28	\$ 6,550.01	\$ 6,877.78	\$ 7,221.58	\$ 7,581.41
	\$ 2,879.20	\$ 3,023.08	\$ 3,174.36	\$ 3,333.04	\$ 3,499.11
	\$ 35.99	\$ 37.79	\$ 39.68	\$ 41.66	\$ 43.74

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
61	\$ 76,676.29	\$ 80,523.99	\$ 84,542.71	\$ 88,775.19	\$ 93,200.06
	\$ 6,389.69	\$ 6,710.33	\$ 7,045.23	\$ 7,397.93	\$ 7,766.67
	\$ 2,949.09	\$ 3,097.08	\$ 3,251.64	\$ 3,414.43	\$ 3,584.62
	\$ 36.87	\$ 38.71	\$ 40.64	\$ 42.68	\$ 44.81
62	\$ 78,600.14	\$ 82,533.35	\$ 86,658.95	\$ 90,976.94	\$ 95,530.06
	\$ 6,550.01	\$ 6,877.78	\$ 7,221.58	\$ 7,581.41	\$ 7,960.84
	\$ 3,023.08	\$ 3,174.36	\$ 3,333.04	\$ 3,499.11	\$ 3,674.23
	\$ 37.79	\$ 39.68	\$ 41.66	\$ 43.74	\$ 45.93
63	\$ 80,523.99	\$ 84,542.71	\$ 88,775.19	\$ 93,200.06	\$ 97,860.06
	\$ 6,710.33	\$ 7,045.23	\$ 7,397.93	\$ 7,766.67	\$ 8,155.01
	\$ 3,097.08	\$ 3,251.64	\$ 3,414.43	\$ 3,584.62	\$ 3,763.85
	\$ 38.71	\$ 40.64	\$ 42.68	\$ 44.81	\$ 47.05
64	\$ 82,533.35	\$ 86,658.95	\$ 90,976.94	\$ 95,530.06	\$ 100,318.32
	\$ 6,877.78	\$ 7,221.58	\$ 7,581.41	\$ 7,960.84	\$ 8,359.86
	\$ 3,174.36	\$ 3,333.04	\$ 3,499.11	\$ 3,674.23	\$ 3,858.40
	\$ 39.68	\$ 41.66	\$ 43.74	\$ 45.93	\$ 48.23
65	\$ 84,542.71	\$ 88,775.19	\$ 93,200.06	\$ 97,860.06	\$ 102,755.20
	\$ 7,045.23	\$ 7,397.93	\$ 7,766.67	\$ 8,155.01	\$ 8,562.93
	\$ 3,251.64	\$ 3,414.43	\$ 3,584.62	\$ 3,763.85	\$ 3,952.12
	\$ 40.64	\$ 42.68	\$ 44.81	\$ 47.05	\$ 49.40
66	\$ 86,658.95	\$ 90,976.94	\$ 95,530.06	\$ 100,318.32	\$ 105,320.34
	\$ 7,221.58	\$ 7,581.41	\$ 7,960.84	\$ 8,359.86	\$ 8,776.70
	\$ 3,333.04	\$ 3,499.11	\$ 3,674.23	\$ 3,858.40	\$ 4,050.78
	\$ 41.66	\$ 43.74	\$ 45.93	\$ 48.23	\$ 50.64
67	\$ 88,775.19	\$ 93,200.06	\$ 97,860.06	\$ 102,755.20	\$ 107,906.86
	\$ 7,397.93	\$ 7,766.67	\$ 8,155.01	\$ 8,562.93	\$ 8,992.24
	\$ 3,414.43	\$ 3,584.62	\$ 3,763.85	\$ 3,952.12	\$ 4,150.26
	\$ 42.68	\$ 44.81	\$ 47.05	\$ 49.40	\$ 51.87
68	\$ 90,976.94	\$ 95,530.06	\$ 100,318.32	\$ 105,320.34	\$ 110,600.25
	\$ 7,581.41	\$ 7,960.84	\$ 8,359.86	\$ 8,776.70	\$ 9,216.69
	\$ 3,499.11	\$ 3,674.23	\$ 3,858.40	\$ 4,050.78	\$ 4,253.86
	\$ 43.74	\$ 45.93	\$ 48.23	\$ 50.64	\$ 53.17
69	\$ 93,200.06	\$ 97,860.06	\$ 102,755.20	\$ 107,906.86	\$ 113,293.65
	\$ 7,766.67	\$ 8,155.01	\$ 8,562.93	\$ 8,992.24	\$ 9,441.14
	\$ 3,584.62	\$ 3,763.85	\$ 3,952.12	\$ 4,150.26	\$ 4,357.45
	\$ 44.81	\$ 47.05	\$ 49.40	\$ 51.87	\$ 54.47
70	\$ 95,530.06	\$ 100,318.32	\$ 105,320.34	\$ 110,600.25	\$ 116,115.30
	\$ 7,960.84	\$ 8,359.86	\$ 8,776.70	\$ 9,216.69	\$ 9,676.28
	\$ 3,674.23	\$ 3,858.40	\$ 4,050.78	\$ 4,253.86	\$ 4,465.97
	\$ 45.93	\$ 48.23	\$ 50.64	\$ 53.17	\$ 55.83



