

WATERSHED MANAGEMENT FUNDS

Fund Summaries

Overview

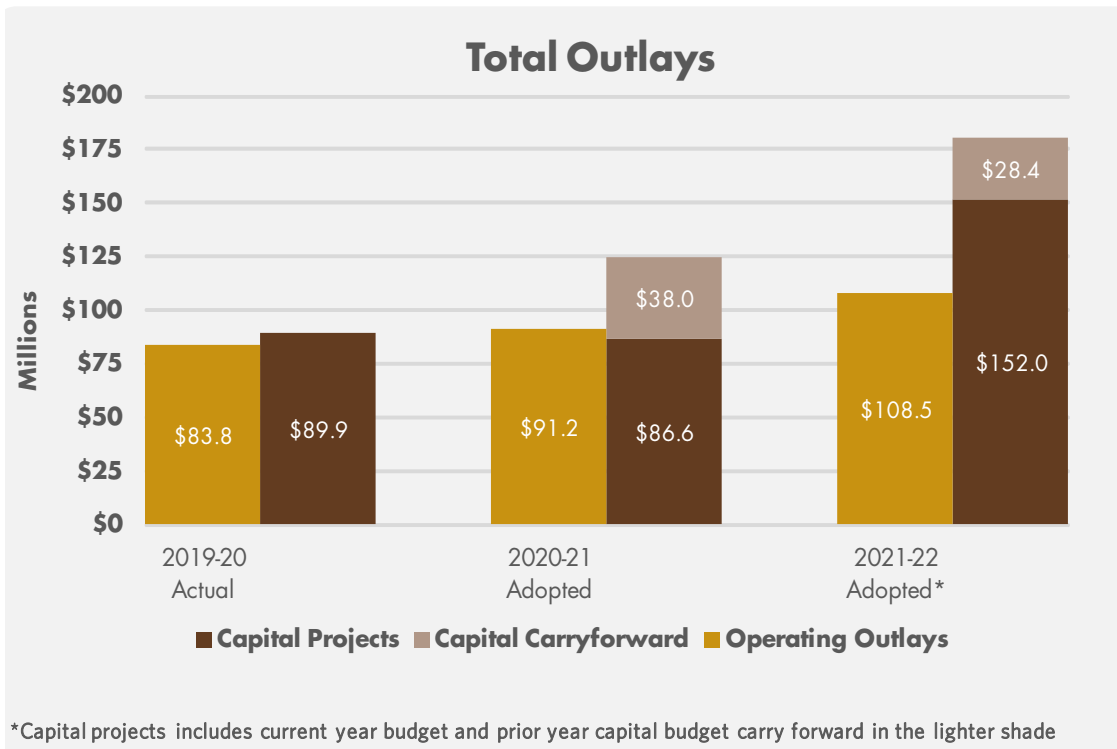
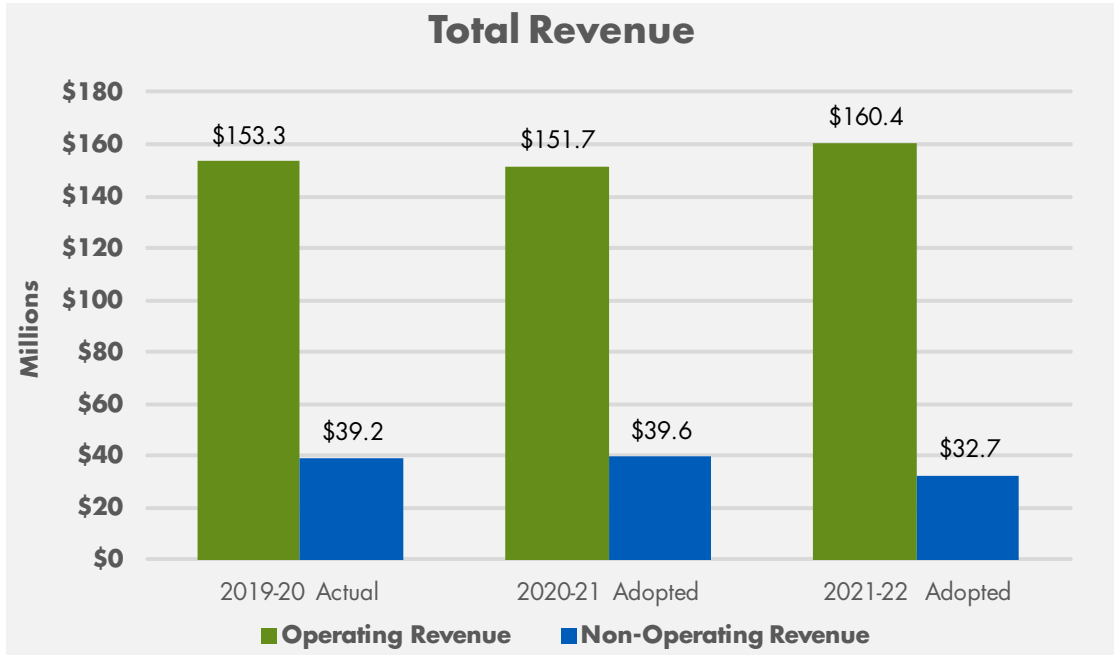
The Board of Directors defines Watershed stewardship as the management of natural resources in a manner that fosters ecosystem health, improved water quality, flood protection and compatible recreational opportunities. The Watersheds Chief Operating Officer leads the implementation of the watershed stewardship program with three funding sources:

- Watershed and Stream Stewardship (Fund 12)
- Safe, Clean Water and Natural Flood Protection (Fund 26)
- Benefit Assessment Funds (Fund 21, 22, 23, 24 and 25)

Financial summaries and a description of programs and outcomes from these funds can be found in this chapter.

Fund Summaries

Watershed Management Funds



Fund Summaries

Watershed Management Funds Summary

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2020-21 Adopted	
	2019-20	2020-21	2020-21	2021-22	\$ Diff	% Diff
REVENUE						
Operating Revenue						
Benefit Assessment	\$ 13,440,269	\$ 12,369,217	\$ 12,369,217	\$ 13,453,662	\$ 1,084,445	8.8%
Property Tax	93,054,481	93,520,000	96,623,384	99,651,159	6,131,159	6.6%
Special Parcel Tax	46,091,377	45,537,000	46,093,772	47,105,387	1,568,387	3.4%
Intergovernmental Services	570,508	—	—	—	—	—
Operating Other	189,095	254,410	194,768	200,611	(53,799)	(21.1)%
Total Operating Revenue	\$ 153,345,730	\$ 151,680,627	\$ 155,281,141	\$ 160,410,819	\$ 8,730,192	5.8%
Non-Operating Revenue						
Capital Reimbursements	\$ 29,481,115	\$ 32,250,000	\$ 33,271,000	\$ 28,446,000	\$ (3,804,000)	(11.8)%
Interest Income *	6,748,541	5,950,000	5,950,000	2,811,000	(3,139,000)	(52.8)%
Non-Operating Other	2,981,509	1,407,421	1,407,421	1,421,957	14,536	1.0%
Total Non-Operating Revenue	\$ 39,211,165	\$ 39,607,421	\$ 40,628,421	\$ 32,678,957	\$ (6,928,464)	(17.5)%
TOTAL REVENUE	\$ 192,556,895	\$ 191,288,048	\$ 195,909,562	\$ 193,089,776	\$ 1,801,728	0.9%
OUTLAYS						
Operating Outlays						
Operations **	\$ 61,687,638	\$ 73,084,109	\$ 76,727,392	\$ 84,860,974	\$ 11,776,865	16.1%
Operating Project	10,465,890	5,240,630	5,282,007	5,438,497	197,867	3.8%
Debt Service	11,650,108	12,911,367	12,911,367	18,227,620	5,316,253	41.2%
Total Operating Outlays	\$ 83,803,636	\$ 91,236,106	\$ 94,920,766	\$ 108,527,091	\$ 17,290,985	19.0%
Capital Outlays						
Capital Projects	\$ 89,911,096	\$ 86,603,149	\$ 210,921,572	\$ 151,981,222	\$ 65,378,073	75.5%
Carry Forward Capital Projects	—	37,987,340	—	28,445,928	(9,541,412)	(25.1)%
Total Capital Outlays	\$ 89,911,096	\$ 124,590,489	\$ 210,921,572	\$ 180,427,150	\$ 55,836,661	44.8%
TOTAL OUTLAYS****	\$ 173,714,732	\$ 215,826,595	\$ 305,842,338	\$ 288,954,241	\$ 73,127,646	33.9%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	\$ 2,040,476	\$ —	\$ —	\$ 100,000,000	\$ 100,000,000	100.0%
Transfers In	22,931,251	13,172,427	12,987,427	4,797,716	(8,374,711)	(63.6)%
Transfers Out	(25,239,973)	(20,485,263)	(20,300,263)	(8,522,877)	11,962,386	(58.4)%
TOTAL OTHER SOURCES/(USES)	\$ (268,246)	\$ (7,312,836)	\$ (7,312,836)	\$ 96,274,839	\$ 103,587,675	(1,417)%
BALANCE AVAILABLE	\$ 18,573,917	\$ (31,851,383)	\$ (117,245,612)	\$ 410,374	\$ 32,261,757	(101.3)%

Fund Summaries

Watershed Management Funds Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
YEAR-END RESERVES						
Restricted Reserves						
CP Debt Service	\$ 26,107	\$ —	\$ —	\$ —	\$ —	—
SCW Rate Stabilization Reserve	—	—	—	25,000,000	25,000,000	100.0%
SCW Contingency Reserve	—	—	—	5,000,000	5,000,000	100.0%
SCW Currently Authorized Projects	82,078,451	22,477,299	51,918,583	39,599,917	17,122,618	76.2%
SCW Operating and Capital Reserve	71,279,858	57,903,219	53,258,394	54,254,365	(3,648,854)	(6.3)%
Total Restricted Reserves	\$ 153,384,416	\$ 80,380,518	\$ 105,176,977	\$ 123,854,282	\$ 43,473,764	54.1%
Committed Reserves						
Currently Authorized Projects ***	\$ 62,843,789	\$ 12,142,988	\$ 24,515,424	\$ 5,866,617	\$ (6,276,371)	(51.7)%
Benefit Assessment Reserve	1,097,604	—	—	—	—	—
Operating and Capital Reserve	97,687,518	103,370,090	68,075,314	68,457,190	(34,912,900)	(33.8)%
Total Committed Reserves	\$ 161,628,911	\$ 115,513,078	\$ 92,590,738	\$ 74,323,807	\$ (41,189,271)	(35.7)%
TOTAL YEAR-END RESERVES	\$ 315,013,327	\$ 195,893,596	\$ 197,767,715	\$ 198,178,089	\$ 2,284,493	1.2%
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 28,265,301	\$ 33,741,784	\$ 33,807,960	\$ 39,562,243	\$ 5,820,459	17.3%
Salary Savings Factor	—	(877,692)	(877,692)	(656,133)	221,559	(25.2)%
Services & Supplies	27,620,108	24,775,720	28,356,626	26,426,968	1,651,248	6.7%
Intra-District Charges	16,268,119	20,684,927	20,722,506	24,966,394	4,281,467	20.7%
OPERATING OUTLAY TOTAL	\$ 72,153,528	\$ 78,324,739	\$ 82,009,400	\$ 90,299,472	\$ 11,974,733	15.3%
DEBT SERVICE						
Services & Supplies	\$ 351,205	\$ 722,456	\$ 722,456	\$ 1,508,223	\$ 785,767	108.8%
Debt Service	11,298,902	12,188,911	12,188,911	16,719,397	4,530,486	37.2%
DEBT SERVICE TOTAL	\$ 11,650,107	\$ 12,911,367	\$ 12,911,367	\$ 18,227,620	\$ 5,316,253	41.2%
CAPITAL PROJECTS						
Salaries and Benefits	\$ 17,954,374	\$ 21,095,881	\$ 21,051,292	\$ 18,104,449	\$ (2,991,432)	(14.2)%
Salary Savings Factor	—	(565,272)	(565,272)	(303,397)	261,875	(46.3)%
Services & Supplies	62,629,570	54,247,196	178,635,802	123,672,265	69,425,069	128.0%
Carry Forward Capital Projects	—	37,987,340	—	28,445,928	(9,541,412)	(25.1)%
Intra-District Charges	9,327,152	11,825,344	11,799,749	10,507,906	(1,317,438)	(11.1)%
CAPITAL PROJECTS TOTAL	\$ 89,911,096	\$ 124,590,489	\$ 210,921,571	\$ 180,427,151	\$ 55,836,662	44.8%
TOTAL OUTLAYS****	\$ 173,714,731	\$ 215,826,595	\$ 305,842,338	\$ 288,954,243	\$ 73,127,648	33.9%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Watershed and Stream Stewardship Fund

Description

The Watershed and Stream Stewardship Fund was created in FY 2000-01 as part of the Board of Directors' direction to balance the overall Flood Protection and Stream Stewardship Program. When created, this fund supported specific stewardship activities within the watersheds from a portion of Valley Water's ad valorem property tax allocation. Beginning in FY 2008-09, this fund was redefined to support all activities from the five watersheds funds supported by revenue from:

- All Valley Water's 1% ad valorem property tax allocation, except the portion allocated to the Valley Water General Fund and Water Utility Enterprise Fund
- Benefit assessments
- Capital reimbursements
- Intergovernmental revenue
- Interest revenue

The revenues in the Watershed and Stream Stewardship Fund are used to provide:

- Environmentally responsible maintenance and construction of flood conveyance and ecological assets to preserve or improve flood protection, water quality, or environmental values including sediment removal; levee maintenance; erosion protection; debris removal; vegetation management; invasive species removal and control; corrective maintenance, property, fence and road repairs
- Administration of the Water Resources Protection Ordinance to protect Valley Water assets
- Consultation with other agencies to manage flood risk and to protect ecological assets
- Emergency preparedness/response including sandbags and efforts to respond to or reduce the threat of floods
- Protection and improvement of water quality from urban runoff and other stream impairments
- Monitoring and assessing the condition and performance of both flood conveyance and environmental assets in the watersheds
- Public outreach and education

- Other program activities such as work improvement efforts, floodplain management, hydrology, safety training and workforce development

Preliminary targets for sediment removal, field condition assessments, levee maintenance, and erosion protection are based on the Stream Maintenance Program-2.5 (SMP-2.5) Notice of Proposed Work (NPW) submitted to the regulatory agencies every year in April. The NPW consists of all potential work identified for that season. While Valley Water intends to complete all work listed in the NPW, some of the work may not be completed for numerous reasons, such as the ability to implement required mitigation, timely receipt of regulatory agencies' approvals, changed site conditions, biological restrictions due to nesting birds, and other factors. Furthermore, an additional NPW may be submitted due to late-occurring work because of winter storms. Therefore, proposed workload quantities in this fund summary are subject to change.

The FY 2021-22 Budget includes twelve (12.0) positions that are partially funded from the Watershed and Stream Stewardship Fund. Six (6.0) of these positions are necessary to meet the commitment of the 2020 Renewed Safe, Clean Water Program (SCW) to manage at least 300 acres of existing riparian planting projects throughout the five watersheds, meet two new key performance indicators to manage invasive plant removals countywide, and strengthen the reliability and sustainability of flood protection infrastructure. The remaining six (6.0) positions are needed to support capital projects investment so that our infrastructure is resilient for years to come.

Programs and projects are designed to fulfill each goal. Following each goal statement is a list of projects that are included in the FY 2021-22 Budget.

Fund Summaries

Outcomes

Goal 3.1: Natural flood protection for residents, businesses, and visitors

Provide flood protection to the county's growing community by building flood protection projects and maintaining conveyance capacity of modified channels.

Major Capital Projects starting or continuing construction:

- Palo Alto Flood Basin Structure Improvements
- San Francisco Bay Shoreline Phase I Flood Protection and Habitat Restoration
- Lower Calera Creek Flood Protection
- Lower Penitencia Creek Flood Protection, Berryessa Creek to Coyote Creek and
- Watersheds Asset Rehabilitation Program: Piedmont Creek (from Roswell Drive to Dempsey Road) and Calabazas Creek (from Miller Avenue to Bollinger Road).

Major Capital Projects in planning and design:

- Guadalupe River Flood Protection, Tasman Drive to I-880
- Upper Penitencia Creek, Coyote Creek to Dorel Drive

Maintain conveyance capacity of modified channels:

- Effectively and efficiently maintain and operate flood water conveyance channels to design specifications including sustainable sediment management, vegetation management and debris removal
- Provide 86% of the funding to remove an estimated 20,000 to 50,000 cubic yards of sediment
- Control approximately over 3,700 acres of upland vegetation to allow access for sediment removal and levee maintenance
- Inspect approximately 190 miles of creeks
- Inspect approximately 100 miles of levees
- Perform maintenance on approximately 30,000 linear feet of levees

Goal 3.2: Reduced potential for flood damages

Reduce the potential for flood damages by: preparing for and responding to flood emergencies; informing the public on flood awareness; implementing the Water Resources

Protection Ordinance; implementing the Encroachment Remediation and Prevention Plan; consulting with and supporting external agencies for floodplain management; maintaining and improving our flood warning system. This includes providing approximately 40,000 filled sandbags and sending floodplain mailers to approximately 53,000 homes and businesses in flood-prone areas.

Goal 4.1: Protect and restore creek, bay and other aquatic ecosystems

Protect and restore creek and bay ecosystems: managing mitigation and enhancement sites; monitoring the biological values along the creeks and bay; understanding the natural hydrology of the watersheds; responding to hazardous material incidents; educating residents on creek stewardship; conducting storm water runoff pollution prevention activities and continuing Good Neighbor Maintenance to remove trash from visible creek reaches, repair fences as needed for public safety, respond to requests for trash and graffiti removal within five working days, and respond to Adopt-A-Creek trash pickups.

- Stabilize approximately 3,000 linear feet of stream banks.

Capital Projects:

- SMP Mitigation and Stream and Watershed Protection Program, such as Hale Creek Enhancement Pilot Study, design of Almaden Lake Improvements, Feasibility Study of Metcalf Ponds, and Ogier Ponds Planning Study

Goal 4.2: Improved quality of life in Santa Clara County through trails and open space

Provide additional recreational opportunities by partnering with cities and the County to create creekside trails and open space.

Goal 4.3: Strive for zero net greenhouse gas emission or carbon neutrality

Implement Climate Change Action Plan including greenhouse gas reduction strategies and climate change adaptation strategies.

Fund Summaries

Fiscal Status

Property tax revenue is projected at \$99.7 million, a 6.6% or \$6.1 million increase from the FY 2020-21 Adopted Budget.

Capital Reimbursement of \$20.9 million is budgeted as follows:

- \$11.2 million Measure AA grant for San Francisco Bay Shoreline
- \$9.7 million State Subvention funds for San Francisco Bay Shoreline

Other Income of \$1.4 million is budgeted for rental and other miscellaneous income.

Interest earnings are projected at \$1.25 million, a 51.0% or \$1.3 million decrease from the FY 2020-21 Adopted Budget due to current and projected financial market conditions.

Operating Transfers in from the Benefit Assessment Funds for the excess amount over the debt obligations is budgeted at \$2.3 million.

Operating Transfers out of \$6.2 million from the Watershed and Stream Stewardship Fund is budgeted as follows:

- \$2.5 million to the Safe Clean Water Fund for Upper Penitencia Creek
- \$1.6 million to the General Fund for Drought Induced Tree Removal
- \$1.3 million to Information Technology Fund for IT capital projects costs
- \$0.8 million for the Headquarters Operations Building

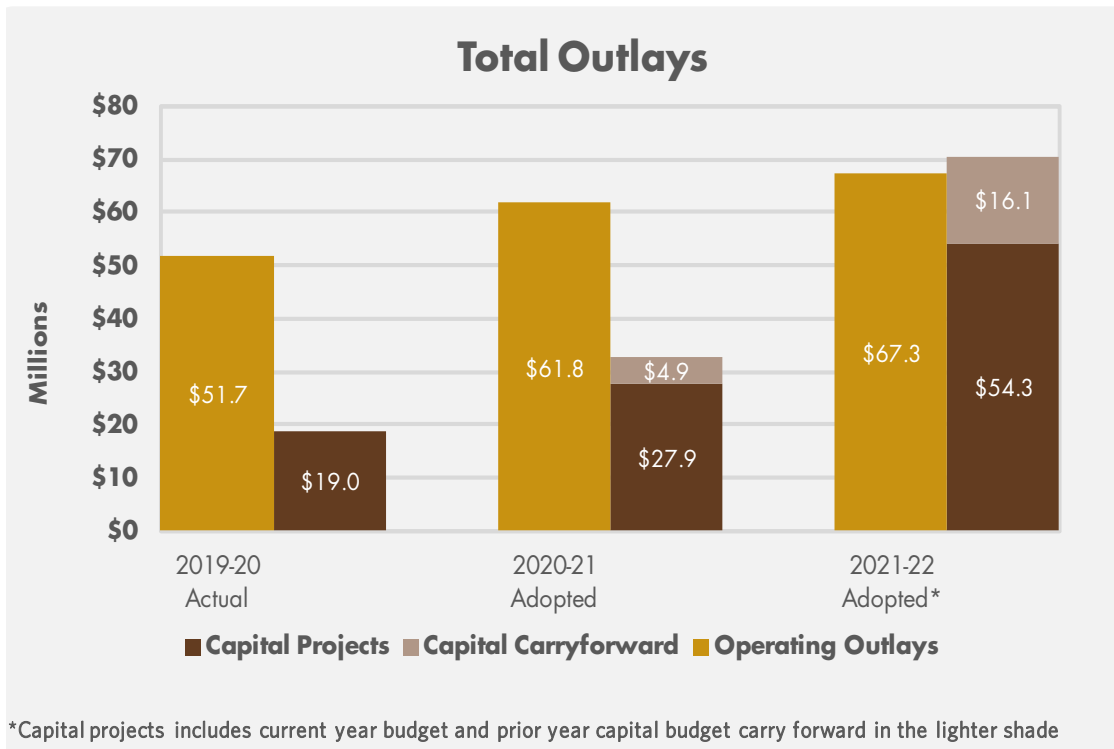
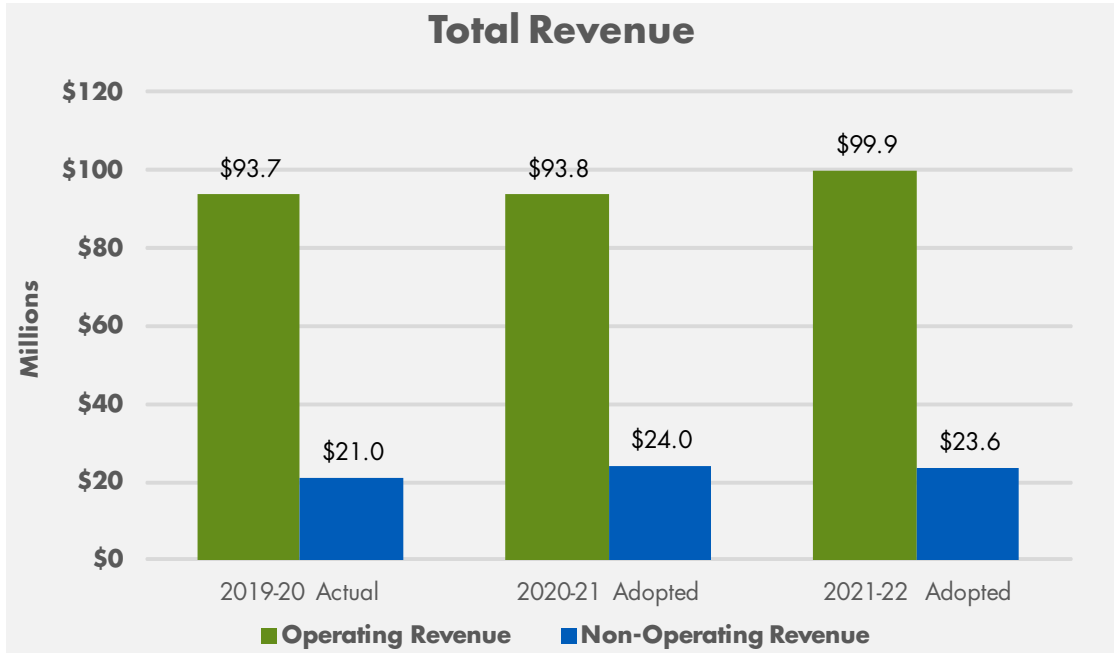
Budget Issues

- The Watershed and Stream Stewardship Fund is limited, given that it is the main source of funding for essential operations and maintenance of Watershed facilities and every year staff has identified more work than the fund can support; reserves are projected to be drawn down over the 10 year forecast.

- Stream Maintenance Program-2 (SMP-2) is scheduled to sunset in December of 2023. Development and environmental evaluation of the SMP-3 has begun and will continue in FY 2021-22. This multi-year process includes preparation of a new EIR and accompanying programmatic permits with each of the seven state and federal agencies which have regulatory authority over various aspects of the program.

Fund Summaries

Watershed and Stream Stewardship Fund



Fund Summaries

Watershed and Stream Stewardship Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Operating Revenue						
Property Tax	\$ 93,054,481	\$ 93,520,000	\$ 96,623,384	\$ 99,651,159	\$ 6,131,159	6.6%
Intergovernmental Services	503,078	—	—	—	—	—
Operating Other	189,095	254,410	194,768	200,611	(53,799)	(21.1)%
Total Operating Revenue	\$ 93,746,654	\$ 93,774,410	\$ 96,818,152	\$ 99,851,770	\$ 6,077,360	6.5%
Non-Operating Revenue						
Capital Reimbursements	\$ 15,230,851	\$ 20,072,000	\$ 18,794,000	\$ 20,886,000	\$ 814,000	4.1%
Interest Income *	3,131,163	2,550,000	2,550,000	1,250,000	(1,300,000)	(51.0)%
Nonoperating Other	2,622,530	1,407,421	1,407,421	1,421,957	14,536	1.0%
Total Non-Operating Revenue	\$ 20,984,544	\$ 24,029,421	\$ 22,751,421	\$ 23,557,957	\$ (471,464)	(2.0)%
TOTAL REVENUE	\$ 114,731,198	\$ 117,803,831	\$ 119,569,573	\$ 123,409,727	\$ 5,605,896	4.8%
OUTLAYS						
Operating Outlays						
Operations **	\$ 50,235,032	\$ 59,007,811	\$ 59,235,189	\$ 64,368,580	\$ 5,360,769	9.1%
Operating Project	1,440,501	2,768,507	2,768,507	2,887,301	118,794	4.3%
Total Operating Outlays	\$ 51,675,533	\$ 61,776,318	\$ 62,003,696	\$ 67,255,881	\$ 5,479,563	8.9%
Capital Outlays						
Capital Projects	\$ 18,993,922	\$ 27,860,688	\$ 110,914,135	\$ 54,322,981	\$ 26,462,293	95.0%
Carry Forward Capital Projects	—	4,897,984	—	16,127,263	11,229,279	229.3%
Total Capital Outlays	\$ 18,993,922	\$ 32,758,672	\$ 110,914,135	\$ 70,450,244	\$ 37,691,572	115.1%
TOTAL OUTLAYS****	\$ 70,669,455	\$ 94,534,990	\$ 172,917,831	\$ 137,706,125	\$ 43,171,135	45.7%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	\$ 1,559,006	\$ —	\$ —	\$ —	\$ —	—
Transfers In	2,545,451	2,305,174	2,305,174	2,276,172	(29,002)	(1.3)%
Transfers Out	(22,787,306)	(18,180,089)	(17,995,089)	(6,246,705)	11,933,384	(65.6)%
TOTAL OTHER SOURCES/(USES)	\$ (18,682,849)	\$ (15,874,915)	\$ (15,689,915)	\$ (3,970,533)	\$ 11,904,382	(75.0)%
BALANCE AVAILABLE	\$ 25,378,894	\$ 7,393,926	\$ (69,038,173)	\$ (18,266,931)	\$ (25,660,857)	(347.1)%
YEAR-END RESERVES						
Committed Reserves						
Currently Authorized Projects ***	\$ 62,843,789	\$ 12,142,988	\$ 24,515,424	\$ 5,866,617	\$ (6,276,371)	(51.7)%
Benefit Assessment Reserve	1,097,604	—	—	—	—	—
Operating and Capital Reserve	97,687,518	103,370,090	68,075,314	68,457,190	(34,912,900)	(33.8)%
Total Committed Reserves	\$ 161,628,911	\$ 115,513,078	\$ 92,590,738	\$ 74,323,807	\$ (41,189,271)	(35.7)%
TOTAL YEAR-END RESERVES	\$ 161,628,911	\$ 115,513,078	\$ 92,590,738	\$ 74,323,807	\$ (41,189,271)	(35.7)%

Fund Summaries

Watershed and Stream Stewardship Fund Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 23,288,618	\$ 28,424,012	\$ 28,463,900	\$ 31,779,939	\$ 3,355,927	11.8%
Salary Savings Factor	—	(739,094)	(739,094)	(526,597)	212,497	(28.8)%
Services & Supplies	15,079,594	16,870,140	17,035,140	16,100,160	(769,980)	(4.6)%
Intra-District Charges	13,307,321	17,221,259	17,243,749	19,902,380	2,681,121	15.6%
OPERATING OUTLAY TOTAL	\$ 51,675,533	\$ 61,776,317	\$ 62,003,695	\$ 67,255,882	\$ 5,479,565	8.9%
CAPITAL PROJECTS						
Salaries and Benefits	\$ 7,549,057	\$ 9,702,005	\$ 9,695,312	\$ 8,094,223	\$ (1,607,782)	(16.6)%
Salary Savings Factor	—	(259,219)	(259,219)	(135,199)	124,020	(47.8)%
Services & Supplies	7,513,819	12,962,129	96,026,045	41,631,444	28,669,315	221.2%
Carry Forward Capital Projects	—	4,897,984	—	16,127,263	11,229,279	229.3%
Intra-District Charges	3,931,046	5,455,773	5,451,997	4,732,514	(723,259)	(13.3)%
CAPITAL PROJECTS TOTAL	\$ 18,993,922	\$ 32,758,672	\$ 110,914,135	\$ 70,450,245	\$ 37,691,573	115.1%
TOTAL OUTLAYS****	\$ 70,669,455	\$ 94,534,989	\$ 172,917,830	\$ 137,706,127	\$ 43,171,138	45.7%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Total Outlays - Watershed and Stream Stewardship Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
10291002	Rental Expense Stevens Creek	294,669	370,349	390,106		Watershed Design & Construction Division
30061004	Rent Exp Guadalupe & Coyote	243,866	116,986	158,356		Watershed Design & Construction Division
30151026	Guad Rvr Mitgtn Monitoring Prg	947,721	607,295	485,906		Watershed Stewardship & Planning Division
62001090	Unscoped Projects-Budget Only	4,100	100,000	150,000		Office of Assistant CEO
62011002	Watershed Asset Protection Sup	3,895,988	4,593,001	5,099,156		Watershed Design & Construction Division
62021003	CPRU Tech Support	159,620	78,980	183,319		Watershed Design & Construction Division
**	62021004	Vegetation Mgmt Tech Support	494			Watershed Operations & Maintenance Division
*	62021008	Energy Management	4,886	9,415	8,056	Treated Water Division
	62021009	Watershds O&M Eng&Insp Support	997,679	1,386,668	1,562,218	Watershed Operations & Maintenance Division
*	62031001	Watershed Revenue	19,478	53,216	48,536	Financial Planning and Management Services Division
*	62031002	Grants Management	367,972	529,834	575,874	Financial Planning and Management Services Division
*	62041022	Stream Maint Prog Mgmt	3,482,433	5,066,473	4,763,142	Watershed Operations & Maintenance Division
	62041023	Community Rating System (CRS)	383,173	463,004	529,808	Office of Chief of External Affairs
	62041027	Integrated Wtr Resrce Mstr Pln	412,515	1,593,857	2,779,903	Watershed Stewardship & Planning Division
*	62041039	Integrated Regional Water Mgmt	29,023	19,382	30,358	Water Supply Division
	62041043	Environmental Srvcs Tech Suppt	222,484	506,667	674,287	Watershed Stewardship & Planning Division
*	62041047	Ecolgcal Data Collectn & Analy	178,424	256,364	387,567	Watershed Stewardship & Planning Division
	62061001	Watersheds Administration	8,107,902	9,741,096	8,652,881	Office of COO Watersheds
	62061002	Districtwide Salary Savings-12		(739,094)	(526,597)	Financial Planning and Management Services Division
	62061005	WS Customer Relations&Outreach	519,969	1,041,056	1,074,386	Office of Chief of External Affairs
	62061008	Hydrology&Hydraulics Tech Supp	929,435	1,458,172	1,164,139	Watershed Stewardship & Planning Division
*	62061019	Supp Volunteer Cleanup Effort	57,153	168,184	147,590	Office of Chief of External Affairs

