

REGIONAL WATER AUTHORITY EXECUTIVE COMMITTEE AGENDA

December 14, 2022; 8:30 a.m.

AGENDA

The public shall have the opportunity to directly address the Board on any item of interest before or during the Board's consideration of that item. Public comment on items within the jurisdiction of the Board is welcomed, subject to reasonable time limitations for each speaker. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the Authority's Administrative Office at the address listed above. In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting, please contact the Executive Director of the Authority at (916) 967-7692. Requests must be made as early as possible, and at least one full business day before the start of the meeting. The Executive Committee may consider any agenda item at any time during the meeting.

Notice: The Committee meeting will be held in the RWA Board Room and virtually. The RWA Board Room will be open for Committee members and members of the public. Committee members are encouraged to attend in person but are not required to do so.

Please join my meeting from your computer, tablet, or smartphone.

Join Zoom Meeting

<https://us06web.zoom.us/j/82722075259?pwd=RjUzbjM0cnlFV0lkRUtGdGExYzVjdz09>

You can also dial in using your phone.

United States: 1 669 900 6833

Meeting ID: 827 2207 5259 **Passcode:** 657391

1. CALL TO ORDER AND ROLL CALL

- 2. PUBLIC COMMENT:** Members of the public who wish to address the committee may do so at this time. Please keep your comments to less than three minutes.

3. CONSENT CALENDAR:

All items listed under the Consent Calendar are considered and acted upon by one motion. Committee members may request an item be removed for separate consideration.

3a. Authorize a Teleconference Meeting

3b. Minutes of the October 26, 2022 Executive Committee Meeting

Action: Approve Consent Calendar

4. 2022 AUDIT REPORT

PRESENTATION: PEGGY VANDE VOOREN, GILBERT ASSOCIATES, INC.

ACTION: RECOMMEND ACCEPTANCE OF THE 2022 RWA FINANCIAL AUDIT REPORT TO THE RWA BOARD OF DIRECTORS VIA CONSENT CALENDAR

5. STRATEGIC PLAN SURVEY

Discussion: Jim Peifer, Executive Director

- 6. REGIONAL WATER BANK UPDATE AND CONTRACT APPROVAL** Discussion: Trevor Joseph, Manager of Technical Services
Action: Authorize the Executive Director to enter into a Professional Services Agreement with Khadam Consulting Inc. in the amount of \$103,750 for technical support (Task Order T01) of RWA's development of the Sacramento Regional Water Bank (SRWB) and 2). Waive RWA Policy 300.2 Competitive Process
- 7. 2023 RWA POLICY PRINCIPLES AND FEDERAL AFFAIRS PLATFORM**
Presentation and Discussion: Jim Peifer, Executive Director and Ryan Ojakian, Legislative and Regulatory Affairs Manager
ACTION: RECOMMEND APPROVAL OF THE 2023 POLICY PRINCIPLES TO THE RWA BOARD OF DIRECTORS VIA CONSENT CALENDAR
ACTION: RECOMMEND APPROVAL OF THE 2023 FEDERAL AFFAIRS PLATFORM TO THE BOARD OF DIRECTORS VIA CONSENT CALENDAR
- 8. PROTOCOLS FOR PRESS RELEASES**
Discussion: Jim Peifer, Executive Director
Action: Provide direction regarding Press Release Protocols
- 9. RWA JANUARY 2023 BOARD MEETING AGENDA**
Action: Approve the RWA January 12, 2023 Board Meeting Agenda
- 10. AD HOC COMMITTEE UPDATES**
Information: Jim Peifer, Executive Director
- 11. EXECUTIVE DIRECTOR'S REPORT**
- 12. DIRECTORS' COMMENTS**

ADJOURNMENT

Upcoming meetings:

Regular Board Meetings: Thursday, January 12, 2023 commencing at 9:00 a.m. at the RWA Office, the location is subject to change depending on the COVID-19 emergency.

Executive Committee Meeting: Wednesday, January 25, 2023 commencing 8:30 a.m. at the RWA Office, the location is subject to change depending on the COVID-19 emergency.

The RWA Board Meeting electronic packet is available on the RWA website at <https://rwah2o.org/meetings/board-meetings/> to access and print the packet.

RWA Board of Directors
2022 Chair: Dan York
2022 Vice Chair: Tony Firenzi

S. Audie Foster, General Manager, California American Water

Evan Jacobs, Operations Manager, California American Water

Ron Greenwood, Board Member, Carmichael Water District

Cathy Lee, General Manager, Carmichael Water District

Caryl Sheehan, Director, Citrus Heights Water District

Raymond Riehle, Director, Citrus Heights Water District

Hilary Straus, General Manager, Citrus Heights Water District (alternate)

Rebecca Scott, Principal Operations Specialist (alternate)

Kerri Howell, Councilmember, City of Folsom

Marcus Yasutake, Environmental/Water Resources Director, City of Folsom

Chuck Poole, Water Facilities Supervisor, City of Lincoln

Paul Joiner, Mayor Pro Tem, City of Lincoln

Bruce Houdesheldt, Councilmember, City of Roseville

Sean Bigley, Assistant Environment Utilities Director, City of Roseville

Rich Plecker, Director of Utilities, City of Roseville (alternate)

Trevor Joseph, Hydrogeologist, City of Roseville (alternate)

Pauline Roccucci, Councilmember, City of Roseville (alternate)

Jeff S. Harris, Councilmember, City of Sacramento

Brett Ewart, Water Policy & Regional Planning Supervising Engineer, City of Sacramento

Michelle Carrey, Supervising Engineer, City of Sacramento (alternate)

Bill Busath, Director of Utilities, City of Sacramento (alternate)

Anne Sanger, Policy and Legislative Specialist, City of Sacramento (alternate)

Martha Guerrero, Council Member, City of West Sacramento

William Roberts, Director of Public Works and Operations, City of West Sacramento

Grace Espindola, Councilmember, City of Yuba City

Diana Langley, City Manager, City of Yuba City

Ryan Saunders, Board Member, Del Paso Manor Water District

Alan Gardner, General Manager, Del Paso Manor Water District

Pat Dwyer, Director/Board President, El Dorado Irrigation District

Jim Abercrombie, General Manager, El Dorado Irrigation District

Brian Mueller, Engineering Director, El Dorado Irrigation District (alternate)

Sophia Scherman, Board Chair, Elk Grove Water District

Bruce Kamilos, General Manager, Elk Grove Water District

* Names highlighted in red are Executive Committee members

| |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Randy Marx</i> , Board Member, Fair Oaks Water District <i>Tom Gray</i> , General Manager, Fair Oaks Water District |
| <i>Paul Schubert</i> , General Manager, Golden State Water Company <i>Ernie Gisler</i> , Capital Program Manager, Golden State Water Company |
| <i>Ricki Heck</i> , Board Member, Nevada Irrigation District <i>Karen Hull</i> , Board Member, Nevada Irrigation District (alternate) <i>Greg Jones</i> , Assistant General Manager, Nevada Irrigation District (alternate) <i>Jennifer Hanson</i> , General Manager, Nevada Irrigation District (alternate) |
| <i>Robert Hunter</i> , Board Member, Orange Vale Water Company <i>Joe Duran</i> , General Manager, Orange Vale Water Company |
| <i>Robert Dugan</i> , Board Member, Placer County Water Agency <i>Tony Firenzi</i> , Director of Strategic Affairs, Placer County Water Agency, Vice Chair <i>Andy Fecko</i> , General Manager, Placer County Water Agency (alternate) <i>Mike Lee</i> , Board Member, Placer County Water Agency (alternate) |
| <i>Tim Maybee</i> , Director, Rancho Murieta Community Services District <i>Tom Hennig</i> , General Manager, Rancho Murieta Community Services District |
| <i>Patrick Kennedy</i> , Supervisor, Sacramento County Water Agency <i>Kerry Schmitz</i> , Division Chief, Water Supply, Sacramento County Water Agency |
| <i>Dave Jones</i> , Board Member, Sacramento Suburban Water District <i>Dan York</i> , General Manager, Sacramento Suburban Water District, Chair <i>Kevin Thomas</i> , Board Member, Sacramento Suburban Water District (alternate) |
| <i>Dan Rich</i> , Director, San Juan Water District <i>Greg Zlotnick</i> , Water Resources and Strategic Affairs, San Juan Water District <i>Ted Costa</i> , Board President, San Juan Water District (alternate) |

* Names highlighted in red are Executive Committee members

| RWA ASSOCIATES | |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Organization | Representatives |
| El Dorado Water Agency | <i>Lori Parlin</i> , Chair <i>Ken Payne</i> , General Manager (alternate) |
| Placer County | <i>Ken Grehm</i> , Director Public Works and Facilities <i>Jared Deck</i> , Manager Environmental Engineering |
| Sacramento Municipal Utility District (SMUD) | <i>Arlen Orchard</i> , General Manager/CEO <i>Christopher Cole</i> , Strategic Account Advisor <i>Ansel Lundberg</i> , Energy Commodity Contracts Specialist |
| Sacramento Regional County Sanitation District (Regional San) | <i>Mike Huot</i> , Director of Policy and Planning <i>Terrie Mitchell</i> , Manager Legislative and Regulatory Affairs <i>David Ocenosak</i> , Principal Civil Engineer <i>Jose Ramirez</i> , Senior Civil Engineer |
| Sacramento Area Flood Control Agency (SAFCA) | <i>Richard Johnson</i> , Executive Director |
| Yuba Water Agency | <i>Adam Robin</i> , Government Relations Manager <i>Willie Whittlesey</i> , General Manager |

* Names highlighted in red are Executive Committee members

| RWA AFFILIATE MEMBERS | |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Organization | Representatives |
| Black & Veatch | David Carlson , Vice president |
| Brown & Caldwell | Paul Selsky , Water Supply Planning, Vice president LaSandra Edwards , Civil Engineer May Huang , Engineer David Zuber , Vice President |
| GEI Consultants | John Woodling , Vice President, Branch Manager Chris Petersen , Principal Hydrogeologist Richard Shatz , Principal Hydrogeologist |
| HDR, Inc. | Jafar Faghieh , Water Resources Engineer Ed Winkler , Client Development Lead |
| Sacramento Association of Realtors | David Tanner , Chief Executive Officer Christopher Ly , Chief Operations Officer |
| Stantec | Kari Shively , Vice President Vanessa Nishikawa , Principal Water Resources Engineer Yung-Hsin Sun , Principal Engineer Rebecca Guo , Senior Associate Water Resources Engineer Ibrahim Khadam , Principal Engineer |
| West Yost Associates | Charles Duncan , President Abigail Madrone , Business Development Director Kelye McKinney , Engineering Manager I Jim Mulligan , Principal Engineer |
| Woodard & Curran | Ali Taghavi , Principal Jim Graydon , Senior Client Service Manager |

* Names highlighted in red are Executive Committee members

AGENDA ITEM 2: PUBLIC COMMENT

Members of the public who wish to address the board may do so at this time. Please keep your comments to less than three minutes.

AGENDA ITEM 3: CONSENT CALENDAR

All items listed under the Consent Calendar are considered and acted upon by one motion. Board members may request an item be removed for separate consideration. The items to be considered and approved include:

3a. Authorize a Teleconference Meeting by Passing a Motion by a majority vote under Gov. Code, § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C).

3b. Approve the minutes of the October 26, 2022 Executive Committee Meeting

Action: Approve Consent Calendar

Attachments:

3b. Minutes of the October 26, 2022 Executive Committee Meeting

AGENDA ITEM 3a: AUTHORIZE A TELECONFERENCE MEETING

BACKGROUND:

In light of the Governor's declaration that a state of emergency exists due to the incidence and spread of the novel corona virus, and the pandemic caused by the resulting disease COVID-19, the Committee should consider whether meeting in person would present imminent risks to the health or safety of meeting attendees.

The Centers for Disease Control indicates that COVID-19 is a highly transmissible virus that is spread when an infected person breathes out droplets and very small particles that contain the virus, and such droplets and particles are breathed in by other people. Conducting meetings by teleconference would directly reduce the risk of transmission among meeting attendees, including members of the public and agency staff, which has the ancillary effect of reducing risk of serious illness and death as well as reducing community spread of the virus.

If the authorization to meet by teleconference is not approved by a majority vote, then the meeting will adjourn after this item and the remaining agenda items will be rescheduled to a future in-person meeting.

Action: Pass a Motion to Authorize a Teleconference Meeting

AGENDA ITEM 3b: MINUTES OF THE OCTOBER 26, 2022 EXECUTIVE COMMITTEE MEETING

Attachment:

Draft October 26, 2022 Minutes

1. CALL TO ORDER

Vice Chair Firenzi called the meeting of the Executive Committee to order at 8:30 a.m. as a teleconference meeting. Individuals in attendance are listed below:

Executive Committee Members

Ron Greenwood, Carmichael Water District
Sean Bigley, City of Roseville
Brett Ewart, City of Sacramento
Bill Roberts, City of West Sacramento
Grace Espindola, City of Yuba City
Tony Firenzi, Placer County Water Agency
Kerry Schmitz, Sacramento County Water Agency

Staff Members

Jim Peifer, Ryan Ojakian, Trevor Joseph, Amy Talbot, Monica Garcia,
Josette Reina-Luken, Cecilia Partridge, Michelle Banonis, Raiyna
Villasenor and Andrew Ramos, Legal Counsel

Others in Attendance

Paul Helliker, Brian Sanders, Vanessa Nishikawa, Anne Sanger, Dan Kelly,
Cathy Lee, Patty Howard, Ansel Lundberg and Andy Fecko

2. PUBLIC COMMENT

None

3. CONSENT CALENDAR:

- 3a. Authorize a Teleconference Meeting
- 3b. Minutes of the September 28, 2022, Executive Committee meeting
- 3c. Authorize the Executive Director to enter into a Professional Services Agreement for WEP Regional Commercial, Industrial and Institutional Dedicated Irrigation Meter Landscape Measurement Study

Motion/Second/Carried (M/S/C) Mr. Bigley moved, with a second by Mr. Ewart, to approve the consent calendar items, authorize a Teleconference meeting, minutes of the September 28, 2022 Executive Committee meeting and Authorize the Executive Director to enter into a Professional Services Agreement for WEP Regional Commercial, Industrial and Institutional Dedicated Irrigation Meter Landscape Measurement Study. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Bill Roberts, City of West Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

4. EMPLOYEE COMPENSATION SURVEY AND RECLASSIFICATION STUDY

Mr. Peifer provided information on the reclassification of employee positions and salary ranges. He gave a presentation with a review of the RWA Policy, a preview of the compensation proposal, a review of the compensation study process, the budget impacts and a discussion and potential action of the compensation proposal.

M/S/C Mr. Ewart moved, with a second by Ms. Schmitz, to provide direction to RGS on comparable agencies for the salary survey, recommend approval of classifications for Government Relations Manager and Project Research Assistant II, recommend the change of title of the Finance and Administrative Manager I to Finance and Administrative Manager and recommend approval of the salary ranges. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

5. STRATEGIC PLAN SURVEY

Mr. Peifer provided the Strategic Plan Prioritization Process Survey form that will be sent to member agencies. He indicated there could be potential budget impacts to implement items on the strategic plan. There was discussion on how the form could be utilized and possibly condensed with fewer questions by combining some of the similar questions. Survey monkey and drop-down boxes were suggested for ease in completing the survey

6. RWA CONFLICT OF INTEREST CODE UPDATE (RWA POLICY 200.4)

Ms. Reina-Luken said that the Political Reform Act requires every multi-county agency to review its conflict of interest code biennially and notify the Fair Political Practices Commission as to whether or not the agency's code needs to be amended. During this period, there was a new position established and requires RWA to amend its Designated Position listing and Assigned Disclosure Category. The comment period for this Notice concluded on September 23, 2022 and no requests were received for a hearing on these proposed changes. The RWA Board of Directors may adopt the amendments without holding a public hearing at its next regular Board of Directors' meeting on November 10, 2022.

M/S/C Ms. Espindola moved, with a second by Mr. Bigley, to recommend Approval to Amend RWA Conflict of Interest Code (RWA Policy 200.4) to the Board of Directors via consent calendar. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

7. ANNUAL REVIEW OF INVESTMENT POLICY 500.2 AND OTHER POST EMPLOYMENT BENEFITS (OPEB)

Ms. Reina-Luken presented information on the annual review of investment policy 500.2 and other post-employment benefits (OPEB). In accordance with Government Accounting Standards Board Statement 31, RWA's governing board is required annually to review its investment policy and associated investment selections. RWA Policy 500.2 outlines the various types of suitable and acceptable investments that RWA can invest its cash. Since its policy inception, RWA has selected to invest its cash in the Local Agency Investment Fund (LAIF) under the expertise of the State Treasurer's Office Investment staff.

RWA also invests funds into a CalPERS trust, California Employee Retirement Benefits Trust (CERBT), to provide Other Post Employment Benefit (OPEB) for current and future retirees utilizing Investment Strategy 1 (the most aggressive strategy). Due to market performance, RWA's CERBT balance has declined. As with any investment portfolio, these annual fluctuations can be extreme on a year-to-year basis. RWA's annual net rate of return since its inception date of June 8, 2009 through September 30, 2022 is 7.29%. At this time, staff does not recommend changing the current investment selection.

M/S/C Mr. Greenwood moved, with a second by Ms. Schmitz, to recommend no changes to Policy 5002 and OPEB investment portfolio to the Board of Directors via the consent calendar. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

8. TERMINATION OF THE MAJOR PROJECTS MANAGEMENT SERVICES SUBSCRIPTION PROGRAM AGREEMENT]

Andrew Ramos, legal counsel, said that this item is being submitted for approval by the Executive Committee per RWA Policy 200.2 (Administration of Program Agreements) at the request of a few participants in the Major Projects Management Services (MPMS) Subscription Program. There was a change in the makeup of the companion common interest agreement under the MPMS that members and RWA were undertaking work on behalf of the MPMS member agencies. In conjunction with the change in participation in the common interest agreement, nine of the ten member agencies in the MPMS have decided not to continue with the MPMS in its current form. The members have requested that the MPMS be dissolved in its current form upon replacement with a common interest and management services agreement (CIMS).

M/S/C Ms. Schmitz moved, with a second by Mr. Ewart, to approve termination of the Major Projects Management Services Subscription Program Agreement effective upon Board of Directors approval of a successor services and cost share agreement. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

9. COMMON INTEREST MANAGEMENT SERVICES (CIMS) AGREEMENT

Andrew Ramos, legal counsel, said that a request from member agencies who wish to continue working on the issues with RWA requested this agreement be submitted for approval by the Executive Committee. The CIMS agreement will include confidentiality and joint defense terms and will include SMUD and El Dorado Water Agency.

M/S/C Mr. Bigley moved, with a second by Mr. Ewart, to recommend approval of the CIMS Services Agreement to the Board of Directors with the addition of SMUD and El Dorado Water Agency. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

10. RWA NOVEMBER BOARD MEETING AGENDA

After discussion, it was suggested that Georgetown Divide Public Utility District's membership request be removed from the consent calendar and be a separate agenda item. Action items for the Employee Compensation Survey item will be clarified. The concept for RWA Policy 200.3 will be presented to receive feedback from the board. A Strategic Plan Update will be included on this and future board agendas. It was suggested that a notice be sent to RWA Board members notifying them that the November 10th meeting will be longer than usual. It was noted that plans should be made for future in-person meetings with Governor Newsom's Emergency Declaration expecting to expire the end of February, 2023.

M/S/C Mr. Bigley moved, with a second by Mr. Greenwood, to approve the RWA November 10, 2022 RWA Board meeting agenda. Ron Greenwood, Carmichael Water District, Sean Bigley, City of Roseville, Brett Ewart, City of Sacramento, Grace Espindola, City of Yuba City, Tony Firenzi, Placer County Water Agency and Kerry Schmitz, Sacramento County Water Agency voted yes. The motion passed.

11. AD HOC COMMITTEE UPDATES

Mr. Peifer gave a status update on the current ad hoc committees. The RWA Policy 200.2 Ad Hoc Committee is working through a proposal to present to the Executive Committee, Policy 200.3 Ad Hoc Committee will present information for discussion at the November Board meeting, Policy 400.4 Ad Hoc Committee is preparing follow-up work, Employee Compensation Survey Oversight Ad Hoc Committee is currently dormant until further direction is given, the Space Planning Ad Hoc Committee will begin the process of locating possible office sites for consideration, the Purchasing Ad Hoc Committee will be meeting to determine potential purchasing programs, the Awards Committee is currently taking award nominations and the 2023 focus of the Federal Affairs Committee will be the Federal Affairs Platform.

12. EXECUTIVE DIRECTOR'S REPORT

Mr. Peifer announced that Mr. Joseph, Mr. Ojakian, Ms. Kohn and Stantec have been working on scheduling the first stakeholder meeting for the Water Bank. They will be working on educational information to provide to the public.

A recent meeting with Executive Directors and General Managers in the region focused on collaboration to identify to the State and Federal Government our regional requests for adapting to climate change.

13. DIRECTORS' COMMENTS

None

ADJOURNMENT

Vice Chair Firenzi adjourned the meeting at 10:25 a.m.

By:

Chairperson

Attest:

Board Secretary

AGENDA ITEM 4: 2022 AUDIT REPORT

BACKGROUND:

Gilbert Associates, Inc. has completed the financial audit for the fiscal year that ended June 30, 2022. The full audit report is attached.

Presentation: Peggy Vande Vooren, Gilbert Associates, Inc.

Action: Recommend acceptance of the 2022 RWA Financial Audit Report to the RWA Board of Directors via consent calendar

Attachments:

RWA 2022 Audit Report and Communications Presentation
DRAFT - RWA 2022 Annual Comprehensive Financial Report (ACFR)



Regional Water Authority

Executive Committee Meeting

December 14, 2022



The Audit

I. OVERVIEW OF THE AUDIT

- Fieldwork occurred remotely in October and wrapped up audit procedures in November.
- Management and staff were well-prepared and cooperative.

II. REQUIRED COMMUNICATIONS TO THE BOARD

- ***Responsibilities and Opinion*** - Our responsibilities as auditors, scope and timing, unmodified opinion. Supplementary info required by GASB.
- ***Interactions with Management*** – no disagreements, full representations from mgmt. will be obtained, no consultations with other auditors or accountants, no difficulties encountered.
- ***Qualitative Aspects of Accounting Practices*** – Implementation of new accounting standard GASB 87, Leases; estimates/judgments deemed reasonable.
- ***Results of the Audit*** – Timing and scope as expected. No Audit Adjustments. No Significant Deficiencies or Material Weaknesses reported. Risks incorporated into audit plan. Supplementary info required by GASB.

III. THE AUDIT REPORT

Pages 1-3 **The Independent Auditor's Report on Financial Statements**

- Issuing an unmodified (clean) opinion – (Opinion first paragraph) the best opinion that we can give as auditors

Pages 4-13 **Management's Discussion and Analysis**

- Introduction & overview of RWA's financial statements
- Condensed comparative financial statement data
- Analysis of financial position and results of operations
- Future economic factors and assumptions

The Financial Statements

Page 14

Statements of Net Position

- Financial Position at June 30,

| | <u>2022</u> | <u>2021</u> |
|--------------------------------|---------------------|---------------------|
| Total Assets | \$ 4,241,294 | \$ 3,516,477 |
| Deferred Outflows of Resources | 585,643 | 288,318 |
| Total Liabilities | (1,614,322) | (1,646,786) |
| Deferred Inflows of Resources | <u>(580,225)</u> | <u>(269,784)</u> |
| Net Position | <u>\$ 2,632,390</u> | <u>\$ 1,888,225</u> |

- Total assets increased by ~ \$725 thousand. This increase is primarily related to increases in net Pension and OPEB Assets of ~\$679 thousand, an increase in Current Assets of ~\$80 thousand, as well as a decrease in Capital Assets of ~ \$35 thousand related to Depreciation/Amortization.
- Total liabilities decreased by ~ \$32 thousand. This is due to the decrease in net pension liability of ~\$106 thousand and the decreases in lease liability and unearned revenues of ~ \$102 thousand, offset by increases in accounts payable and subscription program advances of ~ \$145 thousand, as well as an increase in compensated absences of ~\$34 thousand.
- The increases in Deferred Outflows and Deferred Inflows are a result of changes in estimates for the OPEB plan and CalPERS pension plan actuarial valuations.

Page 15

Statements of Revenues, Expenses, and Changes in Net Position

- Results of Operations for the Years Ended June 30,

| | <u>2022</u> | <u>2021</u> |
|--------------------------|--------------------|--------------------|
| Total Operating Revenues | \$ 4,371,271 | \$ 3,409,743 |
| Total Operating Expenses | <u>(3,634,903)</u> | <u>(3,391,080)</u> |
| Operating Income (Loss) | 736,368 | 18,663 |
| Non-Operating Revenues | <u>7,797</u> | <u>15,007</u> |
| Increase in Net Position | <u>\$ 744,165</u> | <u>\$ 33,670</u> |

- Most of the increases in operating revenues and expenses were due to an overall increase in grant and subscription program activities due to the completion of multi-year grants and starting new grants.

Page 16 **Statements of Cash Flows**

- Cash Transactions
 - Illustrates cash inflows and outflows of RWA. Cash increased ~ \$4 thousand from 2021
 - Majority of the activity is based on the nature of RWA's operations with members and programs

Pages 17-36 **Notes to the Financial Statements**

- The notes to the financial statements explain the assumptions underlying the financial statements and provide additional information that is not available in the financial statements
 - Significant Accounting Policies –New accounting standard GASB 87, Leases – Page 24, Note 3
 - Employee Pension Plan (CalPERS) – Pension Asset \$293,724 – Page 26, Note 5
 - Other Post-Employment Benefits (OPEB) – OPEB Asset increased to \$495,139 from \$109,488– Page 32, Note 6
 - Board Designations – per Board Policy – Page 34, Note 7

IV. REQUIRED SUPPLEMENTARY INFORMATION

Page 38 **Schedule of the Proportionate Share of the Net Pension Liability**

Page 39 **Schedule of Contributions to the Pension Plan – Miscellaneous Plan**

Page 40 **Schedule of Changes in Net OPEB Liability and Related Ratio**

Page 41 **Schedule of OPEB Contributions**

V. SUPPLEMENTARY INFORMATION

Page 42 **Program Schedules of Revenues, Expenses and Changes in Net Position**

Page 43 **Schedules of Allocated Administrative Expenses**

VI. OTHER INDEPENDENT AUDITOR'S REPORT

Pages 44-45 **“GAGAS” Audit Report**

REGIONAL WATER AUTHORITY

Communications With Those Charged With Governance

Submitted by

Gilbert CPAs

We have audited the financial statements of Regional Water Authority (the Authority) for the year ended June 30, 2022. Professional standards require that we provide you with information related to our audit. We are providing the Authority's Executive Committee and Board of Directors (Board) with information regarding the scope and results of the audit to assist the Board in overseeing management's financial reporting and disclosure process. This information is intended solely for the use of the Board of the Authority and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties. The following pages summarize these required communications.

December 14, 2022

MANAGEMENT AND AUDITOR RESPONSIBILITIES

Auditors' Responsibilities under Generally Accepted Auditing Standards (GAAS), *Government Auditing Standards*, issued by the Comptroller General of the United States.

The financial statements are the responsibility of management. As stated in our engagement contract, our responsibility is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Authority's. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit.

We plan to issue an unmodified opinion on the financial statements of the Authority for the year ended June 30, 2022.

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement contract, we advised management about the appropriateness of accounting policies and their application.

The significant accounting policies used by the Authority are described in Note 1 to the financial statements.

As described in Note 3 to the financial statements, the Authority implemented GASB 87, Leases during the year ended June 30, 2022. The implementation of GASB 87 resulted in a \$0 change in opening net position.

We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The most sensitive estimates and disclosures affecting the Authority's financial statements were:

- The Net OPEB Liability (NOL) and related deferred inflows and outflows of resources is measured as of June 30, 2021. The total OPEB liability (TOL) used to calculate the NOL was determined by an actuarial valuation as of June 30, 2021.
- The estimate of the net pension liability and related deferred inflows and outflows of resources is based upon the Authority's proportionate allocation of the CalPERS plan pension amounts as of the June 30, 2021 measurement date. CalPERS calculates the net pension liability for all participating agencies actuarially by rolling-forward obligations from the June 30, 2020 actuarial valuation. These amounts are allocated to the Authority and other participating agencies based on their proportionate share of contributions to the CalPERS plans during the measurement period.
- The estimate of the collectability of receivables is based on Management's assessment of the likelihood of receivable payments on individual accounts.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. In addition, the related financial statement disclosures are neutral, consistent, and clear.

INTERACTIONS WITH MANAGEMENT

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planned Scope and Timing of the Audit | We performed the audit according to the planned scope and timing previously communicated in our engagement contract. |
| Management Consultations with Other Independent Accountants In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Authority’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. | To our knowledge, there were no such consultations with other accountants. |
| Disagreements with Management For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. | We are pleased to report that no such disagreements arose during the course of our audit. |
| Management Representations | We requested certain representations from management in a letter to us. |
| Difficulties Encountered in Performing the Audit | We encountered no significant difficulties in dealing with management in performing and completing our audit. Management and staff were well prepared and very cooperative. |

OTHER MATTERS

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other Audit Findings or Issues | We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. |
| Significant Risks Identified by the Auditor In order to design appropriate audit procedures in accordance with GAAS, the engagement team is required to perform a risk assessment during its audit planning process. | The following significant risks of material misstatement presumed by the auditing standards were incorporated into our audit plan: <ul style="list-style-type: none">• Improper revenue recognition due to fraud.• Management override of controls. |
| Corrected and Uncorrected Misstatements Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. | No significant adjustments were identified during our audit. |

SUPPLEMENTARY INFORMATION

Required Supplementary Information

Government Accounting Standards Board (GASB) requires certain supplementary information to accompany the Authority's basic financial statements to be in conformity with generally accepted accounting principles. Such information has been subjected to limited procedures such as inquiries of management about the methods of preparing the information and comparing the information for consistency with the basic financial statements, however, we do not express an opinion because of the limited nature of our procedures.

The following required supplementary information is required to accompany the Authority's basic financial statements and subjected to limited procedures, but no opinion has been expressed:

- Management's Discussion and Analysis
- Schedule of the Authority's Proportionate Share of the Net Pension Liability
- Schedule of the Authority's Contributions to the Pension Plan
- Schedule of the Authority's Changes in Net OPEB Liability and Related Ratios
- Schedule of the Authority's Contributions to the OPEB Plan

Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

The supplementary information section, as listed in the table of contents of the financial statements of the Authority for the year ended June 30, 2022, is presented for purposes of additional analysis and in our opinion is fairly stated in all material respects in relation to the financial statements as a whole.

DRAFT

REGIONAL WATER AUTHORITY

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2022

REGIONAL WATER AUTHORITY

TABLE OF CONTENTS JUNE 30, 2022

| | <u>PAGE</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| INDEPENDENT AUDITOR’S REPORT | 1 – 3 |
| MANAGEMENT’S DISCUSSION AND ANALYSIS | 4 – 13 |
| FINANCIAL STATEMENTS | |
| Statement of Net Position | 14 |
| Statement of Revenues, Expenses and Changes in Net Position | 15 |
| Statement of Cash Flows | 16 |
| Notes to Financial Statements | 17-36 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Schedule of the Proportionate Share of the Net Pension Liability | 37 |
| Schedule of Contributions to the Pension Plan | 38 |
| Schedule of Changes in Net OPEB Liability and Related Ratio | 39 |
| Schedule of OPEB Contributions | 40 |
| SUPPLEMENTARY INFORMATION | |
| Program Schedule of Revenues, Expenses and Changes in Net Position for the year ended June 30, 2022 | 41 |
| Schedule of Allocated Administrative Expenses for the year ended June 30, 2022 | 42 |
| OTHER REPORT | |
| Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 43-44 |

INSERT INDEPENDENT AUDITOR'S REPORT

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

The Regional Water Authority (RWA) promotes collaboration on water management and water supply reliability programs in the greater Sacramento area. The following discussion and analysis of the RWA financial performance provides an overview of the financial activities for the fiscal year ending June 30, 2022. This discussion and analysis should be read in conjunction with the financial statements, which can be found on pages 14 to 36 of this report.

Description of Basic Financial Statements

RWA maintains its accounting records in accordance with generally accepted accounting principles for a special-purpose government engaged in business-only type activities as prescribed by the Government Accounting Standards Board. The basic financial statements include the statement of net position, statement of revenues, expenses, changes in net position, and statement of cash flows.

RWA's statement of net position includes all assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether RWA's financial position is improving or deteriorating.

The statement of revenues, expenses, and changes in net position reports all of RWA's revenues and expenses during the period indicated. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., interest income, pension expense and amounts due to vendors).