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
71	\$ 97,860.06	\$ 102,755.20	\$ 107,906.86	\$ 113,293.65	\$ 118,958.33
	\$ 8,155.01	\$ 8,562.93	\$ 8,992.24	\$ 9,441.14	\$ 9,913.19
	\$ 3,763.85	\$ 3,952.12	\$ 4,150.26	\$ 4,357.45	\$ 4,575.32
	\$ 47.05	\$ 49.40	\$ 51.87	\$ 54.47	\$ 57.19
72	\$ 100,318.32	\$ 105,320.34	\$ 110,600.25	\$ 116,115.30	\$ 121,929.62
	\$ 8,359.86	\$ 8,776.70	\$ 9,216.69	\$ 9,676.28	\$ 10,160.80
	\$ 3,858.40	\$ 4,050.78	\$ 4,253.86	\$ 4,465.97	\$ 4,689.60
	\$ 48.23	\$ 50.64	\$ 53.17	\$ 55.83	\$ 58.62
73	\$ 102,755.20	\$ 107,906.86	\$ 113,293.65	\$ 118,958.33	\$ 124,900.90
	\$ 8,562.93	\$ 8,992.24	\$ 9,441.14	\$ 9,913.19	\$ 10,408.41
	\$ 3,952.12	\$ 4,150.26	\$ 4,357.45	\$ 4,575.32	\$ 4,803.88
	\$ 49.40	\$ 51.87	\$ 54.47	\$ 57.19	\$ 60.05
74	\$ 105,320.34	\$ 110,600.25	\$ 116,115.30	\$ 121,929.62	\$ 128,021.82
	\$ 8,776.70	\$ 9,216.69	\$ 9,676.28	\$ 10,160.80	\$ 10,668.49
	\$ 4,050.78	\$ 4,253.86	\$ 4,465.97	\$ 4,689.60	\$ 4,923.92
	\$ 50.64	\$ 53.17	\$ 55.83	\$ 58.62	\$ 61.55
75	\$ 107,906.86	\$ 113,293.65	\$ 118,958.33	\$ 124,900.90	\$ 131,142.74
	\$ 8,992.24	\$ 9,441.14	\$ 9,913.19	\$ 10,408.41	\$ 10,928.56
	\$ 4,150.26	\$ 4,357.45	\$ 4,575.32	\$ 4,803.88	\$ 5,043.95
	\$ 51.87	\$ 54.47	\$ 57.19	\$ 60.05	\$ 63.05
76	\$ 110,600.25	\$ 116,115.30	\$ 121,929.62	\$ 128,021.82	\$ 134,434.67
	\$ 9,216.69	\$ 9,676.28	\$ 10,160.80	\$ 10,668.49	\$ 11,202.89
	\$ 4,253.86	\$ 4,465.97	\$ 4,689.60	\$ 4,923.92	\$ 5,170.56
	\$ 53.17	\$ 55.83	\$ 58.62	\$ 61.55	\$ 64.63
77	\$ 113,293.65	\$ 118,958.33	\$ 124,900.90	\$ 131,142.74	\$ 137,705.22
	\$ 9,441.14	\$ 9,913.19	\$ 10,408.41	\$ 10,928.56	\$ 11,475.44
	\$ 4,357.45	\$ 4,575.32	\$ 4,803.88	\$ 5,043.95	\$ 5,296.35
	\$ 54.47	\$ 57.19	\$ 60.05	\$ 63.05	\$ 66.21
78	\$ 116,115.30	\$ 121,929.62	\$ 128,021.82	\$ 134,434.67	\$ 141,146.78
	\$ 9,676.28	\$ 10,160.80	\$ 10,668.49	\$ 11,202.89	\$ 11,762.23
	\$ 4,465.97	\$ 4,689.60	\$ 4,923.92	\$ 5,170.56	\$ 5,428.72
	\$ 55.83	\$ 58.62	\$ 61.55	\$ 64.63	\$ 67.86
79	\$ 118,958.33	\$ 124,900.90	\$ 131,142.74	\$ 137,705.22	\$ 144,588.35
	\$ 9,913.19	\$ 10,408.41	\$ 10,928.56	\$ 11,475.44	\$ 12,049.03
	\$ 4,575.32	\$ 4,803.88	\$ 5,043.95	\$ 5,296.35	\$ 5,561.09
	\$ 57.19	\$ 60.05	\$ 63.05	\$ 66.21	\$ 69.52
80	\$ 121,929.62	\$ 128,021.82	\$ 134,434.67	\$ 141,146.78	\$ 148,200.92
	\$ 10,160.80	\$ 10,668.49	\$ 11,202.89	\$ 11,762.23	\$ 12,350.08
	\$ 4,689.60	\$ 4,923.92	\$ 5,170.56	\$ 5,428.72	\$ 5,700.04
	\$ 58.62	\$ 61.55	\$ 64.63	\$ 67.86	\$ 71.25