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
**	62061028 WS Training & Development	19,856				Office of COO Watersheds
	62061029 Field Operations Support	502,171	606,882	668,179		Watershed Operations & Maintenance Division
*	62061045 Asset Management Program	805,604	1,092,333	952,569		Office of Assistant CEO
*	62061048 Climate Change Adaptation/ Mtg.	92,278	94,374	140,139		Watershed Stewardship & Planning Division
	62061049 Safe Clean Water Renewal	958,819	45,000			Office of the CEO
*	62061050 Office of Integrated Wtr Mgmt			1,013,133		Office of Assistant CEO
*	62061051 Lands Management Program			229,631		Office of Assistant CEO
*	62061056 F8 SCW Sustainable Creek Infrastructure			319,657		Office of Assistant CEO
*	62071041 Welding Services	68,299	85,182	91,439		General Services Division
	62181005 SMP Mitigation Site Mgmt	341,798	606,690	655,752		Watershed Stewardship & Planning Division
	62181006 Instream Habitat Complexity	482,957	259,169	200,987		Watershed Operations & Maintenance Division
*	62741042 Water Resorcs EnvPlng & Permtg	79,678	201,141	172,934		Watershed Operations & Maintenance Division
	62761006 Invasive Plant Management Prog	2,208,472	2,183,976	2,348,446		Watershed Operations & Maintenance Division
	62761008 Sandbag Program	487,297	614,903	645,448		Watershed Operations & Maintenance Division
	62761009 Pond A4 Operations	73,172	157,561	91,908		Watershed Operations & Maintenance Division
*	62761022 Watershed Good Neighbor Maint	1,089,905	1,056,879	922,872		Watershed Operations & Maintenance Division
*	62761023 Watershed Sediment Removal	5,110,211	5,199,706	5,268,801		Watershed Operations & Maintenance Division
	62761024 Wtrshd Facility Cndtion Assmnt	1,761,180	2,196,428	2,299,196		Watershed Operations & Maintenance Division
	62761025 Watershed General Field Maint	1,659,416	1,841,289	2,734,974		Watershed Operations & Maintenance Division
	62761026 Watershed Debris Removal	1,562,862	1,221,724	1,545,689		Watershed Operations & Maintenance Division
	62761027 Watershed Erosion Protection	2,334,382	2,877,748	2,921,008		Watershed Operations & Maintenance Division
	62761028 Watershed Levee Maintenance	697,345	924,117	826,865		Watershed Operations & Maintenance Division
*	62761071 Emergency Management	787,519	1,162,880	1,335,275		Emergency, Safety and Security Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
** 62761074	Corps Local Sponsor O&M	269,565				Watershed Operations & Maintenance Division
* 62761075	Mgmt of Revegetation Projects	651,566	651,609	1,396,849		Watershed Operations & Maintenance Division
* 62761078	Vegetation Mangmnt for Access	3,051,303	3,296,410	3,765,164		Watershed Operations & Maintenance Division
62761080	Non SMP Veg Removal for Convey	12,775	256,381	326,233		Watershed Operations & Maintenance Division
* 62771011	Inter Agency Urban Runoff Prog	1,013,085	1,218,444	1,175,578		Watershed Stewardship & Planning Division
* 62771031	HAZMAT Emergency Response	75,416	94,678	97,619		Emergency, Safety and Security Division
* 62811043	Hydrologic Data Msrmt & Mgmt	928,331	1,019,096	1,086,508		Watershed Stewardship & Planning Division
* 62811046	Warehouse Services	943,902	1,215,771	1,327,604		General Services Division
* 62811049	X Valley Subsidence Survey	338,000	422,575	445,887		Watershed Design & Construction Division
* 62811054	District Real Property Adminis	568,884	983,958	1,023,246		Watershed Design & Construction Division
Total Operations		50,235,032	59,007,811	64,368,580		
Operating Project						
40212032	Coyote Creek Mitgtn Monitoring	142,196	258,937	227,852		Watershed Stewardship & Planning Division
62042032	Multiple Sm Prjcts Mitgtn Mont	200,245	711,620	706,036		Watershed Stewardship & Planning Division
62042047	Mitigation & Stwdshp Land Mgmt	81,083	215,999	205,513		Watershed Stewardship & Planning Division
62042050	Watershd Maint Guideline Updte	334,204	546,946	754,066		Watershed Operations & Maintenance Division
62042051	Plant Pathogen Management	101,977	376,113	330,146		Watershed Stewardship & Planning Division
** 62062003	El Nino Flood Emrgncy Response	3,906				Office of COO Watersheds
* 62762011	Tree Maintenance Program	576,889	658,893	663,688		Watershed Operations & Maintenance Division
Total Operating Project		1,440,501	2,768,507	2,887,301		
Capital						
10394001	PA Flood Basin Tide Gate Replc	898,635	83,408	3,061,308	552,265	Watershed Design & Construction Division
20194005	San Tomas Ck, Quito Rd Bridges			330,000		Watershed Design & Construction Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By	
20444001	Salt Ponds A5-11 Restoration	668,778	170,502	584,979	221	Watershed Stewardship & Planning Division	
30114002	Canoas Crk, Rodent Damage Repr	37,025				Watershed Design & Construction Division	
30154015	Guadalupe Rv-DT, Coleman-SClra	1,900				Watershed Design & Construction Division	
30154019	Guadalupe R Tasman Dr-I880	789,917	1,837,500	2,669,034	583	Watershed Design & Construction Division	
40174004	L. Berryessa Ck, L.Penit-Calav	28,844			104,500	Watershed Design & Construction Division	
40174005	Berryessa Crk, Lwr. Pen Phs 2	1,893,283	42,308	12,287,895	555	Watershed Design & Construction Division	
40264008	Lwr Silver-R4-6 N Babb-Cunni	463,743	166,648	25,866	26,384	Watershed Design & Construction Division	
40264011	Cunningham Fld Detention Cert	760,271	3,735	30,478	872	Watershed Design & Construction Division	
40264012	Low Silver 680-Cunningham Reim	31,867				Watershed Design & Construction Division	
**	40324005	U Penitencia, Coyt-Dorel LERRD	4,411			Watershed Stewardship & Planning Division	
	40334005	Lwr Penitencia Crk Improvemnts	847,644	7,744,565	231,094	7,501,406	Watershed Design & Construction Division
	50284010	Lower Llagas Capacity Restore				129,580	Watershed Design & Construction Division
	62044001	Watershed Habitat Enhancemnt	733,876	532,403			Watershed Stewardship & Planning Division
*	62044026	San Francisco Bay Shoreline	6,358,459	11,143,080	21,632,403	2,421	Watershed Design & Construction Division
	62064023	Districtwide Salary Savings-12		(259,219)	(135,199)		Financial Planning and Management Services Division
*	62074033	CIP Development & Admin	241,208	336,783	216,210		Office of Assistant CEO
*	62074036	Survey Mgmt & Tech Support	112,736	215,131	318,200		Watershed Design & Construction Division
*	62074038	Watersheds Capital Program Srvcs Admin	1,978,982	1,923,501	1,009,162		Watershed Design & Construction Division
*	62074040	Capital Project Mgmt Information System			766,048		Office of Assistant CEO
*	62074041	Construction Contracts & Support		388,945	384,570		General Services Division
	62084001	Watersheds Asset Rehabilitatio	2,625,699	3,531,397	10,910,934	7,808,476	Watershed Design & Construction Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
62184001	SMP Mit-Stream Wtrshd Land Acq	516,644				Watershed Stewardship & Planning Division
Total Capital		18,993,922	27,860,688	54,322,981	16,127,263	
Total		70,669,455	89,637,006	121,578,862	16,127,263	

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Safe, Clean Water and Natural Flood Protection Fund

Description

The Safe, Clean Water and Natural Flood Protection Program (Safe, Clean Water Program) Fund accounts for the program that Santa Clara County voters approved in November 2020 to address six (6) community priorities and replaces the 2012 Safe, Clean Water Program. The renewed Safe, Clean Water (SCW) Program is funded by a combination of revenues from the continuation of an annual special parcel tax; carryover of the reserves from unspent funds of the 2012 Safe, Clean Water Program; state and federal funding; and interest earnings. It includes a debt financing component that will help fund capital projects earlier in the program rather than later. A Rate Stabilization Reserve will be created to offset timing differences between expenses and collection of the SCW parcel tax. Additionally, a Contingency Reserve will also be established to ensure that Valley Water delivers on the commitments made in the November 2020 ballot. The renewed SCW Program funds will be used to fulfill the following community priorities identified in the renewed SCW Program:

- Priority A: Ensure a Safe, Reliable Water Supply
- Priority B: Reduce Toxins, Hazards, and Contaminants in our Waterways
- Priority C: Protect Our Water Supply and Dams from Earthquakes and Other Natural Disasters
- Priority D: Restore Wildlife Habitat and Provide Open Space
- Priority E: Provide Flood Protection to Homes, Businesses, Schools, Streets and Highways
- Priority F: Support Public Health and Public Safety for Our Community

The Safe, Clean Water Program supplements other available, but limited, resources to provide stream stewardship activities and flood protection improvements. It supports activities that benefit not only the community at large, but that also provide relief to Water Utility rate

payers. For example, the fund will contribute toward the Pacheco Reservoir Expansion, Water Conservation Rebates and Programs, and the Anderson Dam Seismic Retrofit projects, which would otherwise need to be fully paid by water utility rate payers.

The FY 2021-22 Budget includes funding for two (2.0) positions, one (1.0) fellow, and partial funding for nine (9.0) positions from the Safe Clean Water (SCW) fund. The two (2.0) positions that are fully funded by the SCW Fund and six (6.0) positions that are partially funded from this fund are necessary to meet commitments of the 2020 Renewed SCW Program to manage at least 300 acres of existing riparian planting projects throughout the five watersheds, meet two new key performance indicators to manage invasive plant removals countywide, address the extensive maintenance needed to ensure design flow capacity, and to strengthen the reliability and sustainability of flood protection infrastructure. The fellow (1.0) is needed to support the Independent Monitoring Committee's (IMC's) enhanced role in the 2020 Renewed SCW Program to ensure transparency, accountability, and fiscal responsibility. Finally, three (3.0) remaining positions that are partially funded by this fund are needed to support capital project investment so that our infrastructure is resilient for years to come.

Following each goal statement is a list of projects that are included in the FY 2021-22 Budget.

Outcomes

Goal 3.1: Provide natural flood protection for residents, businesses, and visitors

Protect parcels from flooding by applying an integrated watershed management approach that balances environmental quality and protection from flooding; and preserve flood conveyance capacity and structural integrity of stream banks, while minimizing impacts on the environment and protecting habitat values.

Fund Summaries

Goal 3.1 is delivered through the renewed Safe, Clean Water Program's flood protection projects under Priority E.

- Vegetation Control and Sediment Removal for Flood Protection – this effort supports Valley Water's ongoing vegetation control and sediment removal activities that reduce flood risk by maintaining design conveyance capacity of flood protection projects.
- Efforts to maintain flood conveyance capacity include providing 14% of funding to remove approximately 20,000 to 50,000 cubic yards of sediment.
- Sediment removal and the control of 408 acres of upland vegetation for access and 619 acres of in-stream vegetation for stream capacity.

In addition to the SCW flood protection projects under Priority E, Goal 3.1 is delivered through other Clean, Safe Creeks Plan flood protection projects that were continued under the 2012 SCW Program.

Major Capital Projects starting construction:

- Sunnyvale East and Sunnyvale West Channels Flood Protection Project (Project E2)

Major Capital Projects continuing construction:

- Upper Llagas Creek, Buena Vista Road to Wright Avenue (Project E6)

Major Capital Projects closing out construction:

- San Francisquito Creek, San Francisco Bay to HWY 101 – closing-out construction in FY24 (Project E5)
- Permanente Creek, San Francisco Bay to Foothill Expressway and Rancho San Antonio Park Flood Detention Basin (2012 Safe, Clean Water cont.)

Major Capital Projects in planning and design:

- Coyote Creek, Montague Expressway to Tully Road – design (Project E1)
- Upper Penitencia Creek, Coyote Creek to Dorel Drive – design (Project E4)
- San Francisco Bay Shoreline Economic Impact Areas (EIAs) 1-4 and 5-9 – planning (Project E7)

Goal 3.1 is also in part delivered through the following projects under the renewed Safe, Clean Water Program's Priority F.

F1: Vegetation Control and Sediment Removal for Capacity

This project supports Valley Water's ongoing vegetation control and sediment removal activities that reduce risk by maintaining design conveyance capacity of flood protection projects. It entails:

- Maintaining completed flood protection projects for flow conveyance.

F8: Sustainable Creek Infrastructure for Continued Public Safety

Ensure that existing flood protection infrastructure continues to function sustainably and provide the level of service originally intended, as climate and other conditions evolve. It entails:

- Planning, designing, and constructing projects identified through watersheds asset management plans.

Goal 3.2: Reduce potential for flood damages

Reduce flood risks through public engagement.

Goal 3.2 is delivered through the renewed Safe, Clean Water Program's projects under Priority F.

F2: Emergency Response Planning and Preparedness

This project enables Valley Water to work with local municipalities to clearly delineate and communicate roles and responsibilities for floodplain management and flood emergency management. It includes:

- Coordinating with local municipalities to merge Valley Water-endorsed flood emergency processes with their own emergency response plans and processes.
- Completing and testing flood management plans/procedures to ensure effectiveness.
- Training Valley Water staff and partner municipalities annually on disaster procedures.

F3: Flood Risk Assessment Studies

This project enables Valley Water to update custom software models of local creeks for most current and accurate understanding of potential flood risks and then develop options for managing those risks. It includes:

- Updating floodplain maps to provide more current and accurate mapping of areas at risk of floods.

Fund Summaries

- Conducting engineering studies on creek reaches to address 1% (100 year) flood risk.

F4: Vegetation Management for Access and Fire Safety

This project reduces fire risk and ensure access for creek maintenance by managing vegetation. It entails:

- Providing vegetation management for access and fire risk reduction on an average of 495 acres per year along levee, property lines and maintenance roads.

F7: Emergency Response Upgrades

This project supports ongoing development and maintenance of a robust flood forecasting system. The system facilitates the efficient dissemination of information to emergency responders and the public. It includes:

- Improving the accuracy of flood forecasting services with the use of stream gauges and hydrological, hydraulic, and geotechnical studies.
- Implementing risk reduction strategies consistent with FEMA's Community Rating System as appropriate.
- Enhancing inter-agency response to storm-related emergencies.

Goal 4.1: Protect and restore creek, bay and other aquatic ecosystems

Preserve creeks, bay, and ecosystems through environmental stewardship; improve watersheds, streams, and natural resources; promote the protection of creeks, bay, and other aquatic ecosystems from threats of pollution and degradation; engage and educate the community in the protection of water quality and stream stewardship; prepare and respond to emergencies that threaten local waterways; and to the extent within practicable control of Valley Water, adopt a strategy to restore the salmonid fishery on identified salmonid streams by creating suitable accessible spawning and rearing habitats.

Goal 4.1 is delivered through the renewed Safe, Clean Water Program's projects under Priorities B, D and F.

B1: Impaired Water Bodies Improvement:

This project reduces pollutants in streams, reservoirs, and

groundwater of Santa Clara County by supporting surface water quality pollution prevention activities. It includes:

- Investigating, developing, and implementing actions to reduce methylmercury in fish and other organisms in the Guadalupe River Watershed.
- Preparing and updating a plan for the prioritization of surface water quality improvement activities, such as addressing trash and other pollutants.
- Implementing priority surface water quality improvement activities.

B2: Interagency Urban Runoff Program

This project maintains Valley Water compliance with regulatory requirements for stormwater quality and support green stormwater infrastructure. It includes:

- Addressing trash in creeks by maintaining trash capture devices or other litter control programs.
- Maintaining Valley Water's municipal stormwater compliance program and partner with cities to address surface water quality improvements.
- Supporting stormwater quality improvement activity, including the implementation of green stormwater infrastructure consistent with Santa Clara Basin and South County Stormwater Resource Plans.

B3: Hazardous Materials Management and Response

This project protects streams, groundwater, and reservoirs from hazardous material releases. It entails:

- Responding to 100% of hazardous materials reports requiring urgent on-site inspection in two (2) hours or less.

B4: Support Volunteer Cleanup Efforts

This project supports volunteer cleanup activities and creekwise education. It entails:

- Funding Valley Water's creek stewardship program to support volunteer cleanup activities such as annual National River Cleanup Day, California Coastal Cleanup Day, the Great American Litter Pick Up; and the Adopt-A-Creek Program.

D1: Management of Riparian Planting and Invasive Plant Removal

This project supports the management and maintenance of existing riparian planting projects and invasive plant

Fund Summaries

removal projects throughout the five (5) watersheds and targeted control of damaging non-native invasive plant species. It includes:

- Maintaining a minimum of 300 acres of riparian planting projects annually to meet regulatory requirements and conditions.
- Maintaining a minimum of 200 acres of invasive plant management projects annually to meet regulatory requirements and conditions.
- Removing 25 acres of *Arundo donax* throughout the county over a 15- year period.

D2: Revitalize Riparian, Upland and Wetland Habitat

This project improves habitat for rare, threatened, or endangered species or vegetation, and creates a more contiguous corridor for wildlife, including pollinators. It includes:

- Revitalizing through native plant revegetation and/or removal of invasive exotic species.
- Developing an Early Detection and Rapid Response Program Manual.
- Identifying and treating occurrences of emergent invasive species.

D3: Sediment Reuse to Support Shoreline Restoration

This project reuses local sediment removed through Valley Water's stream maintenance activities and capital projects to create and restore tidal marsh habitat. It entails:

- Maintaining partnership agreements to reuse sediment to improve the success of salt pond and tidal marsh restoration projects and activities.
- Providing funding to support activities necessary for sediment reuse.

D4: Fish Habitat and Passage Improvement

This project helps restore and maintain healthy fish populations, especially steelhead, by improving fish passage and habitat. It includes:

- Planning and design for one (1) creek/lake separation.
- Working towards construct one (1) creek/lake separation project in partnership with local agencies.
- Providing funding for fish passage improvements.

- Updating study of major steelhead streams in the county to identify priority locations for fish migration barrier removal and installation of large woody debris and gravel as appropriate.
- Undertaking habitat enhancement projects based on studies that identify high priority locations for large wood, boulders, gravel and/or other habitat enhancement features.

D5: Ecological Data Collection and Analysis

This project is to track stream ecosystem conditions, helping Valley Water and other county agencies and organizations make informed watershed, asset management and natural resource decisions. It entails:

- Reassessing and tracking stream ecological conditions and habitats in each of the county's watersheds.
- Providing funding towards the development and updates of watershed plans.
- Improves natural resource, watershed, and asset management decisions
- Provides a systematic, scientific guide for decisions and actions to improve stream conditions
- Provides reliable data on countywide stream conditions and basis for measuring the success of past mitigation and environmental stewardship project projects
- Facilitates a watershed approach to resource management, permitting and restoration planning

D6: Restoration of Natural Creek Functions

This project is to restore and improve the natural functions and stability of stream channels by designing and constructing projects based on local hydrologic and geomorphic data. It includes the following major capital projects:

- Bolsa Road Fish Passage Improvements – starting construction (Project D6.2)
- Hale Creek Enhancement Pilot Study – design (Project D6.1)

D7: Partnerships for the Conservation of Habitat Lands

This project is to acquire, restore and protect important habitat land to preserve local ecosystems through multi-agency agreements that pool mitigation or conservation dollars. It entails providing funding for the acquisition or

Fund Summaries

enhancement of property for the conservation of habitat lands.

F5: Good Neighbor Program: Encampment Cleanup

This project supports Valley Water's coordination with local organizations to clean up encampments near waterways to improve water quality, safety, and aesthetics, and cooperate with local social services and nonprofit groups to help provide alternatives to homelessness. It includes:

- Performing 300 annual cleanups to reduce the amount of trash and pollutants entering the streams.
- Providing up to \$500,000 per year in cost-share with other agencies for services related to encampment cleanups, including services supporting staff safety, discouraging re-encampments along waterways, or addressing the homelessness crisis with the goal of reducing the need for encampment cleanups.

F6: Good Neighbor Program: Graffiti and Litter Removal and Public Art

This project allows Valley Water to maintain the aesthetic condition of Valley Water assets by removing trash from creeks, repairing/installing fencing and removing graffiti. It also funds installation and maintenance of public art projects, such as murals, to beautify Valley Water property and infrastructure, to help deter graffiti and litter. It entails:

- Cleaning up identified trash and graffiti hotspots at approximately 80 sites four (4) times per year.
- Responding to requests on litter or graffiti cleanup within five (5) working days.
- Providing funding to implement public art projects on Valley Water property and infrastructure.

F9: Grants and Partnerships for Safe, Clean Water, Flood Protection and Environmental Stewardship

This project provides grants and partnerships for agencies, organizations and individuals for pollution prevention, creek cleanups, education, wildlife habitat restoration and other activities. It includes:

- Providing grants and partnerships for projects related to safe, clean drinking water, flood protection and environmental stewardship.

- Providing mini grants for projects related to safe, clean drinking water, flood protection and environmental stewardship.

Goal 4.2: Improved quality of life in Santa Clara County through trails and open space

Improved quality of life in Santa Clara County through appropriate public access to trails, open space, and Valley Water facilities.

Goal 4.2 is delivered through the renewed Safe, Clean Water Program's grant projects under Priority F.

F9: Grants and Partnerships for Safe, Clean Water, Flood Protection and Environmental Stewardship

This project provides grants and partnerships for agencies, organizations and individuals for projects that access to trails and open space.

Fiscal Status

The Safe, Clean Water Program special parcel tax is budgeted at \$47.1 million, which is an increase of 3.4%, or \$1.6 million from the FY 2020-21 Adopted Budget. This special tax is based on the land use and parcel size rather than assessed property value, and the Valley Water Board of Directors may adjust it annually to account for inflation (using the San Francisco-Oakland-San Jose Consumer Price Index for all Urban Consumers, with a minimum of 2%). Consequently, the annual rates of change are different than for the other property taxes in the Watershed and Stream Stewardship (WSS) Fund.

Capital Reimbursements of \$7.5 million is budgeted as follows:

- \$6.7 million State Subvention funds for Llagas Creek – Upper, Buena Vista to Wright
- \$0.8 million State Subvention funds for Berryessa Creek, Calaveras Blvd. to I-680.

Interest earnings are projected at \$1.6 million reflecting a 54.1% decrease from the FY 2020-21 Adopted Budget due to current and projected financial market conditions.

Operating Transfers In of \$2.5 million is budgeted as follows:

Fund Summaries

- \$2.5 million from the Watershed and Stream Stewardship Fund (Fund 12) for Upper Penitencia Creek

\$100 million in Debt Proceeds is also planned for FY 2021-22 to fund capital outlays.

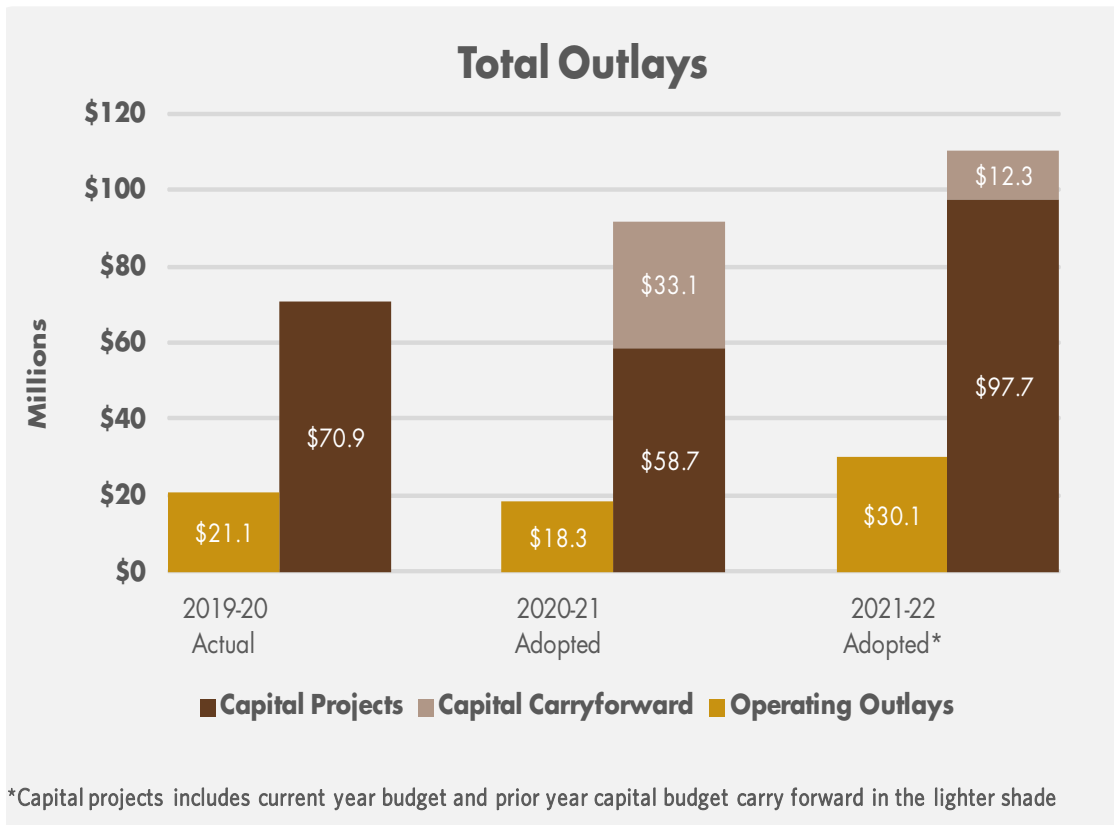
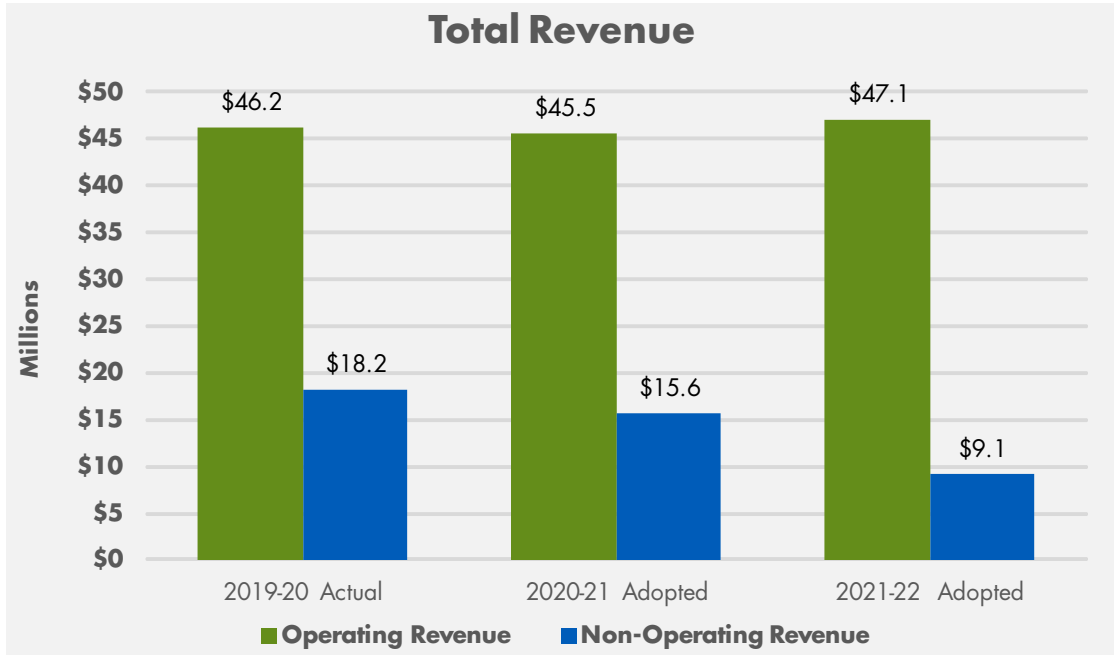
Budget Issues

Safe, Clean Water Program Priority E flood protection projects:

- Staff continues to work aggressively with the U.S. Army Corps of Engineers (USACE) to obtain Federal funding; however, due to uncertainty in USACE funding for capital flood protection projects, staff continues to explore other capital funding options. Flood protection projects continue as planned with local funding.

