Appendix A - Valley Water Partnership Summary

Partnership Reimbursements are funds that are reimbursed by Valley Water’s partners after Valley Water advances the needed funds. The following table identifies capital projects that are funded cooperatively with Valley Water’s partners through reimbursements.

**Partnership Reimbursement**

**FY 2021-36 Planned Capital Reimbursement Schedule**

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Project Name/Description</th>
<th>Agency</th>
<th>On-hand (09/14/20)</th>
<th>Thru FY22</th>
<th>FY21</th>
<th>FY22</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
<th>Future</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>91214010</td>
<td>Small Capital Improvements, San Felipe - Rch 1</td>
<td>San Benito Water Dist</td>
<td>2,481</td>
<td>329</td>
<td>838</td>
<td>338</td>
<td>335</td>
<td>22</td>
<td>22</td>
<td>14,615</td>
<td>18,958</td>
</tr>
<tr>
<td>91954002</td>
<td>Pacheco Reservoir Expansion Project</td>
<td>California Water Commission</td>
<td>5,488</td>
<td>14,937</td>
<td>3,775</td>
<td>7,249</td>
<td>82,031</td>
<td>81,131</td>
<td>289,939</td>
<td>284,550</td>
<td></td>
</tr>
<tr>
<td>92144001</td>
<td>Pacheco/Santa Clara Conduit ROW Acquisition</td>
<td>San Benito Water Dist</td>
<td>19</td>
<td>8</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>27</td>
<td></td>
</tr>
<tr>
<td>92374005</td>
<td>SCADA Remote Architecture &amp; Comm. Upg</td>
<td>San Benito Water Dist</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>91094007s</td>
<td>South County Recycled Water Pipeline</td>
<td>State Subventions</td>
<td>2,106</td>
<td>3,558</td>
<td>286</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>14,384</td>
<td></td>
</tr>
</tbody>
</table>

SUBTOTAL - Reimbursements from Current Projects: 7,344 174,533 50,045 35,059 29,052 103,252 90,839 323,928 806,708
## Partnership Reimbursement (cont’d)

### Pending Reimbursements for Closed Projects

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Project Name</th>
<th>Agency</th>
<th>Claims Stats</th>
<th>Actuals Stats</th>
<th>On-hand (01/14/18)</th>
<th>Thru FY20</th>
<th>FY21</th>
<th>FY22</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
<th>FY26</th>
<th>Future</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>91214001</td>
<td>Pacheco Conduit Inspection &amp; Rehabilitation</td>
<td>San Benito Water Dist</td>
<td>Total 12</td>
<td>1,488</td>
<td>0 0 0 0 0 0 0</td>
<td>1,488</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91244001</td>
<td>Wolfe Road Recycled Water Pipeline</td>
<td></td>
<td>Total 12</td>
<td>12,201</td>
<td>0 0 0 0 0 0 0</td>
<td>12,201</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>94384002</td>
<td>Penitencia Delivery Main Seismic Retrofit</td>
<td>Department of Water Resources (A3904)</td>
<td>Total 0</td>
<td>5,107</td>
<td>0 0 0 0 0 0 0</td>
<td>5,107</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>92224001</td>
<td>Penitencia Force Main Seismic Retrofit</td>
<td>Department of Water Resources (A3904)</td>
<td>Total 3,884</td>
<td>0 0 0 0 0 0</td>
<td>3,884</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91184008</td>
<td>Silicon Valley Advanced Water Purification Ctr</td>
<td></td>
<td>Total 0</td>
<td>22,046</td>
<td>0 0 0 0 0 0 0</td>
<td>22,046</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30154013s</td>
<td>Guadalupe River-DT, I-880 to I-280</td>
<td>State Subventions</td>
<td>Total 39,480</td>
<td>500</td>
<td>0 0 0 0 0 0 0</td>
<td>39,980</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes & Assumptions:**
1) State Subventions for CSC projects are projected to be received two (2) years after the work was completed.