**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**

June 20, 2018

**ELK GROVE WATER DISTRICT**  
**Salary Schedule**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>Grade</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>
81	\$ 124,900.90	\$ 131,142.74	\$ 137,705.22	\$ 144,588.35	\$ 151,813.49
	\$ 10,408.41	\$ 10,928.56	\$ 11,475.44	\$ 12,049.03	\$ 12,651.12
	\$ 4,803.88	\$ 5,043.95	\$ 5,296.35	\$ 5,561.09	\$ 5,838.98
	\$ 60.05	\$ 63.05	\$ 66.21	\$ 69.52	\$ 72.99
82	\$ 128,021.82	\$ 134,434.67	\$ 141,146.78	\$ 148,200.92	\$ 155,618.44
	\$ 10,668.49	\$ 11,202.89	\$ 11,762.23	\$ 12,350.08	\$ 12,968.20
	\$ 4,923.92	\$ 5,170.56	\$ 5,428.72	\$ 5,700.04	\$ 5,985.32
	\$ 61.55	\$ 64.63	\$ 67.86	\$ 71.25	\$ 74.82
83	\$ 131,142.74	\$ 137,705.22	\$ 144,588.35	\$ 151,813.49	\$ 159,423.40
	\$ 10,928.56	\$ 11,475.44	\$ 12,049.03	\$ 12,651.12	\$ 13,285.28
	\$ 5,043.95	\$ 5,296.35	\$ 5,561.09	\$ 5,838.98	\$ 6,131.67
	\$ 63.05	\$ 66.21	\$ 69.52	\$ 72.99	\$ 76.64
84	\$ 134,434.67	\$ 141,146.78	\$ 148,200.92	\$ 155,618.44	\$ 163,399.37
	\$ 11,202.89	\$ 11,762.23	\$ 12,350.08	\$ 12,968.20	\$ 13,616.61
	\$ 5,170.56	\$ 5,428.72	\$ 5,700.04	\$ 5,985.32	\$ 6,284.59
	\$ 64.63	\$ 67.86	\$ 71.25	\$ 74.82	\$ 78.56
85	\$ 137,705.22	\$ 144,588.35	\$ 151,813.49	\$ 159,423.40	\$ 167,375.33
	\$ 11,475.44	\$ 12,049.03	\$ 12,651.12	\$ 13,285.28	\$ 13,947.94
	\$ 5,296.35	\$ 5,561.09	\$ 5,838.98	\$ 6,131.67	\$ 6,437.51
	\$ 66.21	\$ 69.52	\$ 72.99	\$ 76.64	\$ 80.47
86	\$ 141,146.78	\$ 148,200.92	\$ 155,618.44	\$ 163,399.37	\$ 171,565.06
	\$ 11,762.23	\$ 12,350.08	\$ 12,968.20	\$ 13,616.61	\$ 14,297.09
	\$ 5,428.72	\$ 5,700.04	\$ 5,985.32	\$ 6,284.59	\$ 6,598.66
	\$ 67.86	\$ 71.25	\$ 74.82	\$ 78.56	\$ 82.48
87	\$ 144,588.35	\$ 151,813.49	\$ 159,423.40	\$ 167,375.33	\$ 175,754.79
	\$ 12,049.03	\$ 12,651.12	\$ 13,285.28	\$ 13,947.94	\$ 14,646.23
	\$ 5,561.09	\$ 5,838.98	\$ 6,131.67	\$ 6,437.51	\$ 6,759.80
	\$ 69.52	\$ 72.99	\$ 76.64	\$ 80.47	\$ 84.50
88	\$ 148,200.92	\$ 155,618.44	\$ 163,399.37	\$ 171,565.06	\$ 180,136.90
	\$ 12,350.08	\$ 12,968.20	\$ 13,616.61	\$ 14,297.09	\$ 15,011.41
	\$ 5,700.04	\$ 5,985.32	\$ 6,284.59	\$ 6,598.66	\$ 6,928.34
	\$ 71.25	\$ 74.82	\$ 78.56	\$ 82.48	\$ 86.61
89	\$ 151,813.49	\$ 159,423.40	\$ 167,375.33	\$ 175,754.79	\$ 184,540.39
	\$ 12,651.12	\$ 13,285.28	\$ 13,947.94	\$ 14,646.23	\$ 15,378.37
	\$ 5,838.98	\$ 6,131.67	\$ 6,437.51	\$ 6,759.80	\$ 7,097.71
	\$ 72.99	\$ 76.64	\$ 80.47	\$ 84.50	\$ 88.72
90	\$ 155,618.44	\$ 163,399.37	\$ 171,565.06	\$ 180,136.90	\$ 189,157.64
	\$ 12,968.20	\$ 13,616.61	\$ 14,297.09	\$ 15,011.41	\$ 15,763.14
	\$ 5,985.32	\$ 6,284.59	\$ 6,598.66	\$ 6,928.34	\$ 7,275.29
	\$ 74.82	\$ 78.56	\$ 82.48	\$ 86.61	\$ 90.94

