

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 (\$K)

FY 2022-36 Planned Capital Reimbursement Schedule

Project Number	Project Name	Agency	Claims	Actuals						Total	
			On-hand (09/14/20)	Thru FY20	FY21	FY22	FY23	FY24	FY25		Future
91214010	Small Capital Improvements, San Felipe - Rch 1	Total	0	2,481	329	838	496	335	22	14,615	19,116
		San Benito Water Dist		2,481	329	838	496	335	22	14,615	19,116
91954002	Pacheco Reservoir Expansion Project	Total	0	5,488	14,937	3,775	7,249	82,031	81,131	289,939	484,550
		California Water Commission		5,488	14,937	3,775	7,249	82,031	81,131	289,939	484,550
92144001	Pacheco/Santa Clara Conduit ROW Acquisition	Total	0	19	8	0	0	0	0	0	27
		San Benito Water Dist		19	8	0	0	0	0	0	27
92374005	SCADA Remote Architecture & Comm. Upg	Total	0	0	0	0	0	0	0	0	0
		San Benito Water Dist		0	0	0	0	0	0	0	0
91094007s	South County Recycled Water Pipeline	Total	0	2,106	2,000	2,000	0	0	0	0	6,106
		SCRWA		811							811
		USBR - ARRA		1,295							1,295
		USBR - Title 16		0	2,000	2,000					4,000
26154001s	Guadalupe River–Upper, I-280 - Blossom Hill Rd.	Total	1,682	32,349	1,419	0	0	0	0	0	33,768
		State Subventions	931	28,689	1,419						30,108
		City of San Jose	751	4,591							4,591
26174041s	Berryessa Ck, Calaveras Blvd to I-680	Total	0	10,000	3,558	826	0	0	0	0	14,384
		State Subventions		0	3,558	826					4,384
		DWR - Prop 1E		10,000							10,000
40174004	Berryessa Ck, Lwr Penitencia Ck - Calaveras Blvd.	Total	0	12,464	2,536	0	0	0	0	0	15,000
		DWR - Prop 1E		12,464	2,536						15,000
40264011	Cunningham Flood Detention Certification	Total	0	3,718	0	0	0	0	0	0	3,718
		DWR - Prop 1E		1,000							1,000
		NRCS		2,718	0						2,718
40334005	Lwr Penitencia Ck Imp, Berryessa to Coyote Cks.	Total	0	5,000	0	0	0	0	0	0	5,000
		DWR - Prop 1E		0	5,000						5,000
40264008s	Lwr Silver Ck, I-680 to Cunningham, Rchs 4-6	Total	0	50,555	3,231	0	0	0	0	0	53,786
		State Subventions		8,009	731						8,740
		DWR - Prop 1E		21,500	2,500						24,000
		NRCS-ARRA		20,676							20,676
		City of San Jose		370							370
50284010	Llagas Ck–Lwr, Capacity Restoration	Total	0	120	1,000	0	0	0	0	0	1,120
		State Subventions		120	1,000						1,120
26174051s	Llagas Creek–Upr, Buena Vista to Wright	Total	5,662	26,242	9,180	6,734	579	0	0	0	42,735
		State Subventions	5,662	22,901	9,180	6,734	579				39,394
		City of Morgan Hill		3,341							3,341
26244001	Permanente Creek, SF Bay to Foothill Expway	Total		1,023	0	0	0	0	0	0	1,023
		Cities of Mountain View and Los Altos		1,023							1,023
10284007s	San Francisquito Creek, SF Bay - Searsville Dam	Total	0	5,508	50	0	0	0	0	0	5,558
		JPA Member Agencies		4,520							4,520
		JPA (Joint Powers Authority)	0	988	50						1,038
26444001	San Francisco Bay Shoreline	Total		11,372	320	0	0	0	0	0	11,692
		SFBRA Measure AA (Grant)		11,372	320						11,692
00044026	San Francisco Bay Shoreline	Total		5,226	11,477	20,886	20,886	20,886	9,686	19,374	108,421
		SFBRA Measure AA (Grant)		4,672	11,200	11,200	11,200	11,200			49,472
		SFBRA Measure AA (Ballot Reimbursement)		554	277						831
		State Subventions		0		9,686	9,686	9,686	9,686	19,374	58,118
26444002	San Francisco Bay Shoreline	Total		420	0	0	0	0	0	0	420
		State Bond - DWR		420							420
62084001	Watersheds Asset Rehabilitation Program	Total		442	0	0	0	0	0	0	442
		City of Palo Alto		442							442
SUBTOTAL - Reimbursements from Current Projects			7,344	174,533	50,045	35,059	29,210	103,252	90,839	323,928	806,866

