

# **WATERSHED MANAGEMENT FUNDS**

# Fund Summaries

## Overview

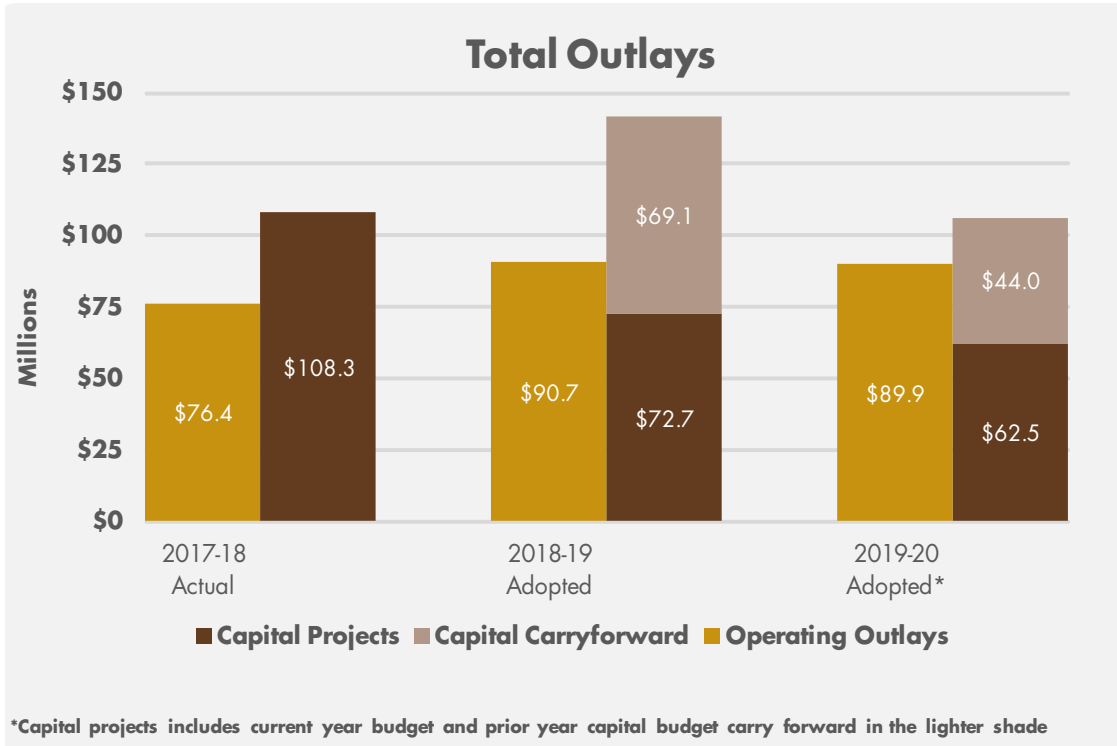
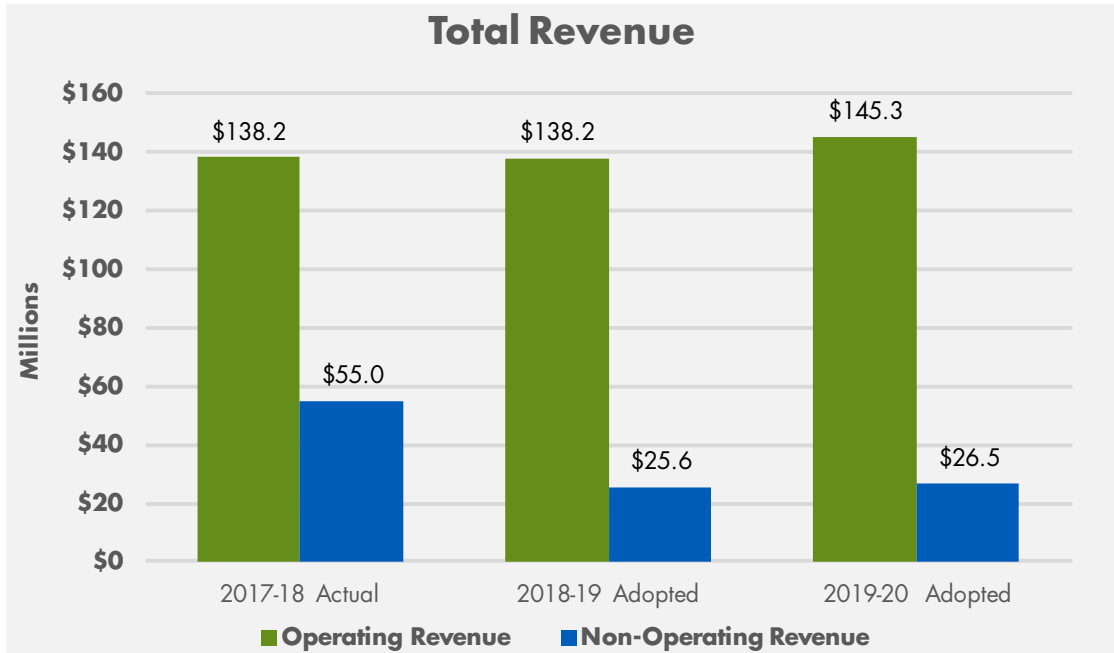
The Board of Directors defines Watershed stewardship as the management of natural resources in a manner that fosters ecosystem health, improved water quality, flood protection and compatible recreational opportunities. The Watersheds Chief Operating Officer leads the implementation of the watershed stewardship 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	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
<b>Operating Revenue</b>						
Benefit Assessment	\$ 14,773,481	\$ 14,778,000	\$ 14,778,000	\$ 13,444,678	\$ (1,333,322)	(9.0)%
Property Tax	79,538,023	79,160,985	84,605,179	86,087,955	6,926,970	8.8%
Parcel Tax	42,487,520	43,998,000	43,998,000	45,537,000	1,539,000	3.5%
Intergovernmental Services	1,314,585	—	—	—	—	—
Operating Other	129,451	240,000	240,000	247,000	7,000	2.9%
<b>Total Operating Revenue</b>	<b>\$ 138,243,060</b>	<b>\$ 138,176,985</b>	<b>\$ 143,621,179</b>	<b>\$ 145,316,633</b>	<b>\$ 7,139,648</b>	<b>5.2%</b>
<b>Non-Operating Revenue</b>						
Capital Reimbursements	\$ 46,416,206	\$ 21,569,000	\$ 20,999,000	\$ 20,762,000	\$ (807,000)	(3.7)%
Interest Income *	3,963,325	2,648,000	4,600,000	4,390,000	1,742,000	65.8%
Non-Operating Other	4,580,705	1,376,000	1,376,000	1,366,000	(10,000)	(0.7)%
<b>Total Non-Operating Revenue</b>	<b>\$ 54,960,236</b>	<b>\$ 25,593,000</b>	<b>\$ 26,975,000</b>	<b>\$ 26,518,000</b>	<b>\$ 925,000</b>	<b>3.6%</b>
<b>TOTAL REVENUE</b>	<b>\$ 193,203,296</b>	<b>\$ 163,769,985</b>	<b>\$ 170,596,179</b>	<b>\$ 171,834,633</b>	<b>\$ 8,064,648</b>	<b>4.9%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 57,769,997	\$ 67,250,421	\$ 68,898,409	\$ 69,626,224	\$ 2,375,803	3.5%
Operating Project	6,125,302	6,660,666	6,660,666	5,995,559	(665,107)	(10.0)%