**ARRA**
- Thru 20
- 5-Year Total

**CCC**
- California Coastal Conservancy Subventions
- 5-Year State Subventions

**DWR**
- Department of Water Resources

**NRCS**
- Natural Resource Conservation Service

**SBCWD**
- San Benito County Water District

**WU**
- WU 17,274 6,613 7,587 82,366 81,153 304,554 554,367

**SCRWA**
- South County Recycled Water Authority

**SWRCB**
- State Water Resources Control Board

**USBR**
- US Bureau of Reclamation

**ARRA American Recovery and Reinvestment Act of 2009 Thru 20 5-Year Total**: 308,247

**CCC California Costal Conservancy Subventions**: 59,719

**DWR Department of Water Resources**: 82,645

**NRCS Natural Resource Conservation Service**: 169,982

**SBCWD San Benito County Water District**: 7,587

**WU 17,274 6,613 7,587 82,366 81,153 304,554 554,367**: 891,414

**SCRWA South County Recycled Water Authority**: 232,583

**SWRCB State Water Resources Control Board**: 91,910

**USBR US Bureau of Reclamation**: 103,252

**TOTAL REIMBURSEMENTS**: 891,414
Appendix A - Valley Water Partnership Summary

Partnership Funding is funds that are made available by Valley Water’s partners, when needed. The following table identifies capital projects that receive partnership funding. This may occur through either cost sharing agreements or as in-kind services.

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Project Name</th>
<th>Amount ($K)</th>
<th>Partnering Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>26174041s</td>
<td>Berryessa Creek, Calaveras Boulevard to Interstate 680</td>
<td>13,600</td>
<td>U.S. Army Corps of Engineers</td>
</tr>
<tr>
<td>26154001s</td>
<td>Guadalupe River–Upper, Interstate 280 to Blossom Hill Road</td>
<td>188,000</td>
<td>U.S. Army Corps of Engineers</td>
</tr>
<tr>
<td>26174051s</td>
<td>Llagas Creek–Upper, Buena Vista Road to Wright Avenue</td>
<td>65,000</td>
<td>U.S. Army Corps of Engineers</td>
</tr>
<tr>
<td>00044026s</td>
<td>San Francisco Bay Shoreline</td>
<td>91,250</td>
<td>USACE, Coastal Conservancy, US Fish &amp; Wildlife, CA Wildlife Conservation, Packard-Hewlett-Goldman-Moore Foundations</td>
</tr>
<tr>
<td>10284007s</td>
<td>San Francisquito Creek, SF Bay thru Searsville Dam</td>
<td>3,000</td>
<td>U.S. Army Corps of Engineers</td>
</tr>
<tr>
<td>10284007s</td>
<td>San Francisquito Creek, SF Bay thru Searsville Dam</td>
<td>11,040</td>
<td>San Francisquito Joint Powers Authority (DWR)</td>
</tr>
<tr>
<td>10284007s</td>
<td>San Francisquito Creek, SF Bay thru Searsville Dam</td>
<td>1,500</td>
<td>County of San Mateo</td>
</tr>
<tr>
<td>40324003s</td>
<td>Upper Penitencia Creek, Coyote Creek to Dorel Drive</td>
<td>102,720</td>
<td>U.S. Army Corps of Engineers</td>
</tr>
</tbody>
</table>

**TOTAL** $ 476,110
Appendix A - Valley Water Partnership Summary

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## Appendix B - Summary of Capital Expenditures