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Partnership Reimbursement (\$K) (cont'd)

Pending Reimbursements for Closed Projects			Claims	Actuals							
Project Number	Project Name	Agency	On-hand (09/14/20)	Thru FY20	FY21	FY22	FY23	FY24	FY25	Future	Total
91214001	Pacheco Conduit Inspection & Rehabilitation	Total	12	1,488	0	0	0	0	0	0	1,488
		San Benito Water Dist	12	1,488							1,488
91244001	Wolfe Road Recycled Water Pipeline	Total	0	12,201	0	0	0	0	0	0	12,201
		Apple Computer		4,800							4,800
		Cal Water		1,500							1,500
		City of Sunnyvale		2,101							2,101
		DWR - Prop 84		3,800							3,800
94384002	Penitencia Delivery Main Seismic Retrofit	Total	0	5,107	0	0	0	0	0	0	5,107
		Department of Water Resources (A3904)		5,107							5,107
92224001	Penitencia Force Main Seismic Retrofit	Total	0	3,884	0	0	0	0	0	0	3,884
		Department of Water Resources (A3904)		3,884							3,884
91184008	Silicon Valley Advanced Water Purification Ctr	Total	0	22,046	0	0	0	0	0	0	22,046
		City of San Jose		8,500							8,500
		DWR - Prop 50		2,935							2,935
		DWR - Prop 84		2,486							2,486
		USBR - ARRA		8,125							8,125
30154013s	Guadalupe River-DT, I-880 to I-280	Total	0	39,480	500	0	0	0	0	0	39,980
		State Subventions		27,618	500						28,118
		City of San Jose		1,654							1,654
		San Jose Redev Agency		10,208							10,208
SUBTOTAL - Reimbursements for Closed Projects			0	84,206	500	0	0	0	0	0	84,706
TOTAL REIMBURSEMENTS			7,344	258,739	50,545	35,059	29,210	103,252	90,839	323,928	891,572

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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.

Partnership Funding

Project Number	Project Name	Amount (\$K)	Partnering Agency
26174041s	Berryessa Creek, Calaveras Boulevard to Interstate 680	13,600	U.S. Army Corps of Engineers
26154001s	Guadalupe River–Upper, Interstate 280 to Blossom Hill Road	188,000	U.S. Army Corps of Engineers
26174051s	Llagas Creek–Upper, Buena Vista Road to Wright Avenue	65,000	U.S. Army Corps of Engineers
00044026s	San Francisco Bay Shoreline	91,250	USACE, Coastal Conservancy, US Fish & Wildlife, CA Wildlife Conservation, Packard-Hewlett-Goldman-Moore Foundations
10284007s	San Francisquito Creek, SF Bay thru Searsville Dam	3,000	U.S. Army Corps of Engineers
10284007s	San Francisquito Creek, SF Bay thru Searsville Dam	11,040	San Francisquito Joint Powers Authority (DWR)
10284007s	San Francisquito Creek, SF Bay thru Searsville Dam	1,500	County of San Mateo
40324003s	Upper Penitencia Creek, Coyote Creek to Dorel Drive	102,720	U.S. Army Corps of Engineers
		TOTAL	\$ 476,110