The statement of cash flows shows the amount of cash received and paid out for operating activities, as well as cash received from interest earnings.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the financial data provided in the financial statements. The notes to the financial statements can be found on pages 17 to 36 of this report.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Condensed Statements of Net Position

For the fiscal years ending June 30, the following condensed comparative Statements of Net Position are presented:

| | <u>2022</u> | <u>2021</u> | <u>Change</u> |
|---------------------------------------|-------------------------|-------------------------|-----------------------|
| Current Assets | \$ 3,394,268 | \$ 3,313,576 | \$ 80,692 |
| Non-Current Assets | 788,863 | 109,488 | 679,375 |
| Capital Assets | <u>58,163</u> | <u>93,413</u> | <u>(35,250)</u> |
| Total Assets | 4,241,294 | 3,516,477 | 724,817 |
| Deferred Outflows | <u>585,643</u> | <u>288,318</u> | <u>297,325</u> |
| Total Assets and Deferred Outflows | <u>4,826,937</u> | <u>3,804,795</u> | <u>1,022,142</u> |
| Current Liabilities | 1,353,997 | 1,259,900 | 94,097 |
| Non-Current Liabilities | <u>260,325</u> | <u>386,886</u> | <u>(126,561)</u> |
| Total Liabilities | <u>1,614,322</u> | <u>1,646,786</u> | <u>(32,464)</u> |
| Deferred Inflows | <u>580,225</u> | <u>269,784</u> | <u>310,441</u> |
| Net Position: | | | |
| Invested in capital assets | 12,238 | 22,250 | (10,012) |
| Restricted | 599,879 | 739,694 | (139,815) |
| Unrestricted | <u>2,020,273</u> | <u>1,126,281</u> | <u>893,992</u> |
| Total net position | <u>\$ 2,632,390</u> | <u>\$ 1,888,225</u> | <u>\$ 744,165</u> |

Fiscal Year 2022 Compared to Fiscal Year 2021

Total current assets have increased \$80,692. This increase is primarily due to increase in cash and investments. Current assets also include grant receivables which were higher from the prior year due to completion and release of project retainage of some of the multi-year grants. The June 30, 2022 receivables reflect amounts earned for fulfillment of obligations from the Proposition 1 (Round 1), Proposition 84 (Round 3), 2014 Drought grant, Regional Water Bank project, Bonneville Environmental Foundation (BEF), USBR Drought Interties and SRCSD incentive programs.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

The non-current assets increased \$679,375 due to the market conditions of the Pension and Net Other Post-Employment Benefits (OPEB) asset. As of the pension valuation date of June 30, 2020 and OPEB valuation date of June 30, 2021, investment income on the investment pools were unusually large, which resulted in a significant reduction in the net pension liability of the plan and caused RWA's share of the plan assets to be higher than its share of the pension liability, resulting in a net pension asset. Additional contributions RWA has made to the plan also contributed to RWA having a net pension asset.

The deferred outflows net increase of \$297,325 is due to the large investment earnings as of the June 30, 2020 valuation date that increased the pension assets held by the plan. Deferred outflows decreased by \$5,440 and increased by \$302,765 related to OPEB and pension, respectively.

There was a \$94,097 increase in current liabilities in fiscal year 2022 primarily due to subscription program advances in advance of incurred subscription program expenses for programs like the Regional Water Modeling Operations Pilot (Regional Water Bank), Major Projects and Resilience Program, and increased accounts payable and accrued liabilities which was caused by the timing of vendor payments.

RWA's non-current liability decreased by \$126,561 due to a decrease in lease liability and unearned revenue.

The increase of \$310,441 in deferred inflows represents an increase of \$301,404 in unamortized OPEB adjustments caused by timing of when they are reflected in OPEB expense as a result of GASB 75. Additionally, the deferred inflows related to the pension increased \$9,037 primarily due to changes in assumptions by CalPERS as of the June 30, 2021 measurement date.

Restricted net position decreased by \$139,815 due to RWA Core and Water Efficiency Program (WEP) having a decrease in their net earnings in excess of expenses in current fiscal year primarily due to prior advanced payments of subscription programs and grant awards being spent down

Unrestricted net position of \$2,020,273 reflects an increase of \$893,992, due to a decrease in restricted funds primarily from WEP and other subscription programs. The unrestricted net position has been designated for purposes authorized by the Board. Designations include operating and fee stabilization funds to mitigate current and future risks due to revenue shortfalls and unanticipated expenses.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Condensed Schedule of Revenues, Expenses, and Changes in Net Position

For the fiscal years ending June 30, the following condensed schedules of revenues, expenses, and changes in net position are presented:

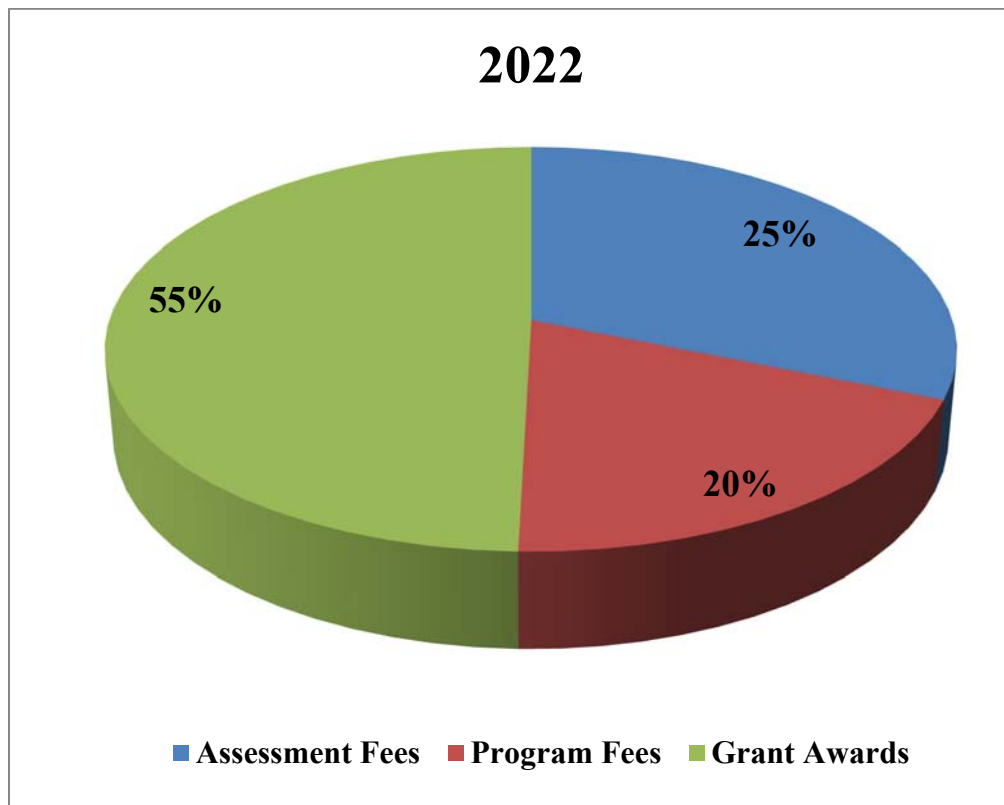
| | 2022 | 2021 | Change |
|---------------------------------------|--------------|--------------|---------------|
| Operating revenues: | | | |
| Assessment Income | \$ 1,074,246 | \$ 1,064,385 | \$ 9,861 |
| Subscription Program Fees | 869,785 | 654,556 | 215,229 |
| Incentives, Grants and Reimbursements | 2,420,970 | 1,690,067 | 730,903 |
| Other Income | 6,270 | 735 | 5,535 |
| Total Operating Revenues | 4,371,271 | 3,409,743 | 961,528 |
| Interest Income | 11,937 | 15,007 | (3,070) |
| Total Revenues | 4,383,208 | 3,424,750 | 958,458 |
| Operating Expenses: | | | |
| Administrative Expenses | 855,870 | 1,346,341 | (490,471) |
| Core Program Expenses | 25,000 | 25,000 | - |
| Subscription Program Direct Expenses | 382,010 | 374,741 | 7,269 |
| Grant Awards | 2,372,023 | 1,644,998 | 727,025 |
| Total Operating Expenses | 3,634,903 | 3,391,080 | 243,823 |
| Interest Expense | 4,140 | - | 4,140 |
| Total Expenses | 3,639,043 | 3,391,080 | 247,963 |
| Increase in Net Position | 744,165 | 33,670 | 710,495 |
| Net Position, July 1 | 1,888,225 | 1,854,555 | 33,670 |
| Net Position, June 30 | \$ 2,632,390 | \$ 1,888,225 | \$ 744,165 |

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

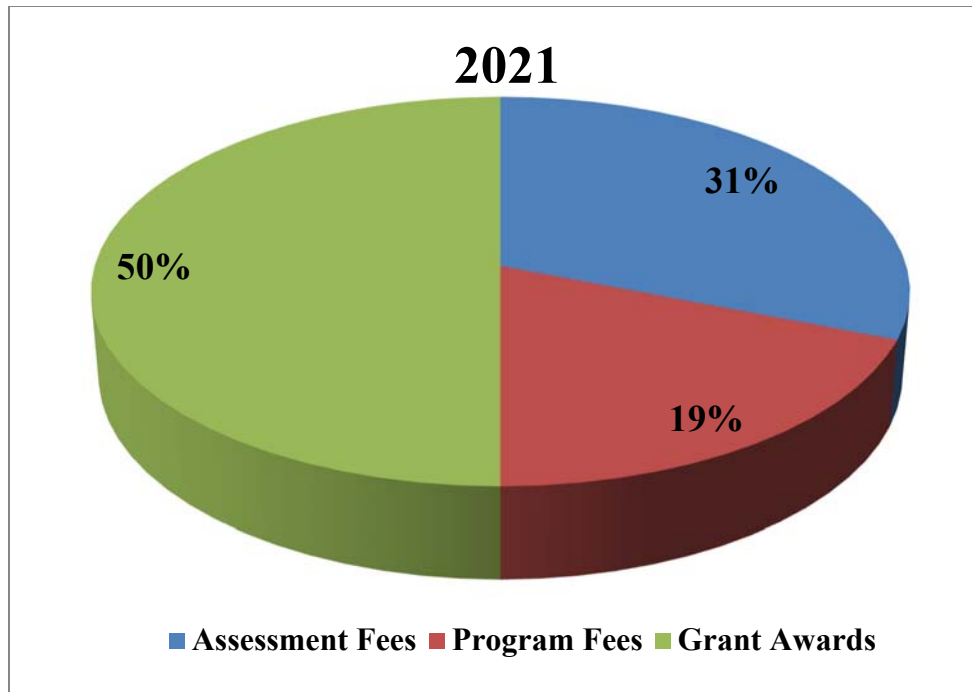
Operating Revenues

RWA's operating revenues are substantially derived from assessment fees, subscription program fees (program fees), and grant awards. Grants and incentives are awarded to RWA from state, federal, or local agencies to fund water related projects and conservation, depending upon the grant program. The following pie chart graphically displays the percentage of operating revenues by category.

For fiscal year 2022, the percentage of program fees have increased slightly and assessment fees have decreased slightly in response to increasing grant awards from the prior year. These percentages will fluctuate from year to year depending on the amount of grant awards.



REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022



Fiscal Year 2022 Compared to Fiscal Year 2021

Operating revenues – Operating revenues totaled \$4,371,271 and was \$961,528 higher than the previous year. The increase is mainly a result of higher grant awards due to completion of some of the multi-year grants and the start of new grants.

Assessment fees – The \$9,861 increase in assessment fees is due to a Board approved dues increase for the year ended June 30, 2022 and the addition of one new RWA member to be used for the additional funding needed to support the water policy position as part of RWA’s core program as well as the continued set aside of future payments for the unfunded pension.

Subscription Program Fees – During fiscal year 2022, RWA mainly earned subscription program fees from the Water Efficiency Program (WEP), the United States Bureau of Reclamation (USBR), Regional Water Bank/Water Management Operations Pilot (WMOP), Proposition 1 Round 1, the 2014 Integrated Regional Water Management Drought Proposition 84 Grant (2014 Drought Prop 84), the Prop 84 Round 3 grant, Major Projects/Resilience Programs, Regional Emergency Preparedness Program (REPP), and water transfers. Program fees are not expected to be comparable from year to year. The program fees increased by \$215,229 mainly due to the timing of these programs as many of them draw near to completion. For the detail of fees earned by program, see the Program Schedule of Revenues, Expenses and Changes in Net Position in the supplementary section of the financial statements.

Incentives, grants, and reimbursements – In fiscal year 2022, RWA earned grant revenues from the WEP, 2014 Drought Prop 84, Proposition 1 Round 1, Prop 84 Round 3, and some revenues from a new grant, 2021 Urban Drought Implementation. These programs contributed largely to the overall \$730,903 net increase in grant awards.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

- 1) The 2014 Drought Prop 84 grant revenue increased by \$1,058,156 as a result of a grant extension due to an unprecedented drought. This grant provided funding from the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 to assist in financing projects associated with the American River Basin Integrated Regional Water Management (IRWM) Plan.
- 2) The Prop 84 Round 3 grant revenue decreased to \$160,107. This grant provided funding from the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 to Grantee to assist in financing projects associated with the American River Basin IRWM Plan.
- 3) The Proposition 1 Round 1 grant is in its first year and accounted for \$804,849 in revenues during fiscal year 2022.
- 4) The WEP Program experienced an increase in grant awards totaling \$391,067.
- 5) As the Urban Drought Implementation grant was recently awarded, the revenues are \$6,237.

Operating expenses – Operating expenses fall into four major categories: administrative expenses, core program expenses, subscription program direct expenses, and grant awards.

Administrative Expenses – Before allocation to Sacramento Groundwater Authority (SGA), total administrative expenses decreased by \$490,471 from the previous fiscal year resulting from the pension and OPEB net asset and a decrease in office expenses and professional fees due to the COVID-19 pandemic which still affected operations for more than six months of fiscal year 2022.

Core Program Expenses – For the year ended June 30, 2022, core expenses showed no change from 2021; continued \$25,000 annual payment related to the Powerhouse Science Center exhibits.

Subscription Program Direct Expenses – During fiscal year 2022, RWA incurred subscription program expenses from the core program, WEP, Regional Water Bank, Major Projects/Resilience programs and REPP. Program expenses are not expected to be comparable from year to year. The program expenses increased overall by \$7,269. For the detail of fees earned by program, see the Program Schedule of Revenues, Expenses and Changes in Net Position in the supplementary section of the financial statements.

Grant Awards – In fiscal year 2022, RWA earned grant awards from the WEP including the 2014 Drought Prop 84 program, Prop 84 Round 3, Proposition 1 Round 1 grant and newly award 2021 Urban Drought Implementation grant. The activity and payments vary on these grants and year to year comparability is not expected. These programs generated over \$2.3 million in grant expense in 2022. The following contributed largely to the overall net increase of \$727,025 in grant awards expense from 2021:

- 1) The 2014 Drought Grant started in fiscal year 2015. As the grant nears completion, grant expenses and distributions usually decrease. However, in fiscal year 2022, a grant extension was approved. Due to an unprecedented drought and the final distribution of the last capital improvement project, the Drought Grant incurred \$1,068,026 in expenses; an increase of \$612,046 from the prior year.
- 2) The Prop 84 Round 3 grant expended \$163,925. This is a decrease of \$290,575 from 2021.
- 3) The Proposition 1 Round 1 grant is in its first full year and accounted for \$818,842 in expenses during fiscal year 2022.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

- 4) WEP grant expenses accounted for \$385,375 in 2022; an increase of \$197,884 from 2021.
- 5) Urban Drought Implementation expenses accounted for \$6,930.

Capital Assets

Capital asset investment includes office furniture, equipment, website development, and leasehold improvements. The decline in capital assets reflects annual depreciation.

Additional information on the capital assets can be found in Note 3 of this report.

| | <u>2022</u> | <u>2021</u> | <u>Increase</u> |
|----------------------------------------------------|-------------------------|-------------------------|---------------------------|
| Furniture | \$ 3,722 | \$ 3,722 | \$ - |
| Equipment | 22,190 | 18,885 | 3,305 |
| Website Development | 15,604 | 15,604 | - |
| Leasehold Improvements | 14,785 | 14,785 | - |
| Leased Buildings | 71,163 | 71,163 | - |
| Leased Equipment | 8,944 | 8,944 | - |
| Gross Capital Assets | <u>136,408</u> | <u>133,103</u> | <u>3,305</u> |
| Less Accumulated Depreciation | (42,962) | (39,690) | (3,272) |
| Less Accumulated Amortization | <u>(35,283)</u> | <u>-</u> | <u>(35,283)</u> |
| Total Accumulated Depreciation and Amortization | <u>(78,245)</u> | <u>(39,690)</u> | <u>(38,555)</u> |
| Net Capital Assets | <u><u>\$ 58,163</u></u> | <u><u>\$ 93,413</u></u> | <u><u>\$ (35,250)</u></u> |

Economic factors and assumptions for fiscal year June 30, 2023

Periodically, RWA outlines goals and objectives to assist its members in collaborating on programs that will protect and enhance the quality and reliability of the region's water supplies. These goals and objectives drive the annual budget process. The following economic factors and assumptions affected the budget for fiscal year June 30, 2023.

- 1) In accordance with the RWA Board of Directors approved dues structure, an overall 3.7 % increase on all membership fees is proposed for fiscal year 2023 using a base retail connection fee of \$2.28 per connection. Some member's actual increase may be slightly different if the number of water connections changed from the previous year. Regardless of member increases, RWA will continue to pay additional sums towards the unfunded pension liability.
- 2) SGA service fees represent 50% sharable costs according to the Administrative Services Agreement, 20% of the Project Assistant position, 10% for the Legislative Program Manager position, and excludes the Water Efficiency Program and Strategic Affairs Manager positions. SGA will pay for 100% of the new Associate Program Manager position beginning in fiscal year 2023.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

- 3) Subscription program revenues provide approximately 10% of needed RWA core revenues and reflect income earned from providing staffing and office support to subscription-based programs, including the WEP and Major Projects/Resilience Programs.
- 4) Powerhouse Science Center (PSC) reflects five years of collection of funds with fiscal year 2019 as the final year, to be paid to PSC over 15 years. Additional members joined which yielded an additional \$13,000, that was credited back to the agencies in FY20.
- 5) The core program budgets for all staffing positions. Shared staffing costs are allocated 50/50 to SGA and RWA. The Legislative Program Manager is 90% funded by RWA and 10% by SGA; the Water Efficiency Program Manager is 100% funded by WEP; the Strategic Affair Manager is 100% funded by the Major Projects and Resilience Programs and the Project Research Assistant is funded 80% by WEP and 20% by SGA, and RWA hired a new Associate Program Manager in early fiscal year 2023 which is 100% reimbursed by SGA. These allocations result in 5.7 FTEs for RWA and 3.3 FTEs for SGA for a total of 9.0 fulltime equivalent positions.
- 6) Beginning in fiscal year 2019, staff pays the full 7% employee share of their pension contributions. Staff salaries are within ranges assigned by the 2017 total compensation survey and reflect a possible 4% increase for merit plus 4% COLA. RWA started a compensation survey in 2022 in accordance with their policy to ensure that staff compensation is market competitive. It is expected that these results will be made available at mid-year. The budget impact based on the salary survey is unknown at this time.
- 7) Benefit costs also include projected increases for OPEB and health care. Benefits also include estimates for future OPEB costs for new employees.
- 8) RWA continues to plan for additional CalPERS pension payments for the unfunded liability. The planned additional payment in FY23 is \$36,700.
- 9) Office cost increases are based upon estimated increases in fiscal year 2023 and also include increased office lease agreement costs. For FY23 and beyond, office costs are estimated at 3% annual increases or less, unless specific increases have been identified.
- 10) Professional fees include audit, accounting and actuarial analysis fees due to the reporting requirement for GASB Statement No. 68, 75 and 87, increased public relations, human resources assistance, increased legal costs associated with advocacy, IRWM consulting costs, water advocacy consulting fees and general consulting costs.
- 11) Other expenses includes office equipment and furniture purchases.
- 12) Core program expenses include costs associated with the Powerhouse Science Center partnership and Integrated Regional Water Management (IRWM).
- 13) Combined core and subscription expenses versus revenues net a projected deficit. Many subscription program expenses will be funded from previously collected funds which have been paid in advance and set aside for this specific purpose.
- 14) Changes to membership are not anticipated, including any decline due to agency consolidations or nonparticipation.

REGIONAL WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Requests for Information

This financial report is designed to provide a general overview of RWA's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Finance and Administrative Services Manager, Regional Water Authority, 5620 Birdcage Street, Suite 180, Citrus Heights, CA 95610.

REGIONAL WATER AUTHORITY

STATEMENT OF NET POSITION JUNE 30, 2022

ASSETS

Current Assets

| | |
|--------------------------------------------------------|------------------|
| Cash and Investments | \$ 1,390,567 |
| Restricted Cash and Investments | 1,620,999 |
| Grants/Incentives Receivable | 241,714 |
| Accounts Receivable | 27,265 |
| Receivable from Sacramento Groundwater Authority (SGA) | 75,526 |
| Other Assets | 38,197 |
| Total Current Assets | <u>3,394,268</u> |
| Net Pension Asset | 293,724 |
| Net Other Post Employment Benefits (OPEB) Asset | 495,139 |
| Capital Assets, Net | 58,163 |
| Total Non-Current Assets | <u>847,026</u> |
| Total Assets | <u>4,241,294</u> |

DEFERRED OUTFLOWS

| | |
|-------------------------|----------------|
| Pension | 452,452 |
| OPEB | 133,191 |
| Total Deferred Outflows | <u>585,643</u> |

TOTAL ASSETS AND DEFERRED OUTFLOWS

4,826,937

LIABILITIES

Current Liabilities

| | |
|------------------------------------------|------------------|
| Accounts Payable and Accrued Liabilities | 210,783 |
| Compensated Absences | 65,912 |
| Subscription Program Advances | 865,267 |
| Unearned Revenue | 212,035 |
| Total Current Liabilities | <u>1,353,997</u> |

Non-Current Liabilities

| | |
|-------------------------------|------------------|
| Compensated Absences | 74,400 |
| Lease Liability | 45,925 |
| Unearned Revenue | 140,000 |
| Total Non-Current Liabilities | <u>260,325</u> |
| Total Liabilities | <u>1,614,322</u> |

DEFERRED INFLOWS

| | |
|------------------------|----------------|
| Pension | 63,913 |
| OPEB | 516,312 |
| Total Deferred Inflows | <u>580,225</u> |

NET POSITION

| | |
|----------------------------------|---------------------|
| Net Investment in Capital Assets | 12,238 |
| Restricted | 599,879 |
| Unrestricted | 2,020,273 |
| Total Net Position | <u>\$ 2,632,390</u> |

REGIONAL WATER AUTHORITY

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2022

OPERATING REVENUES:

| | |
|----------------------------------------|------------------|
| Assessment Income | \$ 1,074,246 |
| Subscription Program Fees | 869,785 |
| Incentives, Grants, and Reimbursements | 2,420,970 |
| Other Income | 6,270 |
| Total Operating Revenues | <u>4,371,271</u> |

OPERATING EXPENSES:

| | |
|--------------------------------------|------------------|
| Administrative Expenses | 855,870 |
| Core Program Expenses | 25,000 |
| Subscription Program Direct Expenses | 382,010 |
| Grant Awards | 2,372,023 |
| Total Operating Expenses | <u>3,634,903</u> |

| | |
|--------------------------------|---------|
| OPERATING INCOME (LOSS) | 736,368 |
|--------------------------------|---------|

NONOPERATING REVENUES (EXPENSES)

| | |
|-----------------------------|--------------|
| Interest Income | 11,937 |
| Interest Expense | (4,140) |
| Total Nonoperating Revenues | <u>7,797</u> |

| | |
|---------------------------------|---------|
| INCREASE IN NET POSITION | 744,165 |
|---------------------------------|---------|

| | |
|---------------------------------|------------------|
| Net Position, Beginning of Year | <u>1,888,225</u> |
|---------------------------------|------------------|

| | |
|----------------------------------|----------------------------|
| NET POSITION, End of Year | <u><u>\$ 2,632,390</u></u> |
|----------------------------------|----------------------------|

REGIONAL WATER AUTHORITY

STATEMENT OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2022

| | |
|------------------------------------------------------------------------------------------------------|-----------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | |
| Cash received from members and participants | \$ 2,022,017 |
| Cash received from SGA | 527,428 |
| Cash received from grants and other sources | 2,270,427 |
| Cash paid to employees, related benefits and taxes | (1,555,644) |
| Cash paid to suppliers | (1,240,843) |
| Cash paid to subscription program participants | (1,986,648) |
| Net Cash Provided by Operating Activities | <u>36,737</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | |
| Purchases of capital assets | (3,305) |
| Payments on lease liability | (34,182) |
| Interest payments on lease liability | (4,140) |
| Net Cash Used by Capital and Related Financing Activities | <u>(41,627)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | |
| Interest on cash | <u>8,612</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 3,722 |
| CASH AND CASH EQUIVALENTS, Beginning of Year | <u>3,007,844</u> |
| CASH AND CASH EQUIVALENTS, End of Year | <u><u>\$ 3,011,566</u></u> |
| RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE BALANCE SHEET: | |
| Cash and investments | \$ 1,390,567 |
| Restricted cash and investments | <u>1,620,999</u> |
| Total cash and cash equivalents | <u><u>\$ 3,011,566</u></u> |
| RECONCILIATION OF INCOME (LOSS) FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | |
| Operating income | \$ 736,368 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation | 3,272 |
| Amortization | 35,283 |
| Change in operating assets and liabilities: | |
| Grants/Incentives receivable | (84,656) |
| Accounts receivable | 11,872 |
| Receivable from SGA | 1,256 |
| Other assets | (2,117) |
| Net pension asset/liability | (400,003) |
| Net OPEB asset | (385,651) |
| Accounts payable and accrued liabilities | 71,448 |
| Compensated absences | 30,720 |
| Subscription program advances | 73,841 |
| Unearned revenue | (68,012) |
| Change in deferred outflows/inflows of resources for pension | 14,477 |
| Change in deferred outflows/inflows of resources for OPEB | (1,361) |
| Net cash provided by operating activities | <u><u>\$ 36,737</u></u> |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Reporting Entity – Regional Water Authority (RWA) was formed under a Joint Exercise of Powers Agreement on March 20, 1990 under the previous name of the Sacramento Metropolitan Water Authority. The members of RWA are governmental units in and around the greater Sacramento area of the State of California. RWA also has associate memberships that include public or private entities with water management responsibilities and who are not municipal water suppliers in this region. Lastly, RWA has an affiliate membership class with the purpose to promote communication between water managers and the community and to support RWA's efforts to educate and inform the public. The mission of RWA is to serve and represent regional water supply interests and assist Regional Water Authority members with protecting and enhancing the reliability, availability, affordability and quality of water resources. RWA promotes regional cooperative projects that will provide reliable long-term water supplies in a cost-effective manner for the benefit of RWA's membership, rate-payers and consumers.

RWA is governed by a board comprised of two representatives from each of the member agencies. The representatives are appointed by the member agencies.

Basis of Accounting – For financial reporting purposes, RWA is considered a special-purpose government engaged in business-only type activities. Accordingly, RWA's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are earned when services are performed and expenses are recorded when an obligation has been incurred.

Operating revenues and expenses are generated and funded through assessments from member agencies, associate and affiliate organizations, and subscription revenues from program participants on a cost reimbursement basis. Additionally, RWA may receive grant awards from federal, state or local agencies. Grants managed on behalf of program participants, administration and depreciation expenses are also considered operating activities. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Administrative expenses are allocated to subscription programs based upon budgeted allocation agreements and based upon staffing resources used.

Future Pronouncements – In June 2022, the GASB issued Statement No. 101, Compensated Absences. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

RWA will analyze the impact of this new statement prior to the effective date listed above.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, and deferred inflows, the disclosure of contingent assets, deferred outflows, liabilities, and deferred inflows at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – For purposes of the statement of cash flows, RWA considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Cash and Investments – RWA participates in an investment pool managed by the State of California, the Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in structured notes and asset-backed securities.

Capital Assets – Capital assets, consisting of furniture, website development costs, office equipment and leasehold improvements in excess of \$2,500 per unit acquired after May 17, 2012, with useful lives of more than one year are stated at historical cost and are included in the financial statements. Before May 17, 2012, assets in excess of \$500 with useful lives of more than one year were capitalized at historical cost. Routine repairs and maintenance are charged to operating expenses in the year the expense is incurred. RWA provides for depreciation using the straight-line method over the estimated useful lives of the assets, which is typically five years or over the lease term for leasehold improvements.

Compensated Absences – Compensated absences are accrued and reported as a liability in the period earned. Amounts payable are included in the Statements of Net Position. RWA's policy provides vacation leave to employees at a rate of 12 to 25 days per year based upon the number of years of employment and is considered earned on a pro-rata basis for each payroll period. Unused earned vacation leave is paid to employees upon separation. Total vacation hours are accrued and capped at 45 days. Vacation leave will resume accrual once the employee's accrued time is less than 45 days. Sick leave accrues at a rate of eight hours per calendar month and is capped at 480 hours per employee. Upon termination of employment, the employee's remaining accrued but unused sick leave will be credited to additional service credit for the California Public Employee Retirement System program (CalPERS) to the extent permitted under the CalPERS-Authority contract and CalPERS law. The Authority does not accrue for unused sick leave since it is not paid out upon termination.

Net Pension Liability and Related Balances – For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the California Public Employees' Retirement System (CalPERS) Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value by CalPERS and not reported by RWA. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications (www.calpers.ca.gov). Reported results pertain to liability and asset information within the following defined timeframes:

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

| | |
|-------------------------|----------------------------------|
| Valuation Date (VD) | June 30, 2020 |
| Measurement Date (MD) | June 30, 2021 |
| Measurement Period (MP) | July 1, 2020 to June 30, 2021 |

Net Other Post-Employment Benefits (OPEB) Liability – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of RWA’s plan (OPEB Plan) and additions to/deductions from the OPEB Plan’s fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

| | |
|--------------------|----------------------------------|
| Valuation Date | June 30, 2021 |
| Measurement Date | June 30, 2021 |
| Measurement Period | July 1, 2020 to June 30, 2021 |

Deferred Outflows and Inflows – Deferred outflows of resources is a consumption of net position by RWA that is applicable to a future period and deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Both deferred inflows and outflows of resources are reported in the statements of net position, but are not recognized in the financial statements as revenues and expenses until the period(s) to which they relate. See Note 5 for further details related to the pension deferred outflows and inflows. See Note 6 for additional details related to the OPEB related deferred outflows and inflows.

Subscription Program Advances – Program revenue received in advance of subscription-based program costs are recognized as advances. The purpose of these advances is to pay for subscription-based program costs not paid for by grant awards or to provide a cash flow bridge for grant expenses paid for in advance of grant awards received. These advances will be recognized as revenues as program costs are incurred over the life of the projects. Subscription-based programs often straddle multiple fiscal years. At the completion of the subscription-based program, any unused portion of these fees is typically returned to participants. For the year ended June 30, 2022 the advances by subscription programs are as follows:

| | | |
|----------------------------------------|----|----------------|
| Regional Water Bank - Phase 2 | \$ | 458,598 |
| Regional Water Bank - Phase 1 | | 275,720 |
| Prop1 Round 1 - Members | | 46,636 |
| REPP Agency Fees | | 28,750 |
| Prop 84 Program Management | | 21,510 |
| 2014 Drought Program Management | | 17,384 |
| RWA Prop 84 Round 3 Program Management | | 12,442 |
| Rachio Controller - Members | | 3,439 |
| SRCS Water Suppliers | | 788 |
| Total | \$ | <u>865,267</u> |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Unearned Revenue – Monies received as assessments relating to subsequent years and received in advance are recorded as unearned revenue. Unearned revenue is comprised of the following at June 30, 2022:

| | | |
|-------------------------------------------------|----|------------------|
| Bonneville Environmental Foundation Grant - WEP | \$ | 174,160 |
| Powerhouse Science Center | | 160,000 |
| Annual Assessment | | 17,875 |
| Less: Current Portion | | <u>(212,035)</u> |
| Non-Current Portion | \$ | <u>140,000</u> |

The unearned revenue relates to the Powerhouse Science Center water exhibit agreement which represents amounts collected from members but not yet remitted to the Powerhouse Science Center, the Bonneville Environmental Foundation Grant received by RWA's Water Efficiency Program for the purposes of reduction in water and energy use, reduced demand from surface and groundwater resources, enhanced fish and wildlife habitat and climate change mitigation and a prepayment by a member for the 2023 annual assessment.

Net Position – RWA's net position is classified into the following categories:

Net investment in capital assets: Furniture and equipment, net of accumulated depreciation, if applicable.

Restricted: Represents net position which consists of constraints placed on net asset use through external requirements imposed by creditors, grantors, members, or laws and regulations of other governments or constraints by law through enabling legislation. A portion of net assets have been restricted based upon subscription contractual provisions. The restrictions by contract represent fees by participants in excess of program costs for the specific program. These funds are restricted for the intended program by contract. Expenses to administer these programs will use these restricted funds. Restricted net position consists of cumulative Water Efficiency Program fees in excess of expenses incurred of \$599,879 as of June 30, 2022.

Unrestricted: Funds not subject to any outside legal restrictions on use of these funds and may be designated for use by management or the Board.

Non-exchange Transactions – The grant awards and incentives received by RWA are considered voluntary non-exchange transactions since these awards and incentives are entered into willingly by the grantors and RWA. In the non-exchange transactions, RWA receives value (benefit) from another party (the grantor) without directly giving equal value in exchange.

Typically, RWA has administrative oversight in distributing these grant and incentive proceeds to program participants. All current grant agreements offer grant awards on a reimbursement basis once allowable costs have been incurred under the program. These requirements must be met in advance of applying for and receiving the funds from the grantors. RWA recognizes revenues and receivables when all applicable eligibility requirements have been met.

Additionally, RWA simultaneously recognizes a grant award expense and grants payable for these grant awards since RWA then will reimburse participating agencies when the actual cash is received.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Assessment Income – Each of the member water districts, cities and service districts pay yearly assessments to RWA based on the number of retail water connections each provides. During 2022, the minimum assessment was \$3,962 and a maximum assessment was \$90,724.

Non-voting associate members pay an annual fee equal to 0.1% of the entity's annual operating budget, rounded to the next even thousand dollars, with a maximum annual fee of \$14,492 per year in 2022, subject to adjustments from time to time by the RWA Board. Lastly, RWA affiliates pay an annual fee of \$750 per year.