### Expenditure Schedule by Type of Improvement ($K)

<table>
<thead>
<tr>
<th></th>
<th>FY20 (Actuals)</th>
<th>FY21</th>
<th>FY22</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
<th>FY26</th>
<th>FY27</th>
<th>FY28</th>
<th>FY29</th>
<th>FY30</th>
<th>FY32-36</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Supply</td>
<td>576,536</td>
<td>163,240</td>
<td>274,889</td>
<td>221,728</td>
<td>561,581</td>
<td>620,351</td>
<td>562,380</td>
<td>466,147</td>
<td>350,207</td>
<td>406,404</td>
<td>399,695</td>
<td>474,841</td>
<td>5,345,749</td>
</tr>
<tr>
<td>Flood Protection</td>
<td>779,258</td>
<td>210,914</td>
<td>169,491</td>
<td>134,028</td>
<td>85,092</td>
<td>74,068</td>
<td>54,993</td>
<td>62,752</td>
<td>35,112</td>
<td>32,180</td>
<td>19,433</td>
<td>68,859</td>
<td>1,859,989</td>
</tr>
<tr>
<td>Water Resources Stewardship</td>
<td>36,018</td>
<td>9,672</td>
<td>22,282</td>
<td>32,031</td>
<td>30,137</td>
<td>7,068</td>
<td>15,348</td>
<td>6,492</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>211,331</td>
</tr>
<tr>
<td>Buildings and Grounds</td>
<td>15,287</td>
<td>3,016</td>
<td>6,090</td>
<td>6,075</td>
<td>10,544</td>
<td>6,385</td>
<td>6,492</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>58,621</td>
</tr>
<tr>
<td>Information Technology</td>
<td>19</td>
<td>3,016</td>
<td>6,090</td>
<td>6,075</td>
<td>10,544</td>
<td>6,385</td>
<td>6,492</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1,407,118</td>
<td>398,914</td>
<td>475,775</td>
<td>443,311</td>
<td>400,488</td>
<td>661,329</td>
<td>717,050</td>
<td>639,560</td>
<td>392,696</td>
<td>448,178</td>
<td>437,964</td>
<td>559,283</td>
<td>7,525,822</td>
</tr>
</tbody>
</table>

### CIP Expenditures by Type of Improvement

Dollars ($M)

- **Water Supply**: 5,346
- **Flood Protection**: 1,860
- **Water Resources Stewardship**: 211
- **Buildings and Grounds**: 50
- **Information Technology**: 59
## Appendix B - Summary of Capital Expenditures

### Expenditure Schedule by Fund ($K)

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY20 (Actuals)</th>
<th>FY21</th>
<th>FY22</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
<th>FY26</th>
<th>FY27</th>
<th>FY28</th>
<th>FY29</th>
<th>FY30</th>
<th>FY31</th>
<th>FY32-36</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Supply</td>
<td>576,536</td>
<td>163,240</td>
<td>274,889</td>
<td>267,750</td>
<td>221,728</td>
<td>620,351</td>
<td>562,380</td>
<td>466,147</td>
<td>350,207</td>
<td>406,404</td>
<td>399,695</td>
<td>474,841</td>
<td>5,345,749</td>
<td></td>
</tr>
<tr>
<td>Flood Protection</td>
<td>779,258</td>
<td>210,914</td>
<td>169,491</td>
<td>134,028</td>
<td>85,092</td>
<td>74,068</td>
<td>54,993</td>
<td>62,752</td>
<td>35,112</td>
<td>19,433</td>
<td>68,859</td>
<td>1,059,989</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water Resources Stewardship</td>
<td>36,018</td>
<td>9,672</td>
<td>22,282</td>
<td>30,137</td>
<td>7,068</td>
<td>15,348</td>
<td>6,158</td>
<td>2,844</td>
<td>13,648</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>211,331</td>
</tr>
<tr>
<td>Buildings and Grounds</td>
<td>19</td>
<td>3,016</td>
<td>6,090</td>
<td>6,075</td>
<td>10,544</td>
<td>6,492</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>58,621</td>
<td></td>
</tr>
<tr>
<td>Information Technology</td>
<td>15,287</td>
<td>12,072</td>
<td>3,023</td>
<td>3,646</td>
<td>4,051</td>
<td>1,203</td>
<td>791</td>
<td>509</td>
<td>533</td>
<td>1,136</td>
<td>1,188</td>
<td>1,502</td>
<td>50,132</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,407,118</strong></td>
<td><strong>398,914</strong></td>
<td><strong>475,775</strong></td>
<td><strong>443,311</strong></td>
<td><strong>661,329</strong></td>
<td><strong>717,050</strong></td>
<td><strong>639,560</strong></td>
<td><strong>544,156</strong></td>
<td><strong>392,696</strong></td>
<td><strong>448,178</strong></td>
<td><strong>437,964</strong></td>
<td><strong>559,283</strong></td>
<td><strong>7,525,822</strong></td>
<td></td>
</tr>
</tbody>
</table>