Fund Summaries

Safe, Clean Water and Natural Flood Protection Fund



Fund Summaries

Safe, Clean Water and Natural Flood Protection Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Operating Revenue						
Special Parcel Tax	\$ 46,091,377	\$ 45,537,000	\$ 46,093,772	\$ 47,105,387	\$ 1,568,387	3.4%
Intergovernmental Services	67,430	—	—	—	—	—
Total Operating Revenue	\$ 46,158,807	\$ 45,537,000	\$ 46,093,772	\$ 47,105,387	\$ 1,568,387	3.4%
Non-Operating Revenue						
Capital Reimbursements	\$ 14,250,264	\$ 12,178,000	\$ 14,477,000	\$ 7,560,000	\$ (4,618,000)	(37.9)%
Interest Income *	3,617,379	3,400,000	3,400,000	1,561,000	(1,839,000)	(54.1)%
Nonoperating Other	358,979	—	—	—	—	—
Total Non-Operating Revenue	\$ 18,226,622	\$ 15,578,000	\$ 17,877,000	\$ 9,121,000	\$ (6,457,000)	(41.4)%
TOTAL REVENUE	\$ 64,385,429	\$ 61,115,000	\$ 63,970,772	\$ 56,226,387	\$ (4,888,613)	(8.0)%
OUTLAYS						
Operating Outlays						
Operations **	\$ 11,452,605	\$ 14,076,298	\$ 17,492,204	\$ 20,492,394	\$ 6,416,096	45.6%
Operating Project	9,025,389	2,472,123	2,513,500	2,551,196	79,073	3.2%
Debt Service	662,507	1,749,720	1,749,720	7,050,130	5,300,410	302.9%
Total Operating Outlays	\$ 21,140,501	\$ 18,298,141	\$ 21,755,424	\$ 30,093,720	\$ 11,795,579	64.5%
Capital Outlays						
Capital Projects	\$ 70,917,174	\$ 58,742,461	\$ 100,007,436	\$ 97,658,241	\$ 38,915,780	66.2%
Carry Forward Capital Projects	—	33,089,356	—	12,318,665	(20,770,691)	(62.8)%
Total Capital Outlays	\$ 70,917,174	\$ 91,831,817	\$ 100,007,436	\$ 109,976,906	\$ 18,145,089	19.8%
TOTAL OUTLAYS****	\$ 92,057,675	\$ 110,129,958	\$ 121,762,860	\$ 140,070,626	\$ 29,940,668	27.2%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	\$ 481,470	\$ —	\$ —	\$ 100,000,000	\$ 100,000,000	100.0%
Transfers In	20,385,800	9,769,649	9,584,649	2,521,544	(7,248,105)	(74.2)%
TOTAL OTHER SOURCES/(USES)	\$ 20,867,270	\$ 9,769,649	\$ 9,584,649	\$ 102,521,544	\$ 92,751,895	949.4%
BALANCE AVAILABLE	\$ (6,804,976)	\$ (39,245,309)	\$ (48,207,439)	\$ 18,677,305	\$ 57,922,614	(147.6)%
YEAR-END RESERVES						
Restricted Reserves						
CP Debt Service	\$ 26,107	\$ —	\$ —	\$ —	\$ —	—
SCW Rate Stabilization Reserve	—	—	—	25,000,000	25,000,000	100.0%
SCW Contingency Reserve	—	—	—	5,000,000	5,000,000	100.0%
SCW Currently Authorized Projects	82,078,451	22,477,299	51,918,583	39,599,917	17,122,618	76.2%
SCW Operating and Capital Reserve	71,279,858	57,903,219	53,258,394	54,254,365	(3,648,854)	(6.3)%
Total Restricted Reserves	\$ 153,384,416	\$ 80,380,518	\$ 105,176,977	\$ 123,854,282	\$ 43,473,764	54.1%
TOTAL YEAR-END RESERVES	\$ 153,384,416	\$ 80,380,518	\$ 105,176,977	\$ 123,854,282	\$ 43,473,764	54.1%

Fund Summaries

Safe, Clean Water and Natural Flood Protection Fund Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 4,976,683	\$ 5,317,772	\$ 5,344,060	\$ 7,782,305	\$ 2,464,533	46.3%
Salary Savings Factor	—	(138,599)	(138,599)	(129,536)	9,063	(6.5)%
Services & Supplies	12,540,514	7,905,580	11,321,486	10,326,808	2,421,228	30.6%
Intra-District Charges	2,960,798	3,463,668	3,478,757	5,064,014	1,600,346	46.2%
OPERATING OUTLAY TOTAL	\$ 20,477,995	\$ 16,548,421	\$ 20,005,704	\$ 23,043,591	\$ 6,495,170	39.2%
DEBT SERVICE						
Services & Supplies	\$ 343,893	\$ 654,720	\$ 654,720	\$ 1,421,130	\$ 766,410	117.1%
Debt Service	318,613	1,095,000	1,095,000	5,629,000	4,534,000	414.1%
DEBT SERVICE TOTAL	\$ 662,506	\$ 1,749,720	\$ 1,749,720	\$ 7,050,130	\$ 5,300,410	302.9%
CAPITAL PROJECTS						
Salaries and Benefits	\$ 10,405,317	\$ 11,393,876	\$ 11,355,980	\$ 10,010,226	\$ (1,383,650)	(12.1)%
Salary Savings Factor	—	(306,053)	(306,053)	(168,198)	137,855	(45.0)%
Services & Supplies	55,115,751	41,285,067	82,609,757	82,040,821	40,755,754	98.7%
Carry Forward Capital Projects	—	33,089,356	—	12,318,665	(20,770,691)	(62.8)%
Intra-District Charges	5,396,105	6,369,571	6,347,752	5,775,392	(594,179)	(9.3)%
CAPITAL PROJECTS TOTAL	\$ 70,917,173	\$ 91,831,817	\$ 100,007,436	\$ 109,976,906	\$ 18,145,089	19.8%
TOTAL OUTLAYS****	\$ 92,057,674	\$ 110,129,958	\$ 121,762,860	\$ 140,070,627	\$ 29,940,669	27.2%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Total Outlays - Safe, Clean Water & Natural Flood Protection Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
	26001090		100,000	100,000		Office of Assistant CEO
*	26031001	45,449	124,170	113,250		Financial Planning and Management Services Division
	26041023	293,719	354,234	511,398		Watershed Stewardship & Planning Division
	26041024	995,564	1,183,502	1,270,495		Watershed Stewardship & Planning Division
*	26041047	362,255	520,496	786,879		Watershed Stewardship & Planning Division
	26041049			100,896		Watershed Stewardship & Planning Division
	26061002	107,260	243,559	144,873		Watershed Design & Construction Division
	26061004		(138,599)	(129,536)		Financial Planning and Management Services Division
	26061005	158,225	236,125	217,633		Emergency, Safety and Security Division
**	26061006	173,002	356,376			Office of Chief of External Affairs
**	26061007	440,732	1,726,512			Office of Chief of External Affairs
**	26061008	19,100	136,654			Office of Chief of External Affairs
**	26061010	2,593	4,000			Raw Water Division
	26061012	553,348	607,595	879,350		Office of Assistant CEO
*	26061019	69,854	205,559	180,388		Office of Chief of External Affairs
	26061020			157,140		Office of Chief of External Affairs
	26061021			3,109,070		Office of Chief of External Affairs
*	26061051			229,631		Office of Assistant CEO
*	26061056			319,657		Office of Assistant CEO
	26151001			1,012,792		Water Supply Division
	26441003			234,344		Watershed Operations & Maintenance Division
*	26761022	726,603	704,586	615,248		Watershed Operations & Maintenance Division
*	26761023	831,895	846,464	857,712		Watershed Operations & Maintenance Division
*	26761075	899,781	899,841	1,928,982		Watershed Operations & Maintenance Division

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Safe, Clean Water & Natural Flood Protection Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
26761076	Rev, Riprn, Uplnd, & Wlnd Hab	692,318	979,940	1,010,882		Watershed Stewardship & Planning Division
* 26761078	Vegetation Mangmnt for Access	538,466	581,719	664,440		Watershed Operations & Maintenance Division
* 26771011	Inter Agency Urban Runoff Prog	711,315	855,504	825,406		Watershed Stewardship & Planning Division
26771027	Encampment Cleanup Program	845,455	922,108	1,923,736		Watershed Operations & Maintenance Division
* 26771031	HAZMAT Emergency Response	25,139	31,559	32,540		Emergency, Safety and Security Division
26771067	Stream Capacity Vegetation Con	2,826,639	2,528,905	3,395,189		Watershed Operations & Maintenance Division
** 26771068	SCW E1.3-Flow Conveyance, Veg	133,894	65,492			Watershed Operations & Maintenance Division
Total Operations		11,452,605	14,076,298	20,492,394		
Operating Project						
26042002	Fish Habitat Improvements	624,304	696,382	865,206		Watershed Stewardship & Planning Division
** 26072008	SCW D7 Conservation Habitat	7,002,082				Watershed Stewardship & Planning Division
26752043	Impaired Water Bodies Imprvmts	1,399,004	1,775,742	1,685,990		Watershed Stewardship & Planning Division
Total Operating Project		9,025,389	2,472,123	2,551,196		
Debt Service						
26993001	Commercial Paper Tax Exmpt SCW	662,507	1,749,720	2,840,130		Financial Planning and Management Services Division
26993002	SCW Rev Bond 2022A (Tax-Exempt)			4,210,000		Financial Planning and Management Services Division
Total Debt Service		662,507	1,749,720	7,050,130		
Capital						
26044001	Almaden Lake Improvement	1,418,364	1,710,449	9,325,478	544,722	Watershed Design & Construction Division
26044002	SCW Fish Passage Improvement	583,028		980,179	251	Watershed Design & Construction Division
26044003	Ogier Ponds Planning Study	162		1,051,098	511,322	Watershed Stewardship & Planning Division
26044004	D6 Bolsa Road Fish Passage Improvement			2,205,000		Watershed Design & Construction Division
26064023	Districtwide Salary Savings-26		(306,053)	(168,198)		Financial Planning and Management Services Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Safe, Clean Water & Natural Flood Protection Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
26074002	Sunnyvale East & West Channel	840,895	2,033,272		3,271,300	Watershed Design & Construction Division
* 26074030	CPS Training and Development					Water Utility Capital Division
* 26074033	CIP Development & Admin	285,877	498,938	331,522		Office of Assistant CEO
* 26074036	Survey Mgmt & Tech Support	133,613	318,713	487,907		Watershed Design & Construction Division
* 26074038	Watersheds Capital Program Srvcs Admin	2,345,457	2,849,631	3,027,486		Watershed Design & Construction Division
* 26074041	Construction Contracts & Support		576,215	589,674		General Services Division
26154002	Guadalupe Rv-Upr, 280-SPRR(R6	299,861		562,596	1,094,404	Watershed Design & Construction Division
26154003	Guadalupe Rv-Upr, SPRR-BH 7-12	669,585			888,250	Watershed Design & Construction Division
26164001	HaleCreekEnhancementPilotStudy	845,933	170,072	3,824,108	(333)	Watershed Design & Construction Division
26174041	Berryessa Calav/Old Pied Cor	414,290	26,609			Watershed Design & Construction Division
26174042	Berryessa Calav/Old Pied LER	95,153				Watershed Design & Construction Division
26174043	Coyote Creek, Montague-Tully	1,276,721	2,199,295	1,596,067	2,529,593	Watershed Design & Construction Division
26174051	U. Llagas Ck, Reimburse E6b	2,552,175			20,900	Watershed Design & Construction Division
26174052	U. Llagas Ck, Nonreimburse E6a	38,666,207	46,274,138	58,291,926	2,854	Watershed Design & Construction Division
26174054	U.Llagas Ck Design B. Vsta Rd	104,157			940,500	Watershed Design & Construction Division
** 26204001	Los Gatos Creek Strm Restore	427				Watershed Stewardship & Planning Division
26244001	Permanente Ck, Bay-Fthill CSC	7,187,916				Watershed Design & Construction Division
26284001	San Francisquito Ck,BaySer CSC	727				Watershed Design & Construction Division
26284002	San Francisquito Early Implemt	1,470,311	370,158	12,720,864	440	Watershed Design & Construction Division
26324001	U Penitncia Crk Corp Coord SCW	523,084	1,381,884	114,384	2,514,836	Watershed Design & Construction Division
26444001	SFBS EIA 11 Desgn & Part Const	9,380,659	5,310			Watershed Design & Construction Division
26444002	SFBS EIAs 1-4	868,700		1,358,701	(201)	Watershed Design & Construction Division

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Safe, Clean Water & Natural Flood Protection Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
** 26444003	SBSP Restoration Partnership	2,394				Watershed Stewardship & Planning Division
26444004	San Francisco Bay Shoreline EIAs 5-10			1,044,530		Watershed Design & Construction Division
26564001	Main/Madrone PL Restoration	280,236				Water Utility Capital Division
26764001	IRP2 AddLine Valves	671,243	633,829	314,921	(173)	Water Utility Capital Division
Total Capital		70,917,174	58,742,461	97,658,241	12,318,665	
Total		92,057,675	77,040,603	127,751,961	12,318,665	

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Benefit Assessment Funds Overview

The Flood Control Benefit Assessment was first authorized by Valley Water Board of Directors in 1981, and then by ballot measures in 1982, 1986, and 1990. The program had a sunset date of 2000 but the assessment will continue until 2030, when Valley Water will pay off the bonds associated with it. The Benefit Assessment funds are in place to account for both revenue received and expenditures by zone.

Starting in FY 2008-09, the following watershed funds were redefined as the Benefit Assessment Funds as a result of the watershed fund consolidation effort:

- The Lower Peninsula Watershed (Fund 21) is defined by geographic boundaries encompassing the tributaries and watersheds of San Francisquito Creek, Matadero Creek, Barron Creek, Adobe Creek, Stevens Creek, and Permanente Creek. The geographic area includes the cities of Palo Alto, Los Altos, Los Altos Hills, Mountain View, and portions of Cupertino.
- The West Valley Watershed (Fund 22) is defined by geographic boundaries encompassing the tributaries and watersheds of the Guadalupe Slough, Sunnyvale West Outfall, Sunnyvale East Outfall, Calabazas Creek, San Tomas Aquino Creek, and Saratoga Creek. The geographic area includes portions of the cities of Sunnyvale, Cupertino, Monte Sereno, San Jose, Santa Clara, Campbell, Saratoga and the Town of Los Gatos.
- The Guadalupe Watershed (Fund 23) is defined by geographic boundaries encompassing the tributaries and watersheds of the Guadalupe River. The major tributaries are Los Gatos Creek, Canoas Creek, Ross Creek, Guadalupe Creek, and Alamos Creek. The geographic area includes portions of the cities of Santa Clara, San Jose, Campbell, Monte Sereno, and the Town of Los Gatos.
- The Coyote Watershed (Fund 24) is defined by geographic boundaries encompassing the tributaries and watersheds of Coyote Creek. The major tributaries are Lower Penitencia Creek, Scott Creek, Berryessa Creek, Upper Penitencia Creek, Silver Creek, Thompson Creek, Fisher Creek, and Packwood Creek. The geographic area includes the city of Milpitas and portions of the cities of San Jose and Morgan Hill.
- The Uvas/Llagas Watershed (Fund 25) is defined by geographic boundaries encompassing the tributaries and watersheds of the Pajaro River in Santa Clara County. The major tributaries are Little Llagas Creek, Llagas Creek, the west branch of Llagas Creek, Uvas-Carnadero Creek, Pescadero Creek, and Pacheco Creek. The Uvas/Llagas Watershed Fund is comprised of mostly unincorporated area and includes the city of Gilroy and portions of the cities of San Jose and Morgan Hill. The debt has been paid off.

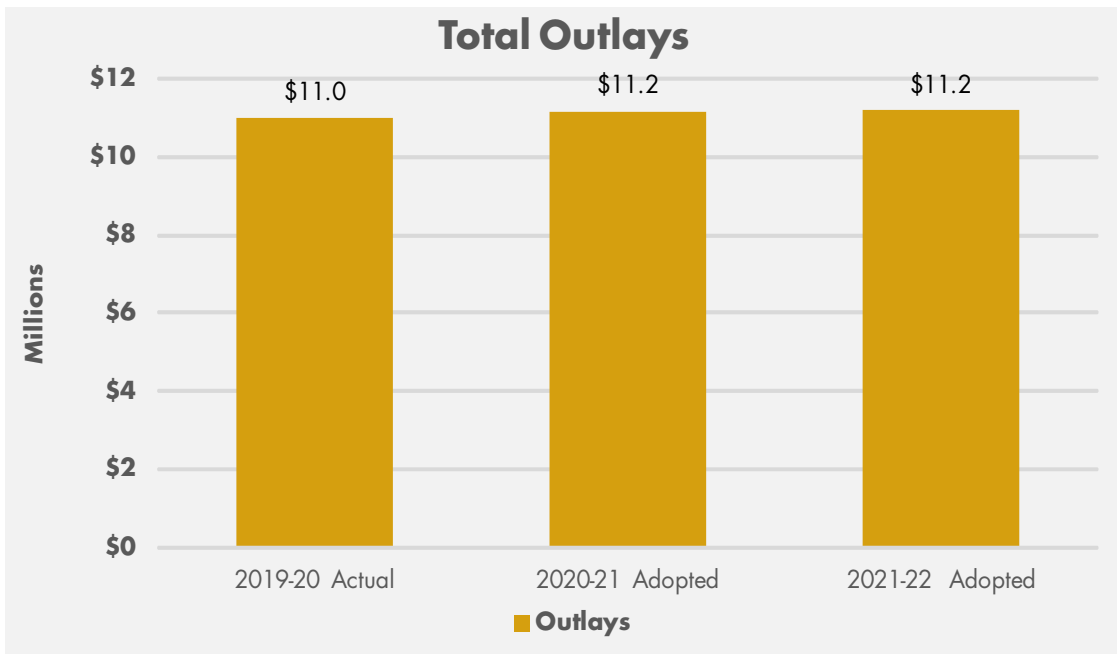
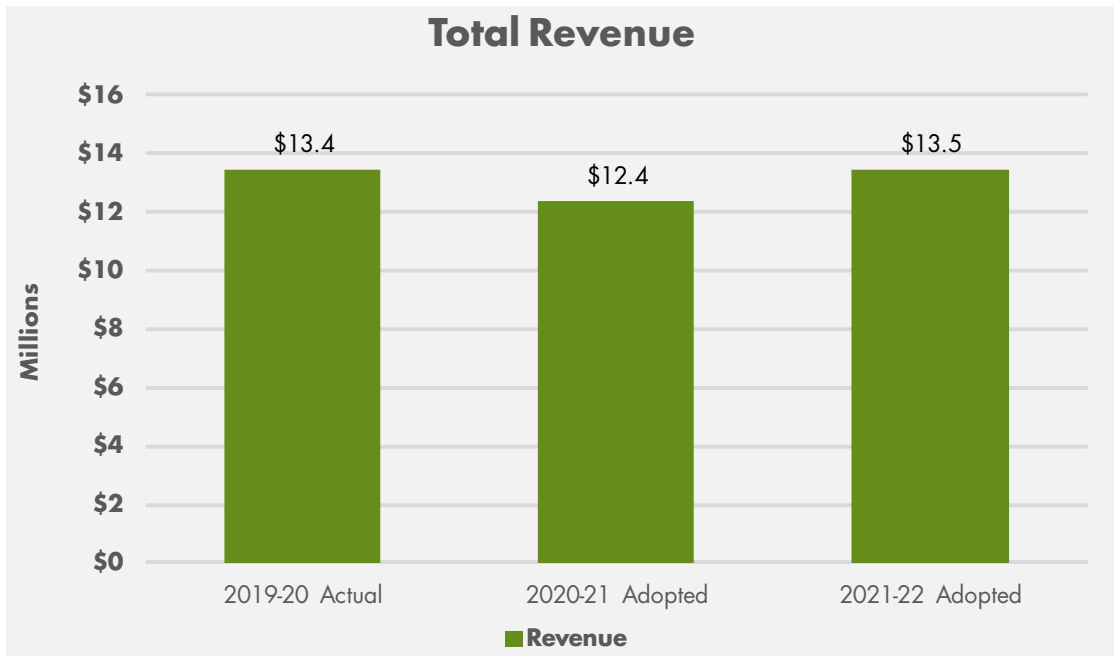
These benefit assessment funds now are comprised of the voter-approved debt repayment phase of the benefit assessments program, levied at 1.25 times the annual debt service. The excess amount over annual debt service is transferred out to the consolidated Watershed and Stream Stewardship Fund (Fund 12) for the maintenance of the flood protection infrastructure. For FY 2021-22, this transfer to the Watershed and Stream Stewardship Fund is expected at \$2.3 million.

The benefit assessment for a single family residence is expected at approximately:

- \$26.63/year for Lower Peninsula Watershed
- \$13.09/year for West Valley Watershed
- \$21.07/year for Guadalupe Watershed
- \$20.73/year for Coyote Watershed

Fund Summaries

Benefit Assessment Funds



Fund Summaries

Benefit Assessment Funds

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted		
					\$ Diff	% Diff	
REVENUE							
Lower Peninsula Watershed	\$ 2,704,095	\$ 2,707,674	\$ 2,707,674	\$ 2,707,552	\$ (122)	(0.0)%	
West Valley Watershed	2,254,581	2,017,606	2,017,606	2,256,627	239,021	11.8%	
Guadalupe Watershed	4,551,128	3,955,671	3,955,671	4,553,263	597,592	15.1%	
Coyote Watershed	3,930,465	3,688,266	3,688,266	3,936,220	247,954	6.7%	
TOTAL REVENUE	\$ 13,440,269	\$ 12,369,217	\$ 12,369,217	\$ 13,453,662	\$ 1,084,445	8.8%	
OUTLAYS							
Debt Service							
Lower Peninsula Watershed	\$ 2,274,685	\$ 2,291,025	\$ 2,291,025	\$ 2,294,801	\$ 3,776	0.2%	
West Valley Watershed	1,849,233	1,860,898	1,860,898	1,863,529	2,631	0.1%	
Guadalupe Watershed	3,709,906	3,732,482	3,732,482	3,737,830	5,348	0.1%	
Coyote Watershed	3,153,777	3,277,242	3,277,242	3,281,330	4,088	0.1%	
TOTAL OUTLAYS****	\$ 10,987,601	\$ 11,161,647	\$ 11,161,647	\$ 11,177,490	\$ 15,843	0.1%	
OTHER FINANCING SOURCES/(USES)							
Transfers In from WSS Fund	\$ —	\$ 1,097,604	\$ 1,097,604	\$ —	\$ (1,097,604)	(100.0)%	
Transfer Out to WSS Fund	\$ —	\$ —	\$ —	\$ —	\$ —	—	
Lower Peninsula Watershed	\$ (429,410)	\$ (416,648)	\$ (416,648)	\$ (412,751)	\$ 3,897	(0.9)%	
West Valley Watershed	(405,348)	(398,510)	(398,510)	(393,098)	5,412	(1.4)%	
Guadalupe Watershed	(841,222)	(828,079)	(828,079)	(815,433)	12,646	(1.5)%	
Coyote Watershed	(776,687)	(661,937)	(661,937)	(654,890)	7,047	(1.1)%	
TOTAL OTHER SOURCES/(USES)	\$ (2,452,667)	\$ (1,207,570)	\$ (1,207,570)	\$ (2,276,172)	\$ (1,068,602)	88.5%	
BALANCE AVAILABLE		\$ —	\$ —	\$ —	\$ —	—	
Outlay Summary by Account Type							
OUTLAYS							
Services & Supplies							
Lower Peninsula Watershed	\$ 2,188	\$ 15,974	\$ 15,974	\$ 20,539	\$ 4,565	28.6%	
West Valley Watershed	1,053	10,960	10,960	14,092	3,132	28.6%	
Guadalupe Watershed	1,885	23,051	23,051	29,638	6,587	28.6%	
Coyote Watershed	2,186	17,751	17,751	22,824	5,073	28.6%	
Total Services & Supplies	\$ 7,312	\$ 67,736	\$ 67,736	\$ 87,093	\$ 19,357	28.6%	
Debt Service							
Lower Peninsula Watershed	\$ 2,272,497	\$ 2,275,051	\$ 2,275,051	\$ 2,274,262	\$ (789)	(0.0)%	
West Valley Watershed	1,848,181	1,849,938	1,849,938	1,849,437	(501)	(0.0)%	
Guadalupe Watershed	3,708,020	3,709,431	3,709,431	3,708,192	(1,239)	(0.0)%	
Coyote Watershed	3,151,591	3,259,491	3,259,491	3,258,506	(985)	(0.0)%	
Total Debt Service	\$ 10,980,289	\$ 11,093,911	\$ 11,093,911	\$ 11,090,397	\$ (3,514)	(0.0)%	
TOTAL OUTLAYS****	\$ 10,987,601	\$ 11,161,647	\$ 11,161,647	\$ 11,177,490	\$ 15,843	0.1%	

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Total Outlays - Lower Peninsula Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Debt Service						
10993008	2017A COP Refunding LP WS	2,274,685	2,291,025	2,294,801		Financial Planning and Management Services Division
Total Debt Service		2,274,685	2,291,025	2,294,801		
Total		2,274,685	2,291,025	2,294,801		

Fund Summaries

Total Outlays - West Valley Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Debt Service						
20993007	2012A COP Refunding WV WS	1,166,985	1,175,191	1,177,130		Financial Planning and Management Services Division
20993008	2017A COP Refunding WV WS	682,249	685,707	686,399		Financial Planning and Management Services Division
Total Debt Service		1,849,233	1,860,898	1,863,529		
Total		1,849,233	1,860,898	1,863,529		

Fund Summaries

Total Outlays - Guadalupe Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Debt Service						
30993007	2012A COP Refunding Guad WS	2,918,938	2,939,465	2,944,314		Financial Planning and Management Services Division
30993008	2017A COP Refunding Guad WS	790,967	793,017	793,516		Financial Planning and Management Services Division
Total Debt Service		3,709,906	3,732,482	3,737,830		
Total		3,709,906	3,732,482	3,737,830		

Fund Summaries

Total Outlays - Coyote Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Debt Service						
40993007	2012A COP Refunding Coyote WS	1,106,934	1,219,544	1,221,556		Financial Planning and Management Services Division
40993008	2017A COP Refunding Coyote WS	2,046,843	2,057,698	2,059,774		Financial Planning and Management Services Division
Total Debt Service		3,153,777	3,277,242	3,281,330		
Total		3,153,777	3,277,242	3,281,330		

WATER ENTERPRISE AND STATE WATER PROJECT FUNDS

Fund Summaries

Overview

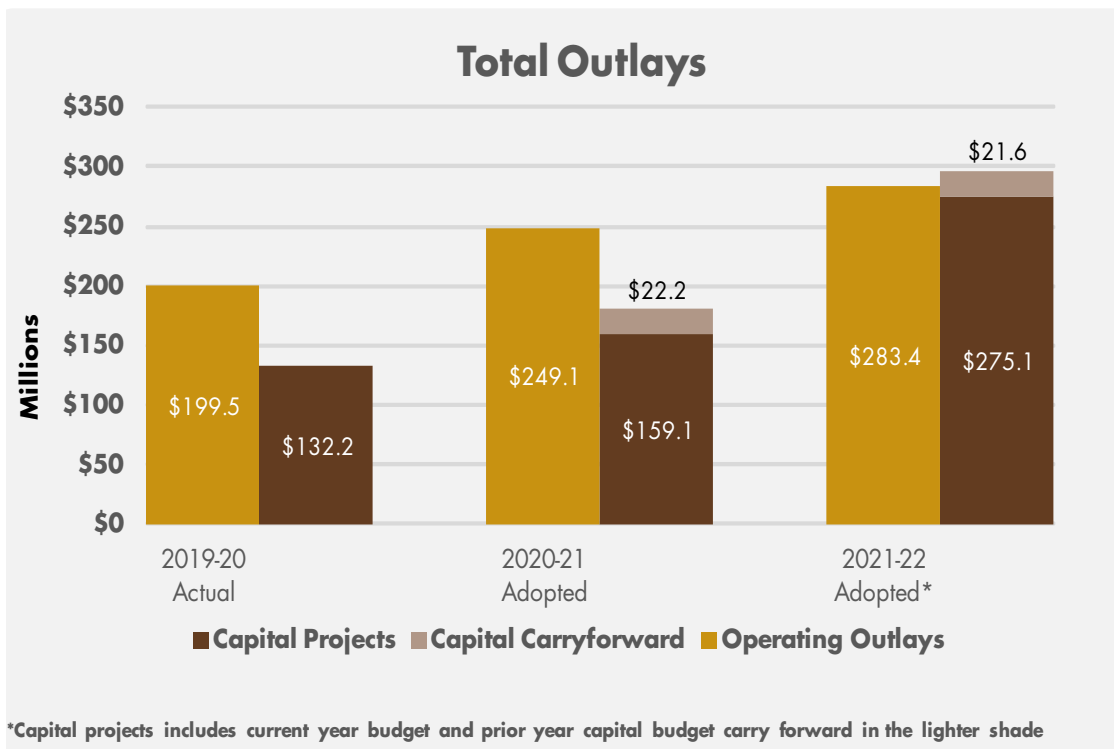
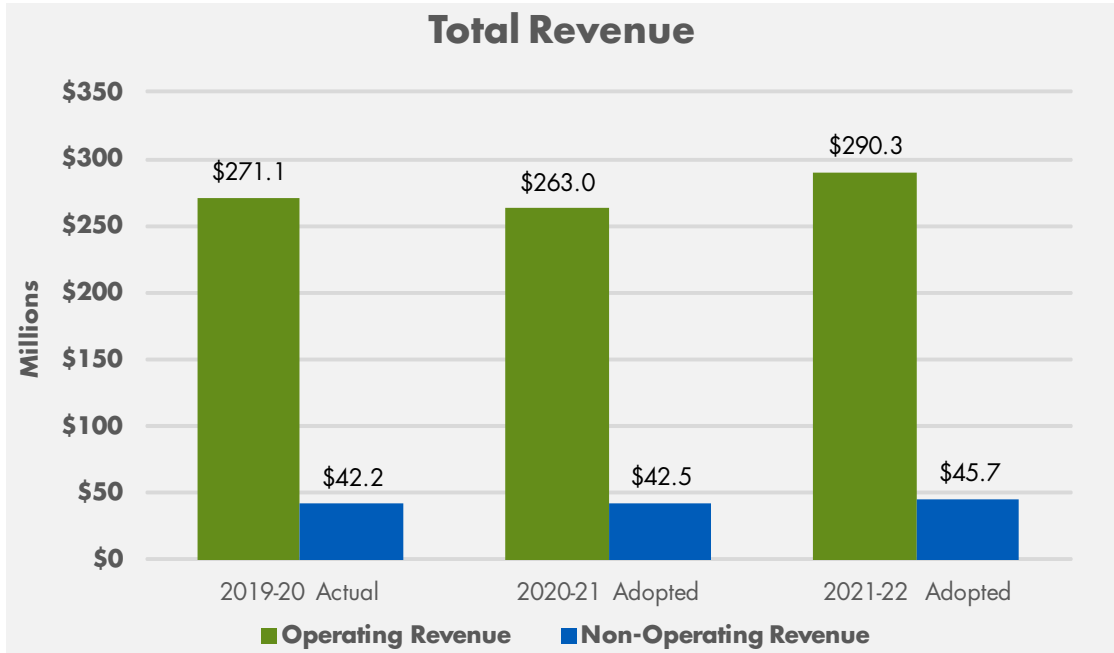
As the water management agency and principal water wholesaler for Santa Clara County, Valley Water manages a sustainable water supply through conjunctive use of surface and groundwater resources. The Chief Operating Officer of the Water Utility implements the programs and projects described and listed in this chapter with the aim of protecting and augmenting water supplies. Two funds are used to account for these activities:

- The Water Utility Enterprise Fund (Fund 61)
- The State Water Project Fund (Fund 63)

Financial summaries and descriptions of programs and outcomes can be found in this chapter.

Fund Summaries

Water Enterprise and State Water Project Funds



Fund Summaries

Water Enterprise and State Water Projects Combined Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Operating Revenue						
Groundwater Production Charges	\$ 112,560,186	\$ 121,105,000	\$ 121,105,000	\$ 135,253,000	\$ 14,148,000	11.7%
Treated Water Charges	152,621,750	137,399,000	137,399,000	150,449,000	13,050,000	9.5%
Surface&Recycled Water Charges	1,713,303	2,562,000	2,562,000	2,778,000	216,000	8.4%
Intergovernmental Services	3,721,199	1,242,326	1,177,326	1,242,326	—	—
Operating Other	484,257	700,000	536,894	536,894	(163,106)	(23.3)%
Total Operating Revenue	\$ 271,100,695	\$ 263,008,326	\$ 262,780,220	\$ 290,259,220	\$ 27,250,894	10.4%
Non-Operating Revenue						
Property Tax	\$ 30,168,368	\$ 26,217,000	\$ 26,647,378	\$ 34,927,304	\$ 8,710,304	33.2%
Capital Reimbursements	4,345,234	11,358,000	17,274,000	6,613,000	(4,745,000)	(41.8)%
Interest Income *	5,500,357	3,500,000	3,500,000	2,731,500	(768,500)	(22.0)%
Non-Operating Other	2,221,393	1,400,554	1,400,554	1,408,323	7,769	0.6%
Total Non-Operating Revenue	\$ 42,235,352	\$ 42,475,554	\$ 48,821,932	\$ 45,680,127	\$ 3,204,573	7.5%
TOTAL REVENUE	\$ 313,336,047	\$ 305,483,880	\$ 311,602,152	\$ 335,939,347	\$ 30,455,467	10.0%
OUTLAYS						
Operating Outlays						
Operations **	\$ 165,118,089	\$ 200,390,388	\$ 201,508,592	\$ 230,530,438	\$ 30,140,050	15.0%
Operating Project	247,239	282,383	282,383	284,438	2,055	0.7%
Debt Service	34,175,002	48,424,345	48,424,345	52,561,061	4,136,716	8.5%
Total Operating Outlays	\$ 199,540,330	\$ 249,097,116	\$ 250,215,320	\$ 283,375,937	\$ 34,278,821	13.8%
Capital Outlays						
Capital Projects	\$ 132,224,424	\$ 159,126,986	\$ 182,648,449	\$ 275,141,567	\$ 116,014,581	72.9%
Carry Forward Capital Projects	—	22,211,117	—	21,603,754	(607,363)	(2.7)%
Total Capital Outlays	\$ 132,224,424	\$ 181,338,103	\$ 182,648,449	\$ 296,745,321	\$ 115,407,218	63.6%
TOTAL OUTLAYS****	\$ 331,764,754	\$ 430,435,219	\$ 432,863,769	\$ 580,121,258	\$ 149,686,039	34.8%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	\$ 52,720,000	\$ 135,500,000	\$ 162,075,000	\$ 159,288,000	\$ 23,788,000	17.6%
Transfers In	1,064,430	1,941,774	593,000	—	(1,941,774)	(100.0)%
Transfers Out	(2,570,784)	(6,215,163)	(4,866,389)	(3,161,400)	3,053,763	(49.1)%
TOTAL OTHER SOURCES/(USES)	\$ 51,213,646	\$ 131,226,611	\$ 157,801,611	\$ 156,126,600	\$ 24,899,989	19.0%
BALANCE AVAILABLE	\$ 32,784,939	\$ 6,275,272	\$ 36,539,994	\$ (88,055,311)	\$ (94,330,583)	(1,503)%

Fund Summaries

Water Enterprise and State Water Projects Combined Fund Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
YEAR-END RESERVES						
Restricted Reserves						
WUE Rate Stabilization	\$ 23,466,551	\$ 25,878,053	\$ 25,069,620	\$ 28,332,567	\$ 2,454,514	9.5%
WUE San Felipe Emergency	3,260,045	3,249,972	3,310,045	3,360,045	110,073	3.4%
WUE State Water Project Tax Reserve	13,768,393	—	3,132,132	2,523,006	2,523,006	—
CP Debt Service	102,289	—	—	—	—	—
WUE Public-Private Partnership (P3) Reserve	8,000,000	—	—	—	—	—
WUE Water Supply	15,077,000	15,477,000	15,477,000	7,877,000	(7,600,000)	(49.1)%
WUE SVAWPC	1,298,138	908,138	908,138	908,138	—	—
WUE Drought Reserve	10,000,000	10,000,000	10,000,000	10,000,000	—	—
GP5 Reserve	6,609,637	3,613,000	5,873,358	7,106,660	3,493,660	96.7%
Total Restricted Reserves	\$ 81,582,053	\$ 59,126,163	\$ 63,770,293	\$ 60,107,416	\$ 981,253	1.7%
Committed Reserves						
Currently Authorized Projects ***	\$ 39,201,340	\$ 9,385,922	\$ 30,561,198	\$ 8,957,446	\$ (428,476)	(4.6)%
Operating and Capital Reserve	47,569,150	61,994,081	110,561,046	47,772,364	(14,221,717)	(22.9)%
Total Committed Reserves	\$ 86,770,490	\$ 71,380,003	\$ 141,122,244	\$ 56,729,810	\$ (14,650,193)	(20.5)%
TOTAL YEAR-END RESERVES	\$ 168,352,543	\$ 130,506,166	\$ 204,892,537	\$ 116,837,226	\$ (13,668,940)	(10.5)%
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 54,277,128	\$ 60,033,689	\$ 59,887,526	\$ 62,887,371	\$ 2,853,682	4.8%
Salary Savings Factor	—	(1,541,842)	(1,541,842)	(1,024,172)	517,670	(33.6)%
Services & Supplies	83,081,568	107,502,473	108,848,813	131,838,340	24,335,867	22.6%
Intra-District Charges	28,006,632	34,678,451	34,596,478	37,113,337	2,434,886	7.0%
OPERATING OUTLAY TOTAL	\$ 165,365,328	\$ 200,672,771	\$ 201,790,975	\$ 230,814,876	\$ 30,142,105	15.0%
DEBT SERVICE						
Services & Supplies	\$ 415,071	\$ 2,289,720	\$ 2,289,720	\$ 1,754,120	\$ (535,600)	(23.4)%
Debt Service	33,759,931	46,134,625	46,134,625	50,806,941	4,672,316	10.1%
DEBT SERVICE TOTAL	\$ 34,175,002	\$ 48,424,345	\$ 48,424,345	\$ 52,561,061	\$ 4,136,716	8.5%
CAPITAL PROJECTS						
Salaries and Benefits	\$ 14,852,163	\$ 19,603,802	\$ 19,758,761	\$ 29,629,969	\$ 10,026,167	51.1%
Salary Savings Factor	—	(527,201)	(527,201)	(497,490)	29,711	(5.6)%
Services & Supplies	109,891,083	128,911,849	152,187,955	228,650,965	99,739,116	77.4%
Carry Forward Capital Projects	—	22,211,117	—	21,603,754	(607,363)	(2.7)%
Intra-District Charges	7,481,179	11,138,536	11,228,934	17,358,124	6,219,588	55.8%
CAPITAL PROJECTS TOTAL	\$ 132,224,425	\$ 181,338,103	\$ 182,648,449	\$ 296,745,322	\$ 115,407,219	63.6%
TOTAL OUTLAYS****	\$ 331,764,755	\$ 430,435,219	\$ 432,863,769	\$ 580,121,259	\$ 149,686,040	34.8%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Water Enterprise Fund

Overview

The Water Utility Enterprise is committed to providing safe, reliable water to Santa Clara County now and for future generations. Presently, it ensures the availability of water to 15 cities, farmers, and individual well owners spread over 1,300 square miles, with Valley Water-managed usage estimated to total 232,000 acre-feet (AF) in FY 2021-22. This entails operation, maintenance and construction of the following facilities:

- 10 surface reservoirs with a total, operationally restricted storage capacity of 62,362 AF while Valley Water's largest reservoir, Anderson, is offline while its dam is undergoing extensive retrofit
- 17 miles of canals
- Five water supply diversion dams
- 102 groundwater recharge ponds
- 91 miles of controlled in-stream recharge in the county
- 142 miles of pipeline
- Three water treatment plants
- An Advanced Water Purification Center
- Three raw water pump stations with over 37,000 combined horsepower
- A well field

Revenue for the Water Utility Enterprise Funds is derived from treated, surface and recycled water sales; groundwater production charges; federal, state, and local grants; interest earnings; ad valorem taxes; and, State Water Project (SWP) taxes as provided by law. The Water Utility Enterprise Fund (Fund 61) accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Water Utility Enterprise Fund accounts for all Water Utility related revenue, expenses and financing except those of the State Water Project Fund (Fund 63). The State Water Project Fund accounts

specifically for SWP tax revenue and SWP contractual costs and is further touched upon separately later in this Chapter.