Subscription Program Fees – On a subscription basis, RWA provides a water conservation program, media, grant writing, and program and grant administration assistance to certain program participants over and above the core RWA services. Program participants who benefit from these activities reimburse RWA for their share of direct costs and related administrative overhead. For grant and program administration, RWA invoices program revenue in advance to program participants. Amounts received in advance, but not yet earned by RWA for these activities are recorded as subscription program advances in the financial statements.

Grant Revenue – RWA coordinates grant applications among program participants and then administers these grant awards. Typically, the program participants incur the expenses and make payments to vendors and request reimbursement for these expenses from RWA. During fiscal year 2022, the Prop 84 and Prop 1 grant also funded Water Efficiency Program (WEP) incurred expenses. RWA has administrative grant responsibilities and submits the grant reimbursement requests to the grantor. The grant reimbursements are recorded in the financial statements as grants revenue and grants receivable. The amounts payable to the program participants and the related expenses are presented in the financial statements as grant awards and grants payable to member agencies.

Related Parties – RWA invoices the Sacramento Groundwater Authority (SGA) for management services and common office costs. SGA was created in 1998 under another Joint Exercise of Powers Agreement. Many of the member agencies of RWA are also member agencies of SGA. Under an Administrative Services Agreement, SGA and RWA are equally responsible for all costs incurred to operate the joint office. Expenses paid on SGA's behalf by RWA were \$526,172 for the year ended June 30, 2022. The Statement of Revenues, Expenses, and Changes in Net Position reflect the net expenses of RWA after reimbursement by SGA. The Statement of Cash Flows reflects the cash payments from SGA as well as all expenses paid by RWA to employees and suppliers.

2. CASH AND INVESTMENTS

Cash and investments on the Statement of Net Position consist of the following at June 30 2022:

| | |
|---------------------------------|---------------------|
| Cash and Investments | \$ 1,390,567 |
| Restricted Cash and Investments | <u>1,620,999</u> |
| | <u>\$ 3,011,566</u> |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Cash and investments balance at June 30, 2022 consist of the following:

| | |
|--------------------------------------|---------------------|
| Deposits with financial institutions | \$ 102,530 |
| Investments in LAIF | <u>2,909,036</u> |
| Total cash and investments | <u>\$ 3,011,566</u> |

Investments Authorized by RWA's Investment Policy

RWA's investment policy authorizes investments in the local government investment pool administered by the State of California (LAIF). RWA is a voluntary participant in LAIF that is regulated by the California Government Code under oversight by the Local Investment Advisory Board, which consists of five members as designated by state statute. The fair value of RWA's investment in this pool is reported in the accompanying financial statements at amounts based upon the RWA's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The total fair value of all public agencies invested in the LAIF at June 30, 2022 was \$35,761,173,309. The LAIF balance is a part of the California Pooled Money Investment Account (PMIA) and includes the Surplus Money Investment Fund and the General Fund. The total fair value of all public agencies invested in PMIA at June 30, 2022 was \$231,867,874,452. For information on the types of investments made by LAIF, refer to the State of California Treasurer's separately issued investment reports. Copies of these investment reports may be obtained by calling (916) 653-3001, by writing to LAIF, 915 Capitol Mall, Room 106, Sacramento, CA 95814, or by logging on to the treasurer's website at www.treasurer.ca.gov/pmia-laif/reports/monthly.asp.

The investment policy does not contain any specific provisions to limit RWA's exposure to interest rate risk, credit risk and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, an investment's sensitivity to the changes in market interest rates increases as the length of maturity increases. The average maturity of the investments in the LAIF investment pool on June 30, 2022 was approximately 311 days.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

LAIF has a separate investment policy, governed by Government Code Sections 16480-16481.2 that provides credit standards for its investments. RWA has 97% of its cash invested in LAIF for the year ended June 30, 2022.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The California Government Code and RWA's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools such as LAIF.

At June 30, 2022, RWA's bank balance was \$172,333. The RWA bank balance is covered 100% by FDIC insurance up to \$250,000. From time to time RWA will be exposed to custodial credit risk since RWA can receive large deposits and write large checks due to grant activity. RWA does bank with a long-standing reputable national bank to mitigate some of this risk.

Restricted Cash

Restricted cash represents cash received by RWA for subscription-based program revenue restricted in use for these programs. The restriction is based upon contractual agreements on how to use the advanced program revenues. Additionally, the amounts received in advance for the Bonneville Environmental Foundation Grant and Powerhouse Science Center have been restricted.

As of June 30 2022, restricted cash by program is as follows:

| | |
|-------------------------------------------------|---------------------|
| Regional Water Bank - Phase 2 | \$ 458,598 |
| Water Efficiency Program | 425,799 |
| Regional Water Bank - Phase 1 | 275,720 |
| Bonneville Environmental Foundation Grant - WEP | 174,160 |
| Powerhouse Science Center | 160,000 |
| Prop 1 Round 1 - Members | 46,636 |
| REPP Agency Fees | 28,750 |
| Prop 84 Program Management | 21,510 |
| 2014 Drought Program Management | 17,384 |
| RWA Prop 84 Round 3 Program Management | 12,442 |
| Total Restricted Cash | <u>\$ 1,620,999</u> |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

3. CAPITAL ASSETS

A summary of the capital assets at cost is as follows for the year ended June 30, 2022:

| | June 30, 2021, as Restated | Increases | Decreases | Balance June 30, 2022 |
|----------------------------------------------------|-------------------------------|-------------|-----------|--------------------------|
| Furniture | \$ 3,722 | \$ - | \$ - | \$ 3,722 |
| Office Equipment | 18,885 | 3,305 | - | 22,190 |
| Website Development | 15,604 | - | - | 15,604 |
| Leasehold Improvements | 14,785 | - | - | 14,785 |
| Leased Buildings | 71,163 | - | - | 71,163 |
| Leased Equipment | 8,944 | - | - | 8,944 |
| Total Capital Assets | 133,103 | 3,305 | - | 136,408 |
| Less Accumulated Depreciation | (39,690) | (3,272) | - | (42,962) |
| Less Accumulated Amortization | - | (35,283) | - | (35,283) |
| Total Accumulated Depreciation and Amortization | (39,690) | (38,555) | - | (78,245) |
| Capital Assets, Net | \$ 93,413 | \$ (35,250) | \$ - | \$ 58,163 |

In fiscal year 2022, RWA implemented the guidance in GASBS No. 87, *Leases*, retroactive to July 1, 2021. RWA recognized the value of office space and copier leased under long-term contracts.

RWA entered into a lease agreement for office space at 5620 Birdcage Street Suite 110 and 180 in Citrus Heights, California beginning September 1, 2018 for a period of 60 months. The intangible right of use asset is being amortized over the remaining term of the lease. Terms of this lease are described in Note 4.

RWA entered into a 60 month lease agreement for a copier beginning February 20, 2020. The intangible right of use asset is being amortized over the remaining term of the lease. Terms of this lease are described in Note 4.

4. LONG-TERM LIABILITIES

RWA entered into a lease agreement for office space at 5620 Birdcage Street Suite 110 and 180 in Citrus Heights, California beginning September 1, 2018. The lease extends through August 31, 2023 and contains base rents of \$2,695 to \$2,965 per month. For purposes of discounting future payments on the lease, the RWA used the discount rate of 4.75%.

On February 20, 2020, RWA leased a copier for a term of 60 months at \$229 per month. For purposes of discounting future payments on the leases, the RWA used the discount rate 4.75%.

The leased building and equipment and accumulated amortization of the right-to-use assets are outlined in Note 3. Minimum lease payments over the remaining term of the leases include:

| Year ended June 30, | Principal | Interest | Totals |
|------------------------|-----------|----------|-----------|
| 2023 | \$ 36,003 | \$ 2,319 | \$ 38,322 |
| 2024 | 8,177 | 500 | 8,677 |
| 2025 | 1,745 | 87 | 1,832 |
| Total | \$ 45,925 | \$ 2,906 | \$ 48,831 |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

5. EMPLOYEE PENSION PLANS

Plan Description

RWA participates in a public agency cost-sharing multiple-employer defined benefit pension plan (the Plan) administered by California Public Employees' Retirement System (CalPERS). Since RWA has less than 100 active members as of the year ended June 30, 2021 (measurement date), qualified employees are covered under the Miscellaneous 2% at 55 Risk Pool. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

The California Legislature passed and the Governor signed the "Public Employees' Pension Reform Act of 2013" (PEPRA) on September 12, 2012. PEPRA contained a number of provisions intended to reduce future pension obligations. PEPRA primarily affects new pension plan members who are enrolled for the first time after December 2012. Benefit provisions and other requirements are established by State statute. The miscellaneous plan is closed to new employees unless the new employee is considered a classic member as defined by PEPRA.

Benefits Provided

The benefits for the Plan are established by contract with CalPERS, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. To be eligible for service retirement, members must be at least 50 and have a minimum of five years of CalPERS-credited service. Under the PEPRA plan, members after January 1, 2013 must be at least 52.

Contributions

Section 20814(c) of the PERL requires employer contribution rates for all public employers are determined on an annual basis by the actuary and are effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. RWA is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The required contribution rate for the year ended June 30, 2022 is 12.44%.

Employer contributions rates may change if plan contracts are amended. For the year ended June 30, 2022, the employer required contributions to the plan were \$89,293. RWA also made additional non-required employer pension contributions of \$36,700 for the year ended June 30, 2022 towards payment of its unfunded liability.

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

RWA's net pension asset/liability (NPL) for the Plan is measured as the proportionate share of the NPL. The NPL of the Plan is measured as of June 30, 2021 for the year ended June 30, 2022. The

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. As of June 30, 2022 RWA's proportionate share of the Plan's NPL was \$(293,724).

Using RWA's individual employer rate plan's share of the risk pool TPL and Fiduciary Net Position (FNP), the proportionate shares of the TPL and FNP at the measurement date are determined for RWA by the actuary for the June 30, 2021 measurement date. The following table shows RWA's employer allocation factors for the Plan as of the measurement date for June 30, 2021:

| | |
|----------------------------|-------------------|
| Proportion - June 30, 2021 | (0.01547)% |
| Proportion - June 30, 2020 | <u>0.00252%</u> |
| Change – decrease | <u>(0.01799)%</u> |

For the measurement period ended June 30, 2021, RWA incurred a pension credit of \$567,738.

At June 30, 2022, the deferred outflows of resources related to pensions were from the following sources:

| | |
|--------------------------------------------------------------------------|-------------------|
| Contributions after measurement date | \$ 125,993 |
| Net difference between projected and actual earnings on plan investments | 256,404 |
| Adjustments due to differences in proportions | <u>70,055</u> |
| | <u>\$ 452,452</u> |

The \$125,993 reported as deferred outflows of resources related to employer contributions after the measurement date will be recognized as a reduction of the NPL for the year ended June 30, 2023.

At June 30, 2022, the deferred inflow of resources related to pensions from the following sources:

| | |
|----------------------------------------------------------------------------------------------------|------------------|
| Difference between actual and expected experience | \$ 32,938 |
| Differences between employer contributions and the employer's proportionate share of contributions | 26,803 |
| Adjustments due to differences in proportions | <u>4,172</u> |
| | <u>\$ 63,913</u> |

Amounts reported as deferred outflows and deferred inflows of resources related to pension will be recognized in future pension expense as follows at June 30, 2022:

| <u>Measurement Period Ended June 30:</u> | <u>Deferred Outflows/ (Inflows) of Resources</u> |
|--------------------------------------------------|----------------------------------------------------------|
| 2023 | \$ 52,902 |
| 2024 | 68,574 |
| 2025 | 70,213 |
| 2026 | 70,856 |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Actuarial Assumptions

For the measurement period ended June 30, 2021, the TPL was determined by rolling forward the June 30, 2020 results. The TPL was based on the following actuarial methods and assumptions:

| | |
|-------------------------------------|---------------------------------------------------------------------------------------------------------|
| Valuation Date | June 30, 2020 |
| Measurement Date | June 30, 2021 |
| Actuarial Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.50% |
| Salary Increases | Varies by Entry Age and Service |
| Mortality Rate Table ⁽¹⁾ | Derived using CalPERS' Membership data for all Funds |
| Post Retirement Benefit Increase | Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

⁽¹⁾ The mortality table was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Changes in Assumptions

No benefit or assumption changes were made for the measurement period ended June 30, 2021.

Discount Rate

The discount rate used to measure the total pension liability at June 30, 2021 (the measurement date) was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The long-term expected real rates of return by asset class can be found in CalPERS' Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021.

The tables below reflect the long-term expected real rate of return by asset class as of June 30, 2022. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation as follows:

| <u>Asset Class(a)</u> | <u>New Strategic Allocation</u> | <u>Real Return Years 1 - 10(b)</u> | <u>Real Return Years 11+(c)</u> |
|-----------------------|-----------------------------------------|--------------------------------------------|-----------------------------------------|
| Global Equity | 50.0% | 4.80% | 5.98% |
| Fixed Income | 28.0% | 1.00% | 2.62% |
| Inflation Assets | 0.0% | 0.77% | 1.81% |
| Private Equity | 8.0% | 6.30% | 7.23% |
| Real Estate | 13.0% | 3.75% | 4.93% |
| Liquidity | 1.0% | 0.00% | -0.92% |
| Total | 100.0% | | |

(a) In the System's ACFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.00% used for this period.

(c) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportional Share of the NPL to Changes in the Discount Rate

The following presents RWA's Proportional Share of the NPL of the Plan, calculated using the discount rate of 7.15% for the measurement date June 30, 2021, as well as what the Proportional Share of the NPL would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

| | <u>Discount Rate - 1% (6.15%)</u> | <u>Current Discount Rate (7.15%)</u> | <u>Discount Rate + 1% (8.15%)</u> |
|----------------------------------------------------|-------------------------------------------|----------------------------------------------|-------------------------------------------|
| Proportionate Share of Plan's NPL at June 30, 2021 | \$68,454 | (\$293,724) | (\$593,132) |

Payable to the Pension Plan

At June 30, 2022, RWA does not have an outstanding payable to the pension plan.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Deferred Compensation Plan

RWA offers its employees a deferred compensation plan (Deferred Plan) created in accordance with Internal Revenue Code Section 457 through CalPERS and is managed by ING. The Deferred Plan is available to all RWA employees and permits them to defer a portion of their salary until future years. The Deferred Plan deferred elections are not available to employees until termination, retirement, death or unforeseeable emergency. RWA does not contribute to the Plan on behalf of its employees. No unfunded accrued liabilities exist for this Plan.

6. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

RWA has established a retiree healthcare plan that provides other postemployment health care benefits for eligible retired employees and their dependents through the retiree healthcare plan (the Plan). RWA, through the authorization of their Board of Directors, elected to establish an irrevocable trust for the Plan through the California Employers' Retiree Trust (CERBT) fund, an agent multiple-employer plan, administered by CalPERS. The CERBT has pooled administrative and investment functions, while separate employer accounts are maintained to prefund and pay for health care or other postemployment benefits in accordance with the terms of the participating employers' plans. The CERBT offers three investment strategies for employers to choose from depending on their expected levels of return and volatility. Benefit provisions are established by RWA.

Benefits Provided

RWA's OPEB are provided in accordance with the CalPERS Law. The criteria to determine eligibility includes years of CalPERS service, employee age, and disability due to line of duty. Each eligible employee hired before September 1, 2007 who is covered by CalPERS health insurance subject to age and service limitations, is covered by the retiree health benefits insurance contract under Resolution 1993-001. This retiree benefit also covers qualified dependents. RWA pays for the retiree health benefit coverage as approved under Resolution 1993-001 and may be amended from time to time.

For employees hired after September 1, 2007, an employee must be eligible to retire in accordance with the RWA's CalPERS pension plan rules and have at least five years of credited service with RWA. Premiums are set annually by CalPERS for each retiree and eligible dependents. RWA's annual required contribution toward health benefit coverage premiums for these employees will be calculated as a percentage of the total eligible cost of such coverage based on the retired employees' total credited years of qualifying service under CalPERS' service credit rules. These employees with less than 10 years total CalPERS' service and/or less than five years credited service with the RWA will not be eligible for retiree health care coverage under RWA's plan. Any additional health plan premiums not paid by RWA's contribution toward the cost of the retiree's health benefits coverage must be paid by the retired employee.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Employees Covered

As of the June 30, 2021 actuarial valuation, the following inactive and active employees were covered by the benefit terms under the OPEB Plan:

| | |
|-----------------------------------------------------------|-----------|
| Inactive employees receiving benefits | 4 |
| Inactive employees entitled to but not receiving benefits | 1 |
| Participating active employees | <u>8</u> |
| Total | <u>13</u> |

Contributions

RWA makes annual contributions to the CERBT fund. The current policy is to prefund benefits through annual contributions based on an actuarially determined contribution. For the fiscal year ended June 30, 2022, RWA's cash contributions were \$33,515 in payments to the trust and the estimated implied subsidy was \$23,195, resulting in total payments of \$56,710. These assets accumulate and are invested in the CERBT. Employees are currently not required to contribute to the plan.

Net OPEB Liability

The net OPEB liability for June 30, 2022, was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 to determine the June 30, 2022 total OPEB liability, based on the following actuarial methods and assumptions:

| | |
|----------------------------------------------------------------------------|----------------------------------------------------------------|
| Valuation Date | June 30, 2021 |
| Funding Method | Entry Age Normal, Level Percent of Pay |
| Asset Valuation Method | Market Value of Assets |
| Discount Rate | 6.50% |
| Long-term Return on Assets (net of plan investment expenses and inflation) | 6.50% |
| Salary Increase | 3.00% |
| Inflation Rate | 2.50% |
| Mortality Rate | MacLeod Watts Scale 2022 applied generationally ⁽¹⁾ |
| Pre-Retirement Turnover | CalPERS 1997-2015 Experience Study ⁽²⁾ |
| Healthcare Trend | 5.60% decreasing to 3.90% ⁽³⁾ |

⁽¹⁾ The MacLeod Watts Scale 2022 was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

(2) Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of CalPERS using data from 1997 to 2015, except for a different basis used to project future mortality improvements.

(3) The healthcare trend ranges from increases of 5.60% in 2023 to 3.90% in 2075 and beyond.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or more than the target rate of return of 6.50%, for measurement period ended June 30, 2021.

The CERBT offers three diversified allocation strategies. RWA has elected to participate in CERBT's Strategy 1 which has the highest long-term expected rate of return and return volatility. The following table shows the target asset allocation for employers participating in CERBT Strategy 1:

| <u>Asset Class</u> | |
|--------------------|-------------|
| Global Equity | 59% |
| Fixed Income | 25% |
| Inflation Assets | 8% |
| REITs | 5% |
| Commodities | 3% |
| Total | <u>100%</u> |

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2022 was 6.50%. The projection of cash flows used to determine the discount rate assumed that RWA contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Changes in the OPEB Liability

The changes in the net OPEB liability are as follows:

| | Increase (Decrease) | | |
|------------------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------------------|
| | Total OPEB Liability (a) | Fiduciary Net Position (b) | Net OPEB Liability (Asset) (c) = (a) - (b) |
| Balance at Fiscal Year Ending 6/30/2021 | | | |
| Measurement Date 6/30/2020 | \$ 1,135,399 | \$ 1,244,887 | \$ (109,488) |
| Changes During the Period: | | | |
| Service Cost | 78,624 | - | 78,624 |
| Interest Cost | 81,028 | - | 81,028 |
| Employer Contributions | - | 58,947 | (58,947) |
| Net Investment Income | - | 85,175 | (85,175) |
| Benefit Payments | (79,394) | (79,394) | - |
| Assumption Changes | 49,216 | - | 49,216 |
| Administrative Expenses | - | (475) | 475 |
| Plan Experience | (190,864) | - | (190,864) |
| Investment Experience | - | 260,008 | (260,008) |
| Net Changes in Fiscal Year 2021-2022 | (61,390) | 324,261 | (385,651) |
| Balance at Fiscal Year Ending 6/30/2022 | | | |
| Measurement Date 6/30/2021 | \$ 1,074,009 | \$ 1,569,148 | \$ (495,139) |

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement periods ended June 30, 2021:

| | Current | | |
|----------------------------|------------------------------|--------------------------|------------------------------|
| | Discount Rate -1% (5.50%) | Discount Rate (6.50%) | Discount Rate +1% (7.50%) |
| Net OPEB liability (asset) | \$ (368,381) | \$ (495,139) | \$ (601,048) |

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement periods ended June 30, 2021:

| | Medical Trend Rate -1% | Current Medical Trend Rate | Medical Trend Rate +1% |
|----------------------------|------------------------------|----------------------------------|------------------------------|
| Net OPEB Liability (asset) | \$ (610,527) | \$ (495,139) | \$ (355,245) |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

OPEB plan fiduciary net position

Detailed information about the Plan's fiduciary net position is available on CalPERS' website in an annual report titled "California Employers' Retiree Benefit Trust, Agent Multiple-Employer Other Postemployment Benefits Plan, Schedule of Changes in Fiduciary Net Position by Employer". Additionally, CalPERS annually issues a ACFR Report which includes the CERBT fund's financial information.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years at June 30, 2022. All other amounts are recognized over the expected average remaining service lifetime (EARSL), which was 7.17 years at June 30, 2022.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, RWA recognized OPEB credit of \$22,097. As of fiscal year ending June 30, 2022, deferred outflows of resources related to OPEB are from the following sources:

| | Deferred Outflows of Resources |
|---------------------------------------------------|-----------------------------------------------|
| OPEB contributions subsequent to measurement date | \$ 56,710 |
| Changes in assumptions | <u>76,481</u> |
| Total | <u><u>\$ 133,191</u></u> |

As of fiscal year ended June 30, 2022, deferred inflows of resources related to OPEB are from the following sources:

| | Deferred Inflows of Resources |
|-----------------------------------------------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 235,783 |
| Net differences between projected and actual earnings on OPEB plan investments | 184,850 |
| Changes in assumptions | <u>95,679</u> |
| Total | <u><u>\$ 516,312</u></u> |

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

The \$56,710 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal years ended June 30, 2023, respectively. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Fiscal Year Ended June 30:</u> | <u>Deferred Outflows/ (Inflows) of Resources</u> |
|---------------------------------------|------------------------------------------------------|
| 2023 | \$ (91,272) |
| 2024 | (89,522) |
| 2025 | (90,586) |
| 2026 | (98,016) |
| 2027 | (46,016) |
| Thereafter | (24,419) |

7. BOARD DESIGNATIONS

The Board establishes and approves the operating fund, membership dues, strategic plan fund, and subscription program designation target balances on an annual basis as part of the budget process based upon available cash and may modify these targets during the year so as to follow or temporarily modify the Financial/Designation Reserve Policy No. 500.1. The available cash at June 30, 2022 is sufficient to set aside the designations for budget purposes.

The designations as of June 30, 2022 are as follows:

| | |
|--------------------------|-------------------|
| Operating Fund | \$ 729,271 |
| Membership Dues | 168,100 |
| Subscription Programs | <u>52,357</u> |
| Total Board Designations | <u>\$ 949,728</u> |

The operating fund is designed to ensure cash resources are available to fund daily administration and operations for RWA as well as a resource for matching funds for grant partnership opportunities. The operating fund target designation is four to six months of operating expenses. For the year ended June 30, 2022, this designation is approximately 4.7 months when considering the SGA reimbursement for expenses. The membership dues stabilization fund is fully funded and designed to supplement operating cash flow in the event a member does not renew and is targeted at 15% of membership dues. The subscription program revenue fund is designed to be used in the event subscription program revenue to support operating expenses does not materialize as planned. This fund is set at 10% of net subscription program support revenue.

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

8. COMPENSATED ABSENCES

The changes to compensated absences balances at June 30, 2022 are as follows:

| Balance 2021 | Earned | Used | Balance 2022 | Due Within One Year | Long-term |
|-----------------|-----------|-------------|-----------------|------------------------|-----------|
| \$ 109,592 | \$ 92,166 | \$ (61,446) | \$ 140,312 | \$ 65,912 | \$ 74,400 |

9. INSURANCE

RWA participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA), a public entity risk pool of California water agencies, for general liability, public officials' liability, property damage, fidelity insurance, workers' compensation and employer's liability. ACWA/JPIA provides insurance through the pool up to a certain level.

RWA pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate ACWA/JPIA.

RWA's deductibles and maximum coverage are as follows:

| Coverage | ACWA/JPIA | Commercial Insurance | Deductible |
|---------------------------------------------------------------------|--------------|-------------------------|----------------------------------|
| General, Auto and Public Officials, Errors & Omissions Liability | \$ 5,000,000 | \$ 50,000,000 | None |
| Cyber Liability | - | 5,000,000 | None |
| Property Coverage | 100,000 | 499,900,000 | \$1,000 - \$25,000/\$100,000 (1) |
| Fidelity Insurance | 100,000 | - | 1,000 |
| Workers' Compensation Insurance | 2,000,000 | Statutory | None |

(1) Earthquake deductible varies

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Copies of ACWA/JPIA's annual financial reports and other pertinent data may be obtained from their website at www.acwajpia.org, their office at 2100 Professional Drive, Roseville, CA 95661-3700 or by calling (800) 231-5742.

10. CONTINGENCIES

Grant Awards and Payments

RWA participates in numerous grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies. Therefore, to the extent that RWA has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2022 may be impaired. In the opinion of RWA's

REGIONAL WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

According to the voluntary grant agreements with the California Department of Water Resources (DWR), five to ten percent of the eligible grant award payment is withheld until program completion. Program completion is considered an eligibility requirement. Since these retention payments are withheld until the program is complete, the revenues related to these eligible and allowable costs are not reflected in the financial statements until the program is complete. Once the retention is received, RWA will then pay the program participants for the eligible costs incurred. This contingent grant award revenue and the related liability to program participants is estimated at \$72,997 at June 30, 2022, and is not currently reflected in the financial statements.

Powerhouse Science Center

RWA entered into an agreement with the Powerhouse Science to be a title sponsor for two water-related exhibits in the amount of \$500,000. These exhibits will be displayed in the science center in Sacramento and provide educational opportunities on the important role of reliable water supplies and efficient water use in protecting public health and the environment. After RWA's initial \$50,000 payment made July 7, 2014, fixed annual payments of \$25,000 are scheduled to be made over a 14 year period, for a total of \$400,000. The California Water Awareness Campaign (CWAC) paid the remaining \$100,000 to Powerhouse. RWA will provide on-going input for these exhibits and the related programming and materials provided at Powerhouse. RWA levied members an annual assessment over five years to fund this commitment through fiscal year 2019.

11. ECONOMIC DEPENDENCIES

RWA incurs common administrative expenses to operate both RWA and SGA. RWA relies upon reimbursement of these expenses by SGA. As discussed in Note 1, summary of significant accounting policies, SGA reimbursed \$526,172 for the year ended June 30, 2022 which represents 38% of RWA's total administrative expenses. Additionally, RWA relies upon subscription-based programs to pay for administration expenses of 63% for the year ended June 30, 2022. The WEP represents a substantial portion of the subscription-based programs that contributes towards administrative expenses. To the extent subscription-based programs did not exist or were reduced, RWA membership dues would need to increase to fund operating expenses.

REQUIRED SUPPLEMENTARY INFORMATION

REGIONAL WATER AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE PROPORTIONATE SHARE OF NET PENSION ASSET/LIABILITY Last Ten Years

| | Measurement Date | | | | | | | |
|---------------------------------------------------------------------------------------------|------------------|------------|------------|------------|------------|------------|------------|------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| Proportion of the net pension (asset)/liability | -0.015469% | 0.002520% | 0.001757% | 0.002383% | 0.003917% | 0.004247% | 0.012618% | 0.013650% |
| Proportionate share of the net pension (asset)/liability | \$ (293,724) | \$ 106,279 | \$ 70,367 | \$ 89,817 | \$ 154,391 | \$ 147,540 | \$ 346,165 | \$ 337,276 |
| Covered - employee payroll | \$ 711,891 | \$ 598,436 | \$ 511,721 | \$ 536,680 | \$ 466,290 | \$ 365,294 | \$ 592,756 | \$ 565,797 |
| Proportionate share of the net pension (asset)/liability as a percentage of covered payroll | -41.26% | 17.76% | 13.75% | 16.74% | 33.11% | 40.39% | 58.40% | 59.61% |
| Plan fiduciary net position as a percentage of the total pension liability | 88.29% | 75.10% | 75.26% | 75.26% | 73.31% | 75.87% | 78.40% | 79.82% |
| RWA fiduciary net position as a percentage of the RWA pension (asset)/liability | 110.71% | 95.77% | 96.82% | 95.45% | 90.24% | 89.09% | 83.50% | 83.03% |

Notes to Schedule:

For the measurement periods ending June 30, 2021, 2020 and 2019 there were no assumption changes.

For the measurement period ending June 30, 2018, the inflation rate was lowered from 2.75% to 2.5%.

For the measurement period ending June 30, 2017, the discount rate decreased from 7.65% to 7.15% due to an assumption change.

For the measurement period ending June 30, 2015, the discount rate changed from 7.50% (net of administrative expenses) to 7.65% to correct for an adjustment to exclude administrative expenses.

There were no benefit changes in any of the years presented.

Historical information is only required for the years in which GASB 68 is applicable. Future years' information will be displayed for up to 10 years as information becomes available.

REGIONAL WATER AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE CONTRIBUTIONS TO THE PENSION PLAN

Last Ten Years

| | Fiscal Year | | | | | | | | |
|-----------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2021-2022 | 2020-2021 | 2019-2020 | 2018-2019 | 2017-2018 | 2016-2017 | 2015-2016 | 2014-2015 | 2013-2014 |
| Contractually required contribution (actuarially determined) | \$ 89,293 | \$ 76,480 | \$ 62,065 | \$ 51,840 | \$ 49,160 | \$ 47,566 | \$ 44,595 | \$ 70,182 | \$ 62,822 |
| Contributions in relation to the actuarially determined contributions | 125,993 | 113,180 | 77,065 | 114,840 | 91,160 | 89,566 | 181,995 | 70,182 | 62,822 |
| Contribution deficiency (excess) | \$ (36,700) | \$ (36,700) | \$ (15,000) | \$ (63,000) | \$ (42,000) | \$ (42,000) | \$ (137,400) | \$ - | \$ - |
| Covered - employee payroll | \$ 847,507 | \$ 711,891 | \$ 598,436 | \$ 511,721 | \$ 536,680 | \$ 466,290 | \$ 365,294 | \$ 592,756 | \$ 565,797 |
| Contributions as a percentage of covered - employee payroll | 14.87% | 15.90% | 12.88% | 22.44% | 16.99% | 19.21% | 49.82% | 11.84% | 11.10% |
| Contributions valuation date | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 | June 30, 2013 | June 30, 2012 | June 30, 2011 |
| Contributions measurement date | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 | June 30, 2013 | June 30, 2012 |

Methods and Assumptions Used to Determine Contribution Rates

| | | | | | | | | | |
|-------------------------------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------------|
| Actuarial Cost Method | Entry age normal | | | | | | | | |
| Amortization Method | Level percentage of payroll, closed | | | | | | | | |
| Remaining amortization period | Varies, not more than 30 years | | | | | | | | |
| Asset valuation method | Market Value | Market Value | Market Value | Market Value | Market Value | Market Value | Market Value | Market Value | 15-year smoothed market |
| Investment Rate of Return | 7.00% | 7.00% | 7.25% | 7.375% | 7.50% | 7.50% | 7.50% | 7.50% | 7.50% |
| Inflation | 2.500% | 2.500% | 2.625% | 2.75% | 2.75% | 2.75% | 2.75% | 2.75% | 2.75% |
| Payroll Growth | 2.750% | 2.750% | 2.875% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| Salary Increases | Varies by entry age and service | | | | | | | | |
| Mortality | Most recent CalPERS Experience Study | | | | | | | | |

Historical information is only required for the years in which GASB 68 is applicable. Future years' information will be displayed for up to 10 years as information becomes available.

REGIONAL WATER AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIO FOR THE MEASUREMENT PERIOD ENDING JUNE 30

| Measurement Period | 2021 | 2020 | 2019 | 2018 | 2017 |
|-----------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability | | | | | |
| Service Cost | \$ 78,624 | \$ 76,149 | \$ 66,236 | \$ 64,152 | \$ 57,930 |
| Interest Cost | 81,028 | 75,707 | 84,785 | 78,135 | 71,699 |
| Changes of Benefit Terms | - | - | 1,871 | - | - |
| Actual and Expected Experience Difference | (190,864) | - | (58,867) | - | (141,761) |
| Assumption Changes | 49,216 | - | (152,520) | - | 139,794 |
| Benefit Payments | (79,394) | (75,036) | (55,816) | (42,919) | (40,972) |
| Net change in OPEB Liability | (61,390) | 76,820 | (114,311) | 99,368 | 86,690 |
| Total OPEB Liability - Beginning | 1,135,399 | 1,058,579 | 1,172,890 | 1,073,522 | 986,832 |
| Total OPEB Liability - Ending (a) | <u>\$ 1,074,009</u> | <u>\$ 1,135,399</u> | <u>\$ 1,058,579</u> | <u>\$ 1,172,890</u> | <u>\$ 1,073,522</u> |
| Plan Fiduciary Net Position | | | | | |
| Employer Contributions | \$ 58,947 | \$ 87,282 | \$ 84,977 | \$ 73,980 | \$ 72,745 |
| Net Investment Income | 345,183 | 45,208 | 70,945 | 77,895 | 90,150 |
| Benefit Payments | (79,394) | (75,036) | (55,816) | (42,919) | (40,972) |
| Administrative Expenses | (475) | (601) | (240) | (520) | (460) |
| Other Expenses | - | - | - | (1,297) | - |
| Net change in plan fiduciary net position | 324,261 | 56,853 | 99,866 | 107,139 | 121,463 |
| Plan fiduciary net position - Beginning | 1,244,887 | 1,188,034 | 1,088,168 | 981,029 | 859,566 |
| Plan fiduciary net position - Ending (b) | <u>\$ 1,569,148</u> | <u>\$ 1,244,887</u> | <u>\$ 1,188,034</u> | <u>\$ 1,088,168</u> | <u>\$ 981,029</u> |
| Net OPEB (Asset) Liability (a) - (b) = (c) | <u>\$ (495,139)</u> | <u>\$ (109,488)</u> | <u>\$ (129,455)</u> | <u>\$ 84,722</u> | <u>\$ 92,493</u> |
| Plan fiduciary net position as a percentage of OPEB liability (b)/(a) | 146.10% | 109.64% | 112.23% | 92.78% | 91.38% |
| Covered Payroll (d) | \$ 1,018,771 | \$ 933,449 | \$ 799,048 | \$ 834,157 | \$ 752,115 |
| Net OPEB (Asset) Liability as a percentage of covered payroll (c)/(d) | -48.60% | -11.73% | -16.20% | 10.16% | 12.30% |

Notes to Schedule:

Historical information is only required for the years which GASB 75 is applicable. Future years' information will be displayed for up to 10 years as information becomes available.