### CIP Expenditures by Fund

- **Water Utility Enterprise Fund**: $5,383
- **Watershed Stream Stewardship Fund**: $1,120
- **Safe, Clean Water and Natural Flood Protection Fund**: $926
- **Information Technology Fund**: $59
- **General Fund**: $39
The following table is an overview schedule for Safe, Clean Water Capital Projects identified in the FY 2022-26 CIP. Detailed information for each project can be found in this document in their respective chapters in the order presented in this table.

### Safe, Clean Water Capital Improvement Project Schedules

<table>
<thead>
<tr>
<th>Project Number</th>
<th>PROJECT NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>91864005</td>
<td>Anderson Dam Seismic Retrofit (C1)</td>
</tr>
<tr>
<td>26764001</td>
<td>IRP2 Additional Line Valves (A3)</td>
</tr>
<tr>
<td>26244001</td>
<td>Permanente Creek, SF Bay to Foothill Expressway</td>
</tr>
<tr>
<td>26284001</td>
<td>San Francisquito Creek, SF Bay thru Searsville Dam (E5)</td>
</tr>
<tr>
<td>26284002</td>
<td>San Francisquito Creek - Construction, SF Bay to Middlefield Road (E5)</td>
</tr>
<tr>
<td>26074002</td>
<td>Sunnyvale East and West Channels (E2)</td>
</tr>
<tr>
<td>26154002</td>
<td>Guadalupe Rv–Upper, I-280 to SPRR (Reach 6) (E8)</td>
</tr>
<tr>
<td>26154003</td>
<td>Guadalupe Rv–Upper, SPRR-Blossom Hill (Reaches 7-12) (E8)</td>
</tr>
<tr>
<td>26174043</td>
<td>Coyote Creek, Montague Expressway to Tully Road (E1)</td>
</tr>
<tr>
<td>26324001</td>
<td>Upper Penitencia Ck, Coyote Ck-Dorel Dr, Corps (E4)</td>
</tr>
<tr>
<td>26174051</td>
<td>Llagas Creek–Upper, Reimbursable (E6b)</td>
</tr>
<tr>
<td>26174052</td>
<td>Llagas Creek–Upper, Corps Coordination (E6a)</td>
</tr>
<tr>
<td>26174054</td>
<td>Llagas Creek–Upper, Design (E6)</td>
</tr>
<tr>
<td>00044026</td>
<td>San Francisco Bay Shoreline</td>
</tr>
<tr>
<td>26444001</td>
<td>San Francisco Bay Shoreline - EIA 11 Design &amp; Partial Construction (E7)</td>
</tr>
<tr>
<td>26444002</td>
<td>San Francisco Bay Shoreline - Other EIAs Planning (E7)</td>
</tr>
<tr>
<td>26044001</td>
<td>Almaden Lake Improvements (D4.1a)</td>
</tr>
<tr>
<td>26164001</td>
<td>Hale Creek Enhancement Pilot Study (D6)</td>
</tr>
<tr>
<td>26044003</td>
<td>SCW Ogier Ponds Separation (D4.1b)</td>
</tr>
</tbody>
</table>

**Legend**
- Planning Phase
- Design Phase
- Construction Phase
- Close-out Phase
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Appendix D - Glossary

Ad Valorem Tax
A tax based on value (e.g., a property tax).