Debt Service	12,551,744	16,827,272	13,339,872	14,254,808	(2,572,464)	(15.3)%
<b>Total Operating Outlays</b>	<b>\$ 76,447,043</b>	<b>\$ 90,738,359</b>	<b>\$ 88,898,947</b>	<b>\$ 89,876,591</b>	<b>\$ (861,768)</b>	<b>(0.9)%</b>
<b>Capital Outlays</b>						
Capital Projects	\$ 108,301,798	\$ 72,661,202	\$ 138,256,219	\$ 62,455,317	\$ (10,205,885)	(14.0)%
Carry Forward Capital Projects	—	69,099,983	—	43,996,000	(25,103,983)	(36.3)%
<b>Total Capital Outlays</b>	<b>\$ 108,301,798</b>	<b>\$ 141,761,185</b>	<b>\$ 138,256,219</b>	<b>\$ 106,451,317</b>	<b>\$ (35,309,868)</b>	<b>(24.9)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 184,748,841</b>	<b>\$ 232,499,544</b>	<b>\$ 227,155,166</b>	<b>\$ 196,327,908</b>	<b>\$ (36,171,636)</b>	<b>(15.6)%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Bond Proceeds	\$ —	\$ —	\$ —	\$ —	\$ —	—
Certificates of Participation	3,457,481	—	5,434,000	—	—	—
Commercial Paper Proceeds	30,000,000	110,000,000	30,000,000	—	(110,000,000)	(100.0)%
Transfers In	14,037,152	4,596,128	4,510,883	20,866,330	16,270,202	354.0%
Transfers Out	(5,120,709)	(6,078,305)	(8,021,816)	(23,754,530)	(17,676,225)	290.8%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 42,373,924</b>	<b>\$ 108,517,823</b>	<b>\$ 31,923,067</b>	<b>\$ (2,888,200)</b>	<b>\$ (111,406,023)</b>	<b>(102.7)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 50,828,379</b>	<b>\$ 39,788,264</b>	<b>\$ (24,635,920)</b>	<b>\$ (27,381,475)</b>	<b>\$ (67,169,739)</b>	<b>(168.8)%</b>
<b>YEAR-END RESERVES</b>						
<b>Restricted Reserves</b>						
SCW Currently Authorized Projects	\$ 105,500,737	\$ 16,134,748	\$ 61,384,000	\$ 25,418,000	\$ 9,283,252	57.5%
SCW Operating and Capital Reserve	31,111,599	123,269,436	65,045,956	90,654,986	(32,614,450)	(26.5)%
<b>Total Restricted Reserves</b>	<b>\$ 136,612,336</b>	<b>\$ 139,404,184</b>	<b>\$ 126,429,956</b>	<b>\$ 116,072,986</b>	<b>\$ (23,331,198)</b>	<b>(16.7)%</b>