REGIONAL WATER AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF OPEB CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30

| Fiscal Year Ended June 30 | 2022 | 2021 | 2020 | 2019 | 2018 |
|------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|---------------|------------------------------------------------------------------------|
| Actuarially Determined Contribution (ADC) (a) | \$ 56,710 | \$ 58,626 | \$ 87,603 | \$ 84,977 | \$ 73,980 |
| Contributions in Relation to ADC | (56,710) | (58,947) | (87,282) | (84,977) | (73,980) |
| Contribution Deficit (Excess) | \$ - | \$ (321) | \$ 321 | \$ - | \$ - |
| Covered employee payroll (b) | \$ 1,049,334 | \$ 1,018,771 | \$ 933,449 | \$ 799,048 | \$ 833,750 |
| ADC as a % of covered employee payroll (a)/(b) | 5.40% | 5.79% | 9.35% | 10.63% | 8.87% |
| Notes to Schedule: | | | | | |
| Valuation Date | June 30, 2021 | June 30, 2019 | June 30, 2017 | June 30, 2017 | July 1, 2015 |
| Actuarial Cost Method | Entry Age Normal | | | | |
| Amortization Method/Period | Level Percent of Pay over a closed 30-year period | | | | |
| Asset Valuation Method | Market Value of Assets | | | | |
| Inflation | 2.50% | | 2.75% | | |
| Salary Increase | 3.00% | | 3.25% | | |
| Investment Rate of Return | 6.50% | 6.90% | 7.00% | | |
| Healthcare Trend | 5.6% in 2023, fluctuating down to 3.9% by 2075 | 6.50% in 2021, stepping down by 0.5% to 5.00% in 2024 | 6.50% in 2021, stepping down by 0.5% to 5.00% in 2024 | | 7.50% in 2017, stepping down by 0.5% to 4.50% in 2023 |
| Retirement Age | From 50 to 75 | | | | |
| Mortality | CalPERS 2017 Experience Study; Projected with MacLeod Watts Scale 2022 | CalPERS 2017 Experience Study; Projected with MacLeod Watts Scale 2018 | CalPERS 2014 Experience Study; Projected with MacLeod Watts Scale 2017 | | CalPERS 2014 Experience Study; Projected with MacLeod Watts Scale 2014 |
| Notes to Schedule: | | | | | |

Historical information is only required for the years which GASB 75 is applicable. Future years' information will be displayed for up to 10 years as information becomes available.

SUPPLEMENTARY INFORMATION

REGIONAL WATER AUTHORITY

PROGRAM SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2022

| | Agency Core Program | Water Efficiency Program | PROP 84 | 2014 Drought PROP 84 | PROP 84 Round 3 | Prop 1 Round 1 | Water Transfer | USBR Drought Interties | Regional Water Bank Phase 1 | Regional Water Bank Phase 2 | Major Projects Resilience Program | Urban Drought | Urban Planning | Regional Emergency Preparedness | Total RWA |
|--------------------------------------------|---------------------------|--------------------------------|--------------|----------------------------|--------------------|-------------------|-------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------------|------------------|-------------------|---------------------------------------|---------------------|
| Operating Revenues | | | | | | | | | | | | | | | |
| Assessment Income | \$ 1,074,246 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,074,246 |
| Subscription Program Fees | - | 497,401 | 2,500 | 9,870 | 1,765 | 13,293 | 32,339 | 4,030 | 820 | 48,302 | 229,465 | - | - | 30,000 | 869,785 |
| Incentives, Grants, and Reimbursements | - | 391,067 | - | 1,058,156 | 160,107 | 804,849 | - | - | - | - | - | 6,237 | 554 | - | 2,420,970 |
| Other Income | 6,270 | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,270 |
| Total Operating Revenues | <u>1,080,516</u> | <u>888,468</u> | <u>2,500</u> | <u>1,068,026</u> | <u>161,872</u> | <u>818,142</u> | <u>32,339</u> | <u>4,030</u> | <u>820</u> | <u>48,302</u> | <u>229,465</u> | <u>6,237</u> | <u>554</u> | <u>30,000</u> | <u>4,371,271</u> |
| Operating Expenses | | | | | | | | | | | | | | | |
| Administrative Expenses | 314,760 | 210,515 | - | 9,870 | 27,125 | 26,450 | 21,940 | 2,665 | 820 | 4,715 | 229,465 | 6,930 | 615 | - | 855,870 |
| Core Program Expenses | 20,000 | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 |
| Subscription Program Direct Expenses | - | 295,524 | 2,500 | - | - | - | 10,399 | - | - | 43,587 | - | - | - | 30,000 | 382,010 |
| Grant Awards | - | 385,375 | - | 1,058,156 | 136,800 | 791,692 | - | - | - | - | - | - | - | - | 2,372,023 |
| Total Operating Expenses | <u>334,760</u> | <u>896,414</u> | <u>2,500</u> | <u>1,068,026</u> | <u>163,925</u> | <u>818,142</u> | <u>32,339</u> | <u>2,665</u> | <u>820</u> | <u>48,302</u> | <u>229,465</u> | <u>6,930</u> | <u>615</u> | <u>30,000</u> | <u>3,634,903</u> |
| Net Operating Income | <u>745,756</u> | <u>(7,946)</u> | <u>-</u> | <u>-</u> | <u>(2,053)</u> | <u>-</u> | <u>-</u> | <u>1,365</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(693)</u> | <u>(61)</u> | <u>-</u> | <u>736,368</u> |
| Nonoperating Revenues | <u>7,797</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,797</u> |
| Net Income (Loss) | <u>\$ 753,553</u> | <u>\$ (7,946)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (2,053)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,365</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (693)</u> | <u>\$ (61)</u> | <u>\$ -</u> | <u>744,165</u> |
| Net Position, Beginning of the Year | | | | | | | | | | | | | | | <u>1,888,225</u> |
| Net Position, End of the Year | | | | | | | | | | | | | | | <u>\$ 2,632,390</u> |

REGIONAL WATER AUTHORITY

SCHEDULE OF ALLOCATED ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED JUNE 30, 2022

RWA manages the SGA and shares 50% of the common administrative costs. Additionally, RWA administers subscription-based programs and allocates administrative costs to run these programs. The subscription-based programs include the ongoing Water Efficiency Program as well as one-time projects that may span over several years. The information below details total administrative expenses incurred by RWA by type and how these costs are then allocated to SGA and the various subscription-based programs. The remaining net agency administrative expenses are expected to be paid for by member annual assessment dues or by designations.

The allocation of administrative expenses for the year ended June 30, 2022 is:

| | Staff Expenses | Office Expenses | Professional Fees | Total Administrative Expenses |
|--------------------------------------------------------------------|--------------------|--------------------|----------------------|-------------------------------------|
| RWA Administrative Expenses | \$ 835,128 | \$ 148,666 | \$ 398,248 | \$ 1,382,042 |
| Allocated to Sacramento Groundwater Authority | <u>(401,944)</u> | <u>(77,852)</u> | <u>(46,376)</u> | <u>(526,172)</u> |
| Total RWA Administrative Expenses - Net of SGA allocation | <u>433,184</u> | <u>70,814</u> | <u>351,872</u> | <u>855,870</u> |
| Allocated Administrative Expenses to Subscription Programs | | | | |
| Water Efficiency Program | (185,170) | (10,237) | (15,108) | (210,515) |
| 2014 Drought Proposition 84 | (9,870) | - | - | (9,870) |
| Proposition 84 Round 3 | (27,125) | - | - | (27,125) |
| Prop 1 Round 1 | (26,450) | - | - | (26,450) |
| Water Transfer | (21,940) | - | - | (21,940) |
| USBR Drought Interties | (2,665) | - | - | (2,665) |
| Regional Water Bank Phase 1 | (820) | - | - | (820) |
| Regional Water Bank Phase 2 | (4,715) | - | - | (4,715) |
| Major Projects Resilience Program | (229,244) | - | (221) | (229,465) |
| Urban Drought | (6,930) | - | - | (6,930) |
| Urban Planning | <u>(615)</u> | <u>-</u> | <u>-</u> | <u>(615)</u> |
| Total Allocated Administrative Expenses - Subscription Programs | <u>(515,544)</u> | <u>(10,237)</u> | <u>(15,329)</u> | <u>(541,110)</u> |
| Net Agency Administrative Expenses - Agency Core Program | <u>\$ (82,360)</u> | <u>\$ 60,577</u> | <u>\$ 336,543</u> | <u>\$ 314,760</u> |

OTHER REPORT

INSERT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

AGENDA ITEM 5: STRATEGIC PLAN SURVEY

BACKGROUND:

The Executive Director will be discussing the approach and responses of surveying the RWA board members regarding the Strategic Plan prioritization process.

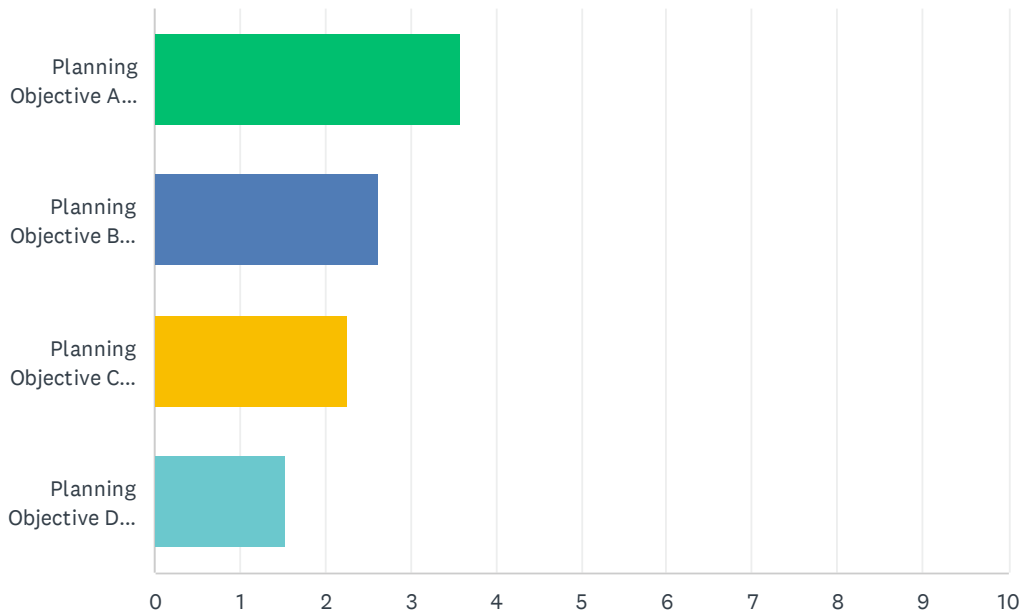
Discussion: Jim Peifer, Executive Director

Attachment:

Survey Responses for Question 5 through Question 14 received as December 9, 2022

Q5 The PLANNING GOAL in the Strategic Plan is: Continuously improve regional water management planning that is comprehensive in scope and contributes to more effective regional water resources management. Please rank in order of importance the following PLANNING GOAL objectives for RWA in 2023.

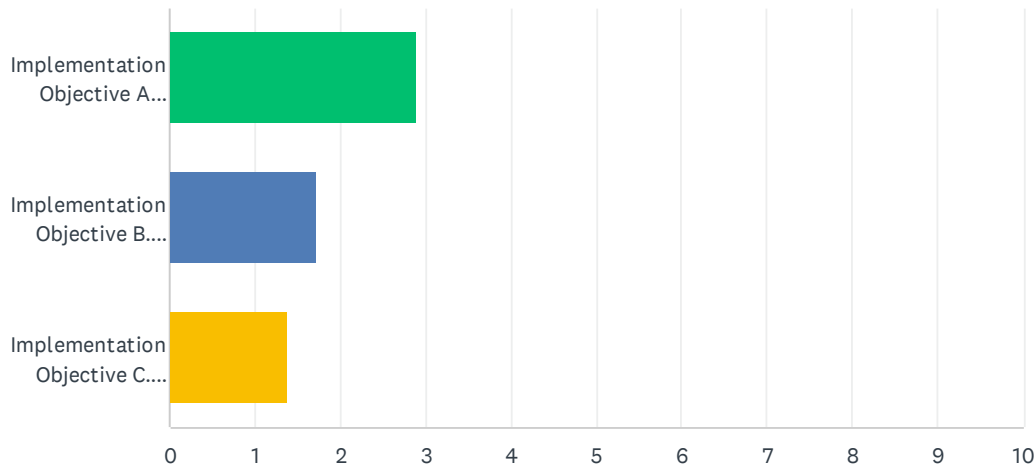
Answered: 19 Skipped: 2



| | 1 | 2 | 3 | 4 | TOTAL | SCORE |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|-------------|--------------|-------|-------|
| Planning Objective A Complete development of the Sacramento Regional Water Bank to improve water supply reliability and resilience. | 84.21% 16 | 0.00% 0 | 5.26% 1 | 10.53% 2 | 19 | 3.58 |
| Planning Objective B Evaluate and respond to impacts on the region's water suppliers and operations. | 10.53% 2 | 47.37% 9 | 36.84% 7 | 5.26% 1 | 19 | 2.63 |
| Planning Objective C Lead and support planning efforts that benefit water agencies. | 5.26% 1 | 31.58% 6 | 47.37% 9 | 15.79% 3 | 19 | 2.26 |
| Planning Objective D Plan for the sustainability of RWA and its members. | 0.00% 0 | 21.05% 4 | 10.53% 2 | 68.42% 13 | 19 | 1.53 |

Q6 The IMPLEMENTATION GOAL in the Strategic Plan is: Lead successful water management strategies, as well as develop and undertake related beneficial programs on behalf of the region. Please rank in order of importance the following IMPLEMENTATION GOAL objectives for RWA in 2023.

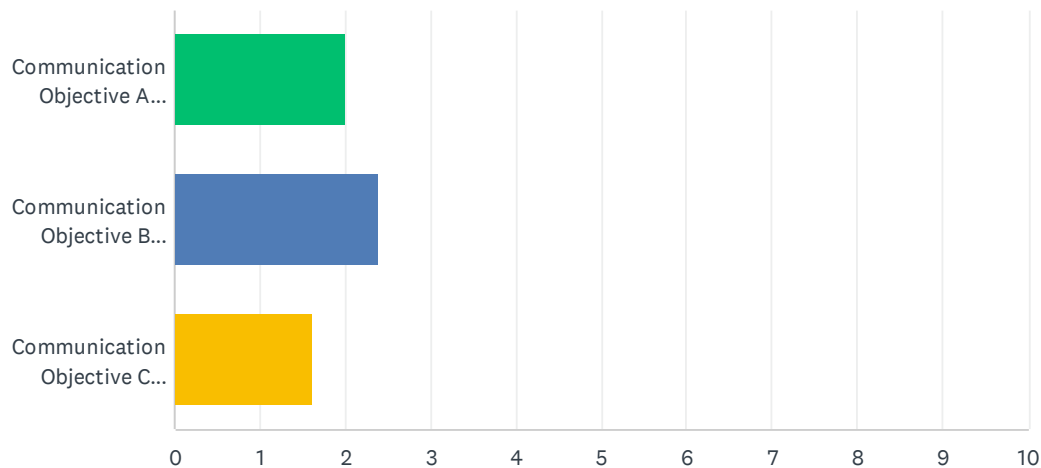
Answered: 18 Skipped: 3



| | 1 | 2 | 3 | TOTAL | SCORE |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|--------------|-------|-------|
| Implementation Objective A Support the securing of funding and assist in resourcing projects and programs that are regional priorities. | 88.89% 16 | 11.11% 2 | 0.00% 0 | 18 | 2.89 |
| Implementation Objective B. Support members' efforts to improve water reliability and resilience. | 11.11% 2 | 50.00% 9 | 38.89% 7 | 18 | 1.72 |
| Implementation Objective C. Support members' water use efficiency efforts to comply with applicable state and local requirements. | 0.00% 0 | 38.89% 7 | 61.11% 11 | 18 | 1.39 |

Q7 The COMMUNICATION GOAL in the Strategic Plan is: Based on shared values, communicate with one voice on issues of regional significance to strengthen relationships, elevate regional visibility and influence, and advance the collective interests of the region. Please rank in order of importance the following COMMUNICATION GOAL objectives.

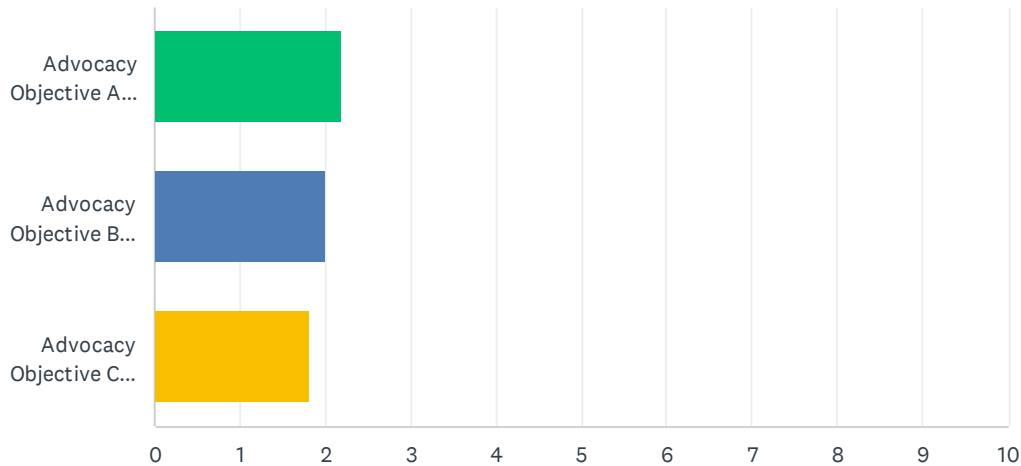
Answered: 16 Skipped: 5



| | 1 | 2 | 3 | TOTAL | SCORE |
|-------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------|-------|
| Communication Objective A Provide a forum for education, discussion, and outreach on water issues affecting the region. | 37.50% 6 | 25.00% 4 | 37.50% 6 | 16 | 2.00 |
| Communication Objective B With one voice, raise RWA's profile and credibility through outreach efforts to targeted audiences. | 43.75% 7 | 50.00% 8 | 6.25% 1 | 16 | 2.38 |
| Communication Objective C Cultivate relationships to advance RWA members' interests. | 18.75% 3 | 25.00% 4 | 56.25% 9 | 16 | 1.63 |

Q8 The ADVOCACY GOAL in the Strategic Plan is: Advocate for members and the region's needs and interests to positively influence legislative and regulatory policies and actions. Please rank in order of importance the following ADVOCACY GOAL objectives for RWA in 2023.

Answered: 16 Skipped: 5



| | 1 | 2 | 3 | TOTAL | SCORE |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------|-------------|-------|-------|
| Advocacy Objective A Engage relevant local, state, and federal representatives to seek support for RWA's legislative agenda to further the region's collective goals and objectives. | 50.00% 8 | 18.75% 3 | 31.25% 5 | 16 | 2.19 |
| Advocacy Objective B Evaluate, comment and advocate on state and federal water regulatory issues that may impact the region and its water reliability and resilience (e.g. WQCP, PFAS, Chrome VI). | 18.75% 3 | 62.50% 10 | 18.75% 3 | 16 | 2.00 |
| Advocacy Objective C Assist in the preservation of water rights and entitlements of RWA members, maintain area of origin protections, and protect and ensure water reliability and resilience. | 31.25% 5 | 18.75% 3 | 50.00% 8 | 16 | 1.81 |

Q9 Of all the Strategic Plan Objectives noted above, please list the top three that your organization believes should be the highest priority for RWA in 2023.

Answered: 15 Skipped: 6

| ANSWER CHOICES | RESPONSES |
|----------------------|------------|
| Priority Objective 1 | 100.00% 15 |
| Priority Objective 2 | 100.00% 15 |
| Priority Objective 3 | 100.00% 15 |

| # | PRIORITY OBJECTIVE 1 | DATE |
|----|-------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | 8a | 12/9/2022 10:55 AM |
| 2 | IMPLEMENTATION Objective A | 12/8/2022 3:49 PM |
| 3 | #5 - Water Bank Development | 12/7/2022 4:30 PM |
| 4 | Complete the development of the Water Bank | 12/7/2022 8:48 AM |
| 5 | Water bank | 12/7/2022 8:02 AM |
| 6 | Implementation Objective A | 12/6/2022 4:41 PM |
| 7 | Regional Water Bank | 12/6/2022 9:08 AM |
| 8 | Sacramento Regional Water Bank | 12/2/2022 3:40 PM |
| 9 | Implementation | 12/2/2022 3:02 PM |
| 10 | Planning Objective A Complete development of the Sacramento Regional Water Bank to improve water supply reliability and resilience. | 12/2/2022 2:37 PM |
| 11 | Advocacy Objective C | 12/2/2022 10:54 AM |
| 12 | Water Bank | 11/29/2022 9:23 AM |
| 13 | planning objective A for all rwa members | 11/28/2022 9:31 AM |
| 14 | Planning Objective A | 11/27/2022 1:10 PM |
| 15 | Securing funding for member agencies | 11/23/2022 4:56 PM |
| # | PRIORITY OBJECTIVE 2 | DATE |
| 1 | 5a | 12/9/2022 10:55 AM |
| 2 | COMMUNICATION Objective A | 12/8/2022 3:49 PM |
| 3 | #6 - Seek funding for infrastructure | 12/7/2022 4:30 PM |
| 4 | Support the securing of funds for the region | 12/7/2022 8:48 AM |
| 5 | Legislative intervention | 12/7/2022 8:02 AM |
| 6 | Planning Objective A | 12/6/2022 4:41 PM |
| 7 | Regional Water Bank | 12/6/2022 9:08 AM |
| 8 | Provide a forum for education, discussion, and outreach | 12/2/2022 3:40 PM |
| 9 | Communication | 12/2/2022 3:02 PM |

RWA Strategic Plan Survey 2022

| | | |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 10 | Implementation Objective A Support the securing of funding and assist in resourcing projects and programs that are regional priorities. | 12/2/2022 2:37 PM |
| 11 | Impelmentation Objective A | 12/2/2022 10:54 AM |
| 12 | Water rights protection | 11/29/2022 9:23 AM |
| 13 | advocacy objective c | 11/28/2022 9:31 AM |
| 14 | Advocacy Objective B | 11/27/2022 1:10 PM |
| 15 | Complete water bank | 11/23/2022 4:56 PM |
| # | PRIORITY OBJECTIVE 3 | DATE |
| 1 | 6a | 12/9/2022 10:55 AM |
| 2 | ADVOCACY Objective A | 12/8/2022 3:49 PM |
| 3 | #7 - Cultivate strategic relationships | 12/7/2022 4:30 PM |
| 4 | Engagement with state and federal reps to further RWA's legislative agenda | 12/7/2022 8:48 AM |
| 5 | Grants | 12/7/2022 8:02 AM |
| 6 | Advocacy Objective A | 12/6/2022 4:41 PM |
| 7 | Regional Water Bank | 12/6/2022 9:08 AM |
| 8 | Support members' efforts to improve reliability and resilience | 12/2/2022 3:40 PM |
| 9 | Advocacy | 12/2/2022 3:02 PM |
| 10 | Advocacy Objective B Evaluate, comment and advocate on state and federal water regulatory issues that may impact the region and its water reliability and resilience. (As, noted this is really advocacy generally but if have to choose, focus on advocating against infeasible and unnecessary regulatory mandates.) | 12/2/2022 2:37 PM |
| 11 | Planning Objective C | 12/2/2022 10:54 AM |
| 12 | Sustainability | 11/29/2022 9:23 AM |
| 13 | implementation objective a | 11/28/2022 9:31 AM |
| 14 | Implementation Objective B | 11/27/2022 1:10 PM |
| 15 | Support member agencies average to increase water supply reliability and resiliency | 11/23/2022 4:56 PM |

Q10 Are there any priorities your organization believes are important that are NOT in the Strategic Plan? If yes, please list them.

Answered: 13 Skipped: 8

| # | RESPONSES | DATE |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | No. If anything the strategic plan is overly broad | 12/9/2022 11:22 AM |
| 2 | Are there any considerations for a regional surface water reservoir(s)? New guy here. | 12/8/2022 4:13 PM |
| 3 | Support agencies that are currently implementing active conjunctive use, as the Sacramento Regional Water Bank is being developed. | 12/7/2022 4:32 PM |
| 4 | None | 12/7/2022 8:50 AM |
| 5 | Consolidation of SGA, RWA, and SCGA. | 12/7/2022 8:04 AM |
| 6 | No | 12/6/2022 4:44 PM |
| 7 | Ensuring that all RWA members are supporting the RWA mission and defined objectives. | 12/6/2022 9:18 AM |
| 8 | No overarching priorities to add. | 12/2/2022 3:14 PM |
| 9 | The Strategic Plan covers too much. It doesn't reflect priorities effectively. When everything is a priority, nothing is. Need to pare it down. That said, it is missing a key priority for RWA staff in their role as SGA staff, i.e. ensuring continued compliance of GSP implementation with SGMA. | 12/2/2022 2:38 PM |
| 10 | Climate change resiliency in general | 11/29/2022 9:24 AM |
| 11 | no | 11/28/2022 9:31 AM |
| 12 | No. | 11/27/2022 1:12 PM |
| 13 | None | 11/23/2022 4:58 PM |

Q11 If you could change anything about the Strategic Plan, what would you change to benefit your organization? Please explain what and why.

Answered: 10 Skipped: 11

| # | RESPONSES | DATE |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | We understand there are multiple perspectives from the membership, but a clearer ranking of priorities (much like survey is attempting to do), is worthy. | 12/9/2022 11:22 AM |
| 2 | Nothing specific. | 12/7/2022 4:32 PM |
| 3 | Nothing to change | 12/7/2022 8:50 AM |
| 4 | mORE EMPHASIS ON THE wATER bANK AND LEGISLATIVE INTERVENTION. | 12/7/2022 8:04 AM |
| 5 | Nothing to change | 12/6/2022 4:44 PM |
| 6 | Ensuring that all RWA members are supporting the RWA mission and defined objectives. Consider adding a section to the strategic plan that requires substantial conformance with the mission of RWA. | 12/6/2022 9:18 AM |
| 7 | Under Implementation, Objective C - reframe to "exceed", not just meet, state objectives. There are many levels of water efficiency that the state is not looking at, and our region can do more (i.e. raw water efficiencies - both supply and demand side). Also, finding uniform ways to communicate the effect of aging infrastructure in our systems - dams, pipes, conveyance, etc. | 12/2/2022 3:14 PM |
| 8 | Consistent with above comments, need to make the Strategic Plan more "measurable" to enhance accountability and focus of staff. When ED provided last status update many items were not able to be evaluated or progress truly gauged. Should refocus on being able to assess success and impact and actual movement on Board priorities. | 12/2/2022 2:38 PM |
| 9 | expand regional water bank for all rwa members | 11/28/2022 9:31 AM |
| 10 | None at this time. | 11/23/2022 4:58 PM |

Q12 Do you believe the RWA is adequately implementing and effectively operating in a manner that is consistent with the Strategic Plan? Please explain why.

Answered: 11 Skipped: 10

| # | RESPONSES | DATE |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | Yes we do. Encouraging more vocal board support to bolster the RWA staff when some agencies suggest staff are moving "faster" than the membership, is a suggestion. | 12/9/2022 11:22 AM |
| 2 | Yes, RWA staff have done a good job actively prioritizing, implementing and communicating about the Strategic Plan. | 12/7/2022 4:32 PM |
| 3 | Yes. Need to be sure that during each budget cycle, the Board provides direction as to the top strategic plan objectives for the upcoming year so that RWA/SGA staff is not asked to go in multiple directions that are not feasible or attainable. | 12/7/2022 8:50 AM |
| 4 | I believe that there are significant areas to save money that are not being pursued. | 12/7/2022 8:04 AM |
| 5 | Yes | 12/6/2022 4:44 PM |
| 6 | Implementation of the Regional Water Bank will provide the base for accomplishing much of the defined Strategic Plan. The RWA must not become distracted by other goals, such as the SGA merger with SCGA until the work on the Water Bank has been completed. Limited resources must be used to fulfill the defined objectives of the RWA Strategic Plan. | 12/6/2022 9:18 AM |
| 7 | Yes. From the limited visibility into RWA, it appears to be tracking the SP. | 12/2/2022 3:14 PM |
| 8 | The question should be whether the Strategic Plan as it exists is really provides the proper focus for RWA to be as effective as possible in advancing Board priorities. We believe it's too broad in scope and should be narrowed down per prior comments. This is especially important since 40% of staff time is supposed to be dedicated to SGA activities, which are not reflected in this document at all. | 12/2/2022 2:38 PM |
| 9 | yes | 11/28/2022 9:31 AM |
| 10 | Yes. | 11/27/2022 1:12 PM |
| 11 | Based on available resources, yes. We look forward to working with RWA to properly resource programs and service that can be expanded based upon support of the membership. | 11/23/2022 4:58 PM |

Q13 Thinking about the RWA's mission: What are the challenges your organization is experiencing in the context of the mission?

Answered: 14 Skipped: 7

| # | RESPONSES | DATE |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | Increasing cost, concerns over groundwater quality as we seek to diversify our portfolio, maintaining customer perception of quality water when taste issues come up from treated surface water (COS is considering Ozone treatment) | 12/9/2022 11:26 AM |
| 2 | Affordability | 12/8/2022 4:29 PM |
| 3 | Adaptation to a changing water policy landscape at the State and Federal level. Not unique to RWA. | 12/7/2022 4:35 PM |
| 4 | Ensuring water reliability and resiliency (even though resiliency is not listed in the mission). | 12/7/2022 8:52 AM |
| 5 | Groundwater contamination Drought Construction delays | 12/7/2022 8:06 AM |
| 6 | None at this time | 12/6/2022 4:46 PM |
| 7 | Working with RWA members that are not supporting the stated goals and objectives of the RWA. If you are a member of an organization, you must support that organization or lead reasonable change of the organization. | 12/6/2022 9:24 AM |
| 8 | Water supply reliability = the water bank. While GSWC may have a robust supply portfolio, having stronger regional reliability increases opportunity for cooperation | 12/2/2022 6:17 PM |
| 9 | As a source watershed supplied organization with aging infrastructure in need of R&R, our near and long-term challenges include a changing supply vs. demand paradigm. The system was built on a reliance of snowpack - aging conveyance and 50 year old treated water mains add to the cost and water affordability to our customers. Ever adjusting water rate hikes are needed - yet customer expectations of costs are absent. We need to educate on the system in order to build trust in the outcome. | 12/2/2022 3:23 PM |
| 10 | Unnecessary and infeasible state mandates and intrusive policies that don't reflect real world conditions and differences in supply/demand and agency reliability. | 12/2/2022 2:42 PM |
| 11 | RMCS D will be transitioning to an urban water supplier and we have concerns regarding water right curtailments | 12/2/2022 10:56 AM |
| 12 | 1.regulatory requirements increasing the cost of water 2. difficulty in water transfers 3. infrastructure replacement costs | 11/28/2022 9:34 AM |
| 13 | In reviewing the mission, there is much discussion about water supply reliability and availability. I don't recall a lot of discussion about quality or affordability. With increased regulations, it is getting more difficult to meet water quality standards and keep water "affordable". | 11/27/2022 1:16 PM |
| 14 | We would like to explore partnering with other RWA member agencies to manage assets/resources where the business case can be made. | 11/23/2022 4:59 PM |

Q14 Thinking about the RWA's mission: What could the RWA do within its mission that would be most helpful to your organization?