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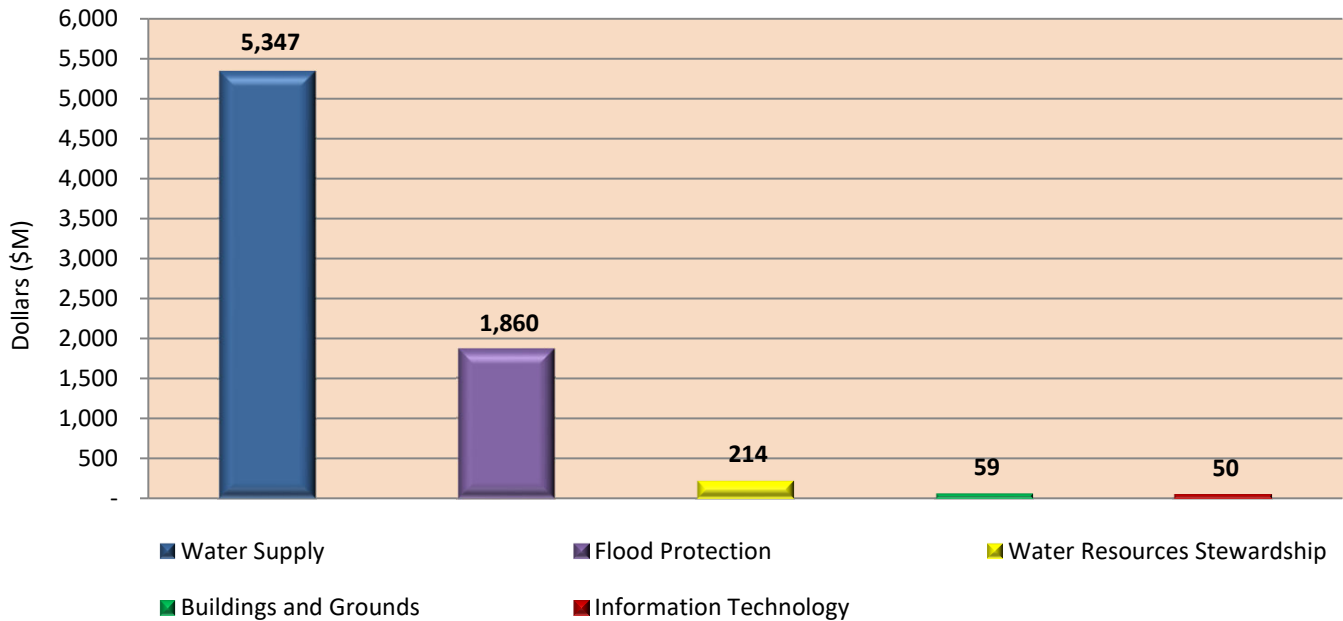
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Appendix B - Summary of Capital Expenditures

Expenditure Schedule by Type of Improvement (\$K)

	THRU FY20 (Actuals)	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32-36	TOTAL
Water Supply	576,536	163,240	270,129	272,015	220,933	561,599	620,376	562,345	468,892	350,329	406,433	399,725	474,878	5,347,430
Flood Protection	779,259	193,164	153,925	135,469	147,351	96,827	80,720	55,253	62,752	35,112	32,180	19,433	68,859	1,860,304
Water Resources Stewardship	36,018	9,672	19,026	35,007	30,137	7,850	16,598	18,838	6,158	2,844	4,458	13,648	14,081	214,335
Buildings and Grounds	19	3,016	6,000	6,173	10,544	6,385	6,492	4,000	4,000	4,000	4,000	4,000	-	58,629
Information Technology	15,286	12,072	2,996	3,675	4,051	1,203	791	601	5,099	533	1,136	1,188	1,502	50,133
TOTAL	1,407,118	381,164	452,076	452,339	413,016	673,864	724,977	641,037	546,901	392,818	448,207	437,994	559,320	7,530,831