**ELK GROVE WATER DISTRICT**  
**General Manager Salary**  
**Annual, Monthly, Bi-Weekly & Hourly Wage**  
**As of July 1, 2018**

<b>General Manager</b>	
GM	\$ 197,854
	\$ 16,488
	\$ 7,610
	\$ 95.12

DRAFT

## ACRONYMS & GLOSSARY OF TERMS

### A

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

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

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

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

**Acre-foot of Water** – The volume of water that covers one acre to a depth of one foot; 43,560 cubic feet; 1,233.5 cubic meters; 325,872 gallons.

**Actual** – The final audited revenue / expenditure results of operations for the fiscal year indicated.

**ACWA** – Association of California Water Agencies.

**AICPA** – American Institute of Certified Public Accountants.

**Amortization** – Gradual reduction, redemption, or liquidation of the balance of an account according to a specified times and amounts.

**Assets** – Resources owned or held by EGWD/FRCO which have monetary value.

**Audit** – An examination of the books and records of EGWD/FRCO 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/FRCO is governed by a Board, the members of which are elected by the voters within the FRCO boundaries. The Board sets policy and provides overall leadership for EGWD/FRCO including the mission, goals, priorities and resource allocation.

**Bond Issuance Costs** – The costs incurred by the bond issuer during the planning, marketing and sale of a bond issue.

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

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

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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**C**

**CAC** – Community Advisory Committee.

**CalPERS** – California Employees Public Retirement System.

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

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

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

**CCF** – Centum cubic feet

**CCR** – Consumer Confidence Report.

**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.

**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.

**EGWD** – Elk Grove Water District.

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

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

## **F**

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

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

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

**FRCD** – Florin Resource Conservation District.

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

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

## **G**

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards of, and guidelines for, external financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is Government Accounting Standards Board (GASB) pronouncements.

**Geographic Information System (GIS)** – An organized collection of computer hardware, software and geographic data designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

**Goals** – General statements of desired state, condition, or situation to be achieved, which may be viewed from a short or long-term perspective.