FY 2021-22 Budget

The Water Utility Enterprise protects and augments water supplies for the health, welfare, and safety of the community. The Utility is primarily responsible for carrying out the core services related to Valley Water's Ends Policy 2 - There is a reliable, clean water supply for current and future generations. Groundwater production charges are the primary source of Enterprise revenue. The activities, programs and services undertaken with funding from groundwater production charges include ensuring adequate water supplies and water quality; operating and maintaining dams, pipelines, recharge ponds, treatment plants and pumping stations to help sustain the groundwater basins; and, planning for and constructing of related facilities. Funding for these activities is presented in this Chapter's financial statements and described in the paragraphs below.

Estimated total revenue for FY 2021-22 is \$335.9 million (\$308.9 million for Fund 61 and \$27.0 million for Fund 63), or 10.0% more than the FY 2020-21 budget. The approved water charges will generate \$288.5 million in revenues from groundwater production charges and sales of treated, recycled and surface water totaling 232,000 acre-feet. After holding water rates flat for FY 2020-21 in response to the economic hardships caused by the global pandemic, Valley Water is raising groundwater production rates to provide funding for critical infrastructure and operational needs. More information on groundwater charges is found later in this chapter.

Property taxes for the Water Utility Enterprise are the second largest source of funds for FY 2021-22. They total an estimated \$34.9 million, of which \$26 million is for State Water Project taxes accounted for in the State Water Project Fund (Fund 63) and used to fund water

Fund Summaries

purchases from the State Water Project, and another \$8.9 million in ad valorem property taxes recorded in the Water Enterprise Fund (Fund 61) for general use. FY 2021-22 revenues also include \$6.6 million in capital reimbursements from three main sources – the California Water Commission for the Pacheco Reservoir Expansion Project, the United States Bureau of Reclamation for the South County Recycled Water Pipeline, and funds from San Benito County Water District for small capital improvements on the shared San Felipe Division Reach 1. Interest, intergovernmental services and other revenue round out Water Utility Enterprise revenues at \$6.0 million for FY 2021-22. Staff also assumed a debt issuance of \$159.3 million to help finance critical investments in water supply infrastructure.

Operating costs (excluding debt service) are expected to be \$230.8 million for both funds. This represents \$30.1 million increase, or 15.0%, from the FY 2020-21 Adopted Budget. Of this, \$25.1 million is attributable to cost changes related to water purchases and water banking. The next largest increase is \$3.1 million of additional funding to implement the recycled water agreement with the City of Palo Alto executed December 2019.

Recognizing the importance of water conservation during droughts, the FY2021-22 Budget includes \$2.0 million in additional conservation rebate funding, \$1 million funded by the Water Utility Enterprise Fund plus another \$1.0 million funded by the Safe, Clean Water (SCW) Fund and found in the Watersheds Chapter, SCW Fund section of this document. The Water Utility Enterprise operating budget category also includes \$655,000 in new services and supplies funding for a temporary laboratory technician, and consultants for various studies including those on PFAS and out of county water storage.

The immediate challenges facing Valley Water is responding to widespread drought conditions that are persisting into spring, and the recent lowering of water levels at Anderson Reservoir, the county's largest surface water supply source. In order to continue to provide the community with a reliable supply of safe, clean water, the FY 2021-22 budget also funds \$21.7 million of

supplemental water to import into our county which is a \$20.1 million increase over FY 2020-21. An additional \$3.3 million in water banking expenses to bring approximately 32,000 acre-feet of water banked at Semitropic Water Storage District in the county is included. The cost of contract water purchases from federal and state water projects continues to be the largest Water Utility Enterprise expense at \$19.1 million and \$27.6 million, respectively. In addition to operating budget water expenses, the capital budget also includes \$11.2 million to pay Valley Water's capital cost obligations for the federal San Felipe Division of the Central Valley Project.

To fund the construction of new facilities, Valley Water historically relies on both pay-as-you-go financing as well as short-term and long-term debt financing. Water utility debt service will increase by roughly \$4.1 million in FY 2021-22 to \$52.6 million. The debt service coverage ratio is targeted at 2.0 or higher to help ensure financial stability and continued high credit ratings.

In FY 2021-22 capital projects are budgeted at \$275.1 million and capital carry forward is estimated at \$21.6 million bringing total planned capital spending to \$296.7 million. This is a \$115.4 million increase, or 63.6%, over the prior year and represents the largest single year capital budget in the Water Utility Enterprise Fund's history. The increase is primarily attributed to the start of construction of the Anderson Dam Seismic Retrofit Project and related improvements in the Coyote Creek Watershed. The capital budget category also includes funding for 3.0 FTE Construction Inspectors. One was added to assist with inspection services for the Rinconada Residuals, Santa Teresa Water Treatment Plant Filter Media Replacement, and 10-Year Pipeline capital projects. Two were added to support Watersheds' capital projects. More information about Valley Water's capital program can be found in the FY 2022-26 Capital Improvement Program. The following provides the project phase of major capital projects by Ends Policy.

Fund Summaries

E 2.1 Current and future water supply for municipalities, industries, agriculture, and the environment is reliable

- Pacheco Reservoir Expansion – Design
- Anderson Dam Seismic Retrofit – Design, Construction
- South County Recycled Water Pipeline – Construction
- Indirect Potable Reuse – Planning, Design

E 2.2 Raw water transmission and distribution assets are managed to ensure efficiency and reliability

- 10-Yr Pipeline Inspection and Rehabilitation – Planning, Design, Construction
- Distribution Systems Implementation Project – Planning, Design
- Pacheco/SC Conduit ROW ACQ – Design, Construction

E 2.3 Reliable high quality drinking water is delivered

- RWTP Reliability Improvement – Design, Construction
- RWTP Residuals Remediation – Construction
- Water Treatment Plant Implementation Project – Planning, Design
- SCADA Implementation Project – Planning, Design

Total reserves for both funds are \$116.8 million, a decrease of \$13.7 million relative to FY 2020-21 Adopted Budget. Given the dry conditions the state experienced this winter, and to avoid any impact to previously developed groundwater production charges and debt coverage constraints, the FY 2021-22 budget draws down the Supplemental Water Supply Reserve by \$8.0 million to \$7.9 million. Staff believes there may potentially be need to drawdown the reserve further during the year if dry conditions persist into FY 2021-22.

Significant Business Challenges/ Opportunities

While supporting the Board in achieving the Board Budget Goals and ensuring current and future water supply for municipalities, industries, agriculture, and the

environment is reliable, the Water Utility Enterprise faces challenges and opportunities in the upcoming year. Major ones are as follows:

- Responding to developing drought conditions and existing water system operational constraints related to the outage of Valley Water’s largest reservoir, Anderson, through the purchase of additional imported water supplies and assessment of the need to call for greater conservation measures.
- Continuing to advance the design, permitting and construction of the Anderson Dam Seismic Retrofit Project, and complying with a Federal Energy Regulatory Commission directive received on February 20, 2020 to enact additional interim risk reduction measures to ensure public safety prior to the start of construction. These measures included: revising the level of the reservoir seismic restriction, identifying and executing all activities necessary to safely drain the reservoir to dead-pool beginning on October 1, 2020, expediting construction of the low level outlet tunnel, and quickly advancing design and permitting of the overall Seismic Retrofit Project.
- In conjunction with the San Benito County Water District and Pacheco Pass Water District, continuing to explore the possibility of expanding the existing Pacheco Reservoir on the North Fork Pacheco Creek in south-east Santa Clara County. The project is envisioned to expand the 5,500-acre-foot reservoir to 140,000-acre-feet, thereby increasing water reliability by reducing the frequency and severity of water shortages, increasing emergency water supplies, improving water quality, providing flood protection for disadvantaged communities, and protecting and growing the native steelhead population.
- Continuing seismic retrofit design of Calero and Guadalupe dams; design of improvements at Almaden Dam; and seismic evaluations of Chesbro, Coyote, and Uvas dams.
- Managing operation of local reservoirs under seismic restrictions.
- Participating in the planning and evaluation of storage projects like Sites Reservoir and Los Vaqueros Reservoir. This includes evaluation of potential benefits to Valley Water as well as seeking funding opportunities to offset potential project costs.

Fund Summaries

- Continuing to resolve issues and pursue regulatory actions conducive to the best possible opportunity for Valley Water to participate in the California Delta Conveyance project.
- Within approved budgets, providing the required level of supply, treatment, delivery, and renewal of aging infrastructure; including implementing master plans for investments in raw and treated water infrastructure and control systems to meet current and future supply and treatment needs.
- Meeting or surpassing all drinking water standards and delivering approximately 110,000 acre-feet of water to fulfill treated water contracts. Operating Rinconada, Penitencia, and Santa Teresa water treatment plants to continue to deliver treated water and coordinating operations of the SFPUC/Valley Water Intertie as may be needed during outages.
- Initiating the next phases of construction of the Rinconada Water Treatment Plant Reliability Improvement Project.
- Completing the Countywide Water Reuse Master Plan effort and continuing development and implementation of agreements with wastewater agency partners to expand purified water supply systems and enhance long-term supply reliability, including implementation of the Purified Water Project for indirect potable reuse.
- Complete water conservation strategic plan to continue to meet water conservation goals
- Coordinating the completion of the Fish Habitat Restoration Plan and CEQA documentation for fulfilling the 2003 FAHCE settlement agreement and for completing the Anderson Dam Seismic Retrofit Project to support an application to the State Water Resources Control Board, and also coordinating the resolution of water rights issues in Coyote, Guadalupe and Stevens Creek watersheds.

Groundwater Production Charges

Valley Water's groundwater production charges are the primary source of funding for the Water Utility Enterprise. They pay for activities that benefit groundwater benefit zones. Valley Water's two main groundwater production charges are for Municipal and Industrial (M&I) use and for agricultural use.

After holding water rates flat for FY 2020-21 in response to the economic hardships caused by the global pandemic, the FY 2021-22 Budget includes a North County (Zone W-2) Municipal and Industrial (M&I) groundwater production charge of \$1,499 per acre-foot (AF) that reflects a 9.1% increase from FY 2020-21. A 9.5% increase to contract treated water charges, or \$1,614 per AF, and an 7.9% increase to non-contract treated water, or \$1,699 per AF, also are included in this budget. An increase to the contract treated water surcharge from \$100 per AF to \$115 per AF is included to be more aligned with the cost that retailers would incur to treat and deliver water pumped from their own wells. The non-contract surcharge remains at \$200 per AF. The average household would experience an increase in their monthly bill ranging from \$4.30 to \$4.82. Customers may also experience additional charge increases enacted by their retail water provider.

The FY 2021-22 Budget also includes groundwater production charges for the South County region. The Llagas Subbasin (Zone W-5) M&I groundwater production charge reflects a 4.5% increase over the prior year, or \$488.00 per AF. The average household would experience an increase in their monthly bill of \$0.72. The Coyote Valley (Zone W-7) M&I charge reflects a 9.9% increase from the prior year, or \$528.50 per AF. The average household would experience an increase in their monthly bill of \$1.64. For residents and customers in the foothills below the Uvas and Chesbro Reservoirs (Zone W-8), the groundwater production charge reflects a 4.4% increase over the prior year, or \$341.50 per AF for M&I water. The average household would experience an increase in their monthly bill of \$0.50.

The agricultural groundwater production charge in any groundwater benefit zone is \$34.15 per AF, which would be up to a 18.3% increase, or roughly a \$0.88 increase per month per acre for the average agricultural water user (assuming 2 (two) acre-feet of water usage per acre per year). The agricultural groundwater production charge is calculated at 10% of the lowest M&I charge which is Zone W-8.

The surface water master charge increased 9.1% from

Fund Summaries

\$37.50 per AF to \$40.90 per AF to align revenues with the costs related to managing, operating and billing for surface water diversions.

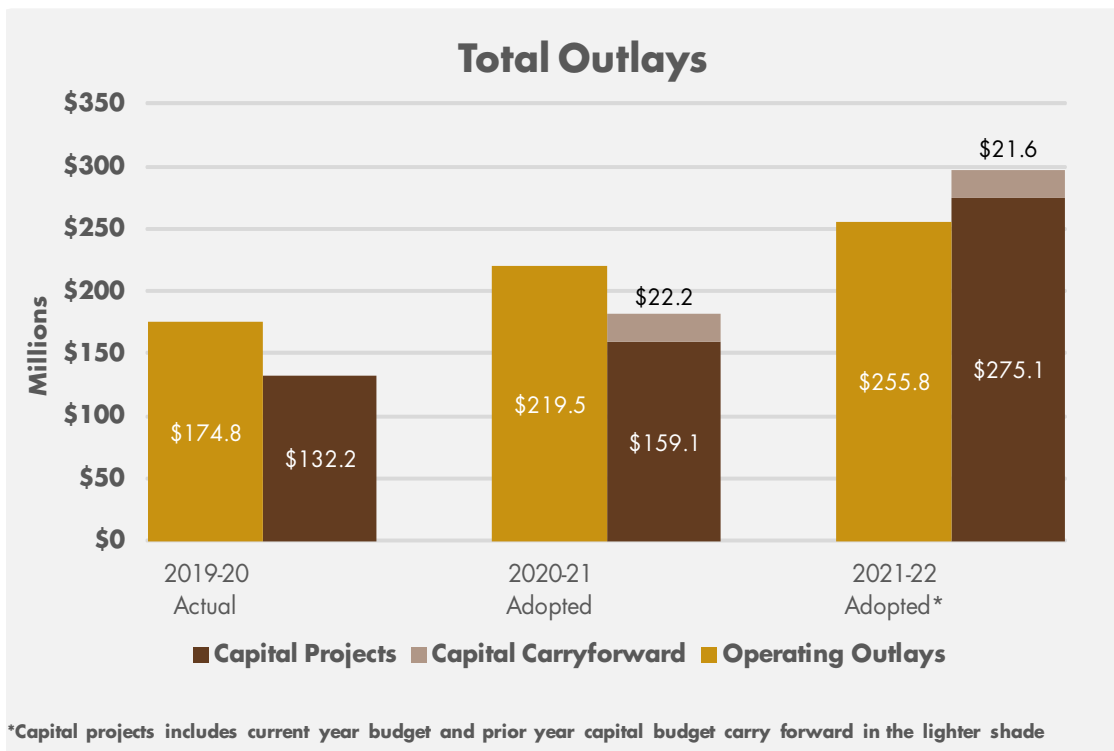
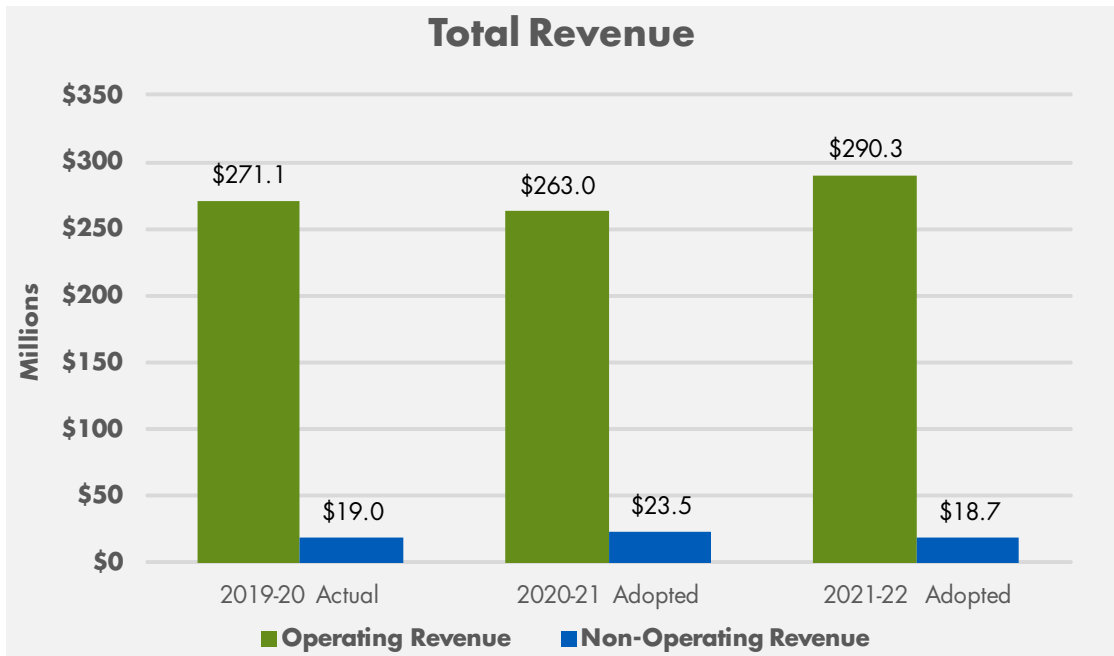
For recycled water, M&I charge increased 4.7% to \$468.00 per AF. Agricultural recycled water increased 9.4% to \$61.55 per AF. These charges maximize cost recovery while concurrently providing an economic incentive to use recycled water.

The FY 2021-22 water use estimate of 232,000 AF represents a 2,000 AF, or 0.9%, increase compared to the FY 2020-21 adopted water budget usage amount of 230,000.

A table with historical and current water charges is included in the pages that follow, and more information on groundwater charges can be found in the FY2021-22 Production and Augmentation of Water Supplies (PAWS) Annual Report.

Fund Summaries

Water Enterprise Fund (Fund 61)



Fund Summaries

Water Enterprise Fund Summary (Fund 61)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Operating Revenue						
Groundwater Production Charges	\$ 112,560,186	\$ 121,105,000	\$ 121,105,000	\$ 135,253,000	\$ 14,148,000	11.7%
Treated Water Charges	152,621,750	137,399,000	137,399,000	150,449,000	13,050,000	9.5%
Surface&Recycled Water Charges	1,713,303	2,562,000	2,562,000	2,778,000	216,000	8.4%
Intergovernmental Services	3,721,199	1,242,326	1,177,326	1,242,326	—	—
Operating Other	484,257	700,000	536,894	536,894	(163,106)	(23.3)%
Total Operating Revenue	\$ 271,100,695	\$ 263,008,326	\$ 262,780,220	\$ 290,259,220	\$ 27,250,894	10.4%
Non-Operating Revenue						
Property Tax	\$ 8,350,178	\$ 8,217,000	\$ 8,647,378	\$ 8,927,304	\$ 710,304	8.6%
Capital Reimbursements	4,345,234	11,358,000	17,274,000	6,613,000	(4,745,000)	(41.8)%
Interest Income *	5,500,357	3,500,000	3,500,000	2,731,500	(768,500)	(22.0)%
Nonoperating Other	851,321	400,554	400,554	408,323	7,769	1.9%
Total Non-Operating Revenue	\$ 19,047,090	\$ 23,475,554	\$ 29,821,932	\$ 18,680,127	\$ (4,795,427)	(20.4)%
TOTAL REVENUE	\$ 290,147,785	\$ 286,483,880	\$ 292,602,152	\$ 308,939,347	\$ 22,455,467	7.8%
OUTLAYS						
Operating Outlays						
Operations **	\$ 140,343,151	\$ 170,754,127	\$ 171,872,331	\$ 202,921,312	\$ 32,167,185	18.8%
Operating Project	247,239	282,383	282,383	284,438	2,055	0.7%
Debt Service	34,175,002	48,424,345	48,424,345	52,561,061	4,136,716	8.5%
Total Operating Outlays	\$ 174,765,392	\$ 219,460,855	\$ 220,579,059	\$ 255,766,811	\$ 36,305,956	16.5%
Capital Outlays						
Capital Projects	\$ 132,224,424	\$ 159,126,986	\$ 182,648,449	\$ 275,141,567	\$ 116,014,581	72.9%
Carry Forward Capital Projects	—	22,211,117	\$	21,603,754	(607,363)	(2.7)%
Total Capital Outlays	\$ 132,224,424	\$ 181,338,103	\$ 182,648,449	\$ 296,745,321	\$ 115,407,218	63.6%
TOTAL OUTLAYS****	\$ 306,989,816	\$ 400,798,958	\$ 403,227,508	\$ 552,512,132	\$ 151,713,174	37.9%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	\$ 52,720,000	\$ 135,500,000	\$ 162,075,000	\$ 159,288,000	\$ 23,788,000	17.6%
Transfers In	1,064,430	593,000	593,000	—	(593,000)	(100.0)%
Transfers Out	(2,570,784)	(6,215,163)	(4,866,389)	(3,161,400)	3,053,763	(49.1)%
TOTAL OTHER SOURCES/(USES)	\$ 51,213,646	\$ 129,877,837	\$ 157,801,611	\$ 156,126,600	\$ 26,248,763	20.2%
BALANCE AVAILABLE	\$ 34,371,615	\$ 15,562,759	\$ 47,176,255	\$ (87,446,185)	\$ (103,008,944)	(661.9)%

Fund Summaries

Water Enterprise Fund Summary (Fund 61) (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
YEAR-END RESERVES						
Restricted Reserves						
WUE Rate Stabilization	\$ 23,466,551	\$ 25,878,053	\$ 25,069,620	\$ 28,332,567	\$ 2,454,514	9.5%
WUE San Felipe Emergency	3,260,045	3,249,972	3,310,045	3,360,045	110,073	3.4%
CP Debt Service	102,289	—	—	—	—	—
WUE Public-Private Partnership (P3) Reserve	8,000,000	—	—	—	—	—
WUE Water Supply	15,077,000	15,477,000	15,477,000	7,877,000	(7,600,000)	(49.1)%
WUE SVAWPC	1,298,138	908,138	908,138	908,138	—	—
WUE Drought Reserve	10,000,000	10,000,000	10,000,000	10,000,000	—	—
GP5 Reserve	6,609,637	3,613,000	5,873,358	7,106,660	3,493,660	96.7%
Total Restricted Reserves	\$ 67,813,660	\$ 59,126,163	\$ 60,638,161	\$ 57,584,410	\$ (1,541,753)	(2.6)%
Committed Reserves						
Currently Authorized Projects ***	\$ 39,201,340	\$ 9,385,922	\$ 30,561,198	\$ 8,957,446	\$ (428,476)	(4.6)%
Operating and Capital Reserve	47,569,150	61,994,081	110,561,046	47,772,364	(14,221,717)	(22.9)%
Total Committed Reserves	\$ 86,770,490	\$ 71,380,003	\$ 141,122,244	\$ 56,729,810	\$ (14,650,193)	(20.5)%
TOTAL YEAR-END RESERVES	\$ 154,584,150	\$ 130,506,166	\$ 201,760,405	\$ 114,314,220	\$ (16,191,946)	(12.4)%
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 54,277,128	\$ 60,033,689	\$ 59,887,526	\$ 62,887,371	\$ 2,853,682	4.8%
Salary Savings Factor	—	(1,541,842)	(1,541,842)	(1,024,172)	517,670	(33.6)%
Services & Supplies	58,306,629	77,866,212	79,212,552	104,229,214	26,363,002	33.9%
Intra-District Charges	28,006,632	34,678,451	34,596,478	37,113,337	2,434,886	7.0%
OPERATING OUTLAY TOTAL	\$ 140,590,389	\$ 171,036,510	\$ 172,154,714	\$ 203,205,750	\$ 32,169,240	18.8%
DEBT SERVICE						
Services & Supplies	\$ 415,071	\$ 2,289,720	\$ 2,289,720	\$ 1,754,120	\$ (535,600)	(23.4)%
Debt Service	33,759,931	46,134,625	46,134,625	50,806,941	4,672,316	10.1%
DEBT SERVICE TOTAL	\$ 34,175,002	\$ 48,424,345	\$ 48,424,345	\$ 52,561,061	\$ 4,136,716	8.5%
CAPITAL PROJECTS						
Salaries and Benefits	\$ 14,852,163	\$ 19,603,802	\$ 19,758,761	\$ 29,629,969	\$ 10,026,167	51.1%
Salary Savings Factor	—	(527,201)	(527,201)	(497,490)	29,711	(5.6)%
Services & Supplies	109,891,083	128,911,849	152,187,955	228,650,965	99,739,116	77.4%
Carry Forward Capital Projects	—	22,211,117	—	21,603,754	(607,363)	(2.7)%
Intra-District Charges	7,481,179	11,138,536	11,228,934	17,358,124	6,219,588	55.8%
CAPITAL PROJECTS TOTAL	\$ 132,224,425	\$ 181,338,103	\$ 182,648,449	\$ 296,745,322	\$ 115,407,219	63.6%
TOTAL OUTLAYS****	\$ 306,989,816	\$ 400,798,958	\$ 403,227,508	\$ 552,512,133	\$ 151,713,175	37.9%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Water Enterprise Charge Summary

Rate per Acre-Foot (\$/AF)	Adopted 2017/18	Adopted 2018/19	Adopted 2019/20	Adopted 2020/21	Adopted 2021/22
Basic User / Groundwater Production Charge					
Non-Agricultural					
Zone W-2	1,175.00	1,289.00	1,374.00	1,374.00	1,499.00
Zone W-5	418.00	450.00	481.00	467.00	488.00
Zone W-7	418.00	450.00	481.00	481.00	528.50
Zone W-8	418.00	450.00	481.00	327.00	341.50
Agricultural					
All Zones	25.09	27.02	28.86	28.86	34.15
Surface Water⁽¹⁾					
Surface Water Master Charge	33.36	35.93	37.50	37.50	40.90
Total Surface Water Charge⁽¹⁾					
All Zones Agricultural	58.45	62.95	66.36	66.36	75.05
Zone W-2 Non-Agricultural	1,208.36	1,324.93	1,411.50	1,411.50	1,539.90
Zone W-5 Non-Agricultural	451.36	485.93	518.50	504.50	528.90
Zone W-7 Non-Agricultural	451.36	485.93	518.50	518.50	569.40
Zone W-8 Non-Agricultural	451.36	485.93	518.50	364.50	382.40
Minimum Surface Water Charge⁽²⁾					
All Zones Agricultural	18.82	20.27	21.65	21.65	25.61
Zone W-2 Non-Agricultural	881.25	966.75	1,030.50	1,030.50	1,124.25
Zone W-5 Non-Agricultural	313.50	337.50	360.75	350.25	366.00
Zone W-7 Non-Agricultural	313.50	337.50	360.75	360.75	396.38
Zone W-8 Non-Agricultural	313.50	337.50	360.75	245.25	256.13
Treated Water					
Contract (Scheduled) ⁽³⁾	1,275.00	1,389.00	1,474.00	1,474.00	1,614.00
Non-Contract ⁽⁴⁾	1,225.00	1,339.00	1,574.00	1,574.00	1,699.00
Reclaimed Water					
Agricultural	48.88	54.41	56.26	56.26	61.55
Non-Agricultural	398.00	430.00	461.00	447.00	468.00

(1) Total surface water charge is the sum of the basic user charge (which equals the groundwater production charge) plus the water master charge

(2) The minimum surface water charge is 75% of the basic user charge (which equals the groundwater production charge); additional surface water master charges apply

(3) The total treated water contract charge is the sum of the basic user charge for Zone W-2 (which equals the groundwater production charge) plus the contract surcharge (\$115/AF in FY2021-22, \$100/AF in years prior)

(4) The total treated water non-contract charge is the sum of the basic user charge for Zone W-2 (which equals the groundwater production charge) plus the non-contract surcharge (\$200/AF)

Fund Summaries

Water Enterprise Cost Center Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Adjusted Budget 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
						% Diff
SOURCE OF SUPPLY						
Operations	\$ 88,126,623	\$ 108,137,109	\$ 109,116,176	\$ 132,913,827	\$ 24,776,718	22.9%
Capital	68,273,415	59,823,472	88,227,386	192,431,111	132,607,639	221.7%
Total	\$ 156,400,038	\$ 167,960,581	\$ 197,343,562	\$ 325,344,938	\$ 157,384,357	93.7%
RAW WATER TRANSMISSION AND DISTRIBUTION						
Operations	\$ 13,100,951	\$ 15,330,932	\$ 15,492,784	\$ 17,052,044	\$ 1,721,112	11.2%
Capital	1,048,973	2,472,980	2,474,402	5,775,083	3,302,103	133.5%
Total	\$ 14,149,924	\$ 17,803,912	\$ 17,967,186	\$ 22,827,127	\$ 5,023,215	28.2%
WATER TREATMENT						
Operations	\$ 37,685,613	\$ 43,914,012	\$ 43,477,105	\$ 45,481,472	\$ 1,567,460	3.6%
Capital	39,074,258	46,795,224	55,033,843	44,677,778	(2,117,446)	(4.5)%
Total	\$ 76,759,871	\$ 90,709,236	\$ 98,510,948	\$ 90,159,250	\$ (549,986)	(0.6)%
TREATED WATER TRANSMISSION AND DISTRIBUTION						
Operations	\$ 1,680,794	\$ 2,608,381	\$ 2,608,381	\$ 2,681,293	\$ 72,912	2.8%
Capital	11,747	0	0	131,110	131,110	—
Total	\$ 1,692,541	\$ 2,608,381	\$ 2,608,381	\$ 2,812,403	\$ 204,022	7.8%
ADMINISTRATION AND GENERAL						
Operations	\$ 24,524,110	\$ 30,399,953	\$ 30,814,145	\$ 32,401,803	\$ 2,001,850	6.6%
Operating Projects	247,239	282,383	282,383	284,438	2,055	0.7%
Debt	34,175,002	48,424,345	48,424,345	52,561,061	4,136,716	8.5%
Capital	23,816,032	50,035,310	28,897,689	32,126,485	(17,908,825)	(35.8)%
Total	\$ 82,762,383	\$ 129,141,991	\$ 108,418,562	\$ 117,373,787	\$ (11,768,204)	(9.1)%
TOTAL WATER ENTERPRISE FUND	\$ 331,764,757	\$ 408,224,101	\$ 424,848,639	\$ 558,517,505	\$ 150,293,404	36.8%
Carried Forward Capital Projects	\$ —	\$ 22,211,117	\$ 8,015,128	\$ 21,603,754	\$ (607,363)	(2.7)%
WUE FUND WITH CARRYFORWARD	\$ 331,764,757	\$ 430,435,218	\$ 432,863,767	\$ 580,121,259	\$ 149,686,041	34.8%
FUND SUMMARY BY CATEGORY						
Operations	\$ 165,118,089	\$ 200,390,388	\$ 201,508,592	\$ 230,530,438	\$ 30,140,052	15.0%
Operating Projects	247,239	282,383	282,383	284,438	2,055	0.7%
Debt	34,175,002	48,424,345	48,424,345	52,561,061	4,136,716	8.5%
Capital	132,224,424	159,126,986	174,633,321	275,141,567	116,014,581	72.9%
Carried Forward Capital Projects	—	22,211,117	8,015,128	21,603,754	(607,363)	(2.7)%
Total	\$ 331,764,754	\$ 430,435,219	\$ 432,863,769	\$ 580,121,258	\$ 149,686,041	34.8%