Answered: 13 Skipped: 8

| # | RESPONSES | DATE |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | Continuing to seek outside revenue, and continued advocacy at a state and federal level to enhance and protect the local water supply. | 12/9/2022 11:26 AM |
| 2 | Continue fostering member agency collaboration and be responsive to member agency feedback. | 12/8/2022 4:29 PM |
| 3 | Support organizations that are leading in areas important to RWA - conjunctive use, water use efficiency, and other efforts to innovate/advance. | 12/7/2022 4:35 PM |
| 4 | Nothing to change. Continue with the work you are doing. | 12/7/2022 8:52 AM |
| 5 | Concentrate on priorities and avoid distractions | 12/7/2022 8:06 AM |
| 6 | Continue to help us acquire grant funding | 12/6/2022 4:46 PM |
| 7 | Provide support to the members that implement the goals and objectives of the RWA ... such as conjunctive use of water resources. | 12/6/2022 9:24 AM |
| 8 | focus on fostering relationship building between the water purveyors that will help communication and cooperation | 12/2/2022 6:17 PM |
| 9 | Cross-watershed funding opportunities that meet needs of foothill water agencies while benefiting customers use efficiency and system reliability. | 12/2/2022 3:23 PM |
| 10 | Get more engaged on the regulatory front and not so stretched on the legislative front. Let ACWA deal with more of that and deal more with issues that will have significant impact on members across the spectrum, e.g. energy, GHG reduction, water quality, water conservation mandates, etc. Get some profile on those issues. | 12/2/2022 2:42 PM |
| 11 | implement the objectives with our support | 11/28/2022 9:34 AM |
| 12 | Be a convener for a technical advisory group that consists of professionals within each water agency. With RWA representing so many agencies, there is a lot of technical expertise that could shared. | 11/27/2022 1:16 PM |
| 13 | RWA is already doing it... It's staff is available to meet with us and troubleshoot issues with which RWA can assist our agency. | 11/23/2022 4:59 PM |

AGENDA ITEM 6: REGIONAL WATER BANK UPDATE AND CONTRACT APPROVAL

BACKGROUND:

RWA Policy 200.2 delegates to the Executive Committee the approval, authorization, and administration of consulting and funding agreements under a RWA program agreement like the Sacramento Regional Water Bank, Phase 2 program agreement ("SRWB Program Agreement"). The Executive Committee must find that the interests of RWA Members and Contracting Entities who do not participate in the program agreement will not be adversely affected by RWA entering into the contract. In this regard, the SRWB Program Agreement provides that all RWA obligations incurred under the SRWB Program Agreement, including those related to this agreement, will be solely obligations of the of the program participants and not those of any non-participants.

RWA Policy 300.2 governs professional services selection and contracting policy. Professional services contracts with a maximum price of more than \$50,000 and less than \$150,000 require approval of the Executive Committee. RWA Policy 300.2 requires RWA to undergo a competitive selection process for such contracts before the Executive Committee may approve them. However, RWA Policy 300.2 authorizes the Executive Committee to waive the competitive selection process and approve an alternative selection process under appropriate circumstances. It provides:

III. Alternate Selection Process

Regardless of the amount or of any other limitations provided in this policy, the Executive Committee may at any time approve an alternate selection process in cases where a consulting firm has satisfactorily performed the previous stage of a project, has acquired extensive background and working knowledge of the work to be performed, is a highly-recognized authority in the field or area of work to be performed or is the only known available highly-recognized authority, and the alternative process is in the best interests of RWA.

In this instance, RWA staff recommend waiving the competitive selection process and approving an alternative selection process to award a professional services agreement to Khadam Consulting, Inc. under the SRWB Program Agreement. As discussed in this staff report, Mr. Khadam has an extensive background and working knowledge of the SRWB. Specifically, Mr. Khadam lead the technical analysis of the 2019 Regional Water Reliability Plan, a foundational document for the development of the SRWB and currently leads the Water Management Operations Pilot (WMOPs) effort with the USBR to define the operational bookends on conjunctive use expansion consistent with the SRWB. Mr. Khadam's participation in the SRWB Program Agreement is critical to the success of the program. Mr. Khadam is the only consultant capable of meeting the needs of the SRWB Program Agreement in this regard, so it would not benefit RWA or its members to undergo the competitive award process otherwise required by RWA Policy 300.2.

Staff Recommendation: RWA staff recommends moving forward with a negotiated agreement with Mr. Khadam's firm pending approval by the SRWB Program Agreement's program committee.

Discussion: Trevor Joseph, Manager of Technical Services

Action: Authorize the Executive Director to enter into a Professional Services Agreement with Khadam Consulting Inc. in the amount of \$103,750 for technical support (Task Order -T01) of RWA's development of the Sacramento Regional Water Bank (SRWB) and 2). Waive RWA Policy 300.2 Competitive Process

Attachments:

Professional Services Agreement with Khadam Consulting Inc.
Khadam Consulting Task Order-T01 for the SRWB

Regional Water Authority Services Agreement

This Agreement is entered into as of the date last signed and dated below by and between Regional Water Authority, a local government agency ("RWA"), and Khadam Consulting Inc., a California Corporation ("Contractor"), who agree as follows:

1 Scope of Work

Contractor shall perform the work and render the services described in the attached Exhibit A (the "Work"). Contractor shall provide all labor, services, equipment, tools, material and supplies required or necessary to properly, competently and completely perform the Work. Contractor shall determine the method, details and means of doing the Work.

2 Payment

2.1 RWA shall pay to Contractor a fee based on:

☒ Contractor's time and expenses necessarily and actually expended or incurred on the Work in accordance with Contractor's fee schedule on the attached Exhibit A.

☐ The fee arrangement described on the attached Exhibit A.

There shall be no compensation for extra or additional work or services by Contractor unless approved in advance in writing by RWA. Contractor's fee includes all of Contractor's costs and expenses related to the Work.

2.2 At the end of each month, Contractor shall submit to RWA an invoice for the Work performed during the preceding month. The invoice shall include a brief description of the Work performed, the dates of Work, number of hours worked and by whom (if payment is based on time), payment due, and an itemization of any reimbursable expenditures. If the Work is satisfactorily completed and the invoice is accurately computed, RWA shall pay the invoice within 30 days of its receipt.

3 Term

3.1 This Agreement shall take effect on the above date and continue in effect until completion of the Work, unless sooner terminated as provided below. Time is of the essence in this Agreement. If Exhibit A includes a Work schedule or deadline, then Contractor must complete the Work in accordance with the specified schedule or deadline, which may be extended by RWA for good cause shown by Contractor. If Exhibit A does not include a Work schedule or deadline, then Contractor must perform the Work diligently and as expeditiously as possible, consistent with the professional skill and care appropriate for the orderly progress of the Work.

3.2 This Agreement may be terminated at any time by RWA upon 10 days advance written notice to Contractor. In the event of such termination, Contractor shall be fairly compensated for all work performed to the date of termination as calculated by RWA based on the above fee and payment provisions. Compensation under this section shall not include

any termination-related expenses, cancellation or demobilization charges, or lost profit associated with the expected completion of the Work or other such similar payments relating to Contractor's claimed benefit of the bargain.

4 Professional Ability of Contractor

4.1 Contractor represents that it is specially trained and experienced, and possesses the skill, ability, knowledge and certification, to competently perform the Work provided by this Agreement. RWA has relied upon Contractor's training, experience, skill, ability, knowledge and certification as a material inducement to enter into this Agreement. All Work performed by Contractor shall be in accordance with applicable legal requirements and meet the standard of care and quality ordinarily to be expected of competent professionals in Contractor's field.

4.2 The following individuals are designated as key personnel and are considered to be essential to the successful performance of the work hereunder: **Ibrahim Khadam**. Contractor agrees that these individuals may not be removed from the Work or replaced without compliance with the following sections:

4.2.1 If one or more of the key personnel, for whatever reason, becomes, or is expected to become, unavailable for work under this contract for a continuous period exceeding 30 work days, or is expected to devote substantially less effort to the work than indicated in the proposal or initially anticipated, Contractor shall immediately notify RWA and shall, subject to RWA's concurrence, promptly replace the personnel with personnel of at least substantially equal ability and qualifications.

4.2.2 Each request for approval of substitutions must be in writing and contain a detailed explanation of the circumstances necessitating the proposed substitutions. The request must also contain a complete resume for the proposed substitute and other information requested or needed by RWA to evaluate the proposed substitution. RWA shall evaluate Contractor's request and RWA shall promptly notify Contractor of its decision in writing.

5 Conflict of Interest

Contractor (including principals, associates and professional employees) represents and acknowledges that (a) it does not now have and shall not acquire any direct or indirect investment, interest in real property or source of income that would be affected in any manner or degree by the performance of Contractor's services under this agreement, and (b) no person having any such interest shall perform any portion of the Work. The parties agree that Contractor is not a designated employee within the meaning of the Political Reform Act and RWA's conflict of interest code because Contractor will perform the Work independent of the control and direction of the RWA or of any RWA official, other than normal contract monitoring, and Contractor possesses no authority with respect to any RWA decision beyond the rendition of information, advice, recommendation or counsel.

6 Contractor Records

6.1 Contractor shall keep and maintain all ledgers, books of account, invoices, vouchers, canceled checks, and other records and documents evidencing or relating to the

Work and invoice preparation and support for a minimum period of three years (or for any longer period required by law) from the date of final payment to Contractor under this Agreement. RWA may inspect and audit such books and records, including source documents, to verify all charges, payments and reimbursable costs under this Agreement.

6.2 In accordance with California Government Code section 8546.7, the parties acknowledge that this Agreement, and performance and payments under it, are subject to examination and audit by the California State Auditor for three years following final payment under the Agreement.

7 Ownership of Documents

All works of authorship and every report, study, spreadsheet, worksheet, plan, design, blueprint, specification, drawing, map, photograph, computer model, computer disk, magnetic tape, CAD data file, computer software and any other document or thing prepared, developed or created by Contractor under this Agreement and provided to RWA ("Work Product") shall be the property of RWA, and RWA shall have the rights to use, modify, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product without further compensation to Contractor or any other party. Contractor may retain a copy of any Work Product and use, reproduce, publish, display, broadcast and distribute any Work Product and prepare derivative and additional documents or works based on any Work Product; provided, however, that Contractor shall not provide any Work Product to any third party without RWA's prior written approval, unless compelled to do so by legal process. If any Work Product is copyrightable, Contractor may copyright the same, except that, as to any Work Product that is copyrighted by Contractor, RWA reserves a royalty-free, nonexclusive and irrevocable license to use, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product. If RWA reuses or modifies any Work Product for a use or purpose other than that intended by the scope of work under this Agreement, then RWA shall hold Contractor harmless against all claims, damages, losses and expenses arising from such reuse or modification. For any Work Product provided to RWA in paper format, upon request by RWA at any time (including, but not limited to, at expiration or termination of this Agreement), Contractor agrees to provide the Work Product to RWA in a readable, transferable and usable electronic format generally acknowledged as being an industry-standard format for information exchange between computers (e.g., Word file, Excel spreadsheet file, AutoCAD file).

8 Confidentiality of Information

INTENTIONALLY OMITTED

9 Compliance with Laws

9.1 General. Contractor shall perform the Work in compliance with all applicable federal, state and local laws and regulations. Contractor shall possess, maintain and comply with all federal, state and local permits, licenses and certificates that may be required for it to perform the Work. Contractor shall comply with all federal, state and local air pollution control laws and regulations applicable to the Contractor and its Work (as required by California Code of Regulations title 13, section 2022.1). Contractor shall be responsible for

the safety of its workers and Contractor shall comply with applicable federal and state worker safety-related laws and regulations.

9.2 California Labor Code Compliance for Pre- and Post-Construction Related Work and Maintenance.

9.2.1 This section 9.2 applies if the Work includes either of the following:

9.2.1.1 Labor performed during the design, site assessment, feasibility study and pre-construction phases of construction, including, but not limited to, inspection and land surveying work, and labor performed during the post-construction phases of construction, including, but not limited to, cleanup work at the jobsite. (See California Labor Code section 1720(a).) If the Work includes some labor as described in the preceding sentence and other labor that is not, then this section 9.2 applies only to workers performing the pre-construction and post-construction work.

9.2.1.2 “Maintenance” work, which means (i) routine, recurring and usual work for the preservation, protection and keeping of any RWA facility, plant, building, structure, utility system or other property (“RWA Facility”) in a safe and continually usable condition, (ii) carpentry, electrical, plumbing, glazing, touchup painting, and other craft work designed to preserve any RWA Facility in a safe, efficient and continuously usable condition, including repairs, cleaning and other operations on RWA machinery and equipment, and (iii) landscape maintenance. “Maintenance” excludes (i) janitorial or custodial services of a routine, recurring or usual nature, and (ii) security, guard or other protection-related services. (See California Labor Code section 1771 and 8 California Code of Regulations section 16000.) If the Work includes some “maintenance” work and other work that is not “maintenance,” then this section 9.2 applies only to workers performing the “maintenance” work.

9.2.2 Contractor shall comply with the California Labor Code provisions concerning payment of prevailing wage rates, penalties, employment of apprentices, hours of work and overtime, keeping and retention of payroll records, and other requirements applicable to public works as may be required by the Labor Code and applicable state regulations. (See California Labor Code division 2, part 7, chapter 1 (sections 1720-1861), which is incorporated in this Agreement by this reference.) The state-approved prevailing rates of per diem wages are available at <http://www.dir.ca.gov/oprl/DPreWageDetermination.htm>. Contractor also shall comply with Labor Code sections 1775 and 1813, including provisions that require Contractor to (a) forfeit as a penalty to RWA up to \$200 for each calendar day or portion thereof for each worker (whether employed by Contractor or any subcontractor) paid less than the applicable prevailing wage rates for any labor done under this Agreement in violation of the Labor Code, (b) pay to each worker the difference between the prevailing wage rate and the amount paid to each worker for each calendar day or portion thereof for which the worker was paid less than the prevailing wage, and (c) forfeit as a penalty to RWA the sum of \$25 for each worker (whether employed by Contractor or any subcontractor) for each calendar day during which the worker is required or permitted to work more than 8 hours in any one day and 40 hours in any one calendar week in violation of Labor Code sections 1810 through 1815.

9.2.3 If the Work includes labor during pre- or post-construction phases as defined in section 9.2.1.1 above and the amount of the fee payable to Contractor under section

2 of this Agreement exceeds \$25,000, Contractor must be registered and qualified to perform public work with the Department of Industrial Relations pursuant section 1725.5 of the Labor Code.

Contractor's Public Works Contractor Registration Number: NOT APPLICABLE

9.2.4 If the Work includes maintenance as defined in section 9.2.1.2 above and the amount of the fee payable to Contractor under section 2 of this Agreement exceeds \$15,000, Contractor must be registered and qualified to perform public work with the Department of Industrial Relations pursuant section 1725.5 of the Labor Code.

Contractor's Public Works Contractor Registration Number: NOT APPLICABLE

d. Contractor may perform some of the Work pursuant to funding provided to the RWA by various federal and/or state grant and/or loan agreement(s) that impose certain funding conditions on RWA and its sub-recipients (the "Funding Conditions"). For any such Work, if RWA informs Contractor about the Funding Conditions, then Contractor agrees to determine, comply with and be subject to the Funding Conditions that apply to RWA's Contractors and contractors performing the Work, including, but not limited to, provisions concerning record keeping, retention and inspection, audits, state or federal government's right to inspect Contractor's work, nondiscrimination, workers' compensation insurance, drug-free workplace certification, and, compliance with the Americans with Disabilities Act and related State laws.

10 Indemnification.

10.1 Contractor shall indemnify, defend, protect, and hold harmless RWA, and its officers, employees and agents ("Indemnitees") from and against any claims, liability, losses, damages and expenses (including attorney, expert witness and Contractor fees, and litigation costs) (collectively a "Claim") that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of Contractor or its employees, agents or subcontractors. The duty to indemnify, including the duty and the cost to defend, is limited as provided in this section. However, this indemnity provision will not apply to any Claim arising from the sole negligence or willful misconduct of RWA or its employees or agents. Contractor's obligations under this indemnification provision shall survive the termination of, or completion of Work under, this Agreement.

10.2 This section 10.2 applies if the Contractor is a "design professional" as that term is defined in Civil Code section 2782.8. If a court or arbitrator determines that the incident or occurrence that gave rise to the Claim was partially caused by the fault of an Indemnitee, then in no event shall Contractor's total costs incurred pursuant to its duty to defend Indemnitees exceed Contractor's proportionate percentage of fault as determined by a final judgment of a court or final decision of arbitrator.

11 Insurance

Types & Limits. Contractor at its sole cost and expense shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

| <i>Type</i> | <i>Limits</i> | <i>Scope</i> |
|------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commercial general liability | \$2,000,000 per occurrence & \$2,000,000 aggregate | at least as broad as Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury |
| Automobile liability | \$1,000,000 per accident | at least as broad as ISO Business Auto Coverage (Form CA 00 01) |
| Workers' compensation | Statutory limits | |
| Employers' liability | \$1,000,000 per accident | |
| Professional liability* | \$1,000,000 per claim | |

*Required only if Contractor is a licensed engineer, land surveyor, geologist, architect, doctor, attorney or accountant.

11.1 **Other Requirements.** The general and automobile liability policy(ies) shall be endorsed to name RWA, its officers, employees, volunteers and agents as additional insureds regarding liability arising out of the Work. Contractor's general and automobile coverage shall be primary and apply separately to each insurer against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability. RWA's insurance or self-insurance, if any, shall be excess and shall not contribute with Contractor's insurance. Each insurance policy shall be endorsed to state that coverage shall not be canceled, except after 30 days (10 days for non-payment of premium) prior written notice to RWA. Insurance is to be placed with insurers authorized to do business in California with a current A.M. Best's rating of A:VII or better unless otherwise acceptable to RWA. Workers' compensation insurance issued by the State Compensation Insurance Fund is acceptable. Except for professional liability insurance, Contractor agrees to waive subrogation that any insurer may acquire from Contractor by virtue of the payment of any loss relating to the Work. Contractor agrees to obtain any endorsement that may be necessary to implement this subrogation waiver. The workers' compensation policy must be endorsed to contain a subrogation waiver in favor of RWA for the Work performed by Contractor.

11.2 **Proof of Insurance.** Upon request, Contractor shall provide to RWA the following proof of insurance: (a) certificate(s) of insurance evidencing this insurance; and (b) endorsement(s) on ISO Form CG 2010 (or insurer's equivalent), signed by a person authorized to bind coverage on behalf of the insurer(s), and certifying the additional insured coverage.

12 General Provisions

12.1 **Entire Agreement; Amendment.** The parties intend this writing to be the sole, final, complete, exclusive and integrated expression and statement of the terms of their contract concerning the Work. This Agreement supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the Work,

except those other documents (if any) that are expressly referenced in this Agreement. This Agreement may be amended only by a subsequent written contract approved and signed by both parties.

12.2 Independent Contractor. Contractor's relationship to RWA is that of an independent contractor. All persons hired by Contractor and performing the Work shall be Contractor's employees or agents. Contractor and its officers, employees and agents are not RWA employees, and they are not entitled to RWA employment salary, wages or benefits. Contractor shall pay, and RWA shall not be responsible in any way for, the salary, wages, workers' compensation, unemployment insurance, disability insurance, tax withholding, and benefits to and on behalf of Contractor's employees. Contractor shall, to the fullest extent permitted by law, indemnify RWA, and its officers, employees, volunteers and agents from and against any and all liability, penalties, expenses and costs resulting from any adverse determination by the federal Internal Revenue Service, California Franchise Tax Board, other federal or state agency, or court concerning Contractor's independent contractor status or employment-related liability.

12.3 Subcontractors. No subcontract shall be awarded nor any subcontractor engaged by Contractor without RWA's prior written approval. Contractor shall be responsible for requiring and confirming that each approved subcontractor meets the minimum insurance requirements specified in section 11 of this Agreement. Any approved subcontractor shall obtain the required insurance coverages and provide proof of same to RWA in the manner provided in section 11 of this Agreement.

12.4 Assignment. This Agreement and all rights and obligations under it are personal to the parties. The Agreement may not be transferred, assigned, delegated or subcontracted in whole or in part, whether by assignment, subcontract, merger, operation of law or otherwise, by either party without the prior written consent of the other party. Any transfer, assignment, delegation, or subcontract in violation of this provision is null and void and grounds for the other party to terminate the Agreement.

12.5 No Waiver of Rights. Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by RWA to Contractor shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default.

12.6 Severability. If any part of this Agreement is held to be void, invalid, illegal or unenforceable, then the remaining parts will continue in full force and effect and be fully binding, provided that each party still receives the benefits of this Agreement.

12.7 Governing Law and Venue. This Agreement will be governed by and construed in accordance with the laws of the State of California. The county and federal district court where RWA's office is located shall be venue for any state and federal court litigation concerning the enforcement or construction of this Agreement.

12.8 Notice. Any notice, demand, invoice or other communication required or permitted to be given under this Agreement must be in writing and delivered either (a) in person, (b) by prepaid, first class U.S. mail, (c) by a nationally-recognized commercial overnight courier service that guarantees next day delivery and provides a receipt, or (d) by email with confirmed receipt. Such notices, etc. shall be addressed as follows:

Regional Water Authority

Attn: _____

Regional Water Authority, 5620 Birdcage St # 180, Citrus Heights, CA 95610

E-mail: _____

Contractor:

Khadam Consulting Inc.

9542 Timber River Way, Elk Grove, CA 95624

E-mail: ikhadam@KhadamConsulting.com

Notice given as above will be deemed given (a) when delivered in person, (b) three days after deposited in prepaid, first class U.S. mail, (c) on the date of delivery as shown on the overnight courier service receipt, or (d) upon the sender's receipt of an email from the other party confirming the delivery of the notice, etc. Any party may change its contact information by notifying the other party of the change in the manner provided above.

12.9 Signatures and Authority. Each party warrants that the person signing this Agreement is authorized to act on behalf of the party for whom that person signs. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument. Counterparts may be delivered by facsimile, electronic mail (including PDF or any electronic signature complying with California's Uniform Electronic Transactions Act (Cal. Civ. Code, §1633.1, et seq.) or any other applicable law) or other transmission method. The parties agree that any electronic signatures appearing on the Agreement are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

Regional Water Authority:

Dated: _____

By: _____

[Name]

[Title]

Khadam Consulting Inc.:

Dated: _____

By: 

Ibrahim Khadam, President

Exhibit A - Fee Schedule

| Labor Category | Hourly Rate (Jan 1 – Dec 31, 23) | Hourly Rate (Jan 1 – Dec 31, 2024) |
|-----------------------|---------------------------------------------|-----------------------------------------------|
| Principal | \$215 | \$230 |
| Senior Professional | \$180 | \$190 |
| Junior Professional | \$140 | \$150 |
| Assistant | \$90 | \$110 |
| Admin | \$60 | \$70 |

| Fees | Unit Rate |
|-----------------------|-----------------------------------|
| Mileage Rate per mile | Billed at prevailing IRS rates |
| Other Direct Costs | Billed at actual cost, no mark up |

Technical Support for the Sacramento Regional Water Bank Conceptualization, Definition, Evaluation, and Formalization

Proposed Task Order No. 1

The tasks below outline the proposed work to be completed under Task Order No.1 by Khadam Consulting Inc. in support of the Regional Water Authority (RWA) development of the Sacramento Region Water Bank (SWB).

Task 1 – Project Management and Coordination

The Consultant will support the coordination activities necessary for successful development of the SRWB. These activities include ensuring strategic alignment with the objectives of the SRWB, consistent approach on the technical studies, environmental analysis, and messaging for stakeholders and partners engagement. The Consultant is anticipated participate in the following meetings for the period January 1 through June 30, 2023:

- Water Bank Program Committee meeting – 1 each quarter.
- Water Bank Technical Group and other Ad-hoc meetings – 1 each month.
- Technical and planning coordination calls/meetings – 2 each week.
- Partners engagement meetings – 1 every 2 months.

Deliverables

- Monthly invoices with status reports (electronic format)
- Meeting agendas and meeting summaries (electronic format)

Task 2 - Plan Formulation

The Consultant will lead the plan formulation activities, including (1) formalization of the planning objectives, constraints, and criteria, (2) formulation of project alternatives, and (3) evaluation and comparison of project alternatives. The ultimate outcome of these plan formulation activities is the development of a Project Description to support the environmental analysis.

Deliverables

- Draft and Final Plan Formulation Appendix
- Working Draft Project Description TM

Task 3 - Modeling Support

The Consultant will develop the modeling strategy and approach to support the environmental impact analysis of the proposed project alternatives. The modeling strategy will outline the data, key modeling assumptions, tool selection, and key evaluation criteria and metrics. It anticipated that the modeling would cover operations analysis of the CVP/SWP, groundwater analysis, American River water temperature, and Delta water quality. Note that the modeling will be conducted by others under separate contracts with RWA.

The consult will coordinate the execution of the modeling by others and provide independent peer review of the modeling and results. The consultant will also oversee the integration and interpretation of the modeling results to support the refinement of the proposed project alternatives and preparation of the environmental impact analysis

Deliverables

- Draft and Final Modeling Strategy TM
- Review of Draft and Final Modeling Results
- Review of Draft Final Modeling Appendix

Task Order No. 1

| TASK | |
|---------------------------------------------------------------------|-------------------|
| Task 1 - Project Management and Coordination (1/1/2023 - 6/30/2023) | \$ 17,630 |
| Task 2 - Plan Formulation | \$ 63,640 |
| Task 3 - Modeling Support | \$ 22,480 |
| TOTAL | \$ 103,750 |

Signatures**Regional Water Authority:**

By: _____

*[Name]**[Title]*

Dated: _____

Khadam Consulting Inc.:By: _____**Ibrahim Khadam****President**Dated: 12/7/2022

AGENDA ITEM 7: 2023 RWA POLICY PRINCIPLES AND FEDERAL AFFAIRS PLATFORM

BACKGROUND:

2023 RWA Policy Principles

The policy principles are updated annually. The 2023 policy principles are the same as the adopted 2022 policy principles. The only changes in the proposed 2023 policy principles from the adopted 2022 policy principles were minor additions to the priority issues related to "Protect the Water Rights and Entitlements of RWA Member Agencies", "Promote Balanced Statewide Water Management Solutions Beneficial to the Greater Sacramento Region", and "Promote Water Efficiency and Water Conservation." The entire Policy Principles document with track changes from the adopted 2022 policy principles is included in the packet.

Action: Recommend approval of the 2023 Policy Principles to the Board of Directors via consent calendar

2023 RWA Federal Affairs Platform

The RWA Strategic Plan requires the "annual update of the RWA Policy Principles and Federal legislative platforms to effectively advocate for the region." (Advocacy Goal, Objective A, 1)

Presentation and Discussion: Jim Peifer, Executive Director and Ryan Ojakian, Legislative and Regulatory Affairs Manager

Action: Recommend approval of the 2023 Federal Legislative Platform to the Board of Directors via consent calendar

Attachments:

Draft 2023 Regional Water Authority Policy Principles
Draft 2023 Regional Water Authority Federal Affairs Platform

RWA Legislative and Regulatory Priority and Policy Issues

(Approved by the Board on January 12, 2023)

This is an update to the policy principles adopted by the board on January 13, 2022 by revising the policy principles priority issues related to “Protect the Water Rights and Entitlements of RWA Member Agencies”, “Promote Balanced Statewide Water Management Solutions Beneficial to the Greater Sacramento Region”, and “Promote Water Efficiency and Water Conservation.”.

Introduction

The Regional Water Authority (RWA) Legislative and Regulatory Advocacy Program (Advocacy Program) has been created as part of the commitment to regional collaboration and unity in pursuit of the region’s common goals as acknowledged by the “RWA Strategic Plan”. The intent of the Advocacy Program is to positively influence legislative and regulatory actions to protect, preserve and improve the region’s water supply reliability.

This advocacy effort takes on many forms including high level commitment to increasing the region’s profile in California water politics; a focused and agreed upon set of priorities; a clear and resolute set of Policy Principles to guide advocacy positions and decisions; and fostering beneficial coalitions with allied organizations. The success of these advocacy efforts will be directly linked to maintaining the level of excellence this region has demonstrated in the stewardship of our water resources. This stewardship has resulted in the preservation and enhancement of our local watersheds; protection of a federally designated Wild and Scenic River running through a metropolitan area of over 2 million people (the Lower American River); and a reliable and diverse water supply supporting the growth of the local economy.

The Priority Issues and companion Policy Principles that are adopted by the RWA Board and included herein serve as the foundation for RWA’s Advocacy Program. The Priority Issues are the long-standing, foundational issues that are at the core of RWA’s mission and stand the test of time. An example of a Priority Issue adopted as part of the Advocacy Program is the “protection of the water rights and entitlements of RWA member agencies”. Vigilant protection of these valuable, local assets will be a perpetual priority for RWA and its member agencies. The Policy Principles that support each of the Priority Issues are also long-term in nature though the RWA Advocacy Program should carefully consider and modify these on a regular basis to stay abreast of the ever-changing politics of California’s water resources management.

Combined, the Priority Issues and Policy Principles adopted by the Board of Directors serve as the Advocacy Platform that will guide development of annual legislative and regulatory work plans. The advocacy platform allows RWA staff and member agencies to operate within an agreed upon set of guidelines when advocating for the region’s common goals.

Following the Priority Issues and Policy Principles are the guidelines the Advocacy Program will use for determining recommended positions and prioritizing legislation that is introduced as part of each legislative session.

Finally, this document includes an overview of the California legislative process and calendar, as well as an overview of key state agencies in which we engage.

Priority Issues

Ensure a Diverse, Resilient, and Reliable Water Supply

Conjunctive use of surface and groundwater resources along with cost-effective investments in recycled water, stormwater capture, water efficiency, and water conservation can significantly drought proof the region's water supply, protect the region's water resources and environment, and assure the continued growth of the region's economy.

Policy Principles

- Promote legislative and regulatory measures that enhance local agencies' ability to share regional water resources.
- Promote and support the development and expansion of the Sacramento Regional Water Bank. Enhance state support of the Water Bank through bond funds or other funding sources.
- Support and participate in Folsom Reservoir and Central Valley Project operational improvements to assure a reliable surface water supply to RWA agencies.
- Develop infrastructure necessary to access surface water entitlements.
- Advance efforts to streamline CEQA compliance for water resource projects that diversify or strengthen this regions water supply reliability.
- Promote and support development of regulations that enhance water supply reliability and protect groundwater resources under local management by the region's groundwater sustainability agencies.
- Support measures that help expedite and cost-effectively integrate new water resources such as stormwater reuse and recycled water into the regions water supply portfolio.
- Continue to increase conjunctive use capabilities within the region.
- Sponsor and/or support legislation that guarantees investments made in regional water supply reliability and drought resilience are available for their intended purposes.
- Support cost-effective surface water and groundwater storage projects.

Protect the Water Rights and Entitlements of RWA Member Agencies

Water rights issues are complex and contentious. This region's surface water rights and entitlements and long-standing management of groundwater resources have been critical in the shaping of the local economy and are vital for the future. Our reasonable use of water has

and will continue to assure the region's water rights and entitlements provide the region with abundant, affordable and high quality water while maintaining and protecting the environmental resources of the Lower American River and the region's watersheds.

Policy Principles

- Support and defend the existing water rights priority system. Support legislation to authorize more effective enforcement of water-right priorities, with appropriate safeguards to protect RWA members' fundamental reliance on their rights' terms.
- Support enforcement of the existing water rights laws.
- Maintain area-of-origin protections.
- Oppose any unreasonable curtailments of our area's water rights that impact our beneficial use of water.
- Promote legislation that supports and clarifies the multiple beneficial uses of water.
- Support legislation like the Sustainable Groundwater Management Act and regulatory action that allows for retaining groundwater rights and local groundwater management.
- Support new laws, policies, and regulations embracing the concept that recognize inherent regional differences that drive water use efficiency, conservation and conjunctive use.
- Ensure that water rights are preserved, recognized and supported by all federal, state and local agencies. This includes rights to conserved water.
- Promote system operations that ensure delivery of water supplies based on water rights and contract obligations.
- Proactively engage with the SWRCB and other state and federal agencies, and other stakeholders, concerning the Bay-Delta water quality control plan and any related water-right matters in coordination with affected member agencies.
- Support and emphasize adherence to existing law applying to the state required reporting to "identify opportunities for streamlined reporting, and eliminate redundant data submissions" as a prism through which all future state proposals and current requirements should be evaluated.

Maximize Funding Opportunities Beneficial to RWA Member Agencies

The region is prepared to make and support investments that will improve water supply reliability and protect the environment, including the Lower American River. Large-scale infrastructure projects such as improvements at Folsom Reservoir, increased or new storage capacity, additional facilities on the Sacramento River, and expanded groundwater, recycled water, transmission and distribution facilities will help prepare the region for the future while protecting the environment and increasing water supply reliability.

Policy Principles

- Assure that any funding that is required from this region be returned to this region for the benefit of this region.
- Support policies that provide funding allocations based on merit of the project and the impact or benefit.
- Promote the statewide benefits that our actions provide due to our unique location within the State's water system.
- Support Proposition 218 reform that improves water agencies ability to fund programs that help diversify the region's water supply portfolio.
- Promote statewide funding to increase flexibility for the CVP.
- Support legislation that provides funding for local and regional water resources infrastructure projects.
- Support funding for agencies to develop and utilize storm water capture projects.
- Ensure state funding is available for state-imposed mandates.

Protect Local Authority to Set Water Rates Appropriate for Accessible and Reliable Service.

RWA is comprised of public water suppliers. Local agencies provide approximately 85 percent of all funding for water management in California. Climate change driven changes in hydrology, aging infrastructure and deferred maintenance, and population growth, are increasing the need for additional investments and creating higher costs for local agencies. Additionally, the affordability of water for those least fortunate has been receiving more scrutiny. Further complicating the situation Proposition 218 limits the ability to both raise revenue and address affordability concerns through rate management.

Each water system is unique. Careful balancing and thoughtful prioritization are necessary for water agencies to allocate their limited rate payer resources to reliably deliver high quality affordable water on an on-going basis.

Recently, state agencies have taken actions to require both robust conservation signals and ensure access to water for all. Taken in totality, these efforts would appear to necessitate water to be both expensive and cheap at the same time. Additionally, retail water is used for multiple purposes, indoor, outdoor, and fire protection, among others, and water pricing reflects the need to meet all of these purposes.

Local agencies are best positioned to set water rates that meet all of these sometimes-competing challenges. RWA supports policies that maintain local agencies' authority to set their agency's water rates as they determine appropriate to ensure the continued reliable delivery of high-quality affordable water to their communities.