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

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

**Groundwater** – Water produced by pumping from underground.

**H**

**I**

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

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

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

**Inventories** – Items held for future use.

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

**J**

**K**

**L**

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

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

**M**

**Meter** – An instrument of measuring the flow of water.

**Mid-Year Review** – Midway through the fiscal year the current year budget is evaluated based on spending to date and current projections. The primary areas reviewed and analyzed are year-to-date expenditure and revenue status plus expenditure and revenue projections for the remainder of the year.

**Modified Accrual Basis** – The accrual basis of accounting adapted to the governmental fund type. Revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the liability is incurred except on long-term debt which is recognized when due.

**N**

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

**O**

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

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



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

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

**P**

**Projected** – An estimate of revenues or expenditures based on past trends, the present economic situation and future financial forecasts.

**PTO** – Personal time off.

**Q**

**R**

**Ratepayers**– Those being provided with water service by Elk Grove Water District.

**Refunding Bonds** – Bonds issued to retire bonds already outstanding.

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

**Reserves** – An account used to indicate that a portion of a fund’s assets are restricted for a specific purpose.

**Revenue** – An inflow of assets in exchange for services.

**Revenue Bonds** – Municipal bonds that finance income-producing projects and are secured by a specific revenue source.

**Risk Management** – A coordinated effort to minimize costs – typically where insurance policies are purchased to manage the EGWD’s exposure to various risks of loss; Workers’ Compensation; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters.

**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

**T**

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

**U**

**V**

**Elk Grove Water District Fiscal Year 2018-2019 Operating Budget**  
**June 20, 2018**

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**Variance** – The dollar and/or percentage difference between two sets of figures.