CIP Expenditures by Type of Improvement

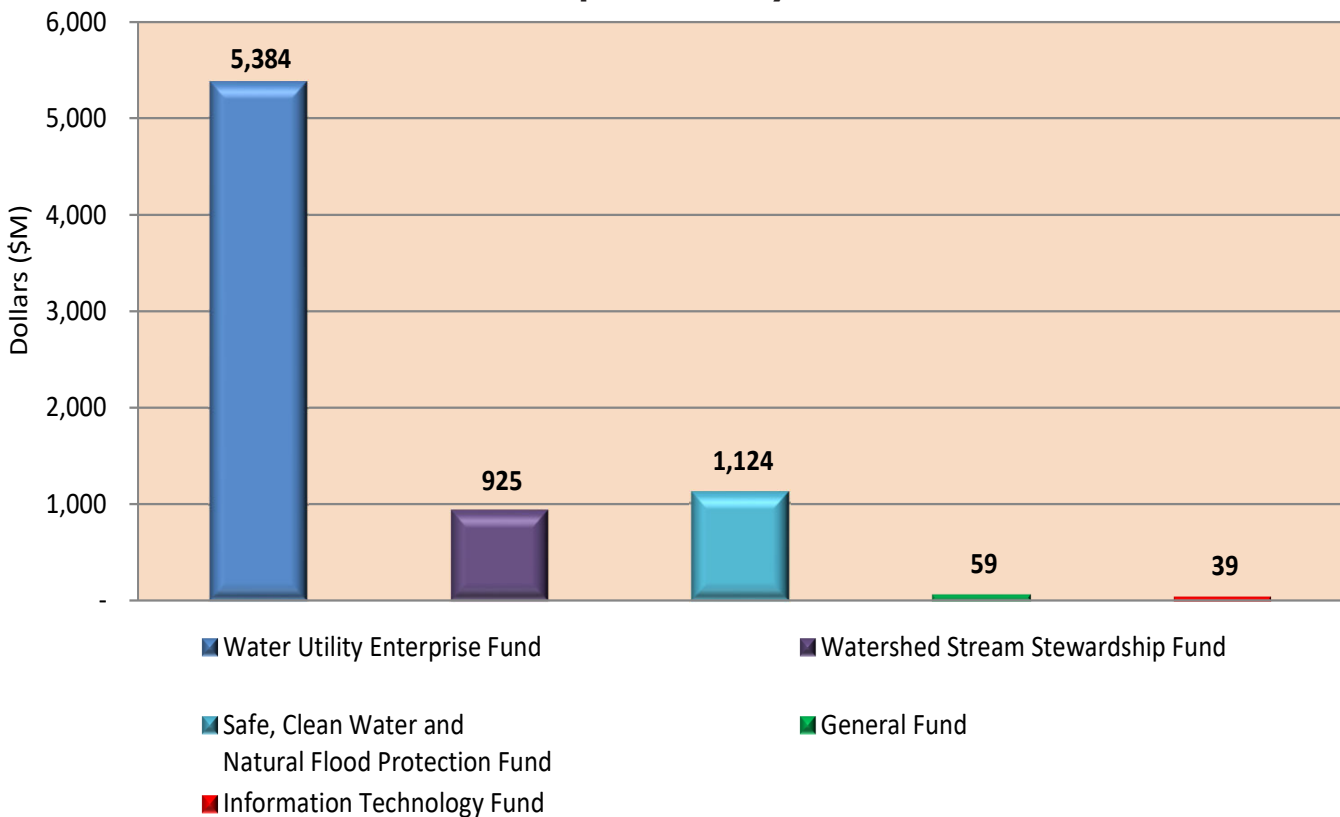


Appendix B - Summary of Capital Expenditures

Expenditure Schedule by Fund (\$K)