Policy Principles

- Help develop and support policies that meet water management goals without also exacerbating the challenge of water affordability.
- Help develop and support policies that preserve limited water agency funds to be used for their self-identified highest priority projects to adapt to climate change, increase water use efficiency, and minimize impacts to affordability.
- Help develop and support policies that promote investments from water suppliers statewide in their local and sometimes distant source watershed to maintain and enhance water quantity and quality and maintain and improve environmental conditions.
- Help develop and support policies that reduce the local agency investment load to more equitable levels than the current 85 percent.
- Support policies that recognize existing affordability assistance programs and expand on affordability assistance opportunities, from Proposition 218 compliant, non-ratepayer sources.
- Support ratepayer assistance programs only if funded from progressive sources of revenue and without the use of a water tax.
- Support ratepayer debt relief and/or prohibitions on late fees and penalties only if water agencies are made whole from state or federal funds.

Ensure The Region Has Tools To Adapt To Climate Change

The primary impacts in California from climate change include the loss of snowpack, increasing volatility in precipitation patterns, rising temperature stress on riverine ecosystems, sea level rise, and expanding intensity and number of wildfires. Water management is already being challenged by these climate driven alterations. Challenges that will only be exacerbated in the future. However, the specific impacts will vary from watershed to watershed. The water supply and environmental effects experienced will depend on a number of variables that will be different for each water agency and in each source watershed.

In the American River watershed, as part of a basin study, several future scenarios are being analyzed out to the year 2085. Initial results show precipitation will come more as rain and occur in a narrower more volatile window. This will disrupt current water management operations balancing water supply, flood control, and environmental flows. Additionally, historical fire management practices have increased the threat of severe fire in the upper watershed along with resulting effects intensifying – including increasingly negative water quality impacts.

These hydrologic changes will necessitate changes to water management and future water management planning. Immediate action to address and mitigate these impacts is necessary to ensure the resiliency of the region. The region is prepared to invest our share, but those

investments must correspond to benefits in our source watershed and in the region. There must be recognition that the lion share of water originating in the region has been developed for use outside of the region and that those outside entities should invest equally in the benefits they receive from the region.

Policy Principles

- Support policies that will enhance the analysis and characterization of the impacts of climate change on a watershed scale.
- Support policies to develop plans to address climate change through existing local agencies and integrated regional water management processes in a holistic way.
 - Plans should address source watersheds and connect surface, groundwater, and environmental stewardship. Plans should address geographically specific climate impacts expected. Making a “single standard” by which plans are structured is impractical.
 - Plans should be able to demonstrate resiliency to drought, flood, and fire threats, demonstrate durable environmental sustainability, demonstrate scalability to limit stranding investments, and demonstrate the ability for long-term sustainability.
- Support incentives for collaboration across disciplines. To efficiently address surface water, groundwater, and environmental reliability there is a need for enhanced collaboration and joint scientific, technical and implementation efforts.
- Support policies that enhance the ability to implement regional conjunctive use, and water banking.
- Support policies that prioritizes state funding assistance for plans that can be verified to comprehensively include adaptation, particularly in source watersheds, and address statewide impacts from climate change.

Promote Balanced Statewide Water Management Solutions Beneficial to the Greater Sacramento Region

RWA recognizes the need for a statewide water plan that assures a reliable water supply for all regions in the state. RWA supports a statewide solution, including protection of the Delta that is balanced and beneficial to the Sacramento region’s water supply reliability. This includes both surface water reliability and groundwater reliability as managed pursuant to the Sustainable Groundwater Management Act (SGMA).

Policy Principles

- Ensure improvements or modifications to the statewide water system are protective of this region’s water supply, including groundwater use and banking consistent with this region’s groundwater sustainability plans.

- Support statewide water plans and policies that recognize and honor previous investments made to assure this region's water supply reliability.
- Encourage revisions to policies and operations that streamline water transfers, including transfers of conserved water.
- Support statewide water storage solutions that provide benefit or are neutral to the region's water supply reliability and flood protection. Support legislation, policies, and regulation that advances groundwater recharge. Support policies that acknowledge climate change is diminishing snowpack and the ability of the State Water Project and Federal Central Valley Project to meet demands and recognize that groundwater recharge is necessary to address these hydrologic changes.
- Encourage statewide water planning efforts that recognizes water management differs based on climate, population density, return flows, and other regional geographic and hydrologic factors.
- Promote modifications to state and federal operations that protect the region's ability to use regional resources.

Promote Water Efficiency and Water Conservation

Our region invests in water efficiency and water conservation that are locally cost effective, feasible, and improve the water supply reliability of the region. Water efficiency makes good business sense and is key to assuring we continue our reasonable use of water consistent with our water rights and contracts. The biggest driver of water use in the region is outdoor use in hot dry summers. In the 2015 drought the region led the state in water savings producing 12 percent of savings while making up only 5 percent of the state's population. Continued improvement on water use efficiency will depend on a consistent regulatory target.

Policy Principles

- Assure any water efficiency or conservation requirements balance costs with benefits.
- Assure any water loss requirements are cost effective.
- Unique factors such as climate, land use, and return flows must be taken into consideration when developing statewide laws and regulations.
- Assure policies and regulations avoid negative impacts on urban tree canopy and other beneficial landscape.
- Promote policies that recognize the differences between water efficiency and water conservation.
- Promote a better understanding of water use efficiency based on local supplies and site-specific factors.
- Define appropriate water efficiency and or conservation goals and objectives that consider local conditions.
- Develop partnerships with other local agencies on public affairs campaigns/messaging.
- Promote public-private partnerships with businesses that lead to greater water efficiency and benefit the local economy.

- Assure that the region receives the benefit of its water efficiency and conservation efforts, including through water transfers consistent with state laws recognizing the transferability of conserved water.

Support Stewardship of the Region's Environmental Resources

The region's management of water resources is committed to the preservation of the Lower American River and tributary watersheds as demonstrated by the historic Water Forum Agreement enacted in 2000. The Lower American River is a federally designated Wild and Scenic River running through a metropolitan area of over 2 million people that still supports one of the prime cold water fisheries in the State and is home to Chinook Salmon and threatened Central Valley Steelhead.

Policy Principles

- Support flow management standards that protect the ecosystem of the Lower American River, prevent low storage in Folsom Reservoir that would interfere with this region's water supplies, and improve flood safety.
- Promote legislative and regulatory initiatives supporting conjunctive use that will make more surface water available for the Lower American River in dry years.
- Support implementation of infrastructure projects that will improve temperature control and access to cold water at Folsom Reservoir.
- Promote regulatory practices and budget reforms that improve forest management and prioritize funding to support such practices. Ensure all beneficiaries fund the practices.

RWA Legislative Analysis Process

Process for Adopting Positions on Introduced Legislation

The Priority Issues and Policy Principles will be adopted by the RWA Board of Directors and serve as the Advocacy Platform, for which RWA works from in the legislative and regulatory arenas.

Each new legislative session, RWA staff and the contract lobbyist will screen newly introduced legislation using the adopted Advocacy Platform as a guide. Bills that are relative to RWA's platform or are otherwise considered noteworthy to RWA interests are presented to the Regulatory and Advocacy Program (RAP) committee for analysis and consideration.

Through this collaborative process, the RAP committee determines a recommended position on each bill and then assigns a priority (see the list of formal positions and priorities below). During this process, bills may be removed from further consideration and additional bills may be added to RWA's list based on input from the RAP committee or other factors. The committee's recommendations are taken to the RWA Executive Committee for further discussion and approval, consistent with RWA Policy 100.5.

Many of these initial positions and priorities will change as bills are amended throughout the course of the legislative process. The RAP committee will be routinely updated on the status of bills as they move through the legislative process and will decide upon changes in position and priority as the process dictates. In time sensitive situations, RWA staff may change a current position and/or priority with the approval of the RWA Executive Director and concurrence of general counsel. Such changes will be done using the adopted Priority and Policy Issues Platform as guidance. The RAP committee will be updated of changes as soon as possible and the Executive Committee will be asked to ratify such changes at its first meeting following the changes.

Formal Positions

Support - A bill that would benefit RWA or one or more RWA members (without detriment to others), and/or is generally good public policy

Support if Amended - A bill that could benefit RWA, or one or more RWA members, if amended. This position implies that RWA is ready to offer specific amendments.

Oppose - A bill detrimental to RWA or one or more RWA members.

Oppose Unless Amended - A bill that is detrimental to RWA or one or more RWA members, that could be amended to remove the detrimental provisions. This position implies that RWA is ready to offer specific amendments and will move to a neutral position if accepted.

Watch - A bill of interest to RWA and its members that does not affect RWA directly, or for other reasons does not yet merit a position. May be a “spot” or “intent” bill that does not yet have meaningful language.

Neutral - Generally a bill from which we have removed an Oppose or Oppose Unless Amended position due to amendments or other factors.

Bill Priorities

High Priority - A bill of major significance with direct impact to RWA or a number of RWA members. RWA has a formal position and is actively lobbying, writing letters, offering amendments, testifying in committee, and taking other direct actions as necessary. “Watch” bills can be considered high priority, especially early in the legislative process, depending on the topic, the author, or other factors that warrant heightened monitoring.

Medium Priority - A bill of interest but not anticipated to have major significance to RWA or more than a few of its members. RWA has a formal position but is not actively lobbying legislators. RWA and/or RWA members may submit letters, provide testimony or take other actions as part of other groups or coalition or, in some situations, directly. Individual RWA members may be more active depending on the topic of the bill.

Low Priority - A bill in an area of interest to RWA, but with little potential impact. RWA will only have a Watch position on such bills. No immediate action is planned but these bills will be monitored to assure they don’t evolve into a high priority status. Individual RWA members may be more active depending on the nature of the bill.

The California Legislative Process Calendar

Below is a general guideline to the legislative calendar. Both the Senate and Assembly develop (coordinated) calendars each year and those calendars should be referenced for specifics.

January – February

- Bills are introduced in their houses of origin. All introduced bills must be drafted in Legislative Counsel form by the Legislative Counsel's Office. Legislative Counsel's deadline for submission is three weeks prior to the bill introduction deadline.
- Deadline for introducing bills to be heard that year is the end of the third week of February.
- Bill is given a "first reading" in its house of origin and must be in print for 30 days before they can be acted on.
- In even numbered years bills still in their house of origin must pass through that house by the end of January.

March – April

- Bills are heard in their respective policy committees.
 - Bills with a fiscal impact must be out by the beginning of May.
 - Bills without fiscal impact must be out by late May.

May

- Fiscal committees in house of origin hear bills
- Bills go to the "floor" for vote by full house by last week of May.

June – August

- Process is repeated in the other house.
 - June through early July in policy committees
 - Recess for most of July
 - Mid-August considered by fiscal committees.

August-September

- Floor sessions held in both houses.
- All bills must be out of the Legislature and to the Governor's desk by August 31st in even numbered years and early September in odd numbered year.

Governor has 30 days from the end of session to take action on bills.

State Regulatory Agencies and Processes

State Water Resources Control Board

- Water Rights
- Water Conservation
- Drinking Water Program
- Grants
- Discharge Programs (through the Regional Water Quality Control Boards)

Department of Water Resources

- Sustainable Groundwater Management Act Regulations and Implementation
- Water Efficiency
- State Water Project
- Grants - IRWM

2023 Regional Water Authority Federal Legislative Platform

Who We Are

The Sacramento region is home to multiple watersheds which include the American, Consumes, Yuba, Bear, and Sacramento rivers from which our water resources are captured. The Regional Water Authority, on behalf of its twenty water purveyor members, helps to sustainably manage the water resources for nearly 2 million people. Collectively, RWA members are guided by the co-equal goals of water supply reliability and stewardship of the region's natural and recreational assets. The following are issues related to federal action that impact the pursuit of the co-equal goals by RWA and its members.

A Warmer Future

The American River Basin Study, a joint effort with RWA and the U.S. Bureau of Reclamation, recently indicated the upper American River watershed may experience up to a 7 F° temperature increase by 2080. This presents ongoing serious challenges to regional water management as we are forecast to lose 50-75% of our snowpack and peak runoff will occur an estimated 45 days earlier than it does today with highly variable flows. This temperature increase, and other related changes, will continue to exacerbate floods, fires, and droughts, which are already impacting our way of life.

Adapting to a Changing Climate

A key to adapting to our changing climate and optimizing water resources for both water supply and the environment is enhanced management and storage through development of a more diversified and resilient water supply portfolio. Our region is fortunate to have access to both surface water and groundwater, but we are limited in our ability to store it and convey it for human use and in our ability to regulate its temperature for environmental benefits. Informed by regional plans and studies, there are several efforts underway to address these limitations to better achieve the co-equal goals, including investing in both natural and constructed infrastructure, as well as instituting operational changes to help improve water temperature management. Part of this work will include implementation of a Modified Flow Management Standard and Folsom Reservoir planning minimum with our federal partners.

Building Groundwater Resiliency

Over the last 20 years, in accordance with the Water Forum collaborative, the Sacramento region has successfully recovered and maintained healthy local groundwater levels. Water agencies voluntarily shift to more surface water use in wet years, which results in increased aquifer storage, and those groundwater supplies being available to meet local needs in dry years. But we can, and seek to, do more to enhance that conjunctive use capability.

The Sacramento Regional Water Bank (Water Bank)

We are fortunate to have about 1.8 million acre-feet of available storage capacity under our feet (about twice the size of Folsom Reservoir). To take advantage of this natural storage capacity, RWA is spearheading an effort to increase utilization of the Water Bank in the near term with potential additional recharge of 60,000 acre-feet annually in wet years for future use in dry years, with this potentially expanding to beyond 90,000 acre-feet in the near future if necessary infrastructure investments can be realized. This volume is almost equal to the water supply of cities the size of Sacramento. The Water Bank could also benefit Central Valley Project operations, so Reclamation has provided funding to support technical work and planning to

support the Water Bank's expansion. Future federal recognition of the Water Bank is critical to increasing its capabilities, as well as federal funding to help build new infrastructure.

- **RWA Supports:** Federal investment in the Sacramento Regional Water Bank to support technical, governance and operational framework development, as well as related infrastructure for future expansion. Funding sources include USBR, USACE and USEPA.

Folsom Cold Water Pool Management

During the 5-year drought period that ended in 2016, elevated water temperatures on the American River were devastating to fisheries. We anticipate with a warmer climate and earlier runoff; cold water will become more critically important. To improve cold water pool management at Folsom Reservoir, the Army Corps of Engineers has already been authorized to construct a new Temperature Control Device (TCD) and has appropriated almost \$38 million toward its construction.

- **RWA Supports:** The inclusion of the TCD as an Army Corps of Engineers priority project.

Watershed Stewardship and Forest Management

Managing our water resources from their origin at the headwaters and in the upper watershed is critical. Unmanaged and unhealthy forests extend and intensify fire seasons. Runoff from heavy rain events after wildfires contaminate water resources with topsoil, contaminants and ash, as well as sending eroded soils into downstream reservoirs.

- **RWA Supports:** Increased and predictable funding for greater investments in ecological forest management and fire suppression practices on U.S. forest lands consistent with the 2020 Memorandum of Understanding with the State of California.

Water Use Efficiency

The Sacramento region has increased its efforts in Water Use Efficiency in recent decades. Over the last 20 years, the region's water use has been steady even though the population grew 37 percent from 1.5 million to 2.1 million people. Increasing water use efficiency will be important to align this region with the State's policy of "Making Water Conservation a California Way of Life." Financial assistance will be necessary to continue to increase efficiency.

- **RWA Supports:** Increased funding assistance in the form of grants in existing programs such as Reclamation's Water Smart program and similar Federal Assistance programs.

Legacy Groundwater Issues

As a critical part of our water portfolio, groundwater comes with its own challenges. One is contamination, including the family of PFAS chemicals. Without remediation, the ability to optimize conjunctive use and expansion of the Water Bank cannot be fully realized.

- **RWA Supports:** The federal government should accept responsibility and partner with communities to fund clean-up of legacy contamination from the operation of military bases and other federal facilities, while also securing financial support from polluters.

Infrastructure Investment and Financing

The pandemic has highlighted the critical value of reliable water service, so much so that water service shut offs for lack of payment has been widely prohibited. There is a long-standing, multi-

billion-dollar deficit in necessary investment in new water infrastructure, as well as rehabilitation of existing facilities.

- **RWA Supports:** Significant federal funding of programs that provide job recovery, financial support and grants to leverage local investments (e.g. WaterSMART, WIFIA, State Revolving Funds, etc.), as well as increased direct capital investment funding for Reclamation, EPA, and the Corps of Engineers.

RiverArc

The RiverArc project would enable large parts of both Sacramento and Placer counties to divert water supplies from the Sacramento River instead of the American River. This would allow more cold water to be preserved at Folsom Reservoir and improve environmental management of American River flows, both to benefit fisheries. RiverArc can also increase the upper potential of the Water Bank by increasing regional conjunctive use capabilities, as well as enhancing Central Valley Project operational flexibility with respect to managing demands on Folsom Reservoir. Reclamation has supported the project by helping to fund initial technical studies.

- **RWA Supports:** Continued federal financial support of the RiverArc project for technical, governance and operational framework development, as well as funding for the project's conveyance, treatment and related infrastructure.

AGENDA ITEM 8: PROTOCOLS FOR PRESS RELEASES

BACKGROUND:

The purpose of this item is to clarify and receive direction from the Executive Committee on the protocols for press releases.

Press releases are developed and distributed by RWA staff. Press releases stating an RWA perspective are developed and are reflective of RWA policies, including the policy principles adopted by the RWA Board of Directors.

A concern was raised with the Executive Director about the desire to circulate press releases to receive input from member agencies. There are advantages and disadvantages to this idea. The advantage is that member agencies would be assured that a press release reflects what member agencies would like stated. A disadvantage is the time and resources that would be needed to circulate press releases for member input. Moreover, press releases may not be released in a timely way to take advantage of a timely topic.

The Executive Director would like to discuss this matter with the Executive Committee and receive direction regarding press release protocols.

Discussion: Jim Peifer, Executive Director

Action: Provide direction regarding Press Release Protocols

AGENDA ITEM 9: RWA JANUARY 2023 RWA BOARD AGENDA

Action: Approve the RWA January 12, 2023 Board Meeting Agenda

Attachment:

Draft RWA January 12, 2023 Board Agenda

REGIONAL WATER AUTHORITY
REGULAR MEETING OF THE BOARD OF DIRECTORS
Thursday, January 12, 2023; 9:00 a.m.

AGENDA

The public shall have the opportunity to directly address the Board on any item of interest before or during the Board's consideration of that item. Public comment on items within the jurisdiction of the Board is welcomed, subject to reasonable time limitations for each speaker. Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the Authority's Administrative Office at the address listed above. In compliance with the Americans with Disabilities Act, if you have a disability and need a disability related modification or accommodation to participate in this meeting, please contact the Executive Director of the Authority at (916) 967-7692. Requests must be made as early as possible, and at least one full business day before the start of the meeting. The Board of Directors may consider any agenda item at any time during the meeting.

Notice: The Board meeting will be held in the RWA Board Room and virtually.
The RWA Board Room will be open for Board members and members of the public.
Board members are strongly encouraged to attend in person but are not required to do so.

Please join my meeting from your computer, tablet, or smartphone.

Join Zoom Meeting

<https://us06web.zoom.us/j/84691777606?pwd=czdXL3ZLQkVzUTdTbVgqK0pNZm04dz09>

You can also dial in using your phone.

United States: 1 669 444 9171

Meeting ID: 846 9177 7606 **Passcode:** 962924

1. CALL TO ORDER AND ROLL CALL

2. PUBLIC COMMENT: Members of the public who wish to address the Board may do so at this time. Please keep your comments to less than three minutes.

3. CONSENT CALENDAR: All items listed under the Consent Calendar are considered and acted upon by one motion. Board Members may request an item be removed for separate consideration.

- a. Authorize a Teleconference Meeting
- b. Adopt the proposed RWA Meeting Schedule for 2023
- c. Approve the minutes of November 10, 2022 board meeting
- d. Approve the 2022 RWA Financial Audit Report
- e. Approve Policy Revisions to RWA Policy 200.3
- f. Approve the 2023 Policy Principles
- g. Approve the 2023 Federal Affairs Platform

Action: Approve Consent Calendar

4. ELECT THE 2023 RWA EXECUTIVE COMMITTEE

Action: Elect the 2023 Executive Committee of the RWA Board of Directors

5. ELECT 2021 RWA CHAIR AND VICE-CHAIR

Action: Elect 2022 Chair and Vice-Chair of the RWA Executive Committee and the RWA Board of Directors

6. EXECUTIVE DIRECTOR'S REPORT

7. DIRECTORS' COMMENTS

ADJOURNMENT

Next RWA Board of Director's Meeting:

March 9, 2023, 9:00 a.m. at the RWA/SGA office, 5620 Birdcage Street, Ste. 110, Citrus Heights. The location is subject to change depending on the COVID-19 emergency.

Next RWA Executive Committee Meeting:

January 25, 2023, 8:30 a.m. at the RWA/SGA office, 5620 Birdcage Street, Ste. 110, Citrus Heights. The location is subject to change depending on the COVID-19 emergency.

Notification will be emailed when the RWA electronic packet is complete and posted on the RWA website at: <https://www.rwah2o.org/meetings/board-meetings/>.

AGENDA ITEM 10: AD HOC COMMITTEE UPDATES

A brief update on the work of Ad Hoc and Standing Committees will occur at each Executive Committee meeting.

Ad Hoc Committees:

- Revisions to RWA Policy 200.2 Ad Hoc Committee (Authority Delegated to the Executive Committee) – Members: G. Zlotnick (Chair), P. Selsky, A. Foster/E. Jacobs, T. Firenzi, B. Kamilos, D York
- Revisions to RWA Policy 200.3 Ad Hoc Committee (Election Procedures) – Members: K. Schmitz (Chair), D. York, C. Sheehan, T. Firenzi, A. Foster, M. Yasutake, C. Lee
- Space Planning Ad Hoc Committee – Members: D. York (Chair), R. Greenwood, T. Firenzi, A. Foster, S. Bigley
- Purchasing Ad Hoc Committee – Members: R. Scott (Chair), D. York, B. Smith, M. Carrey, T. Barela, T. Eising

Standing Committees

- Federal Affairs
- Water Quality

Information: Jim Peifer, Executive Director

AGENDA ITEM 11: EXECUTIVE DIRECTOR'S REPORT

An oral report will be provided.

Attachment:

Regional Government Services (RGS) Final Compensation Study Report

REGIONAL WATER AUTHORITY 2022 COMPENSATION STUDY REPORT

Prepared for:



5620 Birdcage Street, Ste 180
Citrus Heights, CA 95610

Prepared By:



P.O. Box 1350
Carmel Valley, CA 93924

2022 COMPENSATION STUDY REPORT

| | |
|----------------------------------------------------------------------------------------------------------------|---|
| EXECUTIVE SUMMARY | 2 |
| METHODOLOGY | 2 |
| ORGANIZATIONAL DATA | 2 |
| MARKET COMPARATORS | 2 |
| SURVEYED CLASSIFICATIONS | 3 |
| COMPENSATION COMPONENTS | 3 |
| DATA COLLECTION PROCESS | 4 |
| DETERMINING MATCH CLASSIFICATIONS | 4 |
| COMPENSATION DATA COLLECTION | 4 |
| FINDINGS AND ANALYSIS..... | 5 |
| MARKET 62 ND PERCENTILE DATA – BASE PAY | 5 |
| MARKET 62 ND PERCENTILE DATA – TOTAL COMPENSATION..... | 6 |
| GENERAL COMPENSATION CONSIDERATIONS | 6 |
| INTERNAL SALARY RELATIONSHIPS | 6 |
| Relationship to Classifications Within the Same Reporting Structure | 7 |
| Relationship to Classifications Across the Class Plan | 7 |
| OTHER FACTORS RELATED TO SETTING COMPENSATION | 7 |
| Value to the Organization | 7 |
| Impediments to Recruitment | 7 |
| Ripple Effect of an Increase..... | 7 |
| SALARY RECOMMENDATIONS | 8 |
| Manager of Technical Services..... | 8 |
| Manager of Strategic Affairs..... | 8 |
| Manager of Government Relations | 8 |
| Principal Project Manager..... | 8 |
| Senior Project Manager..... | 8 |
| Associate Project Manager..... | 8 |
| Finance and Administrative Services Manager (Previously Finance and Administrative Services Manager I)..... | 9 |
| Executive Assistant | 9 |
| Project Research Assistant II | 9 |
| Project Research Assistant I (Previously Project Research Assistant) | 9 |

ATTACHMENT

Compensation Data Worksheets

EXECUTIVE SUMMARY

The Regional Water Authority (RWA) engaged Regional Government Services (RGS) to conduct a classification and total compensation study in December 2019. The goals and objectives of the compensation portion of the study were to:

- Gather information to examine how the RWA's compensation compares to external market data;
- Identify special compensation issues; and
- Provide principles for data analysis, formulation of conclusion, and consistent practices to apply when adjusting base pay.

METHODOLOGY

The study objectives were to determine the RWA's position in the regional labor market and assess the RWA's current compensation and compensation policy and whether positions were compensated fairly and equitably. Recommendations are made based on the median of comparators surveyed at the top step of the salary range for each classification and subsequent internal salary alignment analysis.

ORGANIZATIONAL DATA

RGS requested and reviewed key organizational materials and information to understand RWA's current structure, policy, procedures, challenges, and practices related to compensation systems and administration. Those materials included:

- Organizational Charts
- Existing classification specifications
- Benefit summaries and employer and employee cost data
- Salary schedules and employment agreements
- Applicable policies, procedures, and ordinances

MARKET COMPARATORS

RGS analyzed various agencies to determine comparability for inclusion in the study. The RWA Executive Committee provided direction to RGS to use fourteen (14) comparator agencies to collect compensation data. The agencies were selected due to various factors, including shared labor market and similarities in agency size, population served, and annual budget. These comparator agencies are:

- | | |
|---------------------------------|------------------------------|
| • Citrus Heights Water District | • Fair Oaks Water District |
| • RWA of Folsom | • Placer County Water Agency |
| • RWA of Roseville | • Sacramento County |

2022 COMPENSATION STUDY REPORT

- RWA of Sacramento
- RWA of West Sacramento
- El Dorado Irrigation District
- Elk Grove Water District
- Sacramento Suburban Water District
- San Juan Water District
- Yuba County Water District
- State Department of Water Resources

SURVEYED CLASSIFICATIONS

The RWA classification plan consists of fourteen (14) positions allocated to eight (8) classifications and compensation ranges. Upon review of the current classification and compensation plan and the recommended classifications resulting from the agency-wide classification study, it was agreed the following classifications would be included in the compensation study.

- Administrative Technician
- Associate Project Manager, Government Relations
- Associate Project Manager, Water Management
- Executive Assistant
- Finance Administrative Manager I
- Finance Administrative Manager II
- Manager of Government Relations
- Manager of Strategic Affairs
- Manager of Technical Services
- Principal Project Manager, Government Relations
- Principal Project Manager, Water Management
- Project Research Assistant
- Senior Project Manager, Ground Water
- Senior Project Manager, Water Management

COMPENSATION COMPONENTS

The following are the salary and benefits components provided to RGS by the RWA. Only those components representing the cost of the position to the agency have been included in the total compensation calculation. However, other components have been included for informational purposes to ensure a complete picture of each agency's salary and benefits structure related to those for the study position.

- Base rate of hourly pay
- Contributions by BOTH employee and employer to the following programs:
 - Pension system
 - Health insurance premium, family coverage level
 - Dental insurance premium, family coverage level
 - Vision insurance premium, family coverage level
- Vacation leave
- Sick Leave
- Holiday Leave (including floating holidays)
- Management and Administrative leave
- Longevity pay

- Certification pay
- Education incentive
- Other forms of cash compensation

DATA COLLECTION PROCESS

DETERMINING MATCH CLASSIFICATIONS

One of the most critical factors in conducting a compensation study is ensuring the classifications studied from the comparator agencies match the surveyed classifications selected for the study as closely as possible. When comparing appropriate matches, the analysis must include more than job titles. Due to different titling conventions, job titles alone can be misleading. Therefore, a more extensive analysis is performed. The RWA's class specifications were analyzed, and RGS met with the Executive Director to discuss specific aspects of various classifications to ensure the most up-to-date and accurate information was used in the analysis. Classifications at the comparable agencies were compared to those at the RWA, and match classifications were determined using the following criteria.

- Education and experience requirements
- Scope and complexity of the work
- Knowledge, skills, and abilities required to perform the work
- Supervision received and exercised
- Consequence of error
- Organizational structure of the division or department where the classification(s) is/are found.

RGS considers fewer than four (4) comparison matches to be insufficient for analysis because fewer matches make variations in salaries more significant, and results may not accurately reflect the market.

COMPENSATION DATA COLLECTION

Compensation data was collected from the designated comparator agencies through websites, direct contact with agency human resources, finance, and management staff, and an in-depth review of agency documents, including class specifications, memoranda of understanding, organizational charts, personnel allocations, and budget documents. The data included in the study reflects that from all fourteen (14) comparable agencies.

The detailed compensation worksheets in Attachment A include the median (midpoint), the mean (average), and the 62nd percentile of the maximum monthly base pay and total compensation data for each surveyed classification as collected for previous compensation studies.

2022 COMPENSATION STUDY REPORT

FINDINGS AND ANALYSIS

Of the fourteen (14) classifications surveyed, RGS found sufficient match classifications for ten (10) of RWA's classifications. We were unable to find sufficient data for four of the RWA classifications, including:

- Associate Program Manager – Government Relations
- Finance and Administrative Manager II
- Manager of Government Relations (recommended classification)
- Manager of Strategic Affairs
- Project Research Assistant
- Senior Program Manager – Groundwater

The charts below are organized alphabetically by classification. These charts and the following narrative summarize the survey results and compare the compensation at the RWA and comparable agencies. In the first chart, the percentages represent the difference in the top step base salary of the RWA to the 62.5 percentile base pay of all market comparators. In the second chart, the percentage represents the difference in the top step total compensation of the RWA to the 62.5 percentile total compensation of all market comparators.

MARKET 62ND PERCENTILE DATA – BASE PAY

Summary of Salary Data

| Classification Title | # of Comps | RWA Base Salary | 62.5 Percentile of Market | RWA to 62.5 Percentile | Top Step to the 62 Percentile of Market |
|--------------------------------------------------|------------|-----------------|---------------------------|------------------------|-----------------------------------------|
| Associate Project Manager - Water Management | 10 | \$8,252 | \$8,981 | -8.12% | Below |
| Executive Assistant | 10 | \$6,929 | \$6,588 | 5.17% | Above |
| Finance & Administrative Manager I | 7 | \$10,352 | \$12,590 | -17.78% | Below |
| Manager of Technical Services | 4 | \$16,906 | \$15,959 | 5.93% | Above |
| Principal Project Manager - Government Relations | 4 | \$13,829 | \$14,645 | -5.57% | Below |
| Principal Project Manager - Water Management | 10 | \$13,829 | \$13,513 | 2.34% | Competitive |
| Project Research Assistant | 4 | \$6,199 | \$6,323 | -1.96% | Competitive |
| Senior Project Manager - Water Management | 10 | \$11,626 | \$12,571 | -7.51% | Below |

Labor market results show that the monthly base pay for four (4) classifications is slightly (5%-10%) below the market. The finance and administrative manager's base pay is significantly (>15%)

2022 COMPENSATION STUDY REPORT

below the market. Salaries for two (2) of the classifications surveyed are considered competitive with the market. Lastly, salaries for two (2) classifications were found to be above the market.

MARKET 62ND PERCENTILE DATA – TOTAL COMPENSATION

Summary of Compensation Data

| Classification Title | # of Comps | RWA Total Compensation | 62.5 Percentile of Market | RWA to 62.5 Percentile | Top step to the 62nd Percentile of Market |
|--------------------------------------------------|------------|------------------------|---------------------------|------------------------|-------------------------------------------|
| Associate Project Manager - Water Management | 10 | \$13,524 | \$14,384 | -5.97% | Below |
| Executive Assistant | 10 | \$11,821 | \$11,352 | 4.13% | Competitive |
| Finance & Administrative Manager I | 7 | \$16,229 | \$19,709 | -17.66% | Below |
| Manager of Technical Services | 4 | \$24,669 | \$23,579 | 4.63% | Competitive |
| Principal Project Manager - Government Relations | 4 | \$20,707 | \$22,308 | -7.18% | Below |
| Principal Project Manager - Water Management | 10 | \$20,707 | \$20,181 | 2.61% | Competitive |
| Project Research Assistant | 4 | \$10,880 | \$10,652 | 2.14% | Competitive |
| Senior Project Manager - Water Management | 10 | \$17,870 | \$18,848 | -5.19% | Below |

When analyzing compensation, it is customary to consider competitiveness in the relevant labor market. As an industry rule, if a classification falls within five percent (5%) above or below the market, it is considered competitive based on our experience, and adjustments are not typically recommended. The five percent (5%) above or below market differences allow for slight differences between job duties, assignments, and benefits packages. The RWA may choose to consider setting different adjustment standards.

When total monthly compensation data is analyzed, the results differ slightly. The percentage differences between base pay and total compensation for all but one classification is less than 2.5%. The difference between base pay and total compensation for the Project Research Assistant is 4.11%. This slight difference would indicate that RWA's benefits package is relatively comparable to that offered by the other agencies. Therefore, it appears the discrepancies between the compensation of the RWA's classifications and the market would be resolved by adjusting the base pay for those classifications.