Fund Summaries

Total Outlays - Source of Supply

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
91041012	Water Operations Planning	519,268	633,199	655,170		Raw Water Division
91041018	Groundwater Management Program	4,222,457	4,941,336	5,815,217		Raw Water Division
91061007	Districtwide Salary Savings-61		(1,541,842)	(1,024,172)		Financial Planning and Management Services Division
* 91061012	Facilities Env Compliance	39,784	40,067	45,291		Emergency, Safety and Security Division
91081007	Dam Safety Program	1,302,877	1,723,238	2,032,888		Dam Safety and Capital Delivery Division
91101004	Recycled & Purified Water Prog	4,619,303	5,874,536	5,429,037		Water Supply Division
91111001	Water Rights	530,919	661,764	677,614		Raw Water Division
91131004	Imported Water Program	3,104,860	5,549,068	5,206,404		Water Supply Division
91131006	IW San Felipe Division Delvrs	22,134,613	17,833,695	27,403,555		Water Supply Division
91131007	IW South Bay Aqueduct Delvrs	316,056	756,828	14,962,242		Water Supply Division
91131008	State Water Project Costs	24,774,938	29,636,261	27,609,126		Water Supply Division
91151001	Water Conservation Program	5,923,256	6,197,825	7,197,162		Water Supply Division
91151012	Recycld/PurifiedWaterPublicEng	668,850	1,287,138	1,227,505		Office of Chief of External Affairs
91151013	Water Banking Operations	3,730,880	3,815,605	7,142,117		Water Supply Division
91151014	GP5 Reimbursement Program			2,927,650		Water Supply Division
91211004	San Felipe Reach 1 Operation	606,333	641,395	652,604		Raw Water Division
91211005	SFD Reach 1 Administration	4,011	5,164	11,000		Raw Water Division
91211084	San Felipe Reach1 Ctrl and Ele	249,496	315,874	369,164		Treated Water Division
91211085	SF Reach 1-Engineering - Other	372,865	289,392	298,825		Raw Water Division
91211099	San Felipe Reach 1 Gen Maint	1,052,190	856,050	858,825		Raw Water Division
91221002	San Felipe Reach 2 Operation	59,133	62,966	53,472		Raw Water Division
91221006	SF Reach 2-Engineering - Other	8,418	177,786	160,132		Raw Water Division
91221099	San Felipe Reach 2 Gen Maint	269,842	161,666	178,027		Raw Water Division
91231002	San Felipe Reach 3 Operation	310,480	329,568	104,144		Raw Water Division
91231084	San Felipe Reach3 Ctrl and Ele	221,776	313,977	320,637		Treated Water Division
91231085	SF Reach 3-Engineering - Other	10,387	110,540	115,624		Raw Water Division
91231099	San Felipe Reach 3 Gen Maint	1,004,658	1,047,805	1,125,496		Raw Water Division
91241001	Wolfe Road Recycled Water Facility			150,000		Treated Water Division
91251001	Transfer-Bethany Pipeline		1,020,858	1,000,000		Water Supply Division
91261001	PaloAlto Water Reuse Agreement			3,108,000		Water Supply Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Source of Supply (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
91281007	SVAWPC Facility Operations	2,580,694	2,514,643	2,677,747		Treated Water Division
91281008	SVAWPC Facility Maintenance	1,922,854	2,379,062	2,255,802		Treated Water Division
91441003	Desalination	126	63,692			Water Supply Division
91451002	Well Ordinance Program	1,725,985	1,846,619	2,261,818		Water Supply Division
91451005	Source Water Quality Mgmt	344,476	700,279	422,800		Treated Water Division
91451011	Invasive Mussel Prevention	485,612	618,228	625,231		Treated Water Division
91601001	Delta Conveyance Project	232,163	11,645,071	3,165,000		Water Supply Division
91761001	Local Res/Div Plan & Analysis	1,541,495	1,687,755	2,436,562		Raw Water Division
* 91761013	SCADA Systems Upgrades	130,275	108,313	132,232		Treated Water Division
91761099	Dams / Reservoir Gen Maint	2,951,371	3,509,019	2,783,920		Dam Safety and Capital Delivery Division
91951001	San Luis Low Point Improvement	153,922	322,671	339,959		Dam Safety and Capital Delivery Division
Total Operations		88,126,623	108,137,109	132,913,827		
Capital						
91084019	Dam Safety Seismic Stability	300,993	427,385	64,917	353,083	Dam Safety and Capital Delivery Division
91084020	Calero-Guad Dams Seismic Retro	157,063	1,365,690	1,969,802	(220)	Dam Safety and Capital Delivery Division
91094001	Land Rights-SC Recycled Water		203,352	344,228	203,352	Water Utility Capital Division
91094009	SoCo Rcyld Wtr PL Short-Trm 1B	112,597	247,563	15,309,887	66,903	Water Utility Capital Division
91094010	So. County Recycled Water Fund	53,590			10,450	Water Supply Division
91154007	Water Purchases Captl Project	10,410,713	10,776,941	11,156,053		Water Supply Division
91214010	Small Caps, San Felipe R1	1,420,723	2,061,193	2,256,052		Raw Water Division
91224010	Small Caps, San Felipe R2	186,159	859,032	930,461		Raw Water Division
91234002	Coyote Pumping Plant ASD	638,487	2,116,473		1,607,555	Water Utility Capital Division
91234010	Small Caps, San Felipe R3	2,303	206,344	1,331,099		Raw Water Division
91234011	Coyote Warehouse	3,435,044	284,504	72,546	604	Water Utility Capital Division
91244001	Wolfe Rd Recycled Wtr Facility	39,823				Dam Safety and Capital Delivery Division
91304001	Indirect Potable Reuse-Plan	1,907,140	1,770,985	1,509,480	1,416,520	Water Supply Division
91854001	Almaden Dam Improvements		167,789		104,500	Dam Safety and Capital Delivery Division
91864005	Anderson Dam Seismic Retrofit	13,381,088	10,109,204	126,936,894	(437)	Dam Safety and Capital Delivery Division
91874004	Calero Dam SeisRetrfit Des&Con	410,938	900,613		209,000	Dam Safety and Capital Delivery Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Source of Supply (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
91894002	Guadalupe Dam SeisRelf Des&Con	408,924	542,614		871,530	Dam Safety and Capital Delivery Division
91954002	Pacheco Reservoir ExpansionPrj	35,407,830	27,783,791	30,549,692	126,632	Dam Safety and Capital Delivery Division
Total Capital		68,273,415	59,823,472	192,431,111	4,969,472	
Total		156,400,038	167,960,581	325,344,938	4,969,472	

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Raw Water Transmission and Distribution

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
92041014	FAHCE/Three Creeks HCP Project	1,578,104	2,452,432	4,088,700		Watershed Stewardship & Planning Division
* 92061012	Facilities Env Compliance	71,612	72,121	81,524		Emergency, Safety and Security Division
92261099	Vasona Pump Station Gen Main	83,786	140,000	158,974		Raw Water Division
92761001	Raw Water T&D Gen'l Oper	1,687,088	1,602,491	1,733,748		Raw Water Division
92761008	Recycled Water T&D Gen'l Maint	135,734	282,352	225,009		Raw Water Division
92761009	Recharge/RW Field Ops	2,831,563	3,324,883	3,244,010		Raw Water Division
92761010	Rchrg / RW Field Fac Maint	2,342,874	2,281,474	1,865,831		Raw Water Division
92761012	Untreated Water Prog Plan	99,290	395,702	444,281		Raw Water Division
* 92761013	SCADA Systems Upgrades	74,443	137,196	167,494		Treated Water Division
92761082	Raw Water T&D Ctrl and Electr	798,195	566,837	721,825		Treated Water Division
92761083	Raw Water T&D Eng Other	486,787	936,244	1,134,808		Raw Water Division
92761085	Anderson Hydrelctrc Fclty Main	211,656	168,438	160,398		Raw Water Division
92761099	Raw Water T / D Gen Maint	2,189,232	2,325,503	2,361,283		Raw Water Division
92781002	Raw Water Corrosion Control	510,586	645,259	664,159		Raw Water Division
Total Operations		13,100,951	15,330,932	17,052,044		
Capital						
92144001	Pacheco/SC Conduit ROW ACQ	129,122	506,531	1,659,393	2,793	Water Utility Capital Division
92264001	Vasona Pump Station Upgrade	231,195	1,217,053	715,417	1,454	Water Utility Capital Division
92304001	Almaden Valley Pipeline		667,800	827,840	(200)	Water Utility Capital Division
** 92374005	SCADA Remote Arch&Comm Upgrade	75,760				Water Utility Capital Division
92764009	Small Caps, Raw Water T&D	612,897	81,597	2,572,434		Raw Water Division
Total Capital		1,048,973	2,472,980	5,775,083	4,047	
Total		14,149,924	17,803,912	22,827,128	4,047	

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Water Treatment

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
* 93061012	Facilities Env Compliance	485,367	488,818	552,548		Emergency, Safety and Security Division
93081002	Treatment Plant Process & Comm		387,104	527,651		Treated Water Division
93081008	W T General Water Quality	1,823,051	2,415,834	2,463,927		Treated Water Division
93081009	Water Treatment Plant Engineer	87,174	394,746	363,091		Raw Water Division
93231009	PWTP General Operations	5,243,639	5,868,631	6,175,291		Treated Water Division
93231099	Penitencia WTP General Maint	2,801,144	3,086,137	2,841,923		Raw Water Division
93281005	STWTP - General Operations	5,806,633	6,475,583	6,837,498		Treated Water Division
93281099	Santa Teresa WTP General Maint	2,767,374	3,464,488	3,248,390		Raw Water Division
93291012	RWTP General Operations	7,964,580	9,064,337	9,515,774		Treated Water Division
93291099	Rinconada WTP General Maint	2,920,911	3,647,362	3,316,994		Raw Water Division
93401002	Water District Laboratory	5,240,652	5,519,347	5,970,979		Treated Water Division
93761001	SF/SCVWD Intertie General Ops	65,205	227,598	235,434		Treated Water Division
93761004	Campbell Well Field Operations	33,600	103,653	102,077		Treated Water Division
93761005	Campbell Well Field Maint	85,661	112,364	109,941		Raw Water Division
93761006	Treated Water Ctrl & Elec Eng	2,100,359	2,112,457	2,543,649		Treated Water Division
* 93761013	SCADA Systems Upgrades	218,676	433,251	528,929		Treated Water Division
93761099	SF/SCVWD Intertie Gen Maint	41,587	112,302	147,375		Raw Water Division
Total Operations		37,685,613	43,914,012	45,481,472		
Capital						
93044001	WTP Implementation		1,024,008	3,275,383	393	Treated Water Division
93084004	Wtr Trtmnt Plnt Electr Imprv	34,749	447,001	883,841	(4,996)	Water Utility Capital Division
93234044	PWTP Residuals Management	4	682,500	1,593,363	(500)	Water Utility Capital Division
93284013	STWTP Filter Media Replace	22,773	444,841	2,812,531	679	Water Utility Capital Division
93294051	RWTP FRP Residuals Management	118,029			1,045	Water Utility Capital Division
93294056	RWTP Treated Water Valves Upgd	54,392		4,297	6,153	Water Utility Capital Division
93294057	RWTP Reliability Improvement	33,627,855	30,845,499	20,616,887	223,683	Water Utility Capital Division
93294058	RWTP Residuals Remediation	914,587	10,315,904	5,350,669	10,393,556	Water Utility Capital Division
93764003	IRP2 WTP Blds Seismic Retrofit	8,458				Water Utility Capital Division

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Water Treatment (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
93764004	Small Caps, Water Treatment	4,293,412	3,035,471	10,140,806		Raw Water Division
Total Capital		39,074,258	46,795,224	44,677,778	10,620,013	
Total		76,759,870	90,709,236	90,159,250	10,620,013	

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Treated Water Transmission and Distribution

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
94761005	TW T&D - Engineering - Other	361,709	549,867	566,247		Raw Water Division
* 94761013	SCADA Systems Upgrades	41,874	43,325	52,893		Treated Water Division
94761099	Treated Water T/D Gen Maint	1,020,598	1,485,798	1,529,246		Raw Water Division
94781001	Treated Water T/D Corrosion	256,613	529,391	532,906		Raw Water Division
Total Operations		1,680,794	2,608,381	2,681,293		
Capital						
94084007	Treated Water Isolation Valves	11,747			990,660	Water Utility Capital Division
94764006	Small Caps,Treated Water T&D			131,110		Raw Water Division
Total Capital		11,747		131,110	990,660	
Total		1,692,541	2,608,381	2,812,403	990,660	

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.

Fund Summaries

Total Outlays - Administration and General

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
95001090	Unscoped Projects-Budget Only		100,000	150,000		Office of Assistant CEO
95011003	WU Asset Protection Support	918,461	1,122,392	1,105,013		Watershed Design & Construction Division
*	95021008 Energy Management	166,131	320,117	273,891		Treated Water Division
*	95031002 Grants Management	367,973	529,834	575,874		Financial Planning and Management Services Division
*	95041039 Integrated Regional Water Mgmt	29,024	58,147	91,074		Water Supply Division
	95061012 Rental Expense San Pedro,MH	18,206	21,900	33,888		Watershed Design & Construction Division
**	95061037 WUE Training & Development	22,673				Office of COO Water Utility
	95061038 WUE Administration	8,179,899	8,439,173	11,238,031		Office of COO Water Utility
**	95061043 WUE TW Div Admin Support	2,460,801	3,334,008			Treated Water Division
*	95061045 Asset Management Program	1,476,940	2,002,611	1,746,376		Office of Assistant CEO
	95061047 WUE Technical Training Program	461,128	497,525	643,236		Human Resources Division
*	95061048 Climate Change Adaptation/Mtg.	92,279	94,374	140,139		Watershed Stewardship & Planning Division
*	95061050 Office of Integrated Wtr Mgmt			1,013,133		Office of Assistant CEO
*	95061051 Lands Management Program			236,589		Office of Assistant CEO
*	95071041 Welding Services	394,035	491,437	527,534		General Services Division
	95101003 Water Revenue Program	1,407,825	1,587,852	1,961,835		Financial Planning and Management Services Division
	95111003 Water Use Measurement	1,803,392	1,970,018	2,189,062		Water Supply Division
*	95121003 LT Financial Planning & Rate S	558,524	592,002	512,376		Financial Planning and Management Services Division
	95151002 WU Customer Relations&Outreach	427,181	956,912	976,943		Office of Chief of External Affairs
	95741001 Water Supply Planning	1,342,591	1,851,054	2,463,046		Water Supply Division
*	95741042 Water Resorcs EnvPlng & Permtg	717,102	1,810,270	1,556,408		Watershed Operations & Maintenance Division
	95761003 SCADA Network Administration	283,480	241,278	254,973		Information Technology Division
*	95761071 Emergency Management	787,520	1,162,880	1,335,275		Emergency, Safety and Security Division
*	95771011 Inter Agency Urban Runoff Prog	431,100	518,487	500,246		Watershed Stewardship & Planning Division
*	95771031 HAZMAT Emergency Response	67,036	84,158	86,773		Emergency, Safety and Security Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Administration and General (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
* 95811043	Hydrologic Data Msrmt & Mgmt	928,332	1,019,096	1,086,508		Watershed Stewardship & Planning Division
* 95811046	Warehouse Services	600,665	750,157	819,160		General Services Division
* 95811049	X Valley Subsidence Survey	338,001	422,575	445,887		Watershed Design & Construction Division
* 95811054	District Real Property Adminis	243,808	421,696	438,534		Watershed Design & Construction Division
Total Operations		24,524,110	30,399,953	32,401,803		
Operating Project						
* 95762011	Tree Maintenance Program	247,239	282,383	284,438		Watershed Operations & Maintenance Division
Total Operating Project		247,239	282,383	284,438		
Debt Service						
95993007	Commercial Paper Tax Exempt	236,861	1,690,860	1,859,060		Financial Planning and Management Services Division
95993008	Commercial Paper Taxable	487,455	1,690,860	1,859,060		Financial Planning and Management Services Division
95993012	2006B WUE Refunding (Taxable)	1,781,296	1,816,101	1,825,418		Financial Planning and Management Services Division
** 95993014	2007B WU Revenue COPs(Taxable)	512,614				Financial Planning and Management Services Division
95993015	2016A WU Ref Rev Bond(TxExmpt)	5,316,800	5,350,750	5,360,750		Financial Planning and Management Services Division
95993016	2016B WU Ref Rev Bond(Taxable)	3,230,671	3,244,621	3,249,621		Financial Planning and Management Services Division
95993017	WU COP 2016C (Tax-Exempt)	5,088,650	5,073,000	5,028,250		Financial Planning and Management Services Division
95993018	WU COP 2016D (Taxable)	5,596,141	5,665,657	5,723,613		Financial Planning and Management Services Division
95993019	WU Rev Bond 2017A (Tax Exempt)	4,352,750	4,396,500	4,412,500		Financial Planning and Management Services Division
95993022	WU Rev Bond 2019A (Tax-Exempt)	994,000	1,024,750	1,037,750		Financial Planning and Management Services Division
95993023	WU Rev Bond 2019B (Taxable)	4,504,682	4,519,910	4,523,995		Financial Planning and Management Services Division
95993024	WU Rev Bond 2019C (Taxable)	2,071,556	2,790,179	3,041,736		Financial Planning and Management Services Division
95993025	WU Rev Bond 2020A (Tax-Exempt)	763	2,686,670	1,251,000		Financial Planning and Management Services Division
95993026	WU Rev Bond 2020B (Taxable)	763	5,164,487	2,053,285		Financial Planning and Management Services Division

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Total Outlays - Administration and General (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
95993027	WU COP 2020C (Tax-Exempt)		1,660,000	3,818,250		Financial Planning and Management Services Division
95993028	WU COP 2020D (Taxable)		1,650,000	4,755,688		Financial Planning and Management Services Division
95993029	WU Rev Bond 2022A (Tax-Exempt)			1,389,214		Financial Planning and Management Services Division
95993030	WU Rev Bond 2022B (Taxable)			1,371,871		Financial Planning and Management Services Division
Total Debt Service		34,175,002	48,424,345	52,561,061		
Capital						
95044001	Distribution Systems Implement		2,000,000	2,857,224	383,321	Water Supply Division
95044002	SCADA Implementation		1,365,200	2,383,568	200	Treated Water Division
95064011	Districtwide Salary Savings-61		(527,201)	(497,490)		Financial Planning and Management Services Division
95074001	Capital Warranty Services	89,506	26,316,821	1,037,558	(254)	Water Utility Capital Division
95074005	WU Capital Program Admin Support			5,227,466		Water Utility Capital Division
*	95074030					Water Utility Capital Division
	WU Capital Training & Dvlpment					
*	95074033	357,346	411,624	864,840		Office of Assistant CEO
*	95074036	167,016	262,938	1,272,801		Watershed Design & Construction Division
*	95074038	2,931,823	2,350,946			Watershed Design & Construction Division
**	95074039	61,384	156,511			Office of Assistant CEO
*	95074040			1,110,769		Office of Assistant CEO
	Capital Project Mgmt Information System					
*	95074041		475,378	1,538,279		General Services Division
	Construction Contracts & Support					
	95084002	20,095,047	17,223,093	16,242,739	4,636,201	Water Utility Capital Division
	10-Yr PL Inspection and Rehab					
	95274003	113,910		88,731	94	Information Technology Division
	WU Computer Network Modrnizatin					
Total Capital		23,816,032	50,035,310	32,126,485	5,019,562	
Total		82,762,383	129,141,991	117,373,786	5,019,562	

*Recipient projects

**Closed, combined or no current year funding

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Fund Summaries

Water Enterprise Summary by Zone

	Budgetary Basis Basis Actual 2019-2020	Adopted Budget 2020-21	Estimated Actual 2020-21	Adopted Budget 2021-22	Percent Change
Zone W-2 North County					
Allocated Revenue					
Operating Revenue	\$ 254,406,682	\$ 247,649,090	\$ 247,464,184	\$ 273,896,797	10.6%
Non-operating Revenue	39,111,783	39,991,513	46,337,891	42,471,062	6.2%
Total Allocated Revenue	\$ 293,518,465	\$ 287,640,603	\$ 293,802,075	\$ 316,367,859	10.0%
Allocated Operating Outlays					
Operations	\$ 146,583,284	\$ 178,898,507	\$ 174,611,818	\$ 200,895,454	12.3%
Operating Projects	213,614	218,282	231,506	219,066	0.4%
Debt Service	34,175,002	48,424,345	48,424,345	52,561,061	8.5%
Total Allocated Operating Outlays	\$ 180,971,900	\$ 227,541,134	\$ 223,267,669	\$ 253,675,581	11.5%
Balance Available for Capital/Reserve	112,546,565	60,099,469	70,534,406	62,692,278	4.3%
Capital Appropriations	\$ 132,224,424	\$ 181,338,103	\$ 182,648,449	\$ 296,745,321	63.6%
Other Financing Sources					
Bond Proceeds	\$ 52,720,000	\$ 135,500,000	\$ 162,075,000	\$ 159,288,000	17.6%
Transfers In	1,064,430	1,941,774	593,000	—	(100.0)%
Transfers Out	(2,570,784)	(6,215,163)	(4,866,389)	(3,161,400)	(49.1)%
Total Other Financing Sources/(Uses)	\$ 51,213,646	\$ 131,226,611	\$ 157,801,611	\$ 156,126,600	19.0%
South County Open Space Credit	(5,983,905)	(8,710,885)	(7,993,497)	(7,119,814)	(18.3)%
South County Capital Amortization	5,579,585	6,845,914	6,748,875	7,247,950	5.9%
South County Interest (Earnings)/Payments	(302,473)	(252,927)	(252,207)	(161,050)	(36.3)%
Balance Available for North County	\$ 30,828,994	\$ 7,870,079	\$ 44,190,739	\$ (77,959,357)	(1,090.6)%
Historical Zone W-5 South County					
Allocated Revenue					
Operating Revenue	\$ 16,694,013	\$ —	\$ —	\$ —	—
Non-operating Revenue	3,123,569	—	—	—	—
Total Allocated Revenue	\$ 19,817,582	\$ —	\$ —	\$ —	—
Zone W-5 South County - Llagas Subbasin					
Allocated Revenue					
Operating Revenue	\$ —	\$ 10,447,532	\$ 10,417,808	\$ 10,979,757	5.1%
Non-operating Revenue	—	1,889,005	1,889,005	2,440,459	29.2%
Total Allocated Revenue	\$ —	\$ 12,336,537	\$ 12,306,813	\$ 13,420,216	8.8%
Zone W-7 South County - Coyote Valley					
Allocated Revenue					
Operating Revenue	\$ —	\$ 4,751,325	\$ 4,738,511	\$ 5,213,557	9.7%
Non-operating Revenue	—	550,102	550,102	709,985	29.1%
Total Allocated Revenue	\$ —	\$ 5,301,427	\$ 5,288,613	\$ 5,923,542	11.7%

Fund Summaries

Water Enterprise Summary by Zone (Continued)

	Budgetary Basis Basis Actual 2019-2020	Adopted Budget 2020-21	Estimated Actual 2020-21	Adopted Budget 2021-22	Percent Change
Zone W-8 South County - Foothills below Uvas & Chesbro Reservoirs					
Allocated Revenue					
Operating Revenue	\$ —	\$ 160,378	\$ 159,716	\$ 169,109	5.4%
Non-operating Revenue	—	44,935	44,935	58,620	30.5%
Total Allocated Revenue	\$ —	\$ 205,313	\$ 204,651	\$ 227,729	10.9%
Total South County Revenue					
Operating Revenue	\$ 16,694,013	\$ 15,359,235	\$ 15,316,035	\$ 16,362,423	6.5%
Non-operating Revenue	3,123,569	2,484,042	2,484,042	3,209,064	29.2%
Total Allocated Revenue	\$ 19,817,582	\$ 17,843,277	\$ 17,800,077	\$ 19,571,487	9.7%
Open Space Credit	5,983,905	8,710,885	7,993,497	7,119,814	(18.3)%
Total Current Resources	\$ 25,801,487	\$ 26,554,162	\$ 25,793,574	\$ 26,691,301	0.5%
Allocated Costs					
Operations	\$ 13,952,941	\$ 18,328,184	\$ 24,511,507	\$ 24,905,201	35.9%
Operating Projects	33,625	64,101	50,876	65,371	2.0%
Imported Water Purchases	4,581,865	3,163,697	2,385,268	4,729,783	49.5%
Total Allocated Outlays	\$ 18,568,431	\$ 21,555,982	\$ 26,947,651	\$ 29,700,355	37.8%
Balance Available for Capital/Reserve	7,233,056	4,998,180	(1,154,077)	(3,009,054)	(160.2)%
Interest (earned)/due Utility Reserves	(302,473)	(252,927)	(252,207)	(161,050)	(36.3)%
Total Capital Amortization	5,579,585	6,845,914	6,748,875	7,247,950	5.9%
Balance Available/(Deficit) for South County	\$ 1,955,944	\$ (1,594,807)	\$ (7,650,745)	\$ (10,095,954)	533.1%
Total Balance Available/(Deficit)	\$ 32,784,938	\$ 6,275,272	\$ 36,539,994	\$ (88,055,311)	(1,503.2)%

Fund Summaries

Water Utility Cost Allocation

Project #	Project Name	South County Share by Zone				North County	Adopted 2021-2022	Basis of Allocation
		Zone W-5	Zone W-7	Zone W-8	Zone W-2	Share		
Operations								
91041012	Water Operations Planning	\$ 69,217	\$ 37,635	\$ 348	\$ 547,970	\$ 655,170	Raw Water Deliveries	
91041018	Groundwater Management Program	1,989,905	528,808	54,138	3,242,366	5,815,217	Groundwater Production Ratio	
91061007	Districtwide Salary Savings	(179,930)	(51,605)	(3,847)	(788,791)	(1,024,173)	Water Usage Ratio	
91061012	Facilities Environmental Compliance	4,785	2,602	24	37,880	45,291	Raw Water Deliveries	
91081007	Dam Safety Program	410,062	37,560	8,132	1,577,134	2,032,888	Program Benefit Calculation	
91101004	Recycled & Purified Water Program	352,887	—	—	5,076,149	5,429,036	Population	
91111001	Water Rights and Accounting	71,589	38,924	360	566,741	677,614	Raw Water Deliveries	
91131004	Imported Water Program	252,618	306,635	—	4,647,151	5,206,404	Imported Water Ratio	
91131006	San Felipe Division Deliveries	2,136,473	2,593,310	—	22,673,772	27,403,555	Program Benefit Calculation	
91131007	South Bay Aqueduct Deliveries	—	—	—	14,962,242	14,962,242	No South County Benefit	
91131008	State Water Project Costs	—	—	—	27,609,126	27,609,126	No South County Benefit	
91151001	Water Conservation Program	626,153	28,789	28,789	6,513,431	7,197,162	Program Benefit Calculation	
91151012	Recycled/Purified Water Public Engagement	79,788	—	—	1,147,717	1,227,505	Population	
91151013	Water Banking Operations	346,540	420,640	—	6,374,937	7,142,117	Imported Water Ratio	
91151014	GP5 Reimbursement Program	—	—	—	2,927,650	2,927,650	No South County Benefit	
91211004	San Felipe Reach 1 Operations	52,846	64,145	—	535,613	652,604	CVP Imported Water Ratio	
91211005	SFD Reach 1 Administration	891	1,081	—	9,028	11,000	CVP Imported Water Ratio	
91211084	San Felipe Reach1 Ctrl and Ele	29,894	36,286	—	302,984	369,164	CVP Imported Water Ratio	
91211085	San Felipe Reach 1 Eng Other	24,198	29,372	—	245,255	298,825	CVP Imported Water Ratio	
91211099	San Felipe Reach 1 Gen Maint	69,545	84,415	—	704,865	858,825	CVP Imported Water Ratio	
91221002	San Felipe Reach 2 Operations	4,330	5,256	—	43,887	53,473	CVP Imported Water Ratio	
91221006	San Felipe Reach 2 Eng Other	12,967	15,740	—	131,425	160,132	CVP Imported Water Ratio	
91221099	San Felipe Reach 2 Gen Maint	14,415	17,499	—	146,113	178,027	CVP Imported Water Ratio	
91231002	San Felipe Reach 3 Operations	8,433	10,236	—	85,474	104,143	CVP Imported Water Ratio	

Fund Summaries

Water Utility Cost Allocation (Continued)

Project #	Project Name	South County Share by Zone			North County Share	Adopted 2021-2022	Basis of Allocation
		Zone W-5	Zone W-7	Zone W-8	Zone W-2		
91231084	San Felipe Reach3 Ctrl and Ele	25,964	31,516	—	263,157	320,637	CVP Imported Water Ratio
91231085	San Felipe Reach 3 Eng Other	9,363	11,365	—	94,896	115,624	CVP Imported Water Ratio
91231099	San Felipe Reach 3 Gen Maint	91,139	110,626	—	923,731	1,125,496	CVP Imported Water Ratio
91241001	Wolfe Road Recycled Water Facility	—	—	—	150,000	150,000	Population
91251001	Los Vaqueros-Bethany Transfer PL Placeholder	—	—	—	1,000,000	1,000,000	No South County Benefit
91261001	Palo Alto Water Reuse Agreement	—	—	—	3,108,000	3,108,000	No South County Benefit
91281007	SVAWPC Facility Operations	—	—	—	2,677,747	2,677,747	No South County Benefit
91281008	SVAWPC Facility Maintenance	—	—	—	2,255,802	2,255,802	No South County Benefit
91451002	Well Ordinance Program	226,182	67,855	—	1,967,782	2,261,819	Well Permits and Inpections
91451005	Source Water Quality Management	74,279	21,304	1,588	325,630	422,801	Water Usage Ratio
91451011	Invasive Mussel Prevention	66,055	35,915	332	522,930	625,232	Raw Water Deliveries
91601001	Delta Conveyance	153,568	186,405	—	2,825,027	3,165,000	Imported Water Ratio
91761001	Local Reservoir & Diversion Ops Planning & Analysis	428,063	122,770	9,151	1,876,577	2,436,561	Water Usage Ratio
91761013	SCADA Systems Upgrade	13,970	7,596	70	110,596	132,232	Raw Water Deliveries
91761099	Dams & Reservoir Gen Maint	536,031	49,098	10,630	2,188,161	2,783,920	Program Benefit Calculation
91951001	San Luis Lowpoint Improvement Program	27,529	33,415	—	279,016	339,960	CVP Imported Water Ratio
92041014	FAHCE/Three Creeks HCP Project	110,363	133,961	—	3,844,376	4,088,700	Coyote Water Supply Ratio
92061012	Facilities Environmental Compliance	8,613	4,683	43	68,184	81,523	Raw Water Deliveries
92261099	Vasona Pump Station General Maintenance	—	—	—	158,974	158,974	No South County Benefit
92761001	Raw Water T&D Gen'l Oper	183,168	99,591	921	1,450,069	1,733,749	Raw Water Deliveries
92761008	Recycled Water T&D General Maint	225,009	—	—	—	225,009	Benefits Only South County
92761009	Recharge/RW Field Ops	789,487	409,038	3,216	2,042,269	3,244,010	Groundwater Recharge Ratio
92761010	Recharge/RW Field Fac Maint	454,083	235,263	1,850	1,174,635	1,865,831	Groundwater Recharge Ratio
92761012	Untreated Surface Water Program	131,071	141,640	4,089	167,480	444,280	Untreated Water Deliveries Ratio
92761013	SCADA Systems Upgrade	17,696	9,621	89	140,089	167,495	Raw Water Deliveries
92761082	Raw Water T&D Ctrl and Elec Eng	76,260	41,463	383	603,719	721,825	Raw Water Deliveries

Fund Summaries

Water Utility Cost Allocation (Continued)