**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.

**X**

**Y**

**Z**

DRAFT



Account	Description	FY 16-17 Actual		FY 17-18 Budget		FY 17-18 Y-T-D - 3-31-18		FY 17-18 Projected		Ops	Tech Services	GM	HR	PM	Finance	Admin	FY 2018-19 Difference		Account	Description	
																	Dollars	Percentage			
<b>Office &amp; Operational</b>																					
5410	Advertising	6,420	5,000	4,181	5,575													6,000	20.00%	5410	Advertising
5415	Association Dues	77,585	99,112	79,739	106,319					1,000	300							124,544	25.66%	5415	Association Dues
5420	Insurance	125,199	87,890	81,637	81,637										450			86,533	-1.54%	5420	Insurance
5425	Licenses, Certifications, Fees	3,147	3,600	1,828	2,437					1,800	235				650			3,185	-11.53%	5425	Licenses, Certifications, Fees
5430	Repairs & Maintenance - Automotive	48,093	46,300	21,575	28,767					45,000	1,500							47,500	2.59%	5430	Repairs & Maintenance - Automotive
5432	Repairs & Maintenance - Building	25,902	18,000	12,180	16,240					13,500								34,000	88.89%	5432	Repairs & Maintenance - Building
5434	Repairs & Maintenance - Computers	33,518	24,759	9,344	15,459					13,000	3,500				13,500			30,000	21.17%	5434	Repairs & Maintenance - Computers
5435	Repairs & Maintenance - Equipment	51,231	65,000	75,774	101,032					105,000								114,000	75.38%	5435	Repairs & Maintenance - Equipment
5438	Fuel	34,033	51,600	26,091	34,788					50,000	1,000							51,000	-1.16%	5438	Fuel
5440	Materials	157,244	150,000	64,172	85,563					125,000								125,000	-16.67%	5440	Materials
5445	Chemicals	19,507	12,000	13,658	18,211					60,000								60,000	20.00%	5445	Chemicals
5450	Meter Repairs	6,563	12,000	13,658	18,211					30,000								30,000	150.00%	5450	Meter Repairs
5453	Permits	93,895	82,200	83,014	110,685					55,000								55,050	-33.03%	5453	Permits
5455	Postage	65,102	85,300	36,546	48,728					100	100							76,700	-10.08%	5455	Postage
5460	Printing	6,686	4,500	2,325	3,100										1,500			17,100	279.96%	5460	Printing
5465	Safety Equipment	13,164	7,100	4,312	5,749					31,350								31,450	342.96%	5465	Safety Equipment
5470	Software Programs & Updates	103,776	92,868	79,789	106,385					42,670	28,500				53,075			133,261	43.50%	5470	Software Programs & Updates
5475	Supplies	22,191	20,800	24,356	32,475					16,000	5,000				11,000			33,000	58.65%	5475	Supplies
5480	Telephone	36,395	39,652	29,327	39,103					31,004					10,000			41,004	3.41%	5480	Telephone
5485	Tools	22,877	10,000	3,769	5,025					8,500	1,500							10,000	0.00%	5485	Tools
5490	Clothing Allowance	9,691	10,200	3,902	5,203					8,500	700							9,200	-9.80%	5490	Clothing Allowance
5491	EGWD Other Clothing	6,998	9,000	3,852	5,136					9,000								9,000	0.00%	5491	EGWD Other Clothing
5493	Water Conservation Materials	-	10,000	7,915	10,553					10,000								10,000	0.00%	5493	Water Conservation Materials
<b>Category Subtotal</b>		<b>\$ 969,217</b>	<b>\$ 984,881</b>	<b>\$ 698,772</b>	<b>\$ 907,484</b>					<b>\$ 646,324</b>	<b>\$ 42,985</b>	<b>\$ -</b>	<b>\$ 12,216</b>	<b>\$ 48,000</b>	<b>\$ 90,175</b>	<b>\$ 297,877</b>	<b>\$ 1,137,527</b>	<b>\$ 152,646</b>	<b>15.50%</b>		<b>Category Subtotal</b>
<b>Purchased Water</b>		<b>\$ 2,732,016</b>	<b>\$ 3,010,765</b>	<b>\$ 2,209,286</b>	<b>\$ 2,945,715</b>					<b>\$ 3,199,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,193,328</b>	<b>\$ -</b>	<b>\$ 182,563</b>	<b>\$ -</b>	<b>\$ 3,193,328</b>	<b>\$ 182,563</b>	<b>6.06%</b>		<b>Purchased Water</b>
<b>Outside Services</b>																					
5505	Administration Services	1,480	3,590	2,799	3,732													3,590	0.00%	5505	Administration Services
5510	Bank Charges	106,873	134,000	101,381	135,175													138,808	3.59%	5510	Bank Charges
5515	Billing Services	24,694	28,800	11,474	15,299													28,800	0.00%	5515	Billing Services
5520	Contracted Services	266,148	232,520	224,737	299,649					18,000								361,780	55.59%	5520	Contracted Services
5523	Water Conservation Services	-	-	-	-													-	0.00%	5523	Water Conservation Services
5525	Accounting Services	24,553	35,000	14,520	33,240													35,000	0.00%	5525	Accounting Services
5530	Engineering	10,188	75,000	25,412	33,883													100,000	33.33%	5530	Engineering
5535	Legal Services	76,958	205,000	152,980	203,973													175,000	-14.63%	5535	Legal Services
5540	Financial Consultants	13,427	85,000	65,604	87,472													25,000	-70.59%	5540	Financial Consultants
5545	Community Relations	15,894	16,200	1,414	1,885													16,200	0.00%	5545	Community Relations
5552	Misc. Medical	475	2,500	814	1,085													1,500	-40.00%	5552	Misc. Medical
5550	Pre-employment	343	3,000	425	567													1,000	-66.67%	5550	Pre-employment
5555	Janitorial	6,685	8,300	4,500	6,000					6,650					3,300			9,950	19.88%	5555	Janitorial
5560	Bond Administration	6,782	8,500	1,500	2,000													7,050	-17.06%	5560	Bond Administration
5570	Security	12,444	68,700	28,467	37,956													22,000	-67.98%	5570	Security
5575	Sampling	43,275	35,000	31,879	42,505													49,500	41.43%	5575	Sampling
5580	Board Secretary/Treasurer	-	-	-	-													-	0.00%	5580	Board Secretary/Treasurer
<b>Category Subtotal</b>		<b>\$ 610,219</b>	<b>\$ 941,110</b>	<b>\$ 667,906</b>	<b>\$ 904,421</b>					<b>\$ 89,150</b>	<b>\$ 100,000</b>	<b>\$ 196,200</b>	<b>\$ 16,090</b>	<b>\$ 78,400</b>	<b>\$ 212,608</b>	<b>\$ 282,730</b>	<b>\$ 975,178</b>	<b>\$ 34,068</b>	<b>3.62%</b>		<b>Category Subtotal</b>

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