	THRU FY20 (Actuals)	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32-36	TOTAL
Water Utility Enterprise Fund	560,458	163,300	269,903	277,236	227,112	562,333	629,767	574,496	468,938	352,184	409,289	406,669	482,380	5,384,065
Watershed Stream Stewardship Fund	338,717	108,151	67,558	27,699	79,402	48,931	46,855	14,648	33,366	32,511	33,614	26,257	67,705	925,414
Safe, Clean Water and Natural Flood Protection Fund	494,089	96,082	105,708	138,947	94,710	55,810	41,359	47,427	36,902	4,123	795	-	8,194	1,124,146
General Fund	19	3,016	6,000	6,173	10,544	6,385	6,492	4,000	4,000	4,000	4,000	4,000	-	58,629
Information Technology	13,835	10,615	2,907	2,284	1,248	405	504	466	3,695	-	509	1,068	1,041	38,577
TOTAL	1,407,118	381,164	452,076	452,339	413,016	673,864	724,977	641,037	546,901	392,818	448,207	437,994	559,320	7,530,831

CIP Expenditures by Fund



Appendix C - Safe Clean Water Project Schedules

The following tabel 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

Project Number	PROJECT NAME	FY05 - FY09	FY10 - FY14	FY15 - FY19	FY20 - FY24	FY25 - FY29	FY30 - FY34
WATER SUPPLY							
91864005	Anderson Dam Seismic Retrofit (C1)						
26764001	IRP2 Additional Line Valves (A3)						
FLOOD PROTECTION							
26244001	Permanente Creek, SF Bay to Foothill Expressway						
26284001	San Francisquito Creek, SF Bay thru Searsville Dam (E5)						
26284002	San Francisquito Creek - Construction, SF Bay to Middlefield Road (E5)						
26074002	Sunnyvale East and West Channels (E2)						
26154001	Guadalupe Rv-Upper, Fish Passage Mods						
26154002	Guadalupe Rv-Upper, I-280 to SPRR (Reach 6) (E8)						
26154003	Guadalupe Rv-Upper, SPRR-Blossom Hill (Reaches 7-12) (E8)						
26174043	Coyote Creek, Montague Expressway to Tully Road (E1)						
26324001	Upper Penitencia Ck, Coyote Ck-Dorel Dr, Corps (E4)						
26174051	Llagas Creek-Upper, Reimbursable (E6b)						
26174052	Llagas Creek-Upper, Corps Coordination (E6a)						
26174054	Llagas Creek-Upper, Design (E6)						
00044026	San Francisco Bay Shoreline						
26444001	San Francisco Bay Shoreline - EIA 11 Design & Partial Construction (E7)						
26444002	San Francisco Bay Shoreline - EIAs 1-4						
26444004	San Francisco Bay Shoreline - EIAs 5-10						
WATER RESOURCES STEWARDSHIP							
26044001	Almaden Lake Improvements (D4.1a)						
26164001	Hale Creek Enhancement Pilot Study (D6)						
26044002	Bolsa Road Fish Passage Improvements (D6.2)						
26044003	SCW Ogier Ponds Separation (D4.1b)						

Legend

	Planning Phase
	Design Phase
	Construction Phase
	Close-out Phase

*Safe, Clean, Water (SCW) and Capital Improvement Program (CIP) schedules may vary slightly due to the definition of project completion by each program.

Appendix C - Safe Clean Water Project Schedules

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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

DSOD California Division of Safety of Dams

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DWR State Department of Water Resources

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 through 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.

FERC Federal Energy Regulatory Commission

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.

FOCP Federal Energy Regulatory Commission Order Compliance Project

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

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voters. Safe, Clean Water Projects may have multiple KPIs and each KPI may result in separate or multiple projects within the Capital Improvement Program.

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.

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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

SCRWA

South County Regional Wastewater Authority

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.

SMP Stream Maintenance Program

WTP Water Treatment Plant

WQL Water Quality Lab