Project #	Project Name	South County Share by Zone			North County Share	Adopted 2021-2022	Basis of Allocation
		Zone W-5	Zone W-7	Zone W-8	Zone W-2		
92761083	Raw Water T&D Eng Othr	119,891	65,186	603	949,129	1,134,809	Raw Water Deliveries
92761085	Anderson Hydroelectrc Fclty Main	12,988	15,766	—	131,644	160,398	Anderson Water Deliveries Ratio
92761099	Raw Water Trans & Dist Gen Mnt	249,466	135,638	1,254	1,974,926	2,361,284	Raw Water Deliveries
92781002	RW Corrosion Control	70,167	38,151	353	555,488	664,159	Raw Water Deliveries
93061012	Environmental Compliance Support	—	—	—	552,548	552,548	No South County Benefit
93081002	Treatment Plant Process & Commissioning	—	—	—	527,651	527,651	No South County Benefit
93081008	W T General Water Quality	—	—	—	2,463,927	2,463,927	No South County Benefit
93081009	Water Treatment Plant - Engineering Other	—	—	—	363,091	363,091	No South County Benefit
93231009	PWTP Operations General	—	—	—	6,175,291	6,175,291	No South County Benefit
93231099	Penitencia WTP General Maint	—	—	—	2,841,923	2,841,923	No South County Benefit
93281005	STWTP - General Operations	—	—	—	6,837,498	6,837,498	No South County Benefit
93281099	Santa Teresa Wtr General Maint	—	—	—	3,248,390	3,248,390	No South County Benefit
93291012	RWTP General Operations	—	—	—	9,515,774	9,515,774	No South County Benefit
93291099	Rinconada WTP General Maint	—	—	—	3,316,994	3,316,994	No South County Benefit
93401002	Wtr District Laboratory	433,562	30,905	1,791	5,504,721	5,970,979	Lab Analyses
93761001	SF/SCVWD Intertie General Oper	—	—	—	235,434	235,434	No South County Benefit
93761004	Campbell Wellfield Operations	—	—	—	102,077	102,077	No South County Benefit
93761005	Campbell Wellfield Maintenance	—	—	—	109,941	109,941	No South County Benefit
93761006	Treated Water Ctrl & Elec Eng	—	—	—	2,543,649	2,543,649	No South County Benefit
93761013	SCADA Systems Upgrade	—	—	—	528,929	528,929	No South County Benefit
93761099	SF/SCVWD Intertie General Maint	—	—	—	147,375	147,375	No South County Benefit
94761005	Treated Water T&D IPU Ops Eng	—	—	—	566,247	566,247	No South County Benefit
94761013	SCADA Systems Upgrade	—	—	—	52,893	52,893	No South County Benefit
94761099	Treated Water T&D Gen Maint	—	—	—	1,529,246	1,529,246	No South County Benefit
94781001	TW T&D Corrosion Control	—	—	—	532,906	532,906	No South County Benefit
95001090	Unscoped Operations Activities	26,353	7,558	563	115,526	150,000	Water Usage Ratio

Fund Summaries

Water Utility Cost Allocation (Continued)

Project #	Project Name	South County Share by Zone			North County Share	Adopted 2021-2022	Basis of Allocation
		Zone W-5	Zone W-7	Zone W-8	Zone W-2		
95011003	Asset Protection Support	21,327	6,078	442	1,077,167	1,105,014	Program Benefit Calculation
95021008	Energy Management	3,177	931	110	269,673	273,891	Labor Hours
95031002	Grants Management	167,699	48,097	3,585	356,493	575,874	Program Benefit Calculation
95041039	Integrated Regional Water Mgmt	16,000	4,589	342	70,143	91,074	Water Usage Ratio
95061012	Residntl Rental Exp San Pedro, MH	33,888	—	—	—	33,888	Benefits only South County
95061038	WUE Administration	1,974,335	566,247	42,208	8,655,240	11,238,030	Water Usage Ratio
95061045	WUE TW Div Admin Support	306,809	87,994	6,559	1,345,014	1,746,376	No South County Benefit
95061047	WU Technical Training Program	113,005	32,411	2,416	495,404	643,236	Water Usage Ratio
95061048	Climate Change Adaptation/Mitg	24,620	7,061	526	107,932	140,139	Water Usage Ratio
95061050	Office of Integrated Wtr Mgmt	177,991	51,048	4,053	780,041	1,013,133	Program Benefit Calculation
95061051	Lands Management Program	41,565	11,921	946	182,157	236,589	Program Benefit Calculation
95071041	Welding Services	6,613	1,897	141	518,883	527,534	Program Benefit Calculation
95101003	Water Revenue Program	940,896	275,049	20,011	725,879	1,961,835	Labor Hours
95111003	Water Use Measurement General	722,391	207,961	15,323	1,243,387	2,189,062	Labor Hours
95121003	Long Term Financial Planning	90,016	25,817	1,924	394,619	512,376	Water Usage Ratio
95151002	Water Utility Customer Relations	63,501	—	—	913,442	976,943	Population
95741001	Water Supply Planning	432,716	124,105	9,251	1,896,974	2,463,046	Water Usage Ratio
95741042	Water Resources EnvPlng and Permitting	69,883	20,389	1,556	1,464,580	1,556,408	Program Benefit Calculation
95761003	SCADA Network Administration	26,938	14,646	135	213,254	254,973	Raw Water Deliveries
95761071	Emergency Preparednes Prog (50% WU)	86,793	—	—	1,248,482	1,335,275	Population
95771011	InterAgency Urban Runoff Program	52,850	28,735	266	418,395	500,246	Raw Water Deliveries
95771031	HAZMAT Emergency Response	5,361	584	268	80,559	86,772	Emergency Response Events
95811043	Hydrologic Data Msrmt & Mgmt Alloc-50% WU	54,325	119,516	97,786	814,881	1,086,508	Stream Gauge Location
95811046	Warehouse Svcs 50% WU	143,913	41,275	3,077	630,896	819,161	Water Usage Ratio
95811049	X Valley Subsidence Survey	18,406	5,279	393	421,809	445,887	Program Benefit Calculation

Fund Summaries

Water Utility Cost Allocation (Continued)

Project #	Project Name	South County Share by Zone			North County Share	Adopted 2021-2022	Basis of Allocation
		Zone W-5	Zone W-7	Zone W-8	Zone W-2		
95811054	District Real Property Admin	77,042	22,096	1,647	337,747	438,532	Program Benefit Calculation
Operations Projects Total		\$ 16,609,986	\$ 7,957,383	\$ 337,834	\$205,625,235	\$230,530,438	
Operating Projects							
95762011	Tree Maintenance Program	\$ 49,971	\$ 14,332	\$ 1,068	\$ 219,066	\$ 284,438	Water Usage Ratio
Operating Projects Total		\$ 49,971	\$ 14,332	\$ 1,068	\$ 219,066	\$ 284,438	
Operations and Operating Total		\$ 16,659,957	\$ 7,971,715	\$ 338,903	\$205,844,301	\$230,814,876	

Fund Summaries

South County Capital Amortization - Zone W-5

(In Thousands \$)							
Project Name	Total Project Cost	South County %	Zone W-5		FY 2021-22 Cost Recovery	Year Cost Recovery is Complete	Basis of Allocation to the South
			South County Cost				
Uvas Dam and Reservoir	\$ 1,124	97.7%	\$ 1,099		\$ 86	FY 22	Benefits Only South County
San Pedro Recharge Facility	1,882	100.0%	1,882		147	FY 22	Benefits Only South County
San Pedro Recharge House	700	100.0%	700		47	FY 31	Benefits Only South County
Recycled Water Improvements I	7,232	100.0%	7,232		481	FY 31	Benefits Only South County
Recycled Water Improvements II	118	100.0%	118		8	FY 33	Benefits Only South County
Recycled Water Improvements III	1,721	100.0%	1,721		115	FY 33	Benefits Only South County
Water Banking Rights	6,226	3.6%	225		15	FY 35	Total Imported Water Ratio
Dam Instrumentation	6,243	16.0%	999		66	FY 41	Program Benefit Calculation
Geodetic Control Maintenance	236	26.7%	63		4	FY 36	Survey Analysis
Dam Maintenance Mitigation	244	16.7%	41		3	FY 45	Program Benefit Calculation
South County Recycled Water Masterplan, Immediate Term	3,257	100.0%	3,257		216	FY 37	Benefits Only South County
South County Recycled Water Masterplan, Short-Term							
Implementation 1A	4,314	100.0%	4,314		286	FY 42	Benefits Only South County
South County Recycled Water Fund	8,678	100.0%	8,678		450	FY 50	Benefits Only South County
Water Banking FY 2006	18,895	3.6%	683		51	FY 36	Total Imported Water Ratio
San Felipe Division Capital	11,156	5.5%	609		610	N/A	Repayment Cost Distribution
Pacheco Conduit Inspection and Rehabilitation	6,696	8.1%	542		28	FY 49	CVP Imported Water Ratio
Pacheco Pumping Plant Regulating Tank Recoating	2,550	7.7%	196		13	FY 42	CVP Imported Water Ratio
San Felipe Communications Cable Replacement	235	7.7%	18		1	FY 42	CVP Imported Water Ratio
Small Caps, San Felipe Reach 1	1,842	8.1%	149		149	N/A	CVP Imported Water Ratio
Santa Clara Tunnel Landslide	4,509	6.8%	308		20	FY 39	CVP Imported Water Ratio
Santa Clara Tunnel Landslide Mitigation	217	7.6%	17		1	FY 39	CVP Imported Water Ratio
Small Caps, San Felipe Reach 2	930	8.1%	75		75	N/A	CVP Imported Water Ratio
Small Caps, San Felipe Reach 3	1,331	8.1%	108		108	N/A	CVP Imported Water Ratio
Water Infrastructure Reliability Program	2,134	1.1%	24		2	FY 36	Program Benefit Calculation
Water Infrastructure Baseline Improvement	2,403	2.7%	66		4	FY 38	Spare Pipe Usage
Coyote Dam Control Building Improvement	576	8.9%	51		3	FY 42	Anderson Deliveries Ratio
Pacheco Pumping Plant ASD Replacement	18,518	8.4%	1,557		103	FY 45	CVP Imported Water Ratio
Radio Repeater Infill	5	8.5%	0		—	FY 42	Water Usage Ratio
Santa Clara Conduit Rehabilitation	1,814	7.7%	139		9	FY 42	CVP Imported Water Ratio
Raw Water Control System	9,188	2.8%	260		17	FY 37	Program Benefit Calculation
Small Caps, Raw Water Transmission and Distribution	2,572	10.6%	272		272	N/A	Raw Water Usage
Main and Madrone Pipeline Restoration	11,378	87.9%	10,001		519	FY 48	Benefits Only South County
Inf Reliability Master Plan	2,065	9.4%	194		12	FY 46	Water Usage Ratio
Water Protection	11,387	1.7%	199		13	FY 45	Program Benefit Calculation
Microwave Telecommunications	4,595	8.8%	403		27	FY 44	Water Usage Ratio
Capital Warranty Services	228	17.6%	40		40	N/A	Water Usage Ratio
5-Year Pipeline Rehabilitation	22,059	3.5%	775		49	FY 47	Program Benefit Calculation
Pipeline Hydraulic Reliability Upgrade	335	1.7%	6		—	FY 45	Program Benefit Calculation

Fund Summaries

South County Capital Amortization - Zone W-5 (Continued)

(In Thousands \$)						
Project Name	Total Project Cost	South County %	Zone W-5		Year Cost Recovery is Complete	Basis of Allocation to the South
			South County Cost	FY 2021-22 Cost Recovery		
WTP WQL Network Equipment	89	17.6%	16	16	N/A	Water Usage Ratio
Winfield Capital Improvement	481	9.7%	47	3	FY 48	Water Usage Ratio
Corp Yard Relocation	26	7.8%	2	—	FY 40	Water Usage Ratio
Information Systems Management	5,802	7.5%	433	29	FY 40	Water Usage Ratio
PeopleSoft Upgrade	78	7.5%	6	1	FY 39	Water Usage Ratio
PeopleSoft System Upgrade and Expansion	1,218	9.4%	114	7	FY 46	Water Usage Ratio
Uvas Property Acquisition	1,251	97.7%	1,223	77	FY 46	Benefits Only South County
IT Capital Fund Transfers	1,962	17.6%	345	344	N/A	Water Usage Ratio
Capital Program Administration	3,716	16.3%	605	605	N/A	Total Capital Cost Ratio
Grand Total	\$ 194,216		\$ 49,811	\$ 5,132		

(*) Capital projects that benefit South County are paid for over the life of the project (typically 30 years) beginning when the project is completed

South County Capital Amortization - Zone W-7

(In Thousands \$)						
Project Name	Total Project Cost	South County %	Zone W-7		Year Cost Recovery is Complete	Basis of Allocation to the South
			South County Cost	FY 2021-22 Cost Recovery		
Uvas Dam and Reservoir	\$ 1,124	—	\$ —	\$ —	FY 22	Benefits Only South County
San Pedro Recharge Facility	1,882	—	—	—	FY 22	Benefits Only South County
San Pedro Recharge House	700	—	—	—	FY 31	Benefits Only South County
Recycled Water Improvements I	7,232	—	—	—	FY 31	Benefits Only South County
Recycled Water Improvements II	118	—	—	—	FY 33	Benefits Only South County
Recycled Water Improvements III	1,721	—	—	—	FY 33	Benefits Only South County
Water Banking Rights	6,226	4.4%	273	18	FY 35	Total Imported Water Ratio
Dam Instrumentation	6,243	4.6%	289	19	FY 41	Program Benefit Calculation
Geodetic Control Maintenance	236	14.0%	33	2	FY 36	Survey Analysis
Dam Maintenance Mitigation	244	4.8%	12	1	FY 45	Program Benefit Calculation
South County Recycled Water Masterplan, Immediate Term	3,257	—	—	—	FY 37	Benefits Only South County
South County Recycled Water Masterplan, Short-Term Implementation 1A	4,314	—	—	—	FY 42	Benefits Only South County
South County Recycled Water Fund	8,678	—	—	—	FY 50	Benefits Only South County
Water Banking FY 2006	18,895	4.9%	932	62	FY 36	Total Imported Water Ratio
San Felipe Division Capital	11,156	6.6%	740	740	N/A	Repayment Cost Distribution
Pacheco Conduit Inspection and Rehabilitation	6,696	9.8%	658	34	FY 49	CVP Imported Water Ratio
Pacheco Pumping Plant Regulating Tank Recoating	2,550	9.3%	238	16	FY 42	CVP Imported Water Ratio
San Felipe Communications Cable Replacement	235	9.3%	22	2	FY 42	CVP Imported Water Ratio
Small Caps, San Felipe Reach 1	1,842	9.8%	181	181	N/A	CVP Imported Water Ratio
Santa Clara Tunnel Landslide	4,509	8.3%	373	25	FY 39	CVP Imported Water Ratio
Santa Clara Tunnel Landslide Mitigation	217	9.3%	20	1	FY 39	CVP Imported Water Ratio
Small Caps, San Felipe Reach 2	930	9.8%	91	91	N/A	CVP Imported Water Ratio
Small Caps, San Felipe Reach 3	1,331	9.8%	131	131	N/A	CVP Imported Water Ratio

Fund Summaries

South County Capital Amortization - Zone W-7 (Continued)

(In Thousands \$)						
Project Name	Total Project Cost	South County %	Zone W-7		Year Cost Recovery is Complete	Basis of Allocation to the South
			South County Cost	FY 2021-22 Cost Recovery		
Water Infrastructure Reliability Program	2,134	0.3%	7	1	FY 36	Program Benefit Calculation
Water Infrastructure Baseline Improvement	2,403	0.8%	19	1	FY 38	Spare Pipe Usage
Coyote Dam Control Building Improvement	576	10.7%	62	4	FY 42	Anderson Deliveries Ratio
Pacheco Pumping Plant ASD Replacement	18,518	10.2%	1,888	125	FY 45	CVP Imported Water Ratio
Radio Repeater Infill	5	2.4%	—	—	FY 42	Water Usage Ratio
Santa Clara Conduit Rehabilitation	1,814	9.3%	169	11	FY 42	CVP Imported Water Ratio
Raw Water Control System	9,188	1.5%	136	9	FY 37	Program Benefit Calculation
Small Caps, Raw Water Transmission and Distribution	2,572	5.7%	148	148	N/A	Raw Water Usage
Main and Madrone Pipeline Restoration	11,378	12.1%	1,377	71	FY 48	Benefits Only South County
Inf Reliability Master Plan	2,065	2.7%	56	4	FY 46	Water Usage Ratio
Water Protection	11,387	0.5%	58	4	FY 45	Program Benefit Calculation
Microwave Telecommunications	4,595	2.5%	116	8	FY 44	Water Usage Ratio
Capital Warranty Services	228	5.0%	11	11	N/A	Water Usage Ratio
5-Year Pipeline Rehabilitation	22,059	1.0%	221	14	FY 47	Program Benefit Calculation
Pipeline Hydraulic Reliability Upgrade	335	0.5%	2	—	FY 45	Program Benefit Calculation
WTP WQL Network Equipment	89	5.0%	4	4	N/A	Water Usage Ratio
Winfield Capital Improvement	481	2.8%	13	1	FY 48	Water Usage Ratio
Corp Yard Relocation	26	2.2%	1	—	FY 40	Water Usage Ratio
Information Systems Management	5,802	2.2%	125	8	FY 40	Water Usage Ratio
PeopleSoft Upgrade	78	2.2%	2	—	FY 39	Water Usage Ratio
PeopleSoft System Upgrade and Expansion	1,218	2.7%	33	2	FY 46	Water Usage Ratio
Uvas Property Acquisition	1,251	—	—	—	FY 46	Benefits Only South County
IT Capital Fund Transfers	1,962	5.0%	99	99	N/A	Water Usage Ratio
Capital Program Administration	3,716	6.6%	247	247	N/A	Total Capital Cost Ratio
Grand Total	\$ 194,216		\$ 8,786	\$ 2,095		

(*) Capital projects that benefit South County are paid for over the life of the project (typically 30 years) beginning when the project is completed

Fund Summaries

South County Capital Amortization - Zone W-8

(In Thousands \$)							
Project Name	Total Project Cost	South County %	Zone W-8		FY 2021-22 Cost Recovery	Year Cost Recovery is Complete	Basis of Allocation to the South
			South County Cost				
Uvas Dam and Reservoir	\$ 1,124	2.3%	\$ 25		\$ 2	FY 22	Benefits Only South County
San Pedro Recharge Facility	1,882	—	—		—	FY 22	Benefits Only South County
San Pedro Recharge House	700	—	—		—	FY 31	Benefits Only South County
Recycled Water Improvements I	7,232	—	—		—	FY 31	Benefits Only South County
Recycled Water Improvements II	118	—	—		—	FY 33	Benefits Only South County
Recycled Water Improvements III	1,721	—	—		—	FY 33	Benefits Only South County
Water Banking Rights	6,226	—	—		—	FY 35	Total Imported Water Ratio
Dam Instrumentation	6,243	0.4%	23		2	FY 41	Program Benefit Calculation
Geodetic Control Maintenance	236	0.3%	1		—	FY 36	Survey Analysis
Dam Maintenance Mitigation	244	0.4%	1		—	FY 45	Program Benefit Calculation
South County Recycled Water Masterplan, Immediate Term	3,257	—	—		—	FY 37	Benefits Only South County
South County Recycled Water Masterplan, Short-Term Implementation 1A	4,314	—	—		—	FY 42	Benefits Only South County
South County Recycled Water Fund	8,678	—	—		—	FY 50	Benefits Only South County
Water Banking FY 2006	18,895	—	—		—	FY 36	Total Imported Water Ratio
San Felipe Division Capital	11,156	—	—		—	N/A	Repayment Cost Distribution
Pacheco Conduit Inspection and Rehabilitation	6,696	—	—		—	FY 49	CVP Imported Water Ratio
Pacheco Pumping Plant Regulating Tank Recoating	2,550	—	—		—	FY 42	CVP Imported Water Ratio
San Felipe Communications Cable Replacement	235	—	—		—	FY 42	CVP Imported Water Ratio
Small Caps, San Felipe Reach 1	1,842	—	—		—	N/A	CVP Imported Water Ratio
Santa Clara Tunnel Landslide	4,509	—	—		—	FY 39	CVP Imported Water Ratio
Santa Clara Tunnel Landslide Mitigation	217	—	—		—	FY 39	CVP Imported Water Ratio
Small Caps, San Felipe Reach 2	930	—	—		—	N/A	CVP Imported Water Ratio
Small Caps, San Felipe Reach 3	1,331	—	—		—	N/A	CVP Imported Water Ratio
Water Infrastructure Reliability Program	2,134	—	1		—	FY 36	Program Benefit Calculation
Water Infrastructure Baseline Improvement	2,403	0.1%	2		—	FY 38	Spare Pipe Usage
Coyote Dam Control Building Improvement	576	—	—		—	FY 42	Anderson Deliveries Ratio
Pacheco Pumping Plant ASD Replacement	18,518	—	—		—	FY 45	CVP Imported Water Ratio
Radio Repeater Infill	5	0.2%	—		—	FY 42	Water Usage Ratio
Santa Clara Conduit Rehabilitation	1,814	—	—		—	FY 42	CVP Imported Water Ratio
Raw Water Control System	9,188	—	2		—	FY 37	Program Benefit Calculation
Small Caps, Raw Water Transmission and Distribution	2,572	0.1%	1		1	N/A	Raw Water Usage
Main and Madrone Pipeline Restoration	11,378	—	—		—	FY 48	Benefits Only South County
Inf Reliability Master Plan	2,065	0.2%	5		—	FY 46	Water Usage Ratio
Water Protection	11,387	—	5		—	FY 45	Program Benefit Calculation
Microwave Telecommunications	4,595	0.2%	7		1	FY 44	Water Usage Ratio
Capital Warranty Services	228	0.4%	1		1	N/A	Water Usage Ratio
5-Year Pipeline Rehabilitation	22,059	0.1%	18		1	FY 47	Program Benefit Calculation
Pipeline Hydraulic Reliability Upgrade	335	—	—		—	FY 45	Program Benefit Calculation

Fund Summaries

South County Capital Amortization - Zone W-8 (Continued)

(In Thousands \$)						
Project Name	Total Project Cost	Zone W-8		FY 2021-22 Cost Recovery	Year Cost Recovery is Complete	Basis of Allocation to the South
		South County %	South County Cost			
WTP WQL Network Equipment	89	0.4%	0	—	N/A	Water Usage Ratio
Winfield Capital Improvement	481	0.2%	1	—	FY 48	Water Usage Ratio
Corp Yard Relocation	26	0.2%	—	—	FY 40	Water Usage Ratio
Information Systems Management	5,802	0.2%	10	1	FY 40	Water Usage Ratio
PeopleSoft Upgrade	78	0.2%	—	—	FY 39	Water Usage Ratio
PeopleSoft System Upgrade and Expansion	1,218	0.2%	3	—	FY 46	Water Usage Ratio
Uvas Property Acquisition	1,251	2.3%	28	2	FY 46	Benefits Only South County
IT Capital Fund Transfers	1,962	0.4%	7	7	N/A	Water Usage Ratio
Capital Program Administration	3,716	0.1%	3	3	N/A	Total Capital Cost Ratio
Grand Total	\$ 194,216		\$ 144	\$ 21		

(*) Capital projects that benefit South County are paid for over the life of the project (typically 30 years) beginning when the project is completed

South County Capital Amortization - Summary

(In Thousands \$)		
	South County Amortized Costs	FY 2022 Cost Recovery Amount
Zone W-5	\$ 49,811	\$ 5,132
Zone W-7	8,786	2,095
Zone W-8	144	21
Grand Total	\$ 58,741	\$ 7,248

(*) Capital projects that benefit South County are paid for over the life of the project (typically 30 years) beginning when the project is completed

Fund Summaries

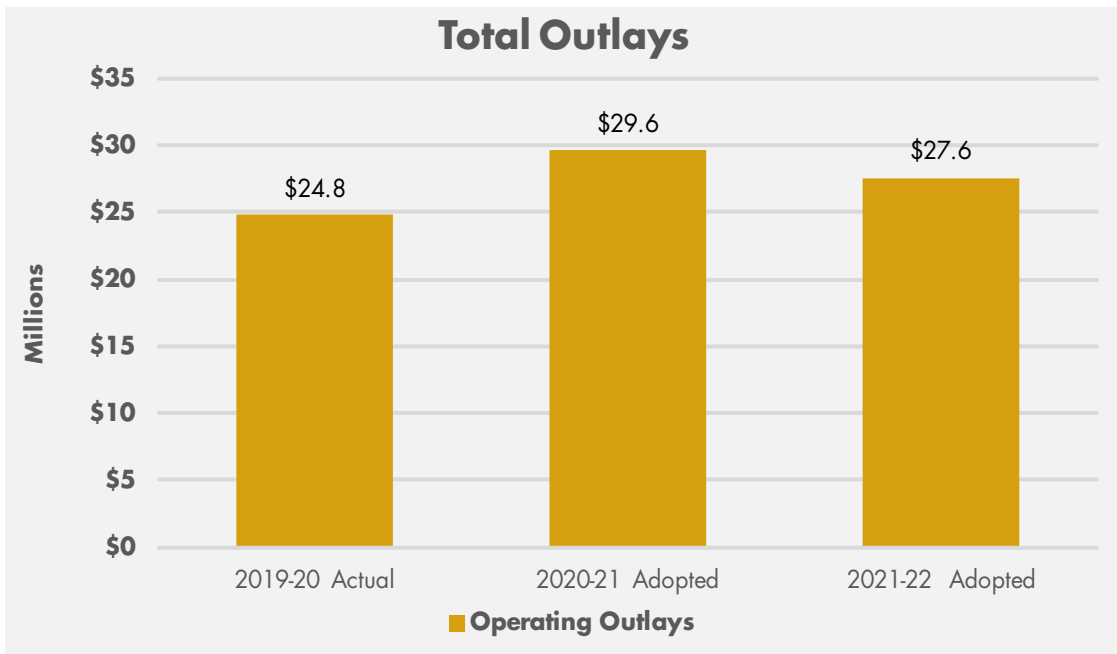
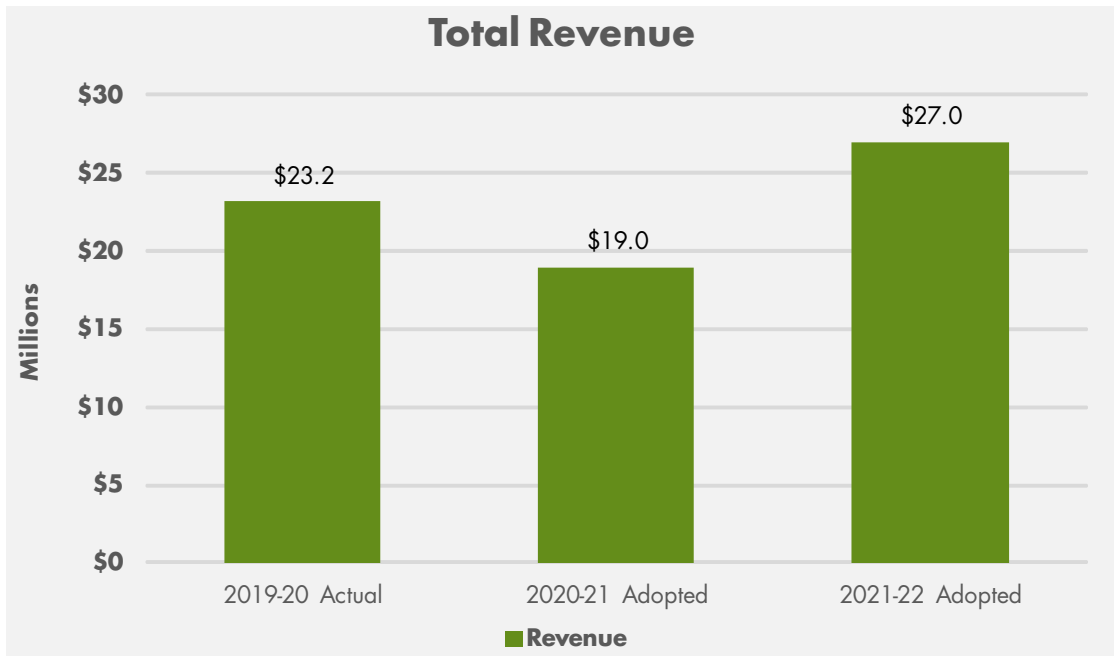
State Water Project Fund

The State Water Project Fund was created in October 2010 to improve transparency and ensure compliance with Water Code Section 11654. The State Water Project Fund accounts specifically for State Water Project Tax revenue and State Water Project contractual costs. State Water Project Tax revenue can only be spent on State Water Project contractual costs.

Staff proposes that the State Water Project Tax revenue be set at \$26.0 million for FY 2021-22, which when combined with other revenue, would fund projected contractual obligations of \$27.6 million.

Fund Summaries

State Water Project Fund (Fund 63)



Fund Summaries

State Water Project Fund (Fund 63)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted		
					\$ Diff	% Diff	
REVENUE							
Property Tax	\$ 21,818,191	\$ 18,000,000	\$ 18,000,000	\$ 26,000,000	\$ 8,000,000	44.4%	
Nonoperating Other	1,370,072	1,000,000	1,000,000	1,000,000	—	—	
TOTAL REVENUE	\$ 23,188,263	\$ 19,000,000	\$ 19,000,000	\$ 27,000,000	\$ 8,000,000	42.1%	
OUTLAYS							
Operating Outlays							
Operations **	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	
Total Operating Outlays	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	
TOTAL OUTLAYS****	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	
OTHER FINANCING SOURCES/(USES)							
Transfers In	\$ —	\$ 1,348,774	\$ —	\$ —	\$ (1,348,774)	(100.0)%	
TOTAL OTHER SOURCES/(USES)	\$ —	\$ 1,348,774	\$ —	\$ —	\$ (1,348,774)	(100.0)%	
BALANCE AVAILABLE	\$ (1,586,675)	\$ (9,287,487)	\$ (10,636,261)	\$ (609,126)	\$ 8,678,361	(93.4)%	
YEAR-END RESERVES							
Restricted Reserves							
WUE State Water Project Tax Reserve	\$ 13,768,393	\$ —	\$ 3,132,132	\$ 2,523,006	\$ 2,523,006	—	
Total Restricted Reserves	\$ 13,768,393	\$ —	\$ 3,132,132	\$ 2,523,006	\$ 2,523,006	—	
TOTAL YEAR-END RESERVES	\$ 13,768,393	\$ —	\$ 3,132,132	\$ 2,523,006	\$ 2,523,006	—	
Outlay Summary by Account Type							
Services & Supplies	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	
OPERATING OUTLAY							
Services & Supplies	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	
OPERATING OUTLAY TOTAL	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	
TOTAL OUTLAYS****	\$ 24,774,938	\$ 29,636,261	\$ 29,636,261	\$ 27,609,126	\$ (2,027,135)	(6.8)%	

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Total Outlays - State Water Project Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Operations						
91131008	State Water Project Costs	24,774,938	29,636,261	27,609,126		Water Supply Division
Total Operations		24,774,938	29,636,261	27,609,126		
Total		24,774,938	29,636,261	27,609,126		

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GENERAL FUND

Fund Summaries

General Fund

Overview

The General Fund is Valley Water's primary funding source for administrative and strategic support services. These services are provided to the Water Utility Enterprise and Watershed programs and projects. They are necessary for the governance and delivery of vital water management and watershed stewardship services to the community. The main purposes of the resources budgeted to the General Fund are to provide:

- Executive leadership and oversight.
- Long and short-term financial planning.
- A capable and knowledgeable workforce.
- Sustainable assets, equipment, and infrastructure.

More details about these administrative and strategic services are described in the Division Chapter, page 5-1 by the organization areas.

Office of the Chief Executive Officer

The Office of the Chief Executive Officer (CEO) provides strategic direction and oversight to lead Valley Water in implementing its mission and achieving its vision; fosters cooperative and collaborative working relationships with other government agencies, retailers, stakeholders, and the community; supports the Board of Directors to ensure that Valley Water meets the Board's Ends policies and complies with the Boards' Executive Limitations Policies in a transparent, cost-effective, and efficient manner. The Office of the CEO also oversees the Financial Planning and Management Services Division.

Office of District Counsel

The Office of District Counsel provides for professional, timely, and strategic legal advice to and representation of Valley Water and its officers and employees, and, for the management of the legal services and the related risk management functions. It includes both internal legal services and management of the external legal services

provided to Valley Water. The Office of District Counsel also oversees the Risk Management Program.

Office of the Clerk of the Board

The Office of the Clerk of the Board (COB) directly supports the work of the Valley Water Board of Directors, including Board Governance Policy management, Board performance monitoring, lobbyist reporting, and tracking, elections, regulatory, administrative, and liaison support services to the Board, its Advisory, Ad Hoc and Joint Committees with other public agencies, the Safe, Clean Water and Natural Flood Protection Program's Independent Monitoring Committee, Board Appointed Officers, and Valley Water staff.