Appropriation
An appropriation is a legal authorization granted by the Santa Clara County Board of Supervisors which allows Valley Water to expend cash and incur obligations for specific purposes. An appropriation is usually limited in amount and the time it may be expended.

Assessment
The process of setting the official valuation of property for taxation; the valuation placed upon property as a result of this process.

Asset
A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Examples of assets are cash, receivables, and equipment.

BAO Board Appointed Officer

Benefit Assessment
Determination of the benefits derived from Valley Water activities within particular watersheds and levying a proportionate share of taxes to each parcel subject to voter-approved limitations.

Bonds
Bonds are a long-term source of debt that provides a source of borrowed monies that can be used to pay for specific capital facilities. Bonds are a written promise to pay a specified sum of money at a predetermined date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

Capital Expenditure
Capital expenditures fall into several categories. In general, they should create assets or extend the useful lives of existing assets. The work product results in a long-term benefit greater than two years and for budgeting purposes involved a major expenditure of Valley Water resources greater than $50,000. They can be made with regard to tangible and intangible assets.

The general categories of capital expenditures are: rehabilitation, major repairs, improvements/betterments/upgrades, replacements, expansions/additions, and ancillary expenditures.

Capital Projects
Projects are budgeted within the Capital budget and fall within the definition of Capital Expenditures; which means they (1) create or extend the life of an asset, (2) their work products have a useful life of greater than two years, and (3) they involve an expenditure of Valley Water resources in excess of $50,000.

Certificates of Participation (COPs)
A security in the general form of a bond, which evidences a proportionate participation in a flow of lease or other payments between two parties.

CEQA California Environmental Quality Act

CIP Capital Improvement Program

Clean, Safe Creeks/CSC
In November 2000, Santa Clara County voters approved the special parcel tax, the Clean, Safe Creeks and Natural Flood Protection Plan (Clean, Safe Creeks) to address community needs for enhanced stream stewardship and flood protection. The 15-year Clean, Safe Creeks Plan was replaced in its entirety by the Safe, Clean Water and Natural Flood Protection Program, which voters approved in 2012 (2012 Safe, Clean Water).

Cost Center
Cost Centers are separate financial accounting centers in which costs are accumulated because of legal and accounting requirements, the first two digits of a project number identifies the cost center.

COVID-19 Disease caused by novel coronavirus, which caused a pandemic in 2020.

DPR Direct Potable Reuse

DWR State Department of Water Resources
Appendix D - Glossary

**EIR** Environmental Impact Report

**Encumbrances**
Commitments related to unperformed (executory) contracts for goods or services. Encumbrances represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

**Enterprise Fund**
Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private business, where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a accounting basis is financed or recovered primarily though user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

**ERP** Enterprise Resource Planning

**Expenditure/Expense**
Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements, and shared revenues. The major expenditure categories used by Valley Water are labor and overhead, land and structures, equipment, and debt service.

**Facility**
Defined as a creek, reservoir, dam, water treatment plant, pipeline, canal, etc.

**Fixed Assets**
Fixed Assets are defined as long-lived tangible assets such as automobiles, computers and software, furniture, communications equipment, hydrologic equipment, office equipment, and other equipment, with a value of $2,000 or more, or the combined value of like or related units (aggregate value) is greater than $5,000 if the unit value is less than $2,000.

**Fiscal Year**
A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Valley Water’s fiscal year is July 1 through June 30.

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

**General Fund**
A fund used to account for major operating revenues and expenditures, except for those financial transactions that are required to be accounted for in another fund. General Fund revenues are derived primarily from property and other taxes.

**Grants**
Contributions or gifts of cash or other assets from another government entity to be used or expended for a specified purpose, activity, or facility.