GENERAL COMPENSATION CONSIDERATIONS

INTERNAL SALARY RELATIONSHIPS

External market data is only one factor in determining appropriate salaries. Examining the internal alignment of salaries for classifications within an organization is equally important. This is true whether setting or adjusting salaries for classifications within the same class series or setting

salaries for classifications that share classification factors such as the scope of responsibility, organization level, and work complexity. These standards include considering the following:

Relationship to Classifications Within the Same Reporting Structure

Classifications that are related to each other by reporting structure (i.e., department head, division head, Manager, etc.) are often separated by a significant differential to reflect the level of complexity of the work and the authority exercised at each level. This practice often provides a healthy separation between the levels for career development and to avoid compaction. Compaction is a term that refers to classifications within 5% or less of each other.

Relationship to Classifications Across the Class Plan

Classifications with similar authority, autonomy, and responsibilities but assigned to different sections or departments, such as department heads, division heads, and managers, are often compensated similarly. When reviewing internal equity in an organization, classifications are often reviewed for impacts across the class plan for positions with similar authority, autonomy, and core responsibilities.

OTHER FACTORS RELATED TO SETTING COMPENSATION

While RGS has provided factors for the RWA to consider in addressing any compensation inequities between the RWA and the surveyed market, this report is simply a tool for discussing how to set compensation. Other factors may also be considered.

Value to the Organization

Some classifications have a greater value to an organization than others. It is important for you to consider the value of each classification when reviewing compensation.

Impediments to Recruitment

During various times during an organization's life, due to labor market shifts, and other reasons, a position(s) may become extremely difficult to recruit. When this occurs, compensation is one factor to be considered.

Ripple Effect of an Increase

Depending on the differentials set between classifications within and across series, it may become appropriate to modify all classifications within a series or related to a classification for which an organization is adjusting compensation. Therefore, it is important to understand the other classifications that will be affected, and the additional administrative and overhead costs associated with the compensation adjustment when implementing a change in compensation.

SALARY RECOMMENDATIONS

Based on the market compensation data, the internal alignment analysis, and the RWA's compensation policy guidelines, RGS recommends the RWA consider the following salary recommendations.

Manager of Technical Services

The compensation study considered comparable positions within other agencies and internal salary alignment. The study found the current RWA salary for this position is slightly above the 62.5 percentile. However, it should be noted that the study found only four (4) comparable classes within the comparison agencies. While valid, this is the minimum number of comparable classes customarily required to determine the validity of the data. RGS recommends the RWA set the salary for this classification to maintain the current salary differential between it and the highest-paid subordinate classification, which is twenty percent above the Principal Project Manager class.

Manager of Strategic Affairs

RGS could not find sufficient data to provide a valid salary recommendation based on the market. Therefore, RGS recommends the current salary relationship be maintained, and the salary for this classification be set equal to the Manager of Technical Services.

Manager of Government Relations

This is a new classification proposed as a result of the classification study conducted. Due to the scope and complexity of the work, the various internal and external contacts required, the reporting relationship, and education and experience requirements, it is recommended the salary range for this classification be set equal to the Manager of Technical Services.

Principal Project Manager

The compensation study found the top step of the salary range for this classification is within the 62.5 percentile. Therefore, RGS recommends the salary for this classification be set to maintain the current salary differential between it and the highest-paid subordinate.

Senior Project Manager

The compensation study found the top step of this classification's salary range is 7.51% below the 62.5 percentile. Therefore, it is recommended the salary be increased to ensure the salary is within 5% of the 62.5 percentile for this classification.

Associate Project Manager

The compensation study found that the top step of this classification's salary range is 8.12% below the 62.5 percentile. Therefore, it is recommended the salary be increased to ensure the salary is within 5% of the 62.5 percentile for this classification.

2022 COMPENSATION STUDY REPORT

Finance and Administrative Services Manager (Previously Finance and Administrative Services Manager I)

The compensation study found the top step of the salary range of this classification is 17.79% below the 62.5 percentile. Therefore, it is recommended the salary be increased to ensure the salary is within 5% of the 62.5 percentile for this classification.

Executive Assistant

The compensation study found the top step of the salary range for this classification is within the 62.5 percentile. Therefore, no salary adjustment is recommended.

Project Research Assistant II

This is a new classification proposed as a result of the classification study conducted. This classification is the journey-level class in the Project Research Assistant class series. Classifications related to each other by discipline, duties, or responsibilities but separated by level of complexity or authority (entry, journey) should be separated by approximately 10-15%.

Based on the generally accepted H.R. practices and to ensure internal salary alignment, RGS recommends the salary for Project Research II be set fifteen percent (15%) above the Project Research Assistant I.

Project Research Assistant I (Previously Project Research Assistant)

The compensation study found the top step of the salary range for this classification is within the 62.5 percentile. Therefore, no salary adjustment is recommended.

Attachment A

Compensation Data Worksheets

Regional Water Authority
Competitiveness Within the Labor Market
Above, Below, Competitive
2022

| | BENCHMARK CLASSIFICATION TITLE | # of Comps | RWA Base Salary | 62.5 Percenile of Market | RWA to 62.5 Percenile | Top Step to the 62nd Percentile of Market | RWA Total Compensation | 62.5 Percentile of Market | RWA to 62.5 Percenile | Top Step to the 62nd Percentile of Market |
|---|--------------------------------------------------|---------------|--------------------|-----------------------------|-----------------------------|-------------------------------------------------|---------------------------|---------------------------------|--------------------------|----------------------------------------------------|
| 1 | Associate Project Manager -Water Management | 10 | \$8,252 | \$8,981 | -8.12% | Below | \$13,524 | \$14,384 | -5.97% | Below |
| 2 | Executive Assistant | 10 | \$6,929 | \$6,588 | 5.17% | Above | \$11,821 | \$11,352 | 4.13% | Competitive |
| 3 | Finance & Administrative Manager I | 7 | \$10,352 | \$12,590 | -17.78% | Below | \$16,229 | \$19,709 | -17.66% | Below |
| 4 | Manager of Technical Services | 4 | \$16,906 | \$15,959 | 5.93% | Above | \$24,669 | \$23,579 | 4.63% | Competitive |
| 5 | Principal Project Manager - Government Relations | 4 | \$13,829 | \$14,645 | -5.57% | Below | \$20,707 | \$22,308 | -7.18% | Below |
| 9 | Principal Project Manager - Water Management | 10 | \$13,829 | \$13,513 | 2.34% | Competitive | \$20,707 | \$20,181 | 2.61% | Competitive |
| 7 | Project Research Assistant | 4 | \$6,199 | \$6,323 | -1.96% | Competitive | \$10,880 | \$10,652 | 2.14% | Competitive |
| 8 | Senior Project Manager - Water Management | 10 | \$11,626 | \$12,571 | -7.51% | Below | \$17,870 | \$18,848 | -5.19% | Below |

RECOMMENDED CLASSIFICATIONS

| | BENCHMARK CLASSIFICATION TITLE | # of Comps | RWA Base Salary | 62.5 Percenile of Market |
|---|--------------------------------|---------------|--------------------|-----------------------------|
| 1 | Administrative Technician* | 8 | \$0 | \$6,246 |

INSUFFICIENT DATA

| | | | |
|---|--------------------------------------------------|---|-------------------|
| 1 | Associate Project Manager - Government Relations | 2 | INSUFFICIENT DATA |
| 2 | Finance and Administrative Manager II | 0 | INSUFFICIENT DATA |
| 3 | Manager of Government Relations* | 0 | INSUFFICIENT DATA |
| 4 | Manager of Strategic Affairs | 3 | INSUFFICIENT DATA |
| 5 | Senior Program Manager - Ground Water | 0 | INSUFFICIENT DATA |

*Proposed Classification

| INFOXINFOINFOXINFOINFOXINFOINFOXINFOX*XXINFOXXXXXX | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------|------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| ADMINISTRATIVE TECHNICIAN | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City of Folsom | Administrative Technician | \$6,248 | \$389.88 | \$1,674.00 | \$2,063.88 | \$30.16 | \$120.64 | \$150.80 | \$4.74 | \$18.95 | \$23.69 | \$387.38 | \$387.38 | \$437.36 | \$0.00 | \$0.00 | \$664.79 | 7.50% | \$732.95 | \$0.00 | \$312.40 | \$240.31 | \$156.20 | \$0.00 | \$4,308 | \$10,556 |
| City of Roseville | Administrative Technician | \$6,487 | \$353.72 | \$2,022.00 | \$2,375.72 | Included in medical | | | Included in medical | | | \$0.00 | \$0.00 | \$518.99 | \$402.02 | \$402.02 | \$701.28 | 7.00% | \$349.32 | \$299.42 | \$299.42 | \$311.89 | \$162.18 | \$334.97 | \$4,480 | \$10,968 |
| City of Sacramento | Administrative Technician | \$6,295 | \$276.74 | \$1,777.00 | \$2,053.74 | Included in medical | | \$156.92 | Included in medical | | | \$390.28 | \$390.28 | \$440.63 | \$0.00 | \$62.95 | \$555.20 | 7.50% | \$363.16 | \$290.53 | \$338.95 | \$242.11 | \$0.00 | \$20.50 | \$3,915 | \$10,210 |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| El Dorado Irrigation District | Administrative Technician | \$5,966 | - | \$2,023.00 | - | - | \$136.00 | - | - | \$18.00 | - | \$369.90 | \$369.90 | \$477.29 | \$0.00 | \$0.00 | \$616.30 | 6.25% | \$734.29 | \$0.00 | \$298.31 | \$229.47 | \$0.00 | \$0.00 | \$4,425 | \$10,391 |
| Elk Grove Water District | Administrative Assistant II | \$5,521 | - | \$2,500.08 | - | Included in medical | | | Included in medical | | | \$0.00 | \$0.00 | \$386.45 | \$0.00 | \$0.00 | \$569.73 | - | \$318.50 | \$254.80 | \$278.69 | \$212.33 | \$138.02 | \$0.00 | \$4,272 | \$9,793 |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Placer County Water Agency | Administrative Aide | \$6,242 | - | \$2,167.00 | - | - | \$57.50 | - | - | \$17.50 | - | \$387.01 | \$387.01 | \$499.37 | \$0.00 | \$0.00 | \$684.77 | 6.25% | 432.1502308 | \$288.39 | \$312.11 | \$216.08 | \$156.05 | \$0.00 | \$4,719 | \$10,961 |
| Sacramento County | Office Specialist II | \$4,611 | - | \$1,618.64 | - | - | \$118.50 | - | - | \$0.00 | - | \$285.88 | \$285.88 | \$414.53 | \$0.00 | \$0.00 | \$551.48 | 10.02% | \$317.01 | \$212.82 | \$239.42 | \$0.00 | \$0.00 | \$25.00 | \$3,369 | \$7,980 |
| Sacramento Suburban Water District | Administrative Assistant II | \$6,242 | - | \$1,927.00 | - | - | \$189.00 | - | - | \$20.00 | \$20.00 | \$387.01 | \$387.01 | - | \$0.00 | \$0.00 | \$1,009.36 | - | \$360 | \$288.10 | \$312.11 | \$120.04 | \$0.00 | \$0.00 | \$4,613 | \$10,855 |
| San Juan Water District | Administrative Technician II | \$6,715 | - | \$2,902.00 | - | - | \$150.00 | - | - | \$19.00 | - | \$416.33 | \$416.33 | \$537.19 | \$0.00 | \$0.00 | \$1,024.03 | - | 464.88 | \$309.92 | \$309.92 | \$129.13 | \$0.00 | \$0.00 | \$5,725 | \$12,440 |
| Yuba County Water District | Administrative Technician | \$5,647 | - | \$2,227.42 | - | - | \$169.30 | - | - | \$26.85 | - | \$0.00 | \$0.00 | \$112.94 | \$282.35 | \$0.00 | \$613.84 | 6.75% | \$521.27 | \$325.79 | \$260.63 | \$108.60 | \$0.00 | \$0.00 | \$4,536 | \$10,183 |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Water Authority | Administrative Technician | | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 8.25% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,897 | \$2,897 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Median of Comparator Agencies | | \$6,242 | | | | | | | | | | | | | | | | | | | | | | | | \$10,474 |
| % Above/Below Median | | -100.00% | | | | | | | | | | | | | | | | | | | | | | | | -72.34% |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average of Comparator Agencies | | \$5,997 | | | | | | | | | | | | | | | | | | | | | | | | \$10,434 |
| % Above/Below Average | | -100.00% | | | | | | | | | | | | | | | | | | | | | | | | -72.23% |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62.5% of Comparator Agencies | | \$6,246 | | | | | | | | | | | | | | | | | | | | | | | | \$10,743 |
| % Above/Below Average | | -100.00% | | | | | | | | | | | | | | | | | | | | | | | | -73.03% |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification

| ASSOCIATE PROJECT MANAGER - GOVERNMENT AFFAIRS | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------------------|----------------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City of Roseville | Government Relations Representative II | \$9,107 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$728.57 | \$564.37 | \$564.37 | \$984.48 | 7.00% | \$490.38 | \$420.33 | \$420.33 | \$437.84 | \$227.68 | \$470.24 | \$5,473 | \$14,580 |
| City of Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sacramento County | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State of California - DWR | Associate Program Gov Analyst* | \$6,907 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Water Authority | Associate Project Manager - Gov | \$8,252 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$511.62 | \$0.00 | \$577.64 | \$0.00 | \$0.00 | \$1,042.23 | 8.25% | \$539.55 | \$380.86 | \$412.60 | \$0.00 | \$0.00 | \$0.00 | \$5,272 | \$13,524 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Median of Comparator Agencies | | \$8,007 | | | | | | | | | | | | | | | | | | | | | | | | \$14,580 |
| % Above/Below Median | Insufficient Data | 3.06% | | | | | | | | | | | | | | | | | | | | | | | | -7.24% |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average of Comparator Agencies | | \$8,007 | | | | | | | | | | | | | | | | | | | | | | | | \$14,580 |
| % Above/Below Average | | 3.06% | | | | | | | | | | | | | | | | | | | | | | | | -7.24% |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62.5% of Comparator Agencies | | \$8,282 | | | | | | | | | | | | | | | | | | | | | | | | \$14,580 |
| % Above/Below Average | | -0.36% | | | | | | | | | | | | | | | | | | | | | | | | -7.24% |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification
* As benefit data was unable to be collected, this classification was not included in the total compensation calculation.

| | | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | X | X* | X | INFO | X | X | X | X | X | X | X | X | |
|----------------------------------------------|---------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| ASSOCIATE PROJECT MANAGER - WATER MANAGEMENT | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | Water Efficiency Supv | \$9,121 | | | | | | | | | | | | | | | | | | | | | | | | |
| City of Folsom | Water Management Coordinator | \$8,372 | \$389.88 | \$1,674.00 | \$2,063.88 | \$30.16 | \$120.64 | \$150.80 | \$4.74 | \$18.95 | \$23.69 | \$519.08 | \$519.08 | \$586.05 | \$0.00 | \$0.00 | \$890.80 | 7.50% | \$982.12 | \$0.00 | \$418.61 | \$322.01 | \$209.31 | \$250.00 | \$5,406 | \$13,778 |
| City of Roseville | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | Assistant Engineer | \$8,882 | | \$2,023.00 | | | \$136.00 | | | \$18.00 | | \$550.66 | \$0.00 | \$710.53 | \$0.00 | \$0.00 | \$917.47 | 6.25% | \$1,093.12 | \$0.00 | \$444.08 | \$341.60 | \$0.00 | \$0.00 | \$4,973 | \$13,855 |
| Elk Grove Water District | Associate Engineer | \$8,996 | | \$2,500.08 | | | | | | | | \$0.00 | \$0.00 | \$629.72 | \$0.00 | \$0.00 | \$928.39 | - | \$519.00 | \$415.20 | \$454.13 | \$346.00 | \$224.90 | \$0.00 | \$5,388 | \$14,384 |
| Fair Oaks Water District | Associate Engineer | \$8,277 | | \$2,265.43 | | | \$128.10 | | | \$24.25 | | \$513.15 | \$513.15 | | \$0.00 | \$0.00 | \$854.15 | - | \$636.67 | \$318.33 | \$393.94 | \$254.67 | \$0.00 | \$0.00 | \$5,389 | \$13,665 |
| Placer County Water Agency | Assistant Engineer | \$8,877 | | \$2,167.00 | | | \$57.50 | | | \$17.50 | | \$550.40 | \$550.40 | \$710.20 | \$0.00 | \$0.00 | \$973.86 | 6.25% | \$614.59 | \$410.14 | \$443.87 | \$307.30 | \$221.94 | \$0.00 | \$5,764 | \$14,642 |
| Sacramento County | Assistant Civil Engineer II | \$9,434 | | \$1,618.64 | | | \$118.50 | | | \$0.00 | | \$584.93 | \$584.93 | \$848.14 | \$0.00 | \$0.00 | \$1,128.34 | 10.02% | \$648.61 | \$435.43 | \$489.86 | \$0.00 | \$0.00 | \$25.00 | \$5,049 | \$14,484 |
| Sacramento Suburban Water District | Engineering Project Coordinator | \$7,361 | | \$1,927.00 | | - | \$189.00 | | | \$20.00 | \$20.00 | \$456.36 | \$456.36 | | \$0.00 | \$0.00 | \$1,190.21 | - | \$424.65 | \$339.72 | \$368.03 | \$141.55 | \$0.00 | \$0.00 | \$5,057 | \$12,417 |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Yuba County Water District | Associate Hydro Engineer | \$8,956 | | \$2,227.42 | | | \$169.30 | | | \$26.85 | | \$0.00 | \$0.00 | \$179.12 | \$447.81 | \$0.00 | \$973.53 | 6.75% | \$826.72 | \$516.70 | \$413.36 | \$172.23 | \$0.00 | \$0.00 | \$5,774 | \$14,730 |
| State of California - DWR | Engineer, Water Resources* | \$10,956 | | - | - | - | - | - | - | - | - | \$0.00 | \$0.00 | | | \$0.00 | | | | | | | | \$0 | \$10,956 | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|--------------------------------|---------|--|------------|--|--|----------|--|--|---------|--|----------|--------|----------|--------|--------|------------|-------|----------|----------|----------|--------|--------|--------|---------|----------|
| Regional Water Authority | Associate Project Manager - WM | \$8,252 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$511.62 | \$0.00 | \$577.64 | \$0.00 | \$0.00 | \$1,042.23 | 8.25% | \$539.55 | \$380.86 | \$412.60 | \$0.00 | \$0.00 | \$0.00 | \$5,272 | \$13,524 |
|--------------------------|--------------------------------|---------|--|------------|--|--|----------|--|--|---------|--|----------|--------|----------|--------|--------|------------|-------|----------|----------|----------|--------|--------|--------|---------|----------|

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------|--|---------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----------|
| Median of Comparator Agencies | | \$8,919 | | | | | | | | | | | | | | | | | | | | | | | | \$13,855 |
| % Above/Below Median | | -7.48% | | | | | | | | | | | | | | | | | | | | | | | | -2.39% |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|--|---------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----------|
| Average of Comparator Agencies | | \$8,923 | | | | | | | | | | | | | | | | | | | | | | | | \$13,657 |
| % Above/Below Average | | -7.52% | | | | | | | | | | | | | | | | | | | | | | | | -0.97% |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|--|---------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|----------|
| 62.5% of Comparator Agencies | | \$8,981 | | | | | | | | | | | | | | | | | | | | | | | | \$14,384 |
| % Above/Below Average | | -8.12% | | | | | | | | | | | | | | | | | | | | | | | | -5.97% |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification
* As benefit data was unable to be collected, this classification was not included in the total compensation calculation.

| INFOXINFOXINFOXINFOXINFOXINFOX*XXINFOXXXXXXXX | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------|-------------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| EXECUTIVE ASSISTANT | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | Administrative Assistant | \$6,559 | \$389.88 | \$1,674.00 | \$2,063.88 | \$30.16 | \$120.64 | \$150.80 | \$4.74 | \$18.95 | \$23.69 | \$406.68 | \$406.68 | \$459.15 | \$0.00 | \$0.00 | \$697.91 | 7.50% | \$769.46 | \$0.00 | \$327.97 | \$252.28 | \$163.98 | \$0.00 | \$4,432 | \$10,991 |
| City of Roseville | Administrative Assistant | \$6,650 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$531.98 | \$412.09 | \$412.09 | \$718.84 | 7.00% | \$358.07 | \$306.91 | \$306.91 | \$319.70 | \$166.24 | \$343.36 | \$4,542 | \$11,192 |
| City of Sacramento | Administrative Assistant | \$6,315 | \$276.74 | \$1,777.00 | \$2,053.74 | included | \$0.00 | \$156.92 | included | \$0.00 | \$21.72 | \$391.54 | \$391.54 | \$442.06 | \$0.00 | \$63.15 | \$557.00 | 7.50% | \$364.34 | \$291.47 | \$340.05 | \$242.89 | \$0.00 | \$20.50 | \$3,922 | \$10,237 |
| City of West Sacramento | Secretary | \$5,263 | | \$1,773.00 | | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$421.04 | \$0.00 | \$0.00 | \$489.46 | 6.75% | \$303.63 | \$242.91 | | \$202.42 | \$0.00 | \$119.65 | \$3,131 | \$8,394 |
| El Dorado Irrigation District | Executive Asst/Clerk to the Board | \$8,623 | | \$2,023.00 | | | \$136.00 | | | \$18.00 | | \$534.63 | \$0.00 | \$689.84 | \$0.00 | \$0.00 | \$890.76 | 6.25% | \$1,061.30 | \$0.00 | \$431.15 | \$331.66 | | | \$4,892 | \$13,515 |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | Executive Assistant | \$6,336 | | \$2,167.00 | | | \$57.50 | | | \$17.50 | | \$392.82 | \$392.82 | \$506.87 | \$0.00 | \$0.00 | \$695.04 | 6.25% | \$438.64 | \$292.72 | \$316.79 | \$219.32 | \$158.40 | \$0.00 | \$4,756 | \$11,092 |
| Sacramento County | Executive Secretary | \$6,116 | | \$1,618.64 | | | \$118.50 | | | \$0.00 | | \$379.20 | \$379.20 | \$549.84 | \$0.00 | \$0.00 | \$731.49 | 10.02% | \$420.48 | \$0.00 | \$317.57 | \$0.00 | \$0.00 | \$25.00 | \$3,611 | \$9,727 |
| Sacramento Suburban Water District | Executive Asst to the General Mgr | \$7,216 | - | \$1,927.00 | - | - | \$189.00 | - | - | \$20.00 | \$20.00 | \$447.41 | \$447.41 | \$0.00 | \$0.00 | \$0.00 | \$1,166.86 | - | \$416.32 | \$0.00 | \$360.81 | \$138.77 | \$0.00 | \$0.00 | \$4,666 | \$11,882 |
| San Juan Water District | Administrative Asst/Board Secretary | \$9,142 | - | \$2,902.00 | - | - | \$150.00 | - | - | \$19.00 | - | \$566.78 | \$566.78 | \$731.33 | \$0.00 | \$0.00 | \$1,394.09 | - | \$632.88 | \$0.00 | \$421.92 | \$175.80 | \$0.00 | \$0.00 | \$6,262 | \$15,404 |
| Yuba County Water District | Executive Assistant | \$6,568 | - | \$2,227.42 | - | - | \$169.30 | - | - | \$26.85 | - | \$0.00 | \$0.00 | \$131.35 | \$328.38 | \$0.00 | \$713.90 | 6.75% | \$606.24 | \$378.90 | \$303.12 | \$126.30 | \$0.00 | \$0.00 | \$4,880 | \$11,448 |
| State of California - DWR | Executive Secretary | \$5,162 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Water Authority | Executive Assistant | \$6,929 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$429.60 | \$0.00 | \$485.030 | \$0.000 | \$0.000 | \$875.133 | 8.25% | \$453.05 | \$319.80 | \$346.45 | \$0.00 | \$0.00 | \$0.00 | \$4,892 | \$11,821 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Median of Comparator Agencies | | \$6,559 | | | | | | | | | | | | | | | | | | | | | | | \$11,142 | |
| % Above/Below Median | | 5.64% | | | | | | | | | | | | | | | | | | | | | | | 6.09% | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average of Comparator Agencies | | \$6,723 | | | | | | | | | | | | | | | | | | | | | | | \$11,388 | |
| % Above/Below Average | | 3.07% | | | | | | | | | | | | | | | | | | | | | | | 3.80% | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62.5% of Comparator Agencies | | \$6,588 | | | | | | | | | | | | | | | | | | | | | | | \$11,352 | |
| % Above/Below Average | | 5.17% | | | | | | | | | | | | | | | | | | | | | | | 4.13% | |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification

| FINANCE AND ADMINISTRATIVE MANAGER I | | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | X | X* | X | INFO | X | X | X | X | X | X | X | | |
|--------------------------------------|----------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | Accounting Manager | \$11,215 | | \$1,668.00 | | | \$135.10 | | | \$25.00 | | | | \$785.05 | | | \$1,327.85 | 7.68% | \$776.42 | \$0.00 | \$593.10 | \$431.35 | \$0.00 | \$0.00 | \$4,957 | \$16,172 |
| City of Folsom | Financial Services Manager | \$13,101 | \$389.88 | \$1,674.00 | \$2,063.88 | \$30.16 | \$120.64 | \$150.80 | \$4.74 | \$18.95 | \$23.69 | \$812.25 | \$812.25 | \$917.05 | \$0.00 | \$0.00 | \$1,393.92 | 7.50% | \$1,536.82 | \$0.00 | \$655.04 | \$503.88 | \$327.52 | \$250.00 | \$7,293 | \$20,394 |
| City of Roseville | Finance Manager | \$13,219 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$1,057.51 | \$819.17 | \$819.17 | \$1,428.96 | 7.00% | \$711.78 | \$610.10 | \$610.10 | \$635.52 | \$330.47 | \$682.55 | \$7,031 | \$20,250 |
| City of Sacramento | Finance Manager | \$12,578 | \$276.74 | \$1,777.00 | \$2,053.74 | included | \$0.00 | \$156.92 | included | \$0.00 | \$21.72 | \$779.81 | \$779.81 | \$880.43 | \$0.00 | \$125.78 | \$1,109.35 | 7.50% | \$725.63 | \$580.51 | \$677.26 | \$483.75 | \$0.00 | \$798.61 | \$6,806 | \$19,384 |
| City of West Sacramento | Finance Manager | \$12,234 | | \$1,773.00 | | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$978.72 | \$0.00 | \$0.00 | \$1,137.76 | 6.75% | \$705.81 | \$564.65 | \$635.23 | \$470.54 | \$0.00 | | \$5,287 | \$17,521 |
| El Dorado Irrigation District | Finance Manager | \$12,590 | | \$2,023.00 | | | \$136.00 | | | \$18.00 | | \$780.58 | \$0.00 | \$1,007.20 | \$0.00 | \$0.00 | \$1,300.55 | 6.25% | \$1,549.54 | \$0.00 | \$629.50 | \$484.23 | | | \$6,141 | \$18,731 |
| Elk Grove Water District | Finance Manager/Treasurer | \$13,955 | | \$2,500.08 | | | | | | | | \$0.00 | \$0.00 | \$976.85 | \$0.00 | \$0.00 | \$1,440.16 | - | \$805.10 | \$644.08 | \$704.46 | \$536.73 | \$348.88 | \$0.00 | \$6,979 | \$20,935 |
| Fair Oaks Water District | Finance Manager | \$12,461 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Placer County Water Agency | Finance Manager | \$11,297 | | \$2,167.00 | | | \$57.50 | | | \$17.50 | | \$700.44 | \$700.44 | \$903.79 | \$0.00 | \$0.00 | \$1,239.32 | 6.25% | \$782.12 | \$521.94 | \$564.87 | \$391.06 | \$282.43 | \$0.00 | \$6,724 | \$18,022 |
| Sacramento County | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|------------------------------|----------|--|------------|--|--|----------|--|--|---------|--|----------|--------|----------|--------|--------|------------|-------|----------|----------|----------|--------|--------|--------|----------|----------|
| Regional Water Authority | Finance & Administrative Mgr | \$10,352 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$641.82 | \$0.00 | \$724.64 | \$0.00 | \$0.00 | \$1,307.46 | 8.25% | \$676.86 | \$477.78 | \$517.60 | \$0.00 | \$0.00 | \$0.00 | \$5,877 | \$16,229 |
| Median of Comparator Agencies | | \$12,578 | | | | | | | | | | | | | | | | | | | | | | | \$19,057 | |
| % Above/Below Median | | -17.70% | | | | | | | | | | | | | | | | | | | | | | | -14.84% | |
| Average of Comparator Agencies | | \$12,517 | | | | | | | | | | | | | | | | | | | | | | | \$18,926 | |
| % Above/Below Average | | -17.29% | | | | | | | | | | | | | | | | | | | | | | | -14.25% | |
| 62.5% of Comparator Agencies | | \$12,590 | | | | | | | | | | | | | | | | | | | | | | | \$19,709 | |
| % Above/Below Average | | -17.78% | | | | | | | | | | | | | | | | | | | | | | | -17.66% | |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification

| | | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | X | X* | X | INFO | X | X | X | X | X | X | X | X | |
|---------------------------------------|----------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| FINANCE AND ADMINISTRATIVE MANAGER II | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Roseville | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento County | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|------------------------------|----------|--|------------|--|--|----------|--|--|---------|--|----------|--------|----------|--------|--------|------------|-------|----------|----------|----------|--------|--------|--------|---------|----------|
| Regional Water Authority | Finance & Administrative Mgr | \$10,352 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$641.82 | \$0.00 | \$724.64 | \$0.00 | \$0.00 | \$1,307.46 | 8.25% | \$676.86 | \$477.78 | \$517.60 | \$0.00 | \$0.00 | \$0.00 | \$5,877 | \$16,229 |
| Median of Comparator Agencies | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! | |
| % Above/Below Median | Insufficient Data | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! | |
| Average of Comparator Agencies | | #DIV/0! | | | | | | | | | | | | | | | | | | | | | | | #DIV/0! | |
| % Above/Below Average | | #DIV/0! | | | | | | | | | | | | | | | | | | | | | | | #DIV/0! | |
| 62.5% of Comparator Agencies | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! | |
| % Above/Below Average | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! | |

X - Included in the total compensation calculation

X* - This is subtracted from the total compensation calculation as it reduces the City's liability

INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

| MANAGR OF GOVERNMENT RELATIONS | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|----------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|--|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits | |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Roseville | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento County | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|---------------------------------|--|--|------------|--|--|----------|--|--|---------|--|--------|--------|--------|--------|---------|---------|-------|--------|--------|--------|--------|--------|--------|---------|---------|
| Regional Water Authority | Manager of Government Relations | | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.000 | \$0.000 | 8.25% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,897 | \$2,897 |
|--------------------------|---------------------------------|--|--|------------|--|--|----------|--|--|---------|--|--------|--------|--------|--------|---------|---------|-------|--------|--------|--------|--------|--------|--------|---------|---------|

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------|-------------------|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------|
| Median of Comparator Agencies | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! |
| % Above/Below Median | Insufficient Data | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! |

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|--|---------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---------|
| Average of Comparator Agencies | | #DIV/0! | | | | | | | | | | | | | | | | | | | | | | | #DIV/0! |
| % Above/Below Average | | #DIV/0! | | | | | | | | | | | | | | | | | | | | | | | #DIV/0! |

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|--|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------|
| 62.5% of Comparator Agencies | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! |
| % Above/Below Average | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | #NUM! |

X - Included in the total compensation calculation

X* - This is subtracted from the total compensation calculation as it reduces the City's liability

INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

| MANAGR OF STRATEGIC AFFAIRS | | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | X | X* | X | INFO | X | X | X | X | X | X | X | X | |
|------------------------------------|------------------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Roseville | Government Relations Administrator | \$11,934 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$954.71 | \$739.54 | \$739.54 | \$1,290.06 | 7.00% | \$642.60 | \$550.80 | \$550.80 | \$573.75 | \$298.35 | \$616.20 | \$6,545 | \$18,478 |
| City of Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento County | Chief, Water Quality Policy and Planning | \$17,289 | | \$1,618.64 | | | \$118.50 | | | \$0.00 | | \$1,071.90 | \$1,071.90 | \$1,554.25 | \$0.00 | \$0.00 | \$2,067.72 | 10.02% | \$1,188.59 | - | \$897.68 | \$0.00 | | \$25.00 | #VALUE! | #VALUE! |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Yuba County Water District | Project Manager | \$16,082 | - | \$2,227.42 | - | - | \$169.30 | - | - | \$26.85 | - | \$0.00 | \$0.00 | \$321.64 | \$804.09 | \$0.00 | \$1,748.10 | 6.75% | \$1,484.48 | \$927.80 | \$742.24 | \$309.27 | | | \$8,440 | \$24,521 |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Water Authority | Manager of Strategic Affairs | \$16,906 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$1,048.17 | \$0.00 | \$1,183.42 | \$0.00 | \$0.000 | \$2,135.228 | 8.25% | \$1,105.39 | \$780.28 | \$845.30 | \$0.00 | \$0.00 | \$0.00 | \$7,763 | \$24,669 |
| Median of Comparator Agencies | | \$16,082 | | | | | | | | | | | | | | | | | | | | | | | | #VALUE! |
| % Above/Below Median | Insufficient Data | 5.12% | | | | | | | | | | | | | | | | | | | | | | | | #VALUE! |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average of Comparator Agencies | | \$15,101 | | | | | | | | | | | | | | | | | | | | | | | | #VALUE! |
| % Above/Below Average | | 11.95% | | | | | | | | | | | | | | | | | | | | | | | | #VALUE! |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62.5% of Comparator Agencies | | \$16,384 | | | | | | | | | | | | | | | | | | | | | | | | #VALUE! |
| % Above/Below Average | | 3.19% | | | | | | | | | | | | | | | | | | | | | | | | #VALUE! |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification

| MANAGER OF TECHNICAL SERVICES | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|-----------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City of Roseville | Engineering Manager | \$14,437 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | - | included | \$0.00 | - | \$0.00 | \$0.00 | \$1,154.94 | \$894.65 | \$894.65 | \$1,560.62 | 7.00% | \$777.37 | \$666.31 | \$666.31 | \$694.08 | \$360.92 | \$745.44 | \$7,493 | \$21,930 |
| City of Sacramento | Engineering Manager | \$15,286 | \$276.74 | \$1,777.00 | \$2,053.74 | included | \$0.00 | \$156.92 | included | \$0.00 | \$21.72 | \$947.72 | \$947.72 | \$1,070.01 | \$0.00 | \$152.86 | \$1,348.21 | 7.50% | \$881.88 | \$705.50 | \$823.09 | \$587.92 | \$0.00 | \$906.94 | \$7,825 | \$23,111 |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| El Dorado Irrigation District | Dir Engineering | \$16,633 | - | \$2,023.00 | - | - | \$136.00 | - | - | \$18.00 | - | \$1,031.22 | \$0.00 | \$1,330.60 | \$0.00 | \$0.00 | \$1,718.14 | 6.25% | \$2,047.08 | \$0.00 | \$831.63 | \$639.71 | \$0.00 | \$0.00 | \$7,414 | \$24,046 |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fair Oaks Water District | Technical Servcies Manager | \$13,167 | - | \$2,265.43 | - | - | \$128.10 | - | - | \$24.25 | - | \$816.33 | \$816.33 | - | \$0.00 | \$0.00 | \$1,358.80 | - | \$1,012.82 | \$506.41 | \$626.68 | \$405.13 | \$0.00 | \$0.00 | \$7,144 | \$20,311 |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sacramento County | Chief, Sac Regional Co Sanit Dist | \$17,289 | - | \$1,618.64 | - | - | \$118.50 | - | - | \$0.00 | - | \$1,071.90 | \$1,071.90 | \$1,554.25 | \$0.00 | \$0.00 | \$2,067.72 | 10.02% | \$1,188.59 | \$0.00 | \$897.68 | \$0.00 | \$0.00 | \$25.00 | \$6,988 | \$24,277 |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|------------------------------|----------|--|------------|--|--|----------|--|--|---------|--|------------|--------|------------|--------|--------|------------|-------|------------|----------|----------|--------|--------|--------|---------|----------|
| Regional Water Authority | Manager of Technical Affairs | \$16,906 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$1,048.17 | \$0.00 | \$1,183.42 | \$0.00 | \$0.00 | \$2,135.23 | 8.25% | \$1,105.39 | \$780.28 | \$845.30 | \$0.00 | \$0.00 | \$0.00 | \$7,763 | \$24,669 |
| Median of Comparator Agencies | | \$15,286 | | | | | | | | | | | | | | | | | | | | | | | | \$23,111 |
| % Above/Below Median | | 10.60% | | | | | | | | | | | | | | | | | | | | | | | | 6.74% |
| Average of Comparator Agencies | | \$15,362 | | | | | | | | | | | | | | | | | | | | | | | | \$22,735 |
| % Above/Below Average | | 10.05% | | | | | | | | | | | | | | | | | | | | | | | | 8.51% |
| 62.5% of Comparator Agencies | | \$15,959 | | | | | | | | | | | | | | | | | | | | | | | | \$23,579 |
| % Above/Below Average | | 5.93% | | | | | | | | | | | | | | | | | | | | | | | | 4.63% |

X - Included in the total compensation calculation

X* - This is subtracted from the total compensation calculation as it reduces the City's liability

INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

| PRINCIPAL PROJECT MANAGER - GOVERNMENT AFFAIRS | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------------------|-----------------------------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|--|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits | |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Roseville | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Sacramento | Director of Government Affairs | \$14,831 | \$276.74 | \$1,777.00 | \$2,053.74 | included | \$0.00 | \$156.92 | included | \$0.00 | \$21.72 | \$919.49 | \$919.49 | \$1,038.14 | \$0.00 | \$148.31 | \$1,308.05 | 7.50% | \$855.61 | \$684.49 | \$798.57 | \$570.41 | \$0.00 | \$888.73 | \$7,654 | \$22,485 | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento County | Environmental Legislativeand Regulatory Affairs Mgr | \$13,240 | - | \$1,618.64 | - | - | \$118.50 | - | - | \$0.00 | - | \$820.86 | \$820.86 | \$1,190.25 | \$0.00 | \$0.00 | \$1,583.46 | 10.02% | \$910.23 | \$0.00 | \$687.44 | \$0.00 | \$0.00 | \$25.00 | \$5,764 | \$19,004 | |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| San Juan Water District | Water Resources Manager | \$13,343 | - | \$2,902.00 | - | - | \$150.00 | - | - | \$19.00 | - | \$827.28 | \$827.28 | \$1,067.46 | \$0.00 | \$0.00 | \$2,034.84 | - | \$923.76 | \$0.00 | \$615.84 | \$256.60 | \$0.00 | \$0.00 | \$7,729 | \$21,073 | |
| Yuba County Water District | Government Relations Manager | \$17,992 | - | \$2,227.42 | - | - | \$169.30 | - | - | \$26.85 | - | \$0.00 | \$0.00 | \$359.84 | \$899.60 | \$0.00 | \$1,955.73 | 6.75% | \$1,660.80 | \$1,038.00 | \$830.40 | \$346.00 | \$0.00 | \$0.00 | \$9,154 | \$27,146 | |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Water Authority | Principal Project Manager - Gov | \$13,829 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$857.40 | \$0.00 | \$968.030 | \$0.000 | \$0.000 | \$1,746.603 | 8.25% | \$904.20 | \$638.26 | \$691.45 | \$0.00 | \$0.00 | \$0.00 | \$6,878 | \$20,707 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Median of Comparator Agencies | | \$14,087 | | | | | | | | | | | | | | | | | | | | | | | | \$21,779 | |
| % Above/Below Median | | -1.83% | | | | | | | | | | | | | | | | | | | | | | | | -4.92% | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average of Comparator Agencies | | \$14,851 | | | | | | | | | | | | | | | | | | | | | | | | \$22,427 | |
| % Above/Below Average | | -6.88% | | | | | | | | | | | | | | | | | | | | | | | | -7.67% | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62.5% of Comparator Agencies | | \$14,645 | | | | | | | | | | | | | | | | | | | | | | | | \$22,308 | |
| % Above/Below Average | | -5.57% | | | | | | | | | | | | | | | | | | | | | | | | -7.18% | |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification

[illegible]

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|--------------------------------|----------|--|------------|--|--|----------|--|---------|--|----------|--------|----------|--------|--------|------------|-------|----------|----------|----------|--------|--------|--------|---------|----------|
| Regional Water Authority | Principal Project Manager - WM | \$13,829 | | \$2,652.73 | | | \$211.10 | | \$33.32 | | \$857.40 | \$0.00 | \$968.03 | \$0.00 | \$0.00 | \$1,746.60 | 8.25% | \$904.20 | \$638.26 | \$691.45 | \$0.00 | \$0.00 | \$0.00 | \$6,878 | \$20,707 |
|--------------------------|--------------------------------|----------|--|------------|--|--|----------|--|---------|--|----------|--------|----------|--------|--------|------------|-------|----------|----------|----------|--------|--------|--------|---------|----------|

[illegible][illegible][illegible]

X - Included in the total compensation calculation
 X* - This is subtracted from the total compensation calculation as it reduces the City's liability
 INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
 NCC - No Comparable Classification
 * As benefit data was unable to be collected, this classification was not included in the total compensation calculation.

| PROJECT RESEARCH ASSISTANT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|---------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|--|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits | |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | Water Management Specialist | \$6,402 | \$389.88 | \$1,674.00 | \$2,063.88 | \$30.16 | \$120.64 | \$150.80 | \$4.74 | \$18.95 | \$23.69 | \$396.95 | \$396.95 | \$448.17 | \$0.00 | \$0.00 | \$681.22 | 7.50% | \$751.05 | \$0.00 | \$320.12 | \$246.25 | \$160.06 | \$0.00 | \$4,369 | \$10,772 | |
| City of Roseville | Water Conservation Specialist | \$7,286 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | | included | \$0.00 | | \$0.00 | \$0.00 | \$582.91 | \$451.54 | \$451.54 | \$787.66 | 7.00% | \$392.35 | \$336.30 | \$336.30 | \$350.31 | \$182.16 | \$376.23 | \$4,783 | \$12,070 | |
| City of Sacramento | Water Conservation Specialist | \$5,475 | \$276.74 | \$1,777.00 | \$2,053.74 | included | \$0.00 | \$156.92 | included | \$0.00 | \$21.72 | \$339.46 | \$339.46 | \$383.26 | \$0.00 | \$54.75 | \$482.91 | 7.50% | \$315.88 | \$252.70 | \$294.82 | \$210.58 | \$0.00 | \$20.50 | \$3,639 | \$9,114 | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento County | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento Suburban Water District | Water Conservation Specialist I | \$5,767 | - | \$1,927.00 | - | - | \$189.00 | - | - | \$20.00 | \$20.00 | \$357.57 | \$357.57 | #VALUE! | \$0.00 | \$0.00 | \$932.57 | - | \$332.73 | \$0.00 | \$288.36 | \$0.00 | \$0.00 | \$0.00 | \$4,047 | \$9,814 | |
| San Juan Water District | Water Efficiency Technician I | - | - | \$2,902.00 | - | - | \$150.00 | - | - | \$19.00 | - | #VALUE! | #VALUE! | #VALUE! | \$0.00 | \$0.00 | #VALUE! | - | #VALUE! | \$0.00 | #VALUE! | #VALUE! | \$0.00 | \$0.00 | - | - | |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|----------------------------|---------|--|------------|--|--|----------|--|--|---------|--|----------|--------|-----------|---------|---------|-----------|-------|----------|----------|----------|--------|--------|--------|---------|----------|
| Regional Water Authority | Project Research Assistant | \$6,199 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$384.34 | \$0.00 | \$433.930 | \$0.000 | \$0.000 | \$782.934 | 8.25% | \$405.32 | \$286.11 | \$309.95 | \$0.00 | \$0.00 | \$0.00 | \$4,681 | \$10,880 |
| Median of Comparator Agencies | | \$6,085 | | | | | | | | | | | | | | | | | | | | | | | | \$10,293 |
| % Above/Below Median | | 1.88% | | | | | | | | | | | | | | | | | | | | | | | | 5.71% |
| Average of Comparator Agencies | | \$6,233 | | | | | | | | | | | | | | | | | | | | | | | | \$10,443 |
| % Above/Below Average | | -0.54% | | | | | | | | | | | | | | | | | | | | | | | | 4.19% |
| 62.5% of Comparator Agencies | | \$6,323 | | | | | | | | | | | | | | | | | | | | | | | | \$10,652 |
| % Above/Below Average | | -1.96% | | | | | | | | | | | | | | | | | | | | | | | | 2.14% |

X - Included in the total compensation calculation

X* - This is subtracted from the total compensation calculation as it reduces the City's liability

INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

| | | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | INFO | X | INFO | X | X* | X | INFO | X | X | X | X | X | X | X | X | X | |
|--------------------------------------|----------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|--|
| SENIOR PROJECT MANAGER - GROUNDWATER | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits | |
| Citrus Heights Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Folsom | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Roseville | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| City of West Sacramento | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| El Dorado Irrigation District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Elk Grove Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento County | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sacramento Suburban Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| San Juan Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Yuba County Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| State of California - DWR | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|----------------------------------|----------|--|------------|--|--|----------|--|--|---------|--|----------|--------|----------|--------|---------|-------------|-------|----------|----------|----------|--------|--------|--------|---------|----------|
| Regional Water Authority | Sr Project Manager - Groundwater | \$11,626 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$720.81 | \$0.00 | \$813.82 | \$0.00 | \$0.000 | \$1,468.364 | 8.25% | \$760.16 | \$536.58 | \$581.30 | \$0.00 | \$0.00 | \$0.00 | \$6,244 | \$17,870 |
| Median of Comparator Agencies | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | | #NUM! |
| % Above/Below Median | Insufficient Data | #NUM! | | | | | | | | | | | | | | | | | | | | | | | | #NUM! |
| Average of Comparator Agencies | | #DIV/0! | | | | | | | | | | | | | | | | | | | | | | | | #DIV/0! |
| % Above/Below Average | | #DIV/0! | | | | | | | | | | | | | | | | | | | | | | | | #DIV/0! |
| 62.5% of Comparator Agencies | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | | #NUM! |
| % Above/Below Average | | #NUM! | | | | | | | | | | | | | | | | | | | | | | | | #NUM! |

X - Included in the total compensation calculation

X* - This is subtracted from the total compensation calculation as it reduces the City's liability

INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

| SENIOR PROJECT MANAGER - WATER MANAGEMENT | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------|----------------------------------|--------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------|------------------------------------------------|------------|-------------------------------|------------|---------------|------------------|------------------------|-----------------------------|--------------------|------------------------|
| Agency | Classification Title | Top Monthly Salary | MEDICAL INSURANCE | | | DENTAL INSURANCE | | | VISION INSURANCE | | | PENSION | | | | | | | ADDITIONAL BENEFIT COMPONENTS | | | | | | TOTAL COMPENSATION | |
| | | | EE Paid Medical (Full Family) | ER Paid Medical (Full Family) | Total Cost Medical (Full Family) | EE Paid Dental (Full Family) | ER Paid Dental (Full Family) | Total Cost Dental (Full Family) | EE Paid Vision (Full Family) | ER Paid Vision (Full Family) | Total Cost Vision (Full Family) | Employee Paid Social Security | Employer Paid Social Security | Employee Paid Portion Employee Contribution | Employer Paid Employee Contribution (EPMC) | Employee Paid Employer Contributions | Employer Retirement Contribution (Normal Rate) | PEPRA Rate | Vacation Leave (10 yrs) | Sick Leave | Holiday Leave | Mgmt/Admin Leave | Longevity Pay (10 yrs) | Other Forms of Compensation | Total Benefits | Total Pay and Benefits |
| Citrus Heights Water District | Senior Civil Engineer | \$13,960 | - | \$1,668.00 | - | - | \$135.10 | - | - | \$25.00 | - | \$0.00 | \$0.00 | \$977.19 | \$0.00 | \$0.00 | \$1,652.84 | 7.68% | \$966.45 | \$0.00 | \$738.26 | \$536.92 | \$0.00 | \$0.00 | \$5,723 | \$19,682 |
| City of Folsom | Senior Civil Engineer | \$11,297 | \$389.88 | \$1,674.00 | \$2,063.88 | \$30.16 | \$120.64 | \$150.80 | \$4.74 | \$18.95 | \$23.69 | \$700.40 | \$700.40 | \$790.77 | \$0.00 | \$0.00 | \$1,201.98 | 7.50% | \$1,325.20 | \$0.00 | \$564.84 | \$434.49 | \$282.42 | \$250.00 | \$6,573 | \$17,870 |
| City of Roseville | Senior Engineer | \$11,407 | \$353.72 | \$2,022.00 | \$2,375.72 | included | \$0.00 | - | included | \$0.00 | - | \$0.00 | \$0.00 | \$912.54 | \$706.88 | \$706.88 | \$1,233.07 | 7.00% | \$614.21 | \$526.47 | \$526.47 | \$548.40 | \$285.17 | \$588.98 | \$6,345 | \$17,752 |
| City of Sacramento | Senior Engineer | \$11,694 | \$276.74 | \$1,777.00 | \$2,053.74 | included | \$0.00 | \$156.92 | included | \$0.00 | \$21.72 | \$725.01 | \$725.01 | \$818.56 | \$0.00 | \$116.94 | \$1,031.38 | 7.50% | \$674.64 | \$539.71 | \$629.66 | \$449.76 | \$0.00 | \$763.25 | \$6,473 | \$18,167 |
| City of West Sacramento | Senior Civil Engineer | \$10,740 | - | \$1,773.00 | - | included | \$0.00 | - | included | \$0.00 | - | \$0.00 | \$0.00 | \$859.20 | \$0.00 | \$0.00 | \$998.82 | 6.75% | \$619.62 | \$495.69 | - | \$413.08 | \$0.00 | \$0.00 | \$4,300 | \$15,040 |
| El Dorado Irrigation District | Senior Civil Engineer | \$11,980 | - | \$2,023.00 | - | - | \$136.00 | - | - | \$18.00 | - | \$742.75 | \$0.00 | \$958.38 | \$0.00 | \$0.00 | \$1,237.51 | 6.25% | \$1,474.43 | \$0.00 | \$598.99 | \$460.76 | \$0.00 | \$0.00 | \$5,949 | \$17,928 |
| Elk Grove Water District | Senior Civil Engineer | \$12,655 | - | \$2,500.08 | - | Included | - | - | included | - | - | \$0.00 | \$0.00 | \$885.85 | \$0.00 | \$0.00 | \$1,306.00 | - | \$730.10 | \$584.08 | \$638.84 | \$486.73 | \$316.38 | \$0.00 | \$6,562 | \$19,217 |
| Fair Oaks Water District | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Placer County Water Agency | NCC | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sacramento County | Associate Civil Engineer | \$11,233 | - | \$1,618.64 | - | - | \$118.50 | - | - | \$0.00 | - | \$696.47 | \$696.47 | \$1,009.89 | \$0.00 | \$0.00 | \$1,343.52 | 10.02% | \$772.30 | \$518.47 | \$583.27 | \$0.00 | \$0.00 | \$25.00 | \$5,676 | \$16,910 |
| Sacramento Suburban Water District | Senior Engineer | \$11,876 | - | \$1,927.00 | - | - | \$189.00 | - | - | \$20.00 | \$20.00 | \$736.32 | \$736.32 | - | \$0.00 | \$0.00 | \$1,920.37 | - | \$685.16 | \$548.13 | \$593.81 | \$228.39 | \$0.00 | - | \$6,848 | \$18,724 |
| San Juan Water District | Senior Engineer | \$13,343 | - | \$2,902.00 | - | - | \$150.00 | - | - | \$19.00 | - | \$827.28 | \$827.28 | \$1,067.46 | \$0.00 | \$0.00 | \$2,034.84 | - | \$923.76 | \$615.84 | \$615.84 | \$256.60 | \$0.00 | - | \$8,345 | \$21,688 |
| Yuba County Water District | Senior Hydro Engineer | \$14,773 | - | \$2,227.42 | - | - | \$169.30 | - | - | \$26.85 | - | \$0.00 | \$0.00 | \$295.46 | \$738.66 | \$0.00 | \$1,605.85 | 6.75% | \$1,363.68 | \$852.30 | \$681.84 | \$284.10 | \$0.00 | \$997.19 | \$8,947 | \$23,720 |
| State of California - DWR | Senior Engineer Water Resources* | \$12,905 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Regional Water Authority | Senior Project Manager - WM | \$11,626 | | \$2,652.73 | | | \$211.10 | | | \$33.32 | | \$720.81 | \$0.00 | \$813.82 | \$0.00 | \$0.000 | \$1,468.364 | 8.25% | \$760.16 | \$536.58 | \$581.30 | \$0.00 | \$0.00 | \$0.00 | \$6,244 | \$17,870 |
| Median of Comparator Agencies | | \$11,928 | | | | | | | | | | | | | | | | | | | | | | | | \$18,167 |
| % Above/Below Median | | -2.53% | | | | | | | | | | | | | | | | | | | | | | | | -1.64% |
| Average of Comparator Agencies | | \$12,322 | | | | | | | | | | | | | | | | | | | | | | | | \$18,791 |
| % Above/Below Average | | -5.65% | | | | | | | | | | | | | | | | | | | | | | | | -4.90% |
| 62.5% of Comparator Agencies | | \$12,571 | | | | | | | | | | | | | | | | | | | | | | | | \$18,848 |
| % Above/Below Average | | -7.51% | | | | | | | | | | | | | | | | | | | | | | | | -5.19% |

X - Included in the total compensation calculation
X* - This is subtracted from the total compensation calculation as it reduces the City's liability
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation
NCC - No Comparable Classification
* As benefit data was unable to be collected, this classification was not included in the total compensation calculation.

**REGIONAL WATER AUTHORITY
COMPENSATION STUDY NOTES
2022**

| Employer Paid Health Benefits | |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Citrus Heights Water District | Agency pays \$1,668 for medical; \$135.10 for Dental, \$68 for Vision - covered by ER (Tier 1 ER contributes up to \$1800/mo. If selected FF premium is less, difference is placed in health reimbursement acct. for EE; Tier 2 - hired after 1/1/19, ER picks up 100% premium) |
| City of Folsom | Agency pays \$1,674.00 for Medical, \$120.64 for Dental, \$18.95 for Vision |
| City of Roseville | Agency pays Cafeteria plan \$1,349/mo and Flex Plan Credit \$673/mo for Medical, Dental and Vision |
| City of Sacramento | Agency pays Cafeteria plan \$1,777/mo for Medical, Dental and Vision. |
| City of West Sacramento | Agency pays \$1,773.00 for Medical, Dental and Vision |
| El Dorado Irrigation District | Agency pays 85% of Medical, Dental, and Vision |
| Elk Grove Water District | Agency pays \$2,500.08 for Medical, 100% for Dental, 100% for Vision; coverage under ACWA JPIA |
| Fair Oaks Water District | Agency pays \$2265.43 Kaiser FF, \$128.10 dental; \$28.25 vision |
| Placer County Water Agency | Agency pays maximum \$2,167.00 per month |
| Sacramento County | Tier B - Agency pays \$1,618.64 per month for Medical, \$118.50 for Dental, \$0 for Vision |
| Sacramento Suburban Water District | \$1927/mo medical; \$189 /mo Dental; \$20/mo Vision |
| San Juan Water District | \$2902/mo medical; \$150/mo Dental; \$19/mo Vision |
| Yuba County Water District | \$2227.42/mo medical; \$169.30 Dental; \$26.85/mo Vision |

| Social Security | |
|------------------------------------|-----|
| Citrus Heights Water District | Yes |
| City of Folsom | Yes |
| City of Roseville | No |
| City of Sacramento | Yes |
| City of West Sacramento | No |
| El Dorado Irrigation District | Yes |
| Elk Grove Water District | No |
| Fair Oaks Water District | Yes |
| Placer County Water Agency | Yes |
| Sacramento County | Yes |
| Sacramento Suburban Water District | Yes |
| San Juan Water District | Yes |
| Yuba County Water District | No |

| Retirement - EPMC | |
|------------------------------------|------------|
| Citrus Heights Water District | No |
| City of Folsom | No |
| City of Roseville | Yes 6.197% |
| City of Sacramento | No |
| City of West Sacramento | No |
| El Dorado Irrigation Disctrict | No |
| Elk Grove Water District | No |
| Fair Oaks Water District | No |
| Placer County Water Agency | No |
| Sacramento County | No |
| Sacramento Suburban Water District | No |
| San Juan Water District | No |
| Yuba County Water District | Yes, 5% |

| Retirement - Employee Paid Employer Contribution | |
|--------------------------------------------------|---------------------|
| Citrus Heights Water District | No |
| City of Folsom | No |
| City of Roseville | Yes 6.197% |
| City of Sacramento | Yes - 1% cost share |
| City of West Sacramento | No |
| El Dorado Irrigation Disctrict | No |
| Elk Grove Water District | No |
| Fair Oaks Water District | No |
| Placer County Water Agency | No |
| Sacramento County | No |
| Sacramento Suburban Water District | No |
| San Juan Water District | No |
| Yuba County Water District | No |

| Retirement - Employer Contribution (Normal Rate) | |
|--------------------------------------------------|------------------------------|
| Citrus Heights Water District | 10.87% Tier 1; 10.32% Tier 2 |
| City of Folsom | 10.64% |
| City of Roseville | 10.81% |
| City of Sacramento | 8.82% |
| City of West Sacramento | 9.30% |
| El Dorado Irrigation Disctrict | 10.33% |
| Elk Grove Water District | 10.32% |
| Fair Oaks Water District | 10.32% |
| Placer County Water Agency | 10.97% |
| Sacramento County | 11.96% |
| Sacramento Suburban Water District | 16.17% |
| San Juan Water District | 15.25% |
| Yuba County Water District | 10.87% |

| Vacation Leave | |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Citrus Heights Water District | At 8 yrs. - 144hrs./yr; At 12 yrs. -168 hrs./yr. (Hours accrued in excess of 200/hrs. at end of October each year will be cashed out in November) |
| City of Folsom | At 10 yrs - 18.68 hours/mo for annual leave (combined vacation and sick leave) |
| City of Roseville | At 10 yrs - 16 days/yr |
| City of Sacramento | At 10 yrs - 120 hrs/yr |
| City of West Sacramento | At 10 yrs - 120 hrs/yr |
| El Dorado Irrigation Disctrict | At 10 yrs - 256 hrs/yr of PTO (combined vacation and sick leave) |
| Elk Grove Water District | At 10 yrs - 160 hrs/yr |
| Fair Oaks Water District | At 10 yrs - 160 hrs/yr |
| Placer County Water Agency | At 10 yrs - 20 days/yr |
| Sacramento County | At 10 yrs - 20 days/yr |
| Sacramento Suburban Water District | At 10 yrs - 100 hrs/yr |
| San Juan Water District | At 10 yrs - 144 hrs/yr |
| Yuba County Water District | At 10 yrs - 192 hrs/yr |

| Sick Leave | |
|------------------------------------|--------------------------------------------------|
| Citrus Heights Water District | 12 days/yr. |
| City of Folsom | Included in annual leave (listed under vacation) |
| City of Roseville | 12 days/yr |
| City of Sacramento | 12 days/yr |
| City of West Sacramento | 12 days/yr |
| El Dorado Irrigation Disctrict | Included in PTO (listed under vacation) |
| Elk Grove Water District | 12 days/yr PTO |
| Fair Oaks Water District | 80 hrs/yr |
| Placer County Water Agency | .0462 per hour worked |
| Sacramento County | 4.6 hrs/bi-weekly |
| Sacramento Suburban Water District | 12 days/yr |
| San Juan Water District | 12 days/yr |
| Yuba County Water District | 10 hrs/mo |

| Holiday (Including Floating Holidays) | |
|---------------------------------------|-------------------------------------------------------------------------|
| Citrus Heights Water District | 9 + 1/2 (12/24) + 1/2 (12/32) + 1 Floating Holiday |
| City of Folsom | 12 Holidays + 1 Personal Holiday |
| City of Roseville | 10 Holidays + 2 Floating Holidays |
| City of Sacramento | 11 full Holidays + 2 half Holidays (12/24 &12/31) + 2 Floating Holidays |
| City of West Sacramento | 10 Holidays + 3.5 Floating Holidays |
| El Dorado Irrigation Disctrict | 13 Holidays |
| Elk Grove Water District | 12 Holidays |
| Fair Oaks Water District | 11 Holidays |
| Placer County Water Agency | 13 Holidays |
| Sacramento County | 13.5 Holidays |
| Sacramento Suburban Water District | 13 Holidays |
| San Juan Water District | 11 Holidays + 1 Floating Holiday |
| Yuba County Water District | 12 Holidays |

| Management/Administrative Leave | |
|------------------------------------|------------------------------------------------------------------------------------------|
| Citrus Heights Water District | 80 hrs/yr. for management EEs. |
| City of Folsom | Mid- and Executive management: 80 hrs/yr |
| City of Roseville | Up to 100 hrs/yr for management EEs |
| City of Sacramento | 80 hrs./yr. for management Ees. Admin. Leave - 24 hrs/yr for Confidential (Unit 10) Ees. |
| City of West Sacramento | 80 hrs/yr for management EEs |
| El Dorado Irrigation Disctrict | 80 hrs/yr for management EEs. 40 hrs/yr for general EEs. |
| Elk Grove Water District | 80 hrs/yr for exempt EEs |
| Fair Oaks Water District | up to 80 hrs/yr |
| Placer County Water Agency | 72 hrs/yr |
| Sacramento County | None |
| Sacramento Suburban Water District | 40 hrs/yr |
| San Juan Water District | 40 hrs/yr |
| Yuba County Water District | 40 hrs/yr |

| Longevity Pay | |
|------------------------------------|------------------------|
| Citrus Heights Water District | No - See Top Range Pay |
| City of Folsom | 2.5% at 10 yrs |
| City of Roseville | 2.5% at 10 yrs |
| City of Sacramento | No |
| City of West Sacramento | No |
| El Dorado Irrigation Disctrict | No |
| Elk Grove Water District | 2.5% at 10 yrs |
| Fair Oaks Water District | No |
| Placer County Water Agency | 2.5% at 10 yrs |
| Sacramento County | No |
| Sacramento Suburban Water District | No |
| San Juan Water District | No |
| Yuba County Water District | No |

| Other Forms of Compensation | |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Citrus Heights Water District | Cell Phone Allowance: \$49/mo.; Can cash out up to 80 hrs. Management Leave; Tuition Reimbursement up to \$1950/yr. for F.T. EEs. Deferred Comp. 3%; Boot Allowance: If required up to \$230/yr.; Uniform Allowance: EEs required to wear select jeans/cargo pants = \$250/yr.; Certificate Pay for: California State Water Distribution System Operator and California State Water Treatment Operator Up to \$100 depending upon Grade levels 1 (\$20/mo) thru 5 (\$100/mo.); Top Range Pay: EE at the top of salary range is eligible annually to earn "extended range" merit performance pay of 1-5% depending upon prior year annual performance review and % is applied to coming year salary. Salary reverts back to maximum salary level. "Extended Range" merit pay is reevaluated each year. |
| City of Folsom | Some positions \$50/mo Cell Phone Allowance, General Employees: some positions \$300/mo Special Skills Certificate pay, some positions hired after 7/1/2019 Education Incentive \$150/mo AA, \$250/mo BA, \$250 per month Masters; unrelated BA/MA \$150/mo. Mid-management: up to \$3,000/yr (50% EE/ER match) student loan repayment for degree with nexus to job. Mid-management: Deferred Comp at 10 yrs \$250/mo. Executive Management Deferred Comp 6.5%, technology allowance \$100/mo. |
| City of Roseville | 5% Deferred Comp after 5 yrs service; 45 personal hours |
| City of Sacramento | Management Auto Allowance \$175/mo. EEs with 10 yrs of service = 24/hrs Personal Leave/yr. Management use of public transportation up to \$120/mo. Management Technology Allowance \$100/mo. Management 401(a) Money Purchase Plan 4% ER contribution. |
| City of West Sacramento | Education Incentive: \$75/mo 60 units, \$120/mo 90 units, 5% for Master's. Career Enhancement (education/home office equipment) up to \$1,000/yr. |
| El Dorado Irrigation District | N/A |
| Elk Grove Water District | N/A |
| Fair Oaks Water District | N/A |
| Placer County Water Agency | General employees: When reach 20 yrs of service, receive 40 hrs paid leave to be taken within one yr of completion of 20 yrs, |
| Sacramento County | \$25 per month for Retiree Health Savings Plan |
| Sacramento Suburban Water District | N/A |
| San Juan Water District | N/A |
| Yuba County Water District | 7.65% paid into Deferred Income Plan in lieu of Social Security |

| Retiree Health Benefits | |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Citrus Heights Water District | N/A |
| City of Folsom | N/A |
| City of Roseville | N/A |
| City of Sacramento | N/A |
| City of West Sacramento | N/A |
| El Dorado Irrigation District | N/A |
| Elk Grove Water District | Agency pays same as active employees including Medical, Dental and Vision |
| Fair Oaks Water District | N/A |
| Placer County Water Agency | Hired before 1/1/10, agency pays max allowed by CalPERS. Hired after 1/1/10, agency pays according to CalPERS vesting schedule. |
| Sacramento County | N/A |
| Sacramento Suburban Water District | N/A |
| San Juan Water District | Post-employment Medical paid in accordance with CalPERS 10-20 year vesting schedule. |
| Yuba County Water District | Retiree Medical paid after 10 yrs with agency up to \$1,850/mo |

| Leave Cash-out | |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Citrus Heights Water District | |
| City of Folsom | 40 hrs/yr |
| City of Roseville | Up to 50 hrs management leave; up to 45 hrs personal leave |
| City of Sacramento | If EE has 480+ hrs Sick Leave on 11/1, EE can elect to forego accrual of 24 hrs and receive cash payment for up to 72 hrs of sick leave. Management can cash out 40 hrs Admin Leave/yr. |
| City of West Sacramento | 80 hrs/yr |
| El Dorado Irrigation District | N/A |
| Elk Grove Water District | Must send written request to GM to cash out all/part |
| Fair Oaks Water District | N/A |
| Placer County Water Agency | EEs with 200 balance may cash out up to 40 hrs once per year |
| Sacramento County | N/A |
| Sacramento Suburban Water District | N/A |
| San Juan Water District | N/A |
| Yuba County Water District | 45% of sick leave after 10 years of service upon retirement, up to 1040 hours |

| Compensation in lieu of Medical Benefits | |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Citrus Heights Water District | \$400/mo. |
| City of Folsom | \$250/mo |
| City of Roseville | \$400/mo. |
| City of Sacramento | \$200/mo. |
| City of West Sacramento | \$865/mo |
| El Dorado Irrigation Disctrict | \$275/mo. |
| Elk Grove Water District | None |
| Fair Oaks Water District | None |
| Placer County Water Agency | \$300/mo |
| Sacramento County | None |
| Sacramento Suburban Water District | At the Board’s discretion, EE can receive 1/2 of lowest cost plan premium. For 2022, \$351 - EE only, \$701 - EE+1, \$912 -family |
| San Juan Water District | \$400/mo, |
| Yuba County Water District | None |

AGENDA ITEM 12: DIRECTORS' COMMENTS