The Office of the Clerk of the Board facilitates the public's access to Board information, including Board and committee meetings in accordance with the California Ralph M. Brown Act. Additionally, the COB monitors the Board budget and Board members' expenses in accordance with District Ordinance 02-01, Resolution 11-73, Board Governance Policy GP-10, and maintains the integrity of the Board's legislative records, processes, and actions. The Office of the Clerk of the Board also oversees Records & Library Services.

Office of the Chief of External Affairs

The Chief of External Affairs (CEA) reports directly to the Chief Executive Officer and serves as a key member of the executive leadership team and represents the CEO and Valley Water in interactions with employees, the public, and other agencies and organizations. The CEA oversees the strategic planning and integration of external policies and legislation as it relates to the business interests of Valley Water and is responsible for managing Valley Water's relationships with the community, government officials, the media, and other key stakeholders. In addition, the CEA is responsible for ensuring that racial equity and inclusion are addressed and incorporated into

Fund Summaries

existing policies, programs, and practices. The Office of the CEA oversees the Civic Engagement, Government Relations, Communications, and Racial Equity, Diversity and Inclusion offices.

Office of the Chief Operating Officer of Information Technology & Administrative Services

The Office of the Chief Operating Officer (COO) of Information Technology & Administrative Services (IT & AS) provides executive leadership and direct oversight to administrative business areas including Emergency, Safety, and Security, General Services, Human Resources, and Information Technology. The Office of the COO-IT & AS is responsible for ensuring that administrative functions are operated efficiently and effectively, in accordance with the goals and policies established by the Board of Directors and the Chief Executive Officer. The COO-IT & AS also oversees Labor Relations.

Major Capital Projects

The FY 2021-22 Capital Outlay budget in the General Fund is approximately \$6.1 million to improve and maintain existing buildings, grounds, and services through several small capital improvement projects.

The General Fund Capital Outlay increased \$3.1 million from FY 2020-21 due to the workplace study to reconfigure workspaces more efficiently and building infrastructure repairs and enhancements.

Fiscal Status

Intra-district reimbursements (overhead) are the primary source of funding in the General Fund. They are budgeted at \$67.7 million in FY 2021-22, a 20.0% increase from FY 2020-21. The Intra-district reimbursements rate for FY 2021-22 is 75%. The CEO, District Counsel, Clerk of the Board, and District Administration costs funded in the General Fund provide services to the Watersheds and Water Utility Enterprise operations and capital programs. Generally, the intra-district reimbursements are paid 60%

from Water Utility Enterprise and 40% from Watershed Fund.

Property tax revenue is projected at \$9.8 million. The projection reflects an increase of \$0.7 million which is a 7.3% increase from the FY 2020-21 Adopted Budget. The increase in property tax revenues is based on updates received from Santa Clara County. Interest income is projected to be \$150,000 which is a decrease of \$50,000 from the FY 2020-21 Adopted Budget.

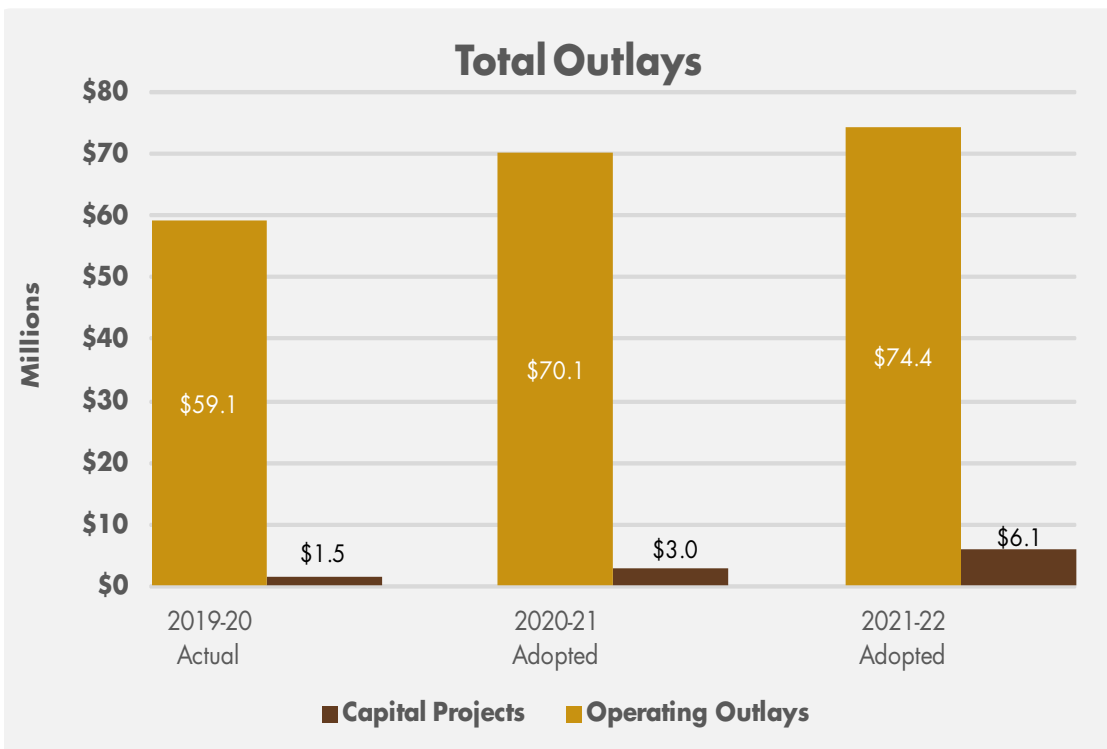
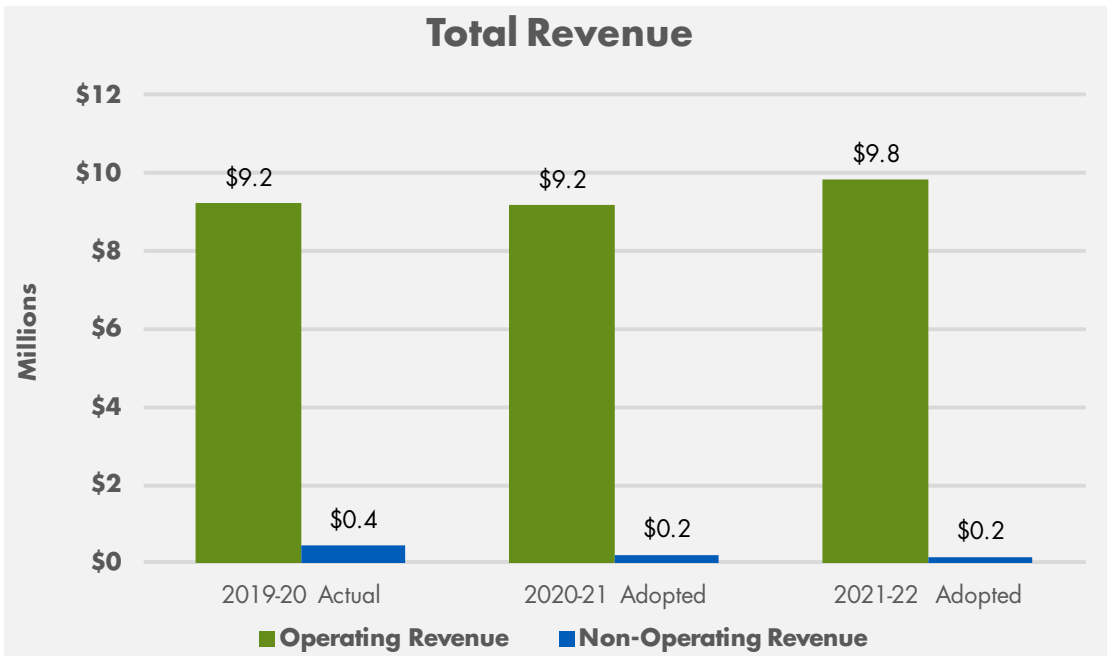
Operating Transfers In of \$3.6 million are: from the Watershed and Stream Stewardship (WSS) Fund for Drought Induced Tree Removal (\$1.6 million) and the Water Utility Enterprise Fund (60%) and the WSS Fund (40%) for the Headquarters Operations Building (\$2.0 million).

Operating costs for the services provided to Watersheds and Water Utility Enterprise operations total \$74.4 million for FY 2021-22. This is an increase of \$4.3 million or a 6.1% increase versus the FY 2020-21 Adopted Budget. This change is primarily comprised of: increase in salary and related costs per MOU and additional positions approved by the Board during FY 2021-22 (\$3.2 million), increase of intra-district charges to fund Equipment management, Risk Management, and IT Technology funds' operation expenses (\$0.3 million), and a net increase in services and supplies for various projects and programs (\$0.8 million).

General Fund reserves are estimated at approximately \$6.6 million and are in compliance with the Valley Water Reserve Policy.

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General Fund



Fund Summaries

General Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Operating Revenue						
Property Tax	\$ 9,224,367	\$ 9,165,000	\$ 9,527,570	\$ 9,832,832	\$ 667,832	7.3%
Intergovernmental Services	416	—	—	—	—	—
Total Operating Revenue	\$ 9,224,783	\$ 9,165,000	\$ 9,527,570	\$ 9,832,832	\$ 667,832	7.3%
Non-Operating Revenue						
Interest Income *	\$ 361,328	\$ 200,000	\$ 200,000	\$ 150,000	\$ (50,000)	(25.0)%
Non-Operating Other	76,015	—	—	—	—	—
Total Non-Operating Revenue	\$ 437,343	\$ 200,000	\$ 200,000	\$ 150,000	\$ (50,000)	(25.0)%
TOTAL REVENUE	\$ 9,662,126	\$ 9,365,000	\$ 9,727,570	\$ 9,982,832	\$ 617,832	6.6%
OUTLAYS						
Operating Outlays						
Operations **	\$ 58,613,881	\$ 69,641,331	\$ 69,345,553	\$ 73,953,243	\$ 4,311,912	6.2%
Operating Project	16,141	—	—	—	—	—
Debt Service	476,178	475,801	475,801	476,012	211	0.0%
Total Operating Outlays	\$ 59,106,200	\$ 70,117,132	\$ 69,821,354	\$ 74,429,255	\$ 4,312,123	6.2%
Capital Outlays						
Capital Projects	\$ 1,459,648	\$ 3,015,593	\$ 3,019,450	\$ 6,079,809	\$ 3,064,216	101.6%
Total Capital Outlays	\$ 1,459,648	\$ 3,015,593	\$ 3,019,450	\$ 6,079,809	\$ 3,064,216	101.6%
TOTAL OUTLAYS****	\$ 60,565,848	\$ 73,132,725	\$ 72,840,804	\$ 80,509,064	\$ 7,376,339	10.1%
Less Intra-District Reimb	(52,218,726)	(56,429,203)	(56,566,149)	(67,690,029)	(11,260,826)	20.0%
NET OUTLAYS	\$ 8,347,122	\$ 16,703,522	\$ 16,274,655	\$ 12,819,035	\$ (3,884,487)	(23.3)%
OTHER FINANCING SOURCES/(USES)						
Transfers In	\$ 394,376	\$ 4,402,725	\$ 4,402,725	\$ 3,617,561	\$ (785,164)	(17.8)%
Transfers Out	(709,300)	(296,500)	(296,500)	—	296,500	(100.0)%
TOTAL OTHER SOURCES/(USES)	\$ (314,924)	\$ 4,106,225	\$ 4,106,225	\$ 3,617,561	\$ (488,664)	(11.9)%
BALANCE AVAILABLE	\$ 1,000,080	\$ (3,232,297)	\$ (2,440,860)	\$ 781,358	\$ 4,013,655	(124.2)%
YEAR-END RESERVES						
Committed Reserves						
Operating and Capital Reserve	\$ 8,235,014	\$ 5,732,805	\$ 5,794,154	\$ 6,575,512	\$ 842,707	14.7%
Total Committed Reserves	\$ 8,235,014	\$ 5,732,805	\$ 5,794,154	\$ 6,575,512	\$ 842,707	14.7%
TOTAL YEAR-END RESERVES	\$ 8,235,014	\$ 5,732,805	\$ 5,794,154	\$ 6,575,512	\$ 842,707	14.7%

Fund Summaries

General Fund Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted		
					\$ Diff	% Diff	
Outlay Summary by Account Type							
OPERATING OUTLAY							
Salaries and Benefits	\$ 38,146,522	\$ 40,930,026	\$ 40,539,271	\$ 43,792,427	\$ 2,862,401	7.0%	
Salary Savings Factor	—	(1,069,148)	(1,069,148)	(723,346)	345,802	(32.3)%	
Services & Supplies	14,871,150	22,966,408	23,141,408	23,764,972	798,564	3.5%	
Intra-District Charges	5,612,350	6,814,046	6,734,023	7,119,191	305,145	4.5%	
OPERATING OUTLAY TOTAL	\$ 58,630,022	\$ 69,641,332	\$ 69,345,554	\$ 73,953,244	\$ 4,311,912	6.2%	
DEBT SERVICE							
Services & Supplies	\$ 388	\$ 2,262	\$ 2,262	\$ 2,908	\$ 646	28.6%	
Debt Service	475,790	473,539	473,539	473,104	(435)	(0.1)%	
DEBT SERVICE TOTAL	\$ 476,178	\$ 475,801	\$ 475,801	\$ 476,012	\$ 211	0.0%	
CAPITAL PROJECTS							
Salaries and Benefits	\$ 137,884	\$ 13,802	\$ 13,553	\$ 36,532	\$ 22,730	164.7%	
Salary Savings Factor	—	(373)	(373)	(608)	(235)	63.0%	
Services & Supplies	1,279,373	3,000,000	3,004,246	6,022,867	3,022,867	100.8%	
Intra-District Charges	42,390	2,165	2,025	21,018	18,853	870.9%	
CAPITAL PROJECTS TOTAL	\$ 1,459,647	\$ 3,015,594	\$ 3,019,451	\$ 6,079,809	\$ 3,064,215	101.6%	
TOTAL OUTLAYS****	\$ 60,565,847	\$ 73,132,727	\$ 72,840,806	\$ 80,509,065	\$ 7,376,338	10.1%	

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Total Outlays - General Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Operations						
60001090	CEO Unscoped Projects-Budget Only		100,000	100,000		Office of the CEO
60001091	Unscoped Projects-Budget Only		100,000	100,000		Office of COO IT and Admin Services
60001092	CEA Unscoped Project-Budget Only		100,000	100,000		Office of Chief of External Affairs
* 60021008	Energy Management	73,293	141,228	120,834		Treated Water Division
60041003	Hollister Groundwater Mgmt	11,574	85,773	69,176		Raw Water Division
** 60061007	Drought Emergency Response	643				Water Supply Division
* 60061012	Facilities Env Compliance	198,921	200,335	226,454		Emergency, Safety and Security Division
60061018	General Services Div Admin	425,145	566,158	626,589		General Services Division
60061023	Districtwide Salary Savings-11		(1,069,148)	(723,346)		Financial Planning and Management Services Division
* 60061055	Asset Management Program	268,534	364,111	317,523		Office of Assistant CEO
60061058	Drought Induced Tree Removal	984,158	1,254,798	1,617,294		Watershed Operations & Maintenance Division
* 60071041	Welding Services	15,761	19,657	21,101		General Services Division
60091001	Directors Fees / Expenses	540,614	528,622	529,350		Office of Clerk of the Board
60101001	Purchasing Services	2,007,599	2,311,520	2,426,026		General Services Division
60101002	Building and Grounds	7,410,735	9,100,691	10,967,938		General Services Division
60101005	Districtwide Signage	95,312	614,073	160,630		General Services Division
60101008	District Security Services	1,896,143	2,744,084	3,552,260		Emergency, Safety and Security Division
60101017	CADD System Tech Support	116,815	94,555	158,273		Watershed Design & Construction Division
60111002	General Accounting Services	3,540,696	4,011,293	4,426,686		Financial Planning and Management Services Division
60111006	Contract Services	1,849,480	2,705,273	2,389,428		General Services Division
* 60121003	IT Financial Planning & Rate S	176,376	265,972	230,198		Financial Planning and Management Services Division
60131004	IT & AS Administration	1,092,227	1,751,428	1,972,362		Office of COO IT and Admin Services
60131007	Ofc of Chief Executive Officer	1,095,591	1,201,430	1,274,840		Office of the CEO
60131014	Continual Improvement	297,167	931,051	1,106,939		Financial Planning and Management Services Division
60141001	District Counsel	3,521,427	4,090,539	4,635,640		Office of District Counsel
60171002	Education & Volunteer Program	1,448,426	2,024,275	2,175,168		Office of Chief of External Affairs
60171009	Community Relations	448,040	573,930	478,505		Office of Chief of External Affairs

*Recipient projects

**Closed, combined or no current year funding

Fund Summaries

Total Outlays - General Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
60221001	Budget and Financial Analyses	2,035,628	2,373,400	2,747,608		Financial Planning and Management Services Division
60221002	Debt & Treasury Management	935,855	1,069,870	1,076,296		Financial Planning and Management Services Division
60221003	FPMD Administration	558,603	455,681	507,115		Financial Planning and Management Services Division
60231002	Communications	2,472,307	2,393,047	2,249,175		Office of Chief of External Affairs
60231003	Federal Government Relations	682,406	985,160	787,688		
60231004	State Government Relations	1,040,695	1,114,302	1,189,249		
60231005	Local Government Relations	1,565,951	2,018,585	1,919,265		
60231006	Office of Chief of Ext Affairs	1,189,918	1,385,810	1,502,741		Office of the CEO
60241026	Quality and Env Mgmt Sys Prog	388,344	524,308	526,752		Financial Planning and Management Services Division
**	60271064 Office Cmpttr Maint/Help Dsk Sup	334				Information Technology Division
60281003	Ethics & EEO Programs	949,705	1,002,294	578,678		Human Resources Division
60281004	Racial Equity Diversity& Inclusion	300,969	843,901	1,576,699		Office of Chief of External Affairs
60281006	Reasonable Accommodation	14,318	274,324	112,011		Human Resources Division
60291001	Recruitment and Examination	1,882,777	1,842,284	2,335,361		Human Resources Division
60291002	Benefits and Wellness Admin	1,459,204	1,687,458	1,697,231		Human Resources Division
60291003	Labor Relations	848,403	968,175	1,002,972		Office of COO IT and Admin Services
60291004	Talent Development Program	1,232,237	1,539,256	2,674,672		Human Resources Division
**	60291005 Classification&CompensationPg m	2,491				Human Resources Division
60291011	HR Program Admin	630,390	606,676	641,313		Human Resources Division
60291030	HR Systems Management Program	503,001	550,794	578,218		Human Resources Division
60291032	Bargaining Unit Representation	118,741	138,461	267,274		Office of COO IT and Admin Services
**	60291038 GF Training & Development	(113)				Office of COO IT and Admin Services
60291040	Rotation Program	440,810	600,000	600,000		Human Resources Division
60291041	Internship Program	501,030	678,200	1,253,310		Human Resources Division
60291043	Succession Planning	258,853	486,796			Human Resources Division
60301001	Clerk of the Board Serv	2,100,315	6,115,605	2,778,374		Office of Clerk of the Board
60311001	Records & Library Services	1,189,346	1,328,063	1,251,619		Office of Clerk of the Board
60351001	Business & Customer SupportSvc	2,615,805	3,226,413	3,286,893		General Services Division
60361002	Graphics Services			1,074,940		Office of the CEO

*Recipient projects

**Closed, combined or no current year funding

Fund Summaries

Total Outlays - General Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
**	60601010 Emergency Activation	1,819				Emergency, Safety and Security Division
**	60601011 Emergency Activation	172,820				Emergency, Safety and Security Division
**	60601012 Emergency Activation	90,613				Emergency, Safety and Security Division
**	60601013 Covid 19	4,336,412				Emergency, Safety and Security Division
*	60811046 Warehouse Services	579,213	620,819	677,925		General Services Division
Total Operations		58,613,881	69,641,331	73,953,244		
Operating Project						
**	60042001 Pacheco Res Prop 1 App Study	16,141				Dam Safety and Capital Delivery Division
Total Operating Project		16,141				
Debt Service						
	60993009 2017A COP Refunding GF	476,178	475,801	476,012		Financial Planning and Management Services Division
Total Debt Service		476,178	475,801	476,012		
Capital						
	60064023 Districtwide Salary Savings-11		(373)	(608)		Financial Planning and Management Services Division
*	60074033 CIP Development & Admin	8,934		14,414		Office of Assistant CEO
*	60074036 Survey Mgmt & Tech Support	4,175		21,213		Watershed Design & Construction Division
*	60074038 Capital Progm Srvcs Admin	73,295				Watershed Design & Construction Division
*	60074040 Capital Project Mgmt Information System			19,151		Office of Assistant CEO
*	60074041 Construction Contracts & Support			25,638		General Services Division
	60204016 Small Caps, Facility Mgmt	1,373,244	3,015,966	4,000,000		General Services Division
	60204032 Headquarters Operations Bldg			2,000,000		General Services Division
Total Capital		1,459,648	3,015,593	6,079,809		
Total		60,565,849	73,132,725	80,509,064		

*Recipient projects

**Closed, combined or no current year funding

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SERVICE FUNDS

Fund Summaries

Service Funds Overview

Valley Water manages three Internal Service Funds - the Fleet Management Fund, the Risk Management Fund and the Information Technology Fund. These funds provide goods and services to Valley Water Administration, Watersheds and Water Utility Enterprise divisions and recover costs through intra-district reimbursements (also known as overhead costs). Intra-district reimbursements are the amounts needed for operations and to maintain adequate reserves in accordance with Valley Water Reserve Policy. Further information on each fund is provided below and in the pages that follow.

Fleet Management Fund

The Fleet Management Fund was established to capture the operations, maintenance and replacement costs of District-owned vehicles and equipment such as: sedans, vans, pickup trucks and field equipment (Class I); heavy duty trucks and trailers (Class II); heavy construction equipment (Class III); and, portable equipment including large pumps, electrical panels, hose and fittings, air compressors, chain saws, weed whackers, generators, etc. (Class IV). Intra-district reimbursements for FY 2021-22 total \$6.5 million. The overhead rate is 6.0%.

Key Highlights

The following are key highlights for the upcoming fiscal year:

- Surplus and replacement of 30 vehicles and one piece of construction equipment in accordance with the 12-year or 125,000-mile replacement criteria.
- Evaluate and implement industry best practices within operation.
- Conduct a vehicle utilization study in collaboration with user department to reduce underutilized assets.

Risk Management Fund

This fund was established to provide for liability, property, Workers' Compensation insurance, and self-insurance costs. Included in this fund are various health and safety programs designed to ensure the safety and well-being of

employees, a reserve for catastrophic uninsured property loss, and self-insurance reserves for both known and unreported Workers Compensation and liability claims set at levels prescribed by actuarial studies. Currently, loss prevention efforts are being integrated with other performance-based objectives such as quality and cost-control to ensure that health and safety activities are integrated into the day-to-day operations of the Valley Water business. Valley Water supports the philosophy that all accidents and injuries are preventable through the establishment of and compliance with safe work procedures and best management practices for our industry. Intra-district reimbursements for FY 2021-22 total \$6.2 million with an overhead rate of 5.5%.

Key Highlights

The following are key highlights for the upcoming fiscal year:

- Continue to administer the Workers Compensation program in a manner that increases employee awareness of potential dangers and seeks to reduce employee injuries and accidents.
- Continue to administer the Liability and Property programs in a manner that provides prompt and fair adjustment of claims and losses.
- Continue to manage safety, ergonomics, and industrial hygiene programs in compliance with regulatory requirements and industry best practices.

Information Technology Fund

The Information Technology Fund was established to capture the operation, maintenance, and replacement costs of supporting the technology and information security needs of Valley Water. It accounts for all network, data center, telecom, servers, computers, and business and support applications. Intra-District charges for this fund are set to recover the current operating costs. For FY 2021-22, \$22.9 million will be recovered through Intra-district reimbursements with an overhead rate of 21.0%. Major planned capital projects will be funded by operating transfers from the Watershed Stream Stewardship Fund and Water Utility Enterprise Fund. For FY 2021-22, the

Fund Summaries

total transfer amount is \$3.3 million.

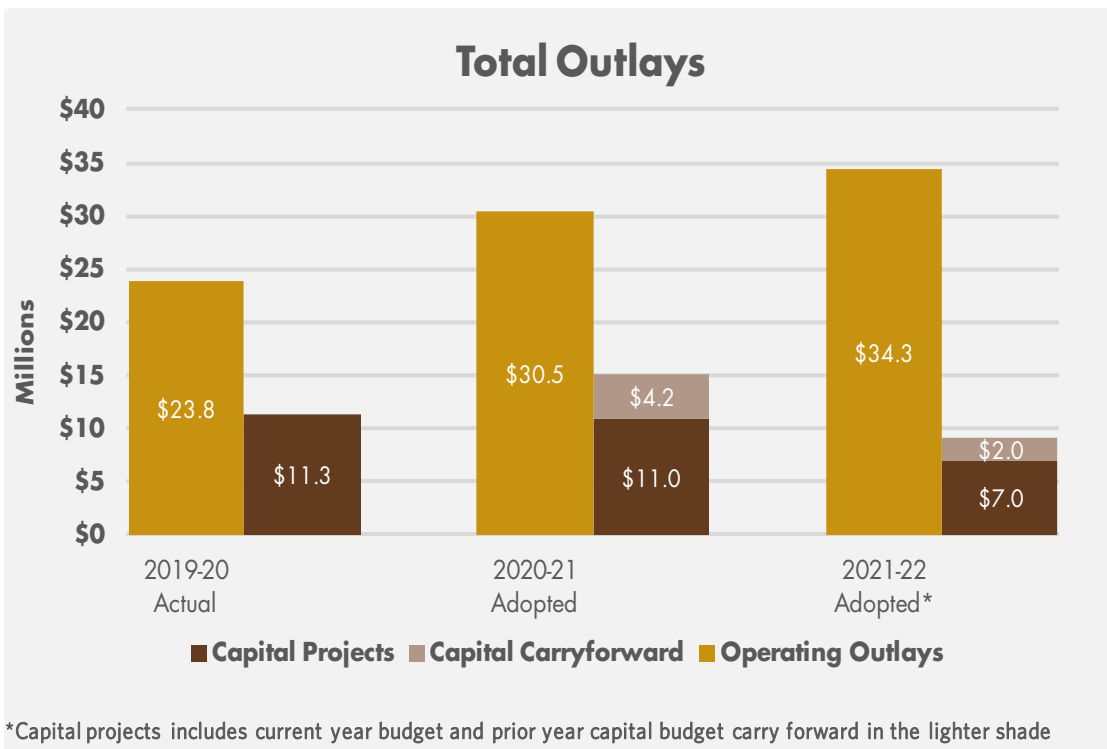
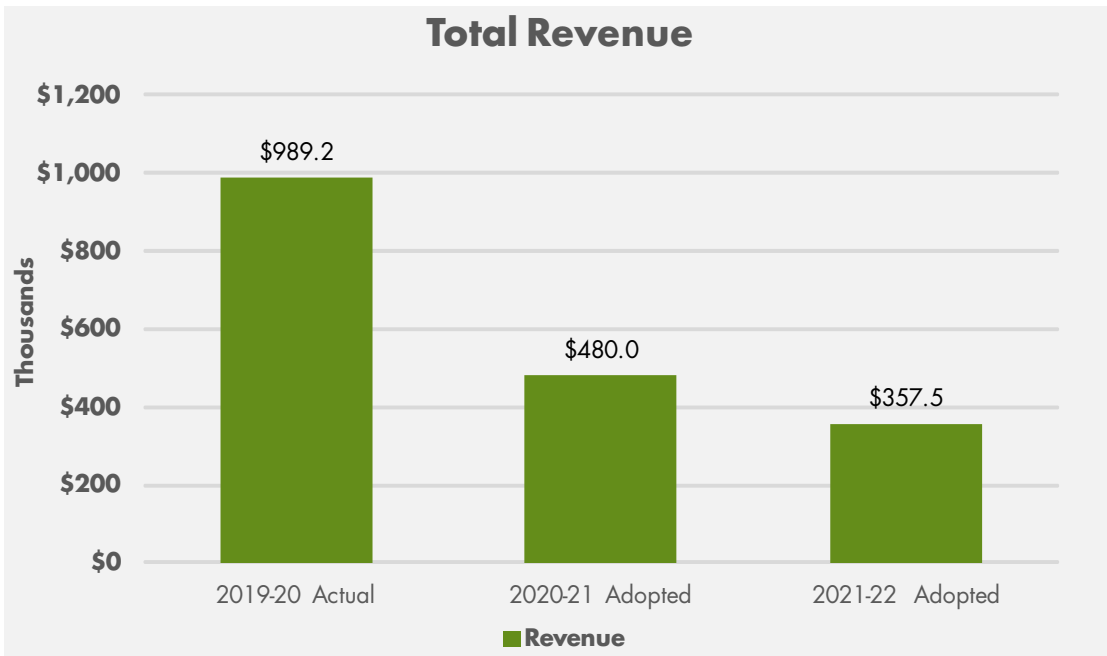
Key Highlights

The following are key highlights for the upcoming fiscal year:

- Implement IT Strategic Plan: (1) Complete the creation of IT Governance structure; (2) Implement Business-IT Liaison program; (3) Develop a communication strategy, plan, and execution; (4) Provide management oversight and support.
- Complete transition to the new ERP for Finance, Human Resources, Purchasing and Contract Services.
- Complete transition to laptops and tablets as primary machines.
- Complete transition to new public web-accessible Intranet.
- Implement Disaster Recovery Plan and Technologies.
- Initiate Proof of Concept (POC) of Hyland OnBase for Content Management.
- Complete Water Utility Server Virtualization/Refresh Project.
- Complete conversion to Voice Over IP Telephones.
- Upgrade Maximo Asset Management to Latest Version.
- Complete Virtual Desktop Proof of Concept for GIS Users and Interns.
- Implement Various Cybersecurity Projects including Physical Infrastructure Upgrades and Multi-Factor Authentication.