**HVAC** Heating, Ventilation, and Air Conditioning

**IPR** Indirect Potable Reuse

**JPA** Joint Power Authority

**KPI**
Each project under the Safe, Clean Water Program has Key Performance Indicators (KPIs) that define the deliverables that are Valley Water’s commitment to the voters. Safe, Clean Water Projects may have multiple KPIs and each KPI may result in separate or multiple projects within the Capital Improvement Program.
Appendix D - Glossary

**Levy**
(1. Verb) To impose taxes, special assessments, or service charges for the support of government activities; (2. Noun) The total amount of taxes, special assessments, or service charges imposed by a government agency.

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

**Measure S**
In November 2020, voters in Santa Clara County overwhelmingly approved Measure S, a renewal of Valley Water’s Safe, Clean Water and Natural Flood Protection Program (Safe, Clean Water Program) that voters had approved in 2012. Unlike the first two special parcel taxes, which were set to sunset in 15-years from the date of implementation, the renewed Safe, Clean Water Program will continue until repealed by voters or until the Board determines the funding is no longer needed.

**MGD** Million Gallons per Day

**One-Percent Flood or 100-Year Flood**
Has a 1% chance of occurring in a given year. Valley Water projects are usually designed for the 1% flood, a national standard established by the Federal Emergency Management Agency (FEMA).

**Operating Expenditure**
Operating expenditures are system costs required for the daily process of providing water and watershed management services, including the administrative and overhead costs to support these services.

Operating expenditures are costs necessary to maintain the systems in good operating condition. This includes the repair and replacement of minor property components. The American Waterworks Association (AWWA) says that these priority components should be smaller than a retirement unit; a retirement unit is a readily separable and separately useful item that is part of a larger assembly. The benefit and life of such repairs should be less than two years. Any repairs that recur on an annual basis are considered operating activities of a maintenance nature.

Operating expenditures are often separated into fixed and variable costs for purposes of understanding operating leverage and structuring service charge rates.

**Operations**
Expenditures required for the daily process of providing water and watershed management services, including the administrative and overhead costs to support these services. Operations include work that is generally of an ongoing or recurring nature. Any Valley Water work that is not a project is, by definition, an Operation. Operations, although recurring, require close coordination and a high degree of management oversight; however, they can be accomplished without the application of the full range of tools and processes used for managing projects.

**P3** Public Private Partnership

**Projects**
At Valley Water, a project is any undertaking which has (1) a beginning and an ending, and (2) is a one-time occurrence. Projects can require expenditure of capital or operating funds and, at Valley Water, are called Capital or Operating Projects, accordingly. Project usually, but not always, relate to a Valley Water facility or facilities (a creek, a reservoir, a dam, a water treatment plant, a pipeline, etc.). Projects may include studies, design, construction, maintenance, or implementation of systems such as Records Management or Financial Management System.

**Revenue**
Monies Valley Water receives in exchange for services or sales provided. Revenue items include water sales, property tax revenues, benefit assessment revenues, interest income, intergovernmental reimbursement, and other.
Appendix D - Glossary

**Revenue Bonds**
Bonds, whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund’s property.

**Reserve**
An account used to indicate that a portion of a fund’s assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**SCADA**
Supervisory Control and Data Acquisition

**Safe, Clean Water/SCW**
In November 2012, Santa Clara County voters approved the Safe, Clean Water and Natural Flood Protection Program (2012 Safe, Clean Water) to address water supply, flood protection and environmental stewardship priorities. In 2020, voters approved the renewal of the Safe, Clean Water Program, replacing the 2012 Safe, Clean Water Program in entirety and is set to begin in FY 2021-22. Unlike the first two special parcel taxes, which were set to sunset in 15-years from the date of implementation, the renewed Safe, Clean Water Program will continue until repealed by voters or until the Board determines the funding is no longer needed.

**WTP** Water Treatment Plant

**WQL** Water Quality Lab