# Fund Summaries

## Watershed Management Funds Summary (Continued)

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>Committed Reserves</b>						
Currently Authorized Projects ***	\$ 38,984,165	\$ 6,357,396	\$ 19,703,000	\$ 11,673,000	\$ 5,315,604	83.6%
Operating and Capital Reserve	74,688,993	70,230,488	79,516,618	70,522,113	291,625	0.4%
<b>Total Committed Reserves</b>	<b>\$ 113,673,158</b>	<b>\$ 76,587,884</b>	<b>\$ 99,219,618</b>	<b>\$ 82,195,113</b>	<b>\$ 5,607,229</b>	<b>7.3%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 250,285,494</b>	<b>\$ 215,992,068</b>	<b>\$ 225,649,574</b>	<b>\$ 198,268,099</b>	<b>\$ (17,723,969)</b>	<b>(8.2)%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		

(\*) 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

## 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 Valley Water General Fund and Water Enterprise Fund
- Benefit assessments
- Capital reimbursement
- 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; Good Neighbor Maintenance, trash and graffiti removal; 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 (SMP-2) 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 propose and 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 quantities in this document are subject to change.

The FY 2019-20 budget includes two new positions to support mitigation of 10 acres of invasive plant management (Sr. Maintenance Worker) and the centralization of environmental services for watershed operations and maintenance (Sr. Water Resources Specialist). Furthermore, an additional position is partially funded by the Watershed and Stream Stewardship Fund (WSS) to develop and maintain Valley Water's Hydrology, Hydraulics and Geomorphology expertise.

Programs and projects are designed to fulfill each goal. Following each goal statement is a list of projects that are included in the FY 2019-20 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:*

- Berryessa Creek Phase 2 from Lower Penitencia Creek to Calaveras Boulevard;
- Lower Silver Creek Reaches 4-6, I-680 to Cunningham Avenue;
- Berryessa Creek Phase 2B on lower Calera Creek;
- Lower Penitencia Creek from Berryessa Creek to Coyote Creek;
- Watersheds Asset Rehabilitation Program: Uvas Creek Levee Repair Phase 2, Lower Penitencia Creek Erosion Repair, and Baron Creek Erosion Repair; and
- Upper Llagas Creek, Buena Vista Road to Llagas Road.

*Major Capital Projects in planning and design:*

- Palo Alto Flood Basin Structure Improvements;
- Lower Penitencia Creek Improvements, Coyote Creek to San Andreas Drive;
- Watersheds Asset Rehabilitation Program: Calabazas Creek (Miller Ave. to Bollinger Rd.) Erosion Repair;
- Upper Penitencia Creek, Coyote Creek to Dorel Drive; and

*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;
- Remove an estimated 20,000 to 50,000 cubic yards of sediment;

- Control approximately over 2,310 acres of upland vegetation to allow access for sediment removal and levee maintenance;
- Inspect approximately 281 miles of creeks;
- Inspect approximately 100 miles of levees; and
- Perform maintenance on approximately 40,000 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. It includes providing approximately 40,000 filled sandbags and sending floodplain mailer 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 will remove trash from visible creek reaches, repair fences as needed for public safety, respond to requests for trash and graffiti removal within 5 working days and respond to Adopt-A-Creek trash pickups.

- Stabilize approximately 2,094 linear feet of stream banks.

*Capital Projects:*

# Fund Summaries

- SSMP Mitigation and Stream and Watershed Protection Program, such as construction of Bolsa Fish Passage Improvement; design of Almaden Lake Improvements; Hale Creek Enhancement Pilot Study 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**

Identify and inventory Valley Water's carbon footprint and develop reduction strategies and support the county Green Business Program.

## **Fiscal Status**

Property tax revenue is projected at \$86.1 million, an 8.8% or \$6.9 million increase from FY 2018-19.

Interest earnings are projected at \$2.0 million, a 103.5% or \$1 million increase from FY 2018-19.

Other Income of \$1.6 million is budgeted for rental and other miscellaneous income.

Capital Reimbursement of \$7.3 million is budgeted as follows:

- \$5.0 million for Berryessa Creek, Lower Penitencia Creek to Calaveras Blvd.
- \$2.3 million for San Francisco Bay Shoreline.

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

Operating Transfers out of \$21.4 million from WSS fund is budgeted as follows:

- \$17.5 million to Safe Clean Water Fund (26) for Berryessa Creek
- \$0.9 million to Safe Clean Water Fund (26), (90% of net rental income) for Encampment Cleanup Program

- \$0.9 million to General Fund (11) for Drought Induced Tree Removal
- \$0.5 million to Water Enterprise Fund (61) for Open Space Credit
- \$1.6 million to Information Technology Fund (73) for IT capital projects costs

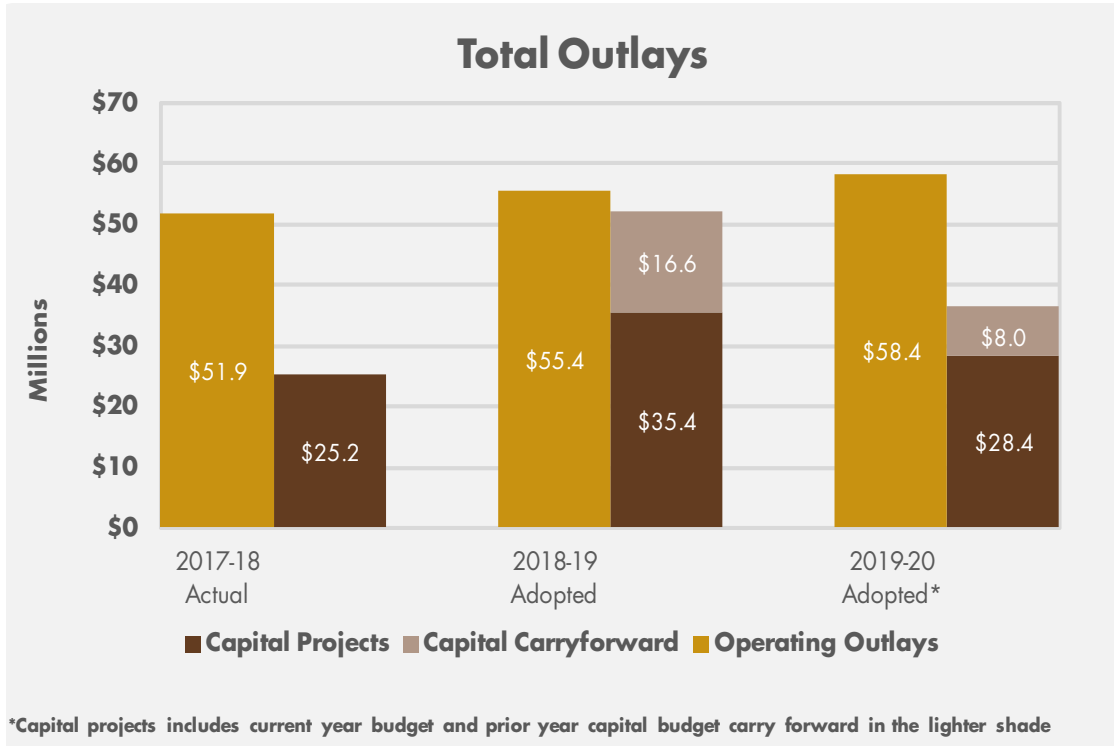
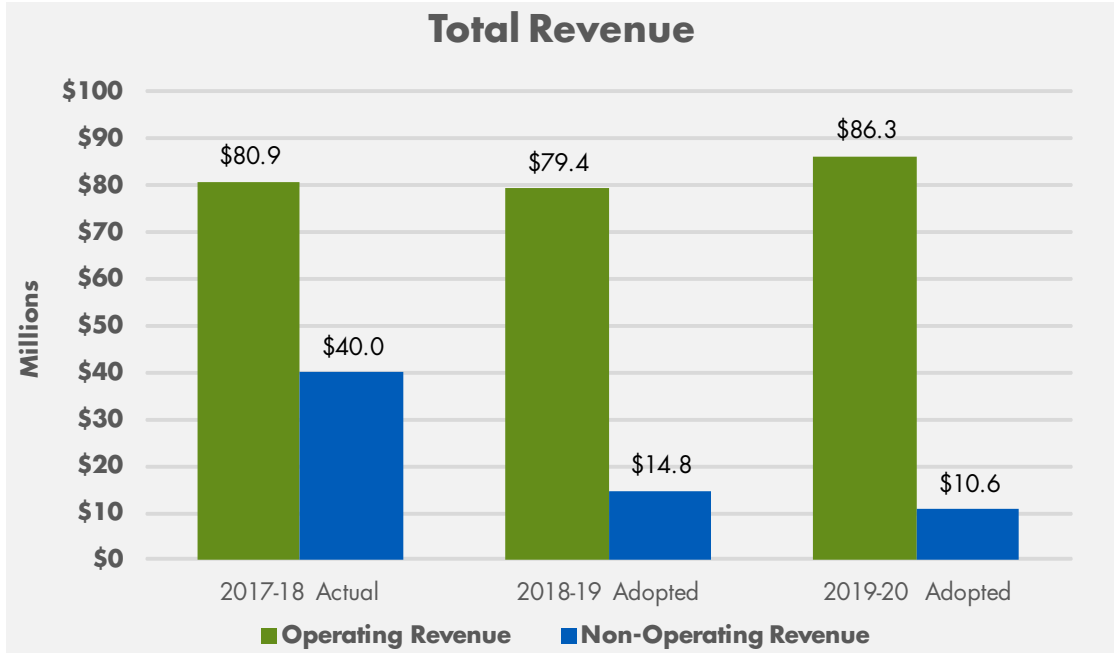
## **Budget Issues**

- Implementation of the Stream Maintenance Program-2 continues to result in increasing demands for staff resources from multiple Operations and Maintenance units and mitigation requirements.
- Hazardous Tree program budget may require an adjustment if tree mortality rates continue to rise.
- The Watershed and Stream Stewardship fund is limited, and every year staff has identified more work than the fund can support.
- There continues to be an increased community demand for encampment cleanups. As a result, the project does not have adequate funding to meet the increased demand for services from the community and partner agencies. Valley Water is piloting a reduced-level of service approach, with WSS Fund supplementing the Safe, Clean Water Project B4 (Good Neighbor Program: Encampment Cleanup). The results of this pilot approach will be reported to the Board in FY 2019-20, with a recommendation regarding funding and levels of service for continued project implementation.



# Fund Summaries

## Watershed and Stream Stewardship Fund



# Fund Summaries

## Watershed and Stream Stewardship Fund Summary

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
<b>Operating Revenue</b>						
Property Tax	\$ 79,538,023	\$ 79,160,985	\$ 84,605,179	\$ 86,087,955	\$ 6,926,970	8.8%
Intergovernmental Services	1,222,018	—	—	—	—	—
Operating Other	129,451	240,000	240,000	247,000	7,000	2.9%
<b>Total Operating Revenue</b>	<b>\$ 80,889,492</b>	<b>\$ 79,400,985</b>	<b>\$ 84,845,179</b>	<b>\$ 86,334,955</b>	<b>\$ 6,933,970</b>	<b>8.7%</b>
<b>Non-Operating Revenue</b>						
Capital Reimbursements	\$ 34,159,156	\$ 12,443,000	\$ 7,381,000	\$ 7,286,000	\$ (5,157,000)	(41.4)%
Interest Income *	1,551,231	978,000	2,100,000	1,990,000	1,012,000	103.5%
Nonoperating Other	4,256,430	1,376,000	1,376,000	1,366,000	(10,000)	(0.7)%
<b>Total Non-Operating Revenue</b>	<b>\$ 39,966,817</b>	<b>\$ 14,797,000</b>	<b>\$ 10,857,000</b>	<b>\$ 10,642,000</b>	<b>\$ (4,155,000)</b>	<b>(28.1)%</b>
<b>TOTAL REVENUE</b>	<b>\$ 120,856,309</b>	<b>\$ 94,197,985</b>	<b>\$ 95,702,179</b>	<b>\$ 96,976,955</b>	<b>\$ 2,778,970</b>	<b>2.9%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 47,632,688	\$ 52,043,565	\$ 52,236,615	\$ 55,694,912	\$ 3,651,347	7.0%
Operating Project	4,257,235	3,343,965	3,343,965	2,658,659	(685,306)	(20.5)%
<b>Total Operating Outlays</b>	<b>\$ 51,889,923</b>	<b>\$ 55,387,530</b>	<b>\$ 55,580,580</b>	<b>\$ 58,353,571</b>	<b>\$ 2,966,041</b>	<b>5.4%</b>
<b>Capital Outlays</b>						
Capital Projects	\$ 25,206,537	\$ 35,440,414	\$ 54,721,579	\$ 28,446,419	\$ (6,993,995)	(19.7)%
Carry Forward Capital Projects	—	16,568,975	—	8,030,000	(8,538,975)	(51.5)%
<b>Total Capital Outlays</b>	<b>\$ 25,206,537</b>	<b>\$ 52,009,389</b>	<b>\$ 54,721,579</b>	<b>\$ 36,476,419</b>	<b>\$ (15,532,970)</b>	<b>(29.9)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 77,096,460</b>	<b>\$ 107,396,919</b>	<b>\$ 110,302,159</b>	<b>\$ 94,829,990</b>	<b>\$ (12,566,929)</b>	<b>(11.7)%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Certificates of Participation	\$ —	\$ —	\$ 3,034,000	\$ —	\$ —	—
Transfers In	2,659,152	2,567,128	2,567,128	2,291,530	(275,598)	(10.7)%
Transfers Out	(2,461,557)	(3,511,177)	(5,454,688)	(21,463,000)	(17,951,823)	511.3%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 197,595</b>	<b>\$ (944,049)</b>	<b>\$ 146,440</b>	<b>\$ (19,171,470)</b>	<b>\$ (18,227,421)</b>	<b>1,930.8%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 43,957,444</b>	<b>\$ (14,142,983)</b>	<b>\$ (14,453,540)</b>	<b>\$ (17,024,505)</b>	<b>\$ (2,881,522)</b>	<b>20.4%</b>
<b>YEAR-END RESERVES</b>						
<b>Committed Reserves</b>						
Currently Authorized Projects ***	\$ 38,984,165	\$ 6,357,396	\$ 19,703,000	\$ 11,673,000	\$ 5,315,604	83.6%
Operating and Capital Reserve	74,688,993	70,230,488	79,516,618	70,522,113	291,625	0.4%
<b>Total Committed Reserves</b>	<b>\$ 113,673,158</b>	<b>\$ 76,587,884</b>	<b>\$ 99,219,618</b>	<b>\$ 82,195,113</b>	<b>\$ 5,607,229</b>	<b>7.3%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 113,673,158</b>	<b>\$ 76,587,884</b>	<b>\$ 99,219,618</b>	<b>\$ 82,195,113</b>	<b>\$ 5,607,229</b>	<b>7.3%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		

# Fund Summaries

## Watershed and Stream Stewardship Fund Summary (Continued)

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted	
					\$ Diff	% Diff
<b>Outlay Summary by Account Type</b>						
<b>OPERATING OUTLAY</b>						
Salaries & Benefits	\$ 21,747,530	\$ 23,400,997	\$ 23,400,997	\$ 26,964,472	\$ 3,563,475	15.2%
Salaries Savings Factor	—	(630,636)	(630,636)	(732,894)	(102,258)	16.2%
Services & Supplies	15,059,798	16,874,893	17,067,943	16,326,100	(548,793)	(3.3)%
Intra-District Charges	15,082,595	15,742,276	15,742,276	15,795,892	53,616	0.3%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 51,889,923</b>	<b>\$ 55,387,530</b>	<b>\$ 55,580,580</b>	<b>\$ 58,353,570</b>	<b>\$ 2,966,040</b>	<b>5.4%</b>
<b>CAPITAL PROJECTS</b>						
Salaries & Benefits	\$ 6,746,507	\$ 8,508,617	\$ 8,508,617	\$ 7,607,894	\$ (900,723)	(10.6)%
Salaries Savings Factor	—	(233,888)	(233,888)	(211,041)	22,847	(9.8)%
Services & Supplies	14,077,772	21,858,454	41,139,619	16,922,513	(4,935,941)	(22.6)%
Carry Forward Capital Projects	—	16,568,975	—	8,030,000	(8,538,975)	(51.5)%
Intra-District Charges	4,382,258	5,307,231	5,307,231	4,127,054	(1,180,177)	(22.2)%
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 25,206,537</b>	<b>\$ 52,009,389</b>	<b>\$ 54,721,579</b>	<b>\$ 36,476,420</b>	<b>\$ (15,532,969)</b>	<b>(29.9)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 77,096,460</b>	<b>\$ 107,396,919</b>	<b>\$ 110,302,159</b>	<b>\$ 94,829,990</b>	<b>\$ (12,566,929)</b>	<b>(11.7)%</b>

(\*) 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 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
10291002	Rental Expense Stevens Creek	274,324	351,354	364,015		Office of COO IT and Admin Services
30061004	Rent Exp Guadalupe & Coyote	243,179	210,956	204,212		Office of COO IT and Admin Services
30151026	Guad Rvr Mitgtn Monitoring Prg	711,258	685,702	1,019,152		Watershed Stewardship & Planning Division
62001090	Unscoped Projects-Budget Only		100,000	100,000		Office of COO Watersheds
62011002	Watershed Asset Protection Sup	3,240,623	4,589,081	3,861,826		Watershed Design & Construction Division
62021003	CPRU Tech Support	487,442	389,531	485,984		Watershed Design & Construction Division
**	62021004	Vegetation Mgmt Tech Support	775,153	763,189		Watershed Operations & Maintenance Division
*	62021008	Energy Management	7,982	6,185	5,982	Raw Water Operations & Maintenance Division
	62021009	Watershds O&M Eng&Insp Support	1,097,079	883,837	1,076,949	Watershed Operations & Maintenance Division
*	62031001	Watershed Revenue	40,921	34,400	46,468	Financial Planning and Management Services Division
*	62031002	Grants Management	384,779	381,517	400,066	Financial Planning and Management Services Division
*	62041022	Stream Maint Prog Mgmt	3,286,694	2,872,007	3,246,242	Watershed Operations & Maintenance Division
	62041023	Community Rating System (CRS)	318,255	506,406	456,085	Office of Chief of External Affairs
**	62041026	Watersheds Asset Mgt Plng Prgm	734,815			Raw Water Operations & Maintenance Division
	62041027	Integrated Wtr Resrce Mstr Pln	736,777	1,353,826	1,407,329	Watershed Stewardship & Planning Division
*	62041039	Integrated Regional Water Mgmt	47,009	93,329	106,197	Water Supply Division
	62041043	Environmental Srvcs Tech Suppt	294,048	342,926	411,437	Watershed Stewardship & Planning Division
*	62041047	Ecolgcal Data Collectn & Analy	282,503	438,144	474,592	Watershed Stewardship & Planning Division
	62061001	Watersheds Administration	5,935,877	4,891,384	9,088,456	Office of COO Watersheds
	62061002	Districtwide Salary Savings-12	71	(630,636)	(732,894)	Financial Planning and Management Services Division
	62061005	WS Customer Relations&Outreach	444,304	515,385	521,015	Office of Chief of External Affairs
	62061008	Hydrology&Hydraulics Tech Supp	1,175,099	1,200,583	1,222,690	Watershed Stewardship & Planning Division

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
* 62061019	Supp Volunteer Cleanup Effort	89,547	179,376	155,216		Office of Chief of External Affairs
** 62061023	Watershed Ops Safety Training	16				Office of COO IT and Admin Services
** 62061028	WS Training & Development	1,272,758	1,389,335			Office of COO Watersheds
62061029	Field Operations Support	523,827	643,825	570,457		Watershed Operations & Maintenance Division
* 62061045	Asset Management Program	224,445	1,172,868	974,494		Raw Water Operations & Maintenance Division
* 62061048	Climate Change Adaptation/Mtg.	158,297	437,573	151,612		Watershed Stewardship & Planning Division
* 62071041	Welding Services	40,748	87,930	78,827		Office of COO IT and Admin Services
62181005	SMP Mitigation Site Mgmt	305,284	524,303	544,769		Watershed Stewardship & Planning Division
62181006	Instream Habitat Complexity			344,849		Watershed Operations & Maintenance Division
* 62741042	Water Resorcs EnvPlng & Permtg	19,993	43,662	121,845		Raw Water Operations & Maintenance Division
62761006	Invasive Plant Management Prog	1,526,449	1,186,262	2,146,965		Watershed Operations & Maintenance Division
62761008	Sandbag Program	408,817	620,485	585,472		Watershed Operations & Maintenance Division
62761009	Pond A4 Operations	128,140	219,084	172,192		Watershed Operations & Maintenance Division
* 62761022	Watershed Good Neighbor Maint	746,747	809,610	802,984		Watershed Operations & Maintenance Division
* 62761023	Watershed Sediment Removal	4,049,959	6,082,826	4,238,443		Watershed Operations & Maintenance Division
62761024	Wtrshd Facility Cndtion Assmnt	1,411,746	1,881,115	1,785,241		Watershed Operations & Maintenance Division
62761025	Watershed General Field Maint	1,889,166	1,569,653	1,635,514		Watershed Operations & Maintenance Division
62761026	Watershed Debris Removal	1,923,630	1,359,444	1,117,712		Watershed Operations & Maintenance Division
62761027	Watershed Erosion Protection	3,265,810	3,194,383	2,810,589		Watershed Operations & Maintenance Division
62761028	Watershed Levee Maintenance	347,230	1,284,440	1,039,311		Watershed Operations & Maintenance Division
* 62761071	Emergency Management	803,030	837,305	986,410		Office of COO IT and Admin Services
62761074	Corps Local Sponsor O&M	707,367	1,241,151	848,151		Watershed Operations & Maintenance Division

\*Recipient projects

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\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
* 62761075	Mgmt of Revegetation Projects	787,522	829,235	871,700		Watershed Operations & Maintenance Division
* 62761078	Vegetation Mangmnt for Access	2,928,471	2,698,155	3,056,326		Watershed Operations & Maintenance Division
62761080	Non SMP Veg Removal for Convey	27,984	25,502	2,280,441		Watershed Operations & Maintenance Division
* 62771011	Inter Agency Urban Runoff Prog	1,073,797	1,027,358	1,163,304		Watershed Stewardship & Planning Division
* 62771031	HAZMAT Emergency Response	86,277	91,963	90,513		Office of COO IT and Admin Services
* 62811043	Hydrologic Data Msrmt & Mgmt	869,050	853,852	1,009,927		Watershed Stewardship & Planning Division
* 62811046	Warehouse Services	864,598	1,046,902	1,027,681		Office of COO IT and Admin Services
* 62811049	X Valley Subsidence Survey	130,092	296,400	548,430		Watershed Design & Construction Division
* 62811054	District Real Property Adminis	503,700	430,463	769,737		Watershed Design & Construction Division
<b>Total Operations</b>		<b>47,632,688</b>	<b>52,043,565</b>	<b>55,694,912</b>		
<b>Operating</b>						
40212032	Coyote Creek Mitgtn Monitoring	65,540	276,832	257,834		Watershed Stewardship & Planning Division
62042032	Multiple Sm Prjcts Mitgtn Mont	166,811	349,903	626,226		Watershed Stewardship & Planning Division
62042047	Mitigation & Stwdshp Land Mgmt	123,971	237,920	210,543		Watershed Stewardship & Planning Division
62042050	Watershd Maint Guideline Updte	230,500	1,309,486	438,932		Watershed Operations & Maintenance Division
62042051	Plant Pathogen Management	246,818	379,096	400,008		Watershed Stewardship & Planning Division
** 62062003	El Nino Flood Emrgncy Response	2,905,447				Office of the CEO
* 62762011	Tree Maintenance Program	518,148	790,729	725,117		Watershed Operations & Maintenance Division
<b>Total Operating</b>		<b>4,257,235</b>	<b>3,343,965</b>	<b>2,658,659</b>		
<b>Capital</b>						
10394001	PA Flood Basin Tide Gate Imprv	515,345	1,315,730	1,918,492		Watershed Design & Construction Division
20444001	Salt Ponds A5-11 Restoration	493,078	95,262	270	531,000	Watershed Stewardship & Planning Division
30114002	Canoas Crk, Rodent Damage Repr	51,523			37,000	Watershed Design & Construction Division

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Watershed and Stream Stewardship Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
30154015	Guadalupe Rv-DT, Coleman-SClra	1,830				Watershed Design & Construction Division
30154019	Guadalupe R Tasman Dr - I 880			1,000,000		Watershed Design & Construction Division
40174004	L. Berryessa Ck, L.Penit-Calav	107,213			105,000	Watershed Design & Construction Division
40174005	Berryessa Crk, Lwr. Pen Phs 2	4,780,054	17,473,333	88	2,508,000	Watershed Design & Construction Division
40264008	Lwr Silver-R4-6 N Babb-Cunni	1,143,074	507,097	739,000	38,000	Dam Safety and Capital Delivery Division
40264011	Cunningham Fld Detention Cert	5,428,021	1,289,575	235,126	52,000	Watershed Design & Construction Division
40264012	Low Silver 680-Cunningham Reim	1,672			63,000	Dam Safety and Capital Delivery Division
**	40324003 U Penitencia Cr-Corps Coord	520,147				Watershed Stewardship & Planning Division
**	40324005 U Penitencia, Coyt-Dorel LERRD	69,923			10,000	Watershed Stewardship & Planning Division
	40334005 Lwr Penitencia Crk Improvemnts	1,035,377	1,881,880	8,989,548	1,640,000	Watershed Design & Construction Division
	50284010 Lower Llagas Capacity Restore				1,318,000	Dam Safety and Capital Delivery Division
	62044001 Watershed Habitat Enhancemnt S	1,220,688	1,016,026	324,765		Watershed Stewardship & Planning Division
*	62044026 San Francisco Bay Shoreline	107,654		1,765,000	888,000	Watershed Design & Construction Division
	62064023 Districtwide Salary Savings-12		(233,888)	(211,041)		Financial Planning and Management Services Division
*	62074030 WU Capital Training & Dvlpment	114	42,092			Water Utility Capital Division
*	62074033 CIP Development & Admin	255,621	398,042	345,093		Water Utility Capital Division
*	62074036 Survey Mgmt & Tech Support	157,144	151,324	140,806		Watershed Design & Construction Division
*	62074038 Capital Progrm Srvc Admin	1,670,293	1,611,376	1,787,367		Water Utility Capital Division
	62084