Fund Summaries

Service Funds Combined



Fund Summaries

Service Funds Combined Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted		
					\$ Diff	% Diff	
REVENUE							
Interest Income *	\$ 733,621	\$ 400,000	\$ 400,000	\$ 307,500	\$ (92,500)	(23.1)%	
Non-Operating Other	255,552	80,000	80,000	50,000	(30,000)	(37.5)%	
TOTAL REVENUE	\$ 989,173	\$ 480,000	\$ 480,000	\$ 357,500	\$ (122,500)	(25.5)%	
OUTLAYS							
Operating Outlays							
Operations **	\$ 22,723,179	\$ 29,839,732	\$ 31,599,637	\$ 34,288,534	\$ 4,448,802	14.9%	
Operating Project	1,093,187	646,000	746,000	50,000	(596,000)	(92.3)%	
Total Operating Outlays	\$ 23,816,366	\$ 30,485,732	\$ 32,345,637	\$ 34,338,534	\$ 3,852,802	12.6%	
Capital Outlays							
Capital Projects	\$ 11,324,596	\$ 10,958,088	\$ 18,493,581	\$ 7,030,578	\$ (3,927,510)	(35.8)%	
Carry Forward Capital Projects	—	4,163,731	—	2,025,982	(2,137,749)	(51.3)%	
Total Capital Outlays	\$ 11,324,596	\$ 15,121,819	\$ 18,493,581	\$ 9,056,560	\$ (6,065,259)	(40.1)%	
TOTAL OUTLAYS****	\$ 35,140,962	\$ 45,607,551	\$ 50,839,218	\$ 43,395,094	\$ (2,212,457)	(4.9)%	
Less Intra-District Reimb	(25,700,523)	(34,702,382)	(34,685,598)	(35,655,884)	(953,502)	2.7%	
NET OUTLAYS	\$ 9,440,439	\$ 10,905,169	\$ 16,153,620	\$ 7,739,210	\$ (3,165,959)	(29.0)%	
OTHER FINANCING SOURCES/(USES)							
Transfers In	\$ 4,130,000	\$ 7,480,000	\$ 7,480,000	\$ 3,269,000	\$ (4,211,000)	(56.3)%	
TOTAL OTHER SOURCES/(USES)	\$ 4,130,000	\$ 7,480,000	\$ 7,480,000	\$ 3,269,000	\$ (4,211,000)	(56.3)%	
BALANCE AVAILABLE	\$ (4,321,266)	\$ (2,945,169)	\$ (8,193,620)	\$ (4,112,710)	\$ (1,167,541)	39.6%	
YEAR-END RESERVES							
Committed Reserves							
Currently Authorized Projects ***	\$ 9,306,263	\$ 169,275	\$ 2,025,982	\$ —	\$ (169,275)	(100.0)%	
Operating and Capital Reserve	4,095,833	3,583,615	3,361,983	1,861,852	(1,721,763)	(48.0)%	
Catastrophy - Property Self-Insurance	6,134,455	6,196,433	6,817,466	6,230,869	34,436	0.6%	
Workers Compensation Liability	7,483,500	7,085,600	6,621,000	6,621,000	(464,600)	(6.6)%	
Total Committed Reserves	\$ 27,020,051	\$ 17,034,923	\$ 18,826,431	\$ 14,713,721	\$ (2,321,202)	(13.6)%	
TOTAL YEAR-END RESERVES	\$ 27,020,051	\$ 17,034,923	\$ 18,826,431	\$ 14,713,721	\$ (2,321,202)	(13.6)%	

Fund Summaries

Service Funds Combined Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted		
					\$ Diff	% Diff	
Outlay Summary by Account Type							
OPERATING OUTLAY							
Salaries and Benefits	\$ 9,697,041	\$ 11,131,816	\$ 11,269,708	\$ 12,688,907	\$ 1,557,091	14.0%	
Salary Savings Factor	—	(287,962)	(287,962)	(206,973)	80,989	(28.1)%	
Services & Supplies	10,163,052	14,600,634	16,261,134	15,809,799	1,209,165	8.3%	
Intra-District Charges	3,956,272	5,041,244	5,102,757	6,046,801	1,005,557	19.9%	
OPERATING OUTLAY TOTAL	\$ 23,816,365	\$ 30,485,732	\$ 32,345,637	\$ 34,338,534	\$ 3,852,802	12.6%	
CAPITAL PROJECTS							
Salaries and Benefits	\$ 414,878	\$ 1,874,530	\$ 1,874,530	\$ 484,223	\$ (1,390,307)	(74.2)%	
Salary Savings Factor	—	(49,631)	(49,631)	(7,656)	41,975	(84.6)%	
Services & Supplies	10,711,234	8,186,317	15,721,810	6,340,868	(1,845,449)	(22.5)%	
Carry Forward Capital Projects	—	4,163,731	—	2,025,982	(2,137,749)	(51.3)%	
Intra-District Charges	198,484	946,872	946,872	213,142	(733,730)	(77.5)%	
CAPITAL PROJECTS TOTAL	\$ 11,324,596	\$ 15,121,819	\$ 18,493,581	\$ 9,056,559	\$ (6,065,260)	(40.1)%	
TOTAL OUTLAYS****	\$ 35,140,961	\$ 45,607,551	\$ 50,839,218	\$ 43,395,093	\$ (2,212,458)	(4.9)%	

(*) Interest revenue does not include GASB31 market value adjustment

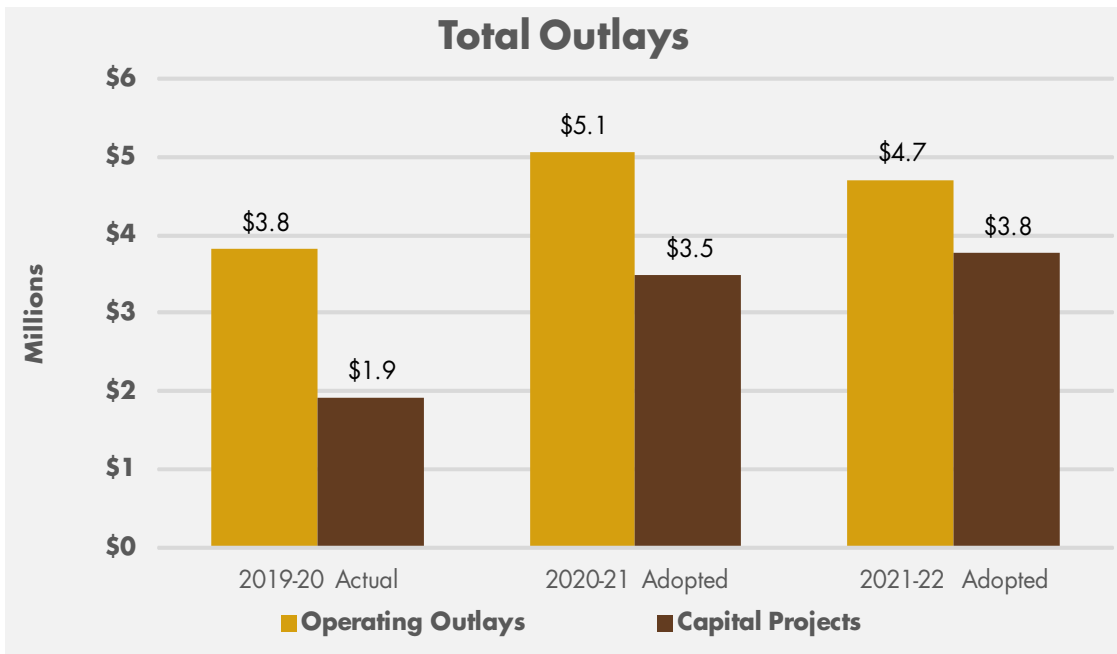
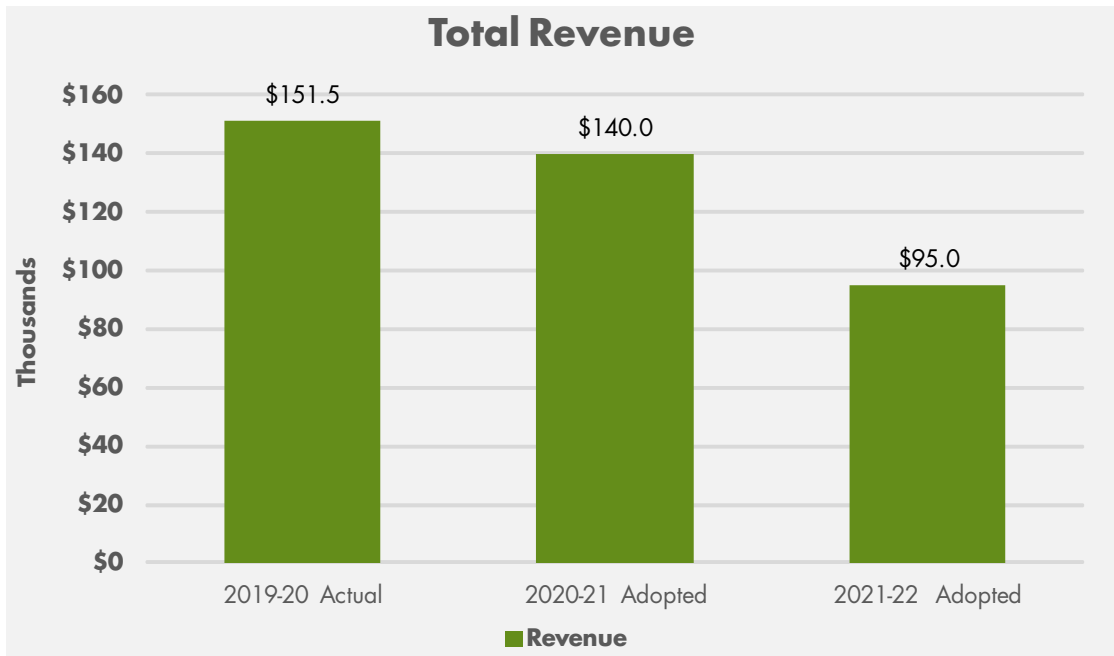
(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Fleet Management Fund



Fund Summaries

Fleet Management Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted		
					\$ Diff	% Diff	
REVENUE							
Interest Income *	\$ 83,547	\$ 60,000	\$ 60,000	\$ 45,000	\$ (15,000)	(25.0)%	
Nonoperating Other	67,906	80,000	80,000	50,000	(30,000)	(37.5)%	
TOTAL REVENUE	\$ 151,453	\$ 140,000	\$ 140,000	\$ 95,000	\$ (45,000)	(32.1)%	
OUTLAYS							
Operating Outlays							
Operations **	\$ 3,821,544	\$ 5,058,251	\$ 5,048,654	\$ 4,707,524	\$ (350,727)	(6.9)%	
Total Operating Outlays	\$ 3,821,544	\$ 5,058,251	\$ 5,048,654	\$ 4,707,524	\$ (350,727)	(6.9)%	
Capital Outlays							
Capital Projects	\$ 1,922,465	\$ 3,478,000	\$ 3,729,000	\$ 3,761,000	\$ 283,000	8.1%	
Total Capital Outlays	\$ 1,922,465	\$ 3,478,000	\$ 3,729,000	\$ 3,761,000	\$ 283,000	8.1%	
TOTAL OUTLAYS****	\$ 5,744,009	\$ 8,536,251	\$ 8,777,654	\$ 8,468,524	\$ (67,727)	(0.8)%	
Less Intra-District Reimb	(5,687,785)	(7,638,086)	(7,638,086)	(6,548,359)	1,089,727	(14.3)%	
NET OUTLAYS	\$ 56,224	\$ 898,165	\$ 1,139,568	\$ 1,920,165	\$ 1,022,000	113.8%	
BALANCE AVAILABLE	\$ 95,229	\$ (758,165)	\$ (999,568)	\$ (1,825,165)	\$ (1,067,000)	140.7%	
YEAR-END RESERVES							
Committed Reserves							
Operating and Capital Reserve	\$ 3,362,778	\$ 1,493,465	\$ 2,363,210	\$ 538,045	\$ (955,420)	(64.0)%	
Total Committed Reserves	\$ 3,362,778	\$ 1,493,465	\$ 2,363,210	\$ 538,045	\$ (955,420)	(64.0)%	
TOTAL YEAR-END RESERVES	\$ 3,362,778	\$ 1,493,465	\$ 2,363,210	\$ 538,045	\$ (955,420)	(64.0)%	

Outlay Summary by Account Type

OPERATING OUTLAY							
Salaries and Benefits	\$ 1,408,730	\$ 1,740,084	\$ 1,726,033	\$ 1,783,262	\$ 43,178	2.5%	
Salary Savings Factor	—	(43,292)	(43,292)	(27,992)	15,299	(35.3)%	
Services & Supplies	1,773,134	2,481,440	2,493,940	2,004,245	(477,195)	(19.2)%	
Intra-District Charges	639,680	880,019	871,972	948,009	67,990	7.7%	
OPERATING OUTLAY TOTAL	\$ 3,821,544	\$ 5,058,251	\$ 5,048,653	\$ 4,707,524	\$ (350,728)	(6.9)%	
CAPITAL PROJECTS							
Services & Supplies	\$ 1,922,465	\$ 3,478,000	\$ 3,729,000	\$ 3,761,000	\$ 283,000	8.1%	
CAPITAL PROJECTS TOTAL	\$ 1,922,465	\$ 3,478,000	\$ 3,729,000	\$ 3,761,000	\$ 283,000	8.1%	
TOTAL OUTLAYS****	\$ 5,744,009	\$ 8,536,251	\$ 8,777,653	\$ 8,468,524	\$ (67,728)	(0.8)%	

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

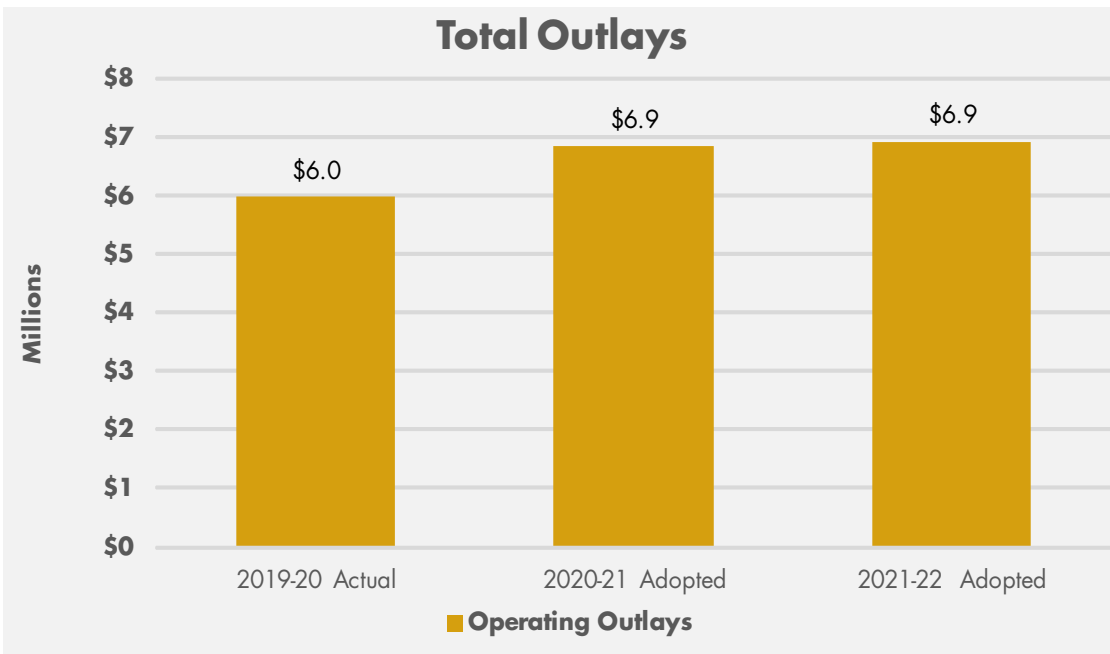
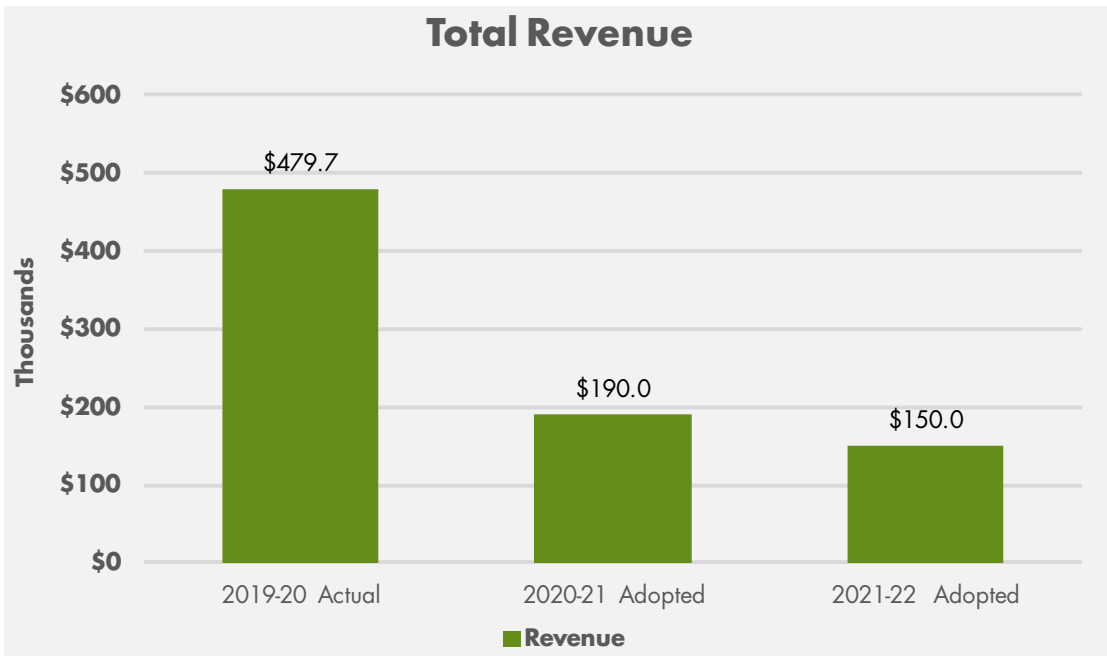
Total Outlays - Fleet Management Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Operations						
70011099	Class I Equip Oper / Maint	712,573	825,647	829,426		General Services Division
70021099	Class II Equip Oper / Maint	859,887	950,825	992,465		General Services Division
70031099	Class III Equip Oper / Maint	218,725	342,468	347,701		General Services Division
70041099	Class IV Equip Oper / Maint	1,037,385	1,494,678	1,067,967		General Services Division
70061003	Vehicle & Equipment Admin&Mgmt	789,971	1,246,897	1,275,892		General Services Division
70061004	Districtwide Salary Savings-71		(43,292)	(27,992)		Financial Planning and Management Services Division
* 70061045	Asset Management Program	134,267	182,056	158,761		Office of Assistant CEO
* 70071041	Welding Services	47,284	58,972	63,304		General Services Division
* 70811046	Warehouse Services	21,452				General Services Division
Total Operations		3,821,544	5,058,251	4,707,524		
Capital						
70004001	New Vehicle Equip Acquisitio	457,883	1,545,000	1,591,000		General Services Division
70004002	Replacement Vehicle & Equip	1,464,581	1,933,000	2,170,000		General Services Division
Total Capital		1,922,465	3,478,000	3,761,000		
Total		5,744,009	8,536,251	8,468,524		

*Recipient projects

Fund Summaries

Risk Management Fund



Fund Summaries

Risk Management Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Interest Income *	\$ 292,088	\$ 190,000	\$ 190,000	\$ 150,000	\$ (40,000)	(21.1)%
Nonoperating Other	187,646	—	—	—	—	—
TOTAL REVENUE	\$ 479,734	\$ 190,000	\$ 190,000	\$ 150,000	\$ (40,000)	(21.1)%
OUTLAYS						
Operating Outlays						
Operations **	\$ 4,879,554	\$ 6,208,862	\$ 6,208,862	\$ 6,884,615	\$ 675,753	10.9%
Operating Project	1,093,187	646,000	746,000	50,000	(596,000)	(92.3)%
Total Operating Outlays	\$ 5,972,741	\$ 6,854,862	\$ 6,954,862	\$ 6,934,615	\$ 79,753	1.2%
TOTAL OUTLAYS****	\$ 5,972,741	\$ 6,854,862	\$ 6,954,862	\$ 6,934,615	\$ 79,753	1.2%
Less Intra-District Reimb	(4,869,985)	(6,585,373)	(6,585,373)	(6,198,018)	387,355	(5.9)%
NET OUTLAYS	\$ 1,102,756	\$ 269,489	\$ 369,489	\$ 736,597	\$ 467,108	173.3%
BALANCE AVAILABLE	\$ (623,022)	\$ (79,489)	\$ (179,489)	\$ (586,597)	\$ (507,108)	638.0%
YEAR-END RESERVES						
Committed Reserves						
Catastrophy - Property Self-Insurance	\$ 6,134,455	\$ 6,196,433	\$ 6,817,466	\$ 6,230,869	\$ 34,436	0.6%
Workers Compensation Liability	7,483,500	7,085,600	6,621,000	6,621,000	(464,600)	(6.6)%
Total Committed Reserves	\$ 13,617,955	\$ 13,282,033	\$ 13,438,466	\$ 12,851,869	\$ (430,164)	(3.2)%
TOTAL YEAR-END RESERVES	\$ 13,617,955	\$ 13,282,033	\$ 13,438,466	\$ 12,851,869	\$ (430,164)	(3.2)%
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 1,977,158	\$ 2,122,852	\$ 2,122,852	\$ 2,336,562	\$ 213,710	10.1%
Salary Savings Factor	—	(56,077)	(56,077)	(39,039)	17,037	(30.4)%
Services & Supplies	3,047,937	3,665,921	3,765,921	3,333,450	(332,471)	(9.1)%
Intra-District Charges	947,646	1,122,166	1,122,166	1,303,642	181,476	16.2%
OPERATING OUTLAY TOTAL	\$ 5,972,741	\$ 6,854,862	\$ 6,954,862	\$ 6,934,615	\$ 79,752	1.2%
TOTAL OUTLAYS****	\$ 5,972,741	\$ 6,854,862	\$ 6,954,862	\$ 6,934,615	\$ 79,752	1.2%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

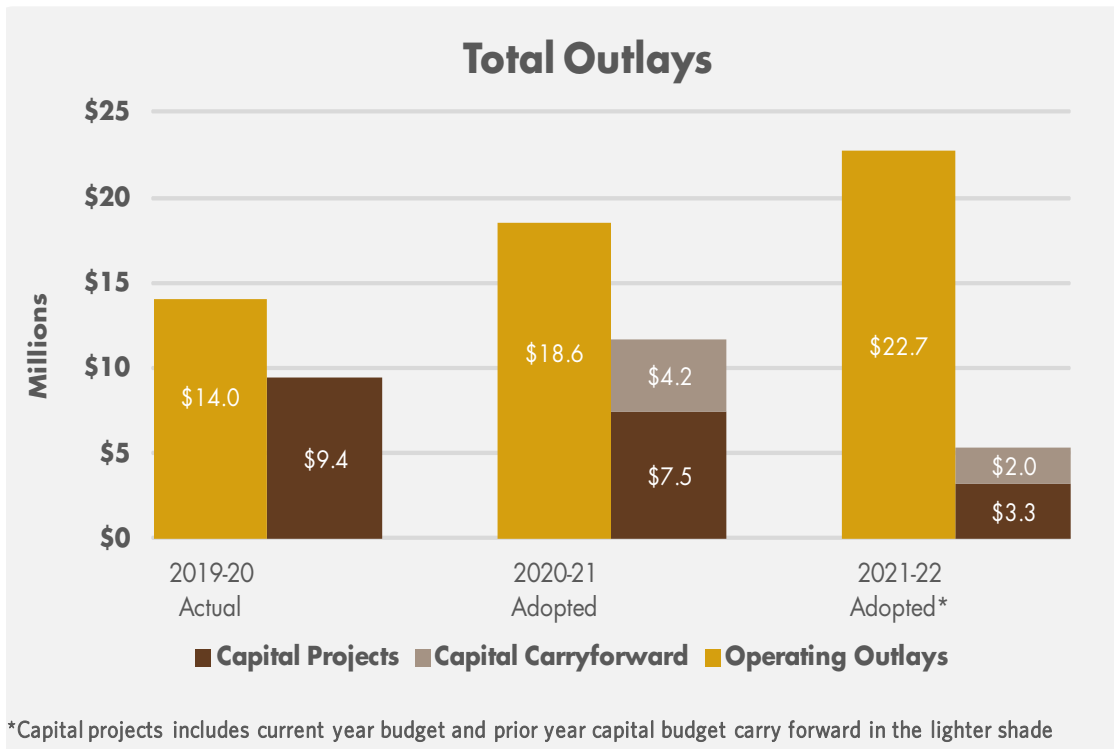
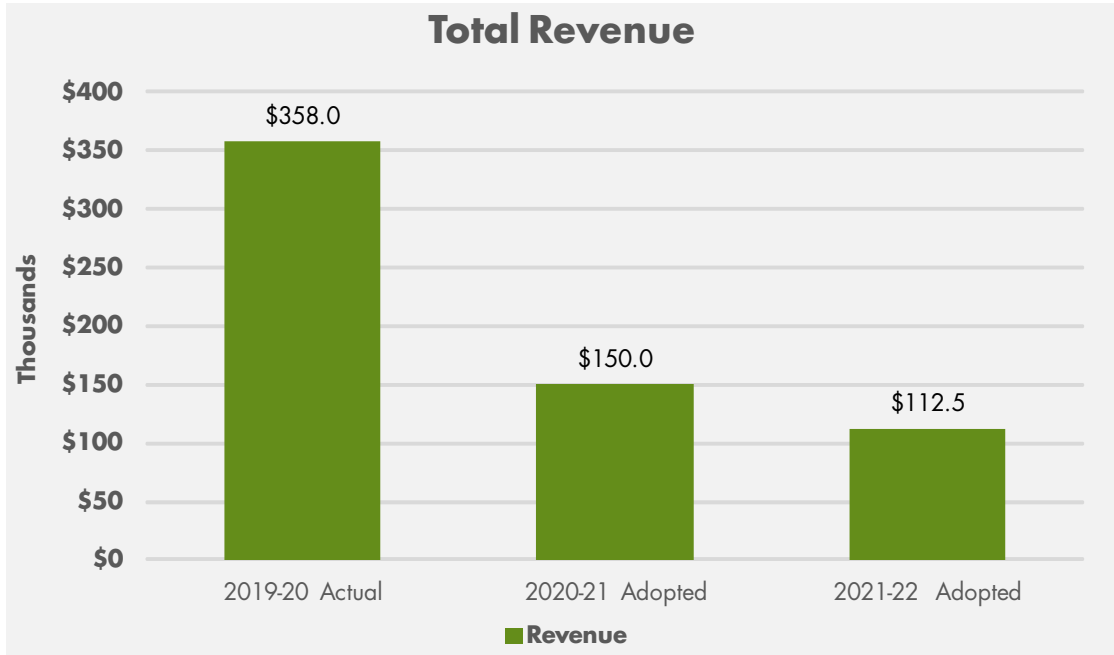
Fund Summaries

Total Outlays - Risk Management Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022	Project Managed By
Operations						
65051001	Risk Management	1,512,106	2,483,497	2,822,452		Office of District Counsel
65051002	Workers Compensation Program	846,347	865,171	888,119		Office of District Counsel
65051003	Health&Safety Program Mgt	2,521,100	2,916,271	3,213,083		Emergency, Safety and Security Division
65061004	Districtwide Salary Savings-72		(56,077)	(39,039)		Financial Planning and Management Services Division
Total Operations		4,879,554	6,208,862	6,884,615		
Operating Project						
65052001	2017 President Day Flood	1,093,187	646,000	50,000		Office of District Counsel
Total Operating Project		1,093,187	646,000	50,000		
Total		5,972,740	6,854,862	6,934,615		

Fund Summaries

Information Technology Fund



Fund Summaries

Information Technology Fund Summary

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
REVENUE						
Interest Income *	\$ 357,986	\$ 150,000	\$ 150,000	\$ 112,500	\$ (37,500)	(25.0)%
TOTAL REVENUE	\$ 357,986	\$ 150,000	\$ 150,000	\$ 112,500	\$ (37,500)	(25.0)%
OUTLAYS						
Operating Outlays						
Operations **	\$ 14,022,081	\$ 18,572,619	\$ 20,342,121	\$ 22,696,395	\$ 4,123,776	22.2%
Total Operating Outlays	\$ 14,022,081	\$ 18,572,619	\$ 20,342,121	\$ 22,696,395	\$ 4,123,776	22.2%
Capital Outlays						
Capital Projects	\$ 9,402,131	\$ 7,480,088	\$ 14,764,581	\$ 3,269,578	\$ (4,210,510)	(56.3)%
Carry Forward Capital Projects	—	4,163,731		2,025,982	(2,137,749)	(51.3)%
Total Capital Outlays	\$ 9,402,131	\$ 11,643,819	\$ 14,764,581	\$ 5,295,560	\$ (6,348,259)	(54.5)%
TOTAL OUTLAYS****	\$ 23,424,212	\$ 30,216,438	\$ 35,106,702	\$ 27,991,955	\$ (2,224,483)	(7.4)%
Less Intra-District Reimb	(15,142,753)	(20,478,923)	(20,462,139)	(22,909,507)	(2,430,584)	11.9%
NET OUTLAYS	\$ 8,281,459	\$ 9,737,515	\$ 14,644,563	\$ 5,082,448	\$ (4,655,067)	(47.8)%
OTHER FINANCING SOURCES/(USES)						
Transfers In	\$ 4,130,000	\$ 7,480,000	\$ 7,480,000	\$ 3,269,000	\$ (4,211,000)	(56.3)%
TOTAL OTHER SOURCES/(USES)	\$ 4,130,000	\$ 7,480,000	\$ 7,480,000	\$ 3,269,000	\$ (4,211,000)	(56.3)%
BALANCE AVAILABLE	\$ (3,793,473)	\$ (2,107,515)	\$ (7,014,563)	\$ (1,700,948)	\$ 406,567	(19.3)%
YEAR-END RESERVES						
Committed Reserves						
Currently Authorized Projects ***	\$ 9,306,263	\$ 169,275	\$ 2,025,982	\$ —	\$ (169,275)	(100.0)%
Operating and Capital Reserve	733,055	2,090,150	998,773	1,323,807	(766,343)	(36.7)%
Total Committed Reserves	\$ 10,039,318	\$ 2,259,425	\$ 3,024,755	\$ 1,323,807	\$ (935,618)	(41.4)%
TOTAL YEAR-END RESERVES	\$ 10,039,318	\$ 2,259,425	\$ 3,024,755	\$ 1,323,807	\$ (935,618)	(41.4)%

Fund Summaries

Information Technology Fund Summary (Continued)

	Budgetary Basis Actual 2019-20	Adopted Budget 2020-21	Projected Year End 2020-21	Adopted Budget 2021-22	Change from 2020-21 Adopted	
					\$ Diff	% Diff
Outlay Summary by Account Type						
OPERATING OUTLAY						
Salaries and Benefits	\$ 6,311,154	\$ 7,268,880	\$ 7,420,823	\$ 8,569,082	\$ 1,300,202	17.9%
Salary Savings Factor	—	(188,594)	(188,594)	(139,941)	48,652	(25.8)%
Services & Supplies	5,341,981	8,453,273	10,001,273	10,472,104	2,018,831	23.9%
Intra-District Charges	2,368,947	3,039,059	3,108,618	3,795,151	756,092	24.9%
OPERATING OUTLAY TOTAL	\$ 14,022,082	\$ 18,572,618	\$ 20,342,120	\$ 22,696,396	\$ 4,123,777	22.2%
CAPITAL PROJECTS						
Salaries and Benefits	\$ 414,878	\$ 1,874,530	\$ 1,874,530	\$ 484,223	\$ (1,390,307)	(74.2)%
Salary Savings Factor	—	(49,631)	(49,631)	(7,656)	41,975	(84.6)%
Services & Supplies	8,788,769	4,708,317	11,992,810	2,579,868	(2,128,449)	(45.2)%
Carry Forward Capital Projects	—	4,163,731	—	2,025,982	(2,137,749)	(51.3)%
Intra-District Charges	198,484	946,872	946,872	213,142	(733,730)	(77.5)%
CAPITAL PROJECTS TOTAL	\$ 9,402,131	\$ 11,643,819	\$ 14,764,581	\$ 5,295,559	\$ (6,348,260)	(54.5)%
TOTAL OUTLAYS****	\$ 23,424,213	\$ 30,216,437	\$ 35,106,701	\$ 27,991,955	\$ (2,224,483)	(7.4)%

(*) Interest revenue does not include GASB31 market value adjustment

(**) Operations outlay does not include OPEB Expense-unfunded liability

(***) Currently Authorized Projects Reserve is unspent budget for authorized capital projects

(****) Total Outlays amounts may have a slight variance due to rounding

Fund Summaries

Total Outlays - Information Technology Fund

Project #	Project Description	Budgetary Basis Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022	Estimated Carry Forward Budget 2021-2022***	Project Managed By
Operations						
73061004	Districtwide Salary Savings-73		(188,594)	(139,941)		Financial Planning and Management Services Division
73271001	Telecommunications Sys Opr/M	2,645,118	2,421,069	3,207,913		Information Technology Division
73271002	Technical Infrastructure Servi	405,615	759,531	565,236		Information Technology Division
73271003	Network Administration	1,885,511	2,550,031	3,132,706		Information Technology Division
73271004	Information Security Admin	150,166	851,215	1,167,875		Information Technology Division
73271005	Office Cmptr Maint/Help Dsk Sup	1,656,655	2,056,188	2,508,192		Information Technology Division
73271006	Info Technology Div Admin	1,009,799	786,636	877,598		Information Technology Division
73271007	Emerging IT Technologies	64,082	100,000	104,000		Information Technology Division
73271008	Software Maint & License	1,244,523	2,658,758	3,120,919		Information Technology Division
73271009	Software Services	4,960,611	5,701,253	6,615,800		Information Technology Division
73271010	IT Projects & Bus Operations		876,530	1,536,097		Information Technology Division
Total Operations		14,022,081	18,572,619	22,696,396		
Capital						
73064004	Districtwide Salary Savings-73		(49,631)	(7,656)		Financial Planning and Management Services Division
* 73074033	CIP Development & Admin			14,414		Office of Assistant CEO
* 73074036	Survey Mgmt & Tech Support			21,213		Watershed Design & Construction Division
* 73074040	Capital Project Mgmt Information System			19,151		Office of Assistant CEO
* 73074041	Construction Contracts & Support			25,638		General Services Division
73274001	IT Disaster Recovery	227,482		206,045	(45)	Information Technology Division
73274002	ERP System Implementation	6,425,630	2,258,092	464,280	1,815,910	Information Technology Division
73274004	Network Equipment	783,051	2,527,604	595,401	209,029	Information Technology Division
73274006	Office Computers Replace Equip	1,533,575	1,666,713	1,511,287	(287)	Information Technology Division
73274008	Software Upgrades & Enhancemen	393,195	871,046	344,805	305	Information Technology Division
73274009	Data Consolidation		74,384	75,000	190	Information Technology Division
73274011	E-Discovery Management System	39,198				Information Technology Division
73274012	Telephone System Voice Over IP		131,880		880	Information Technology Division
Total Capital		9,402,131	7,480,088	3,269,578	2,025,982	
Total		23,424,212	26,052,707	25,965,974	2,025,982	

*Recipient projects

**Closed, combined or no current year funding

***Represents estimated unspent capital project budget from FY 2020-21 that will be carried forward to FY 2021-22. A negative carryforward amount is based on the CIP approved expenditure in FY 2020-21. If the actual FY 2020-21 expenditure matches with the CIP approved FY 2020-21 expenditure, budget adjustments will be processed to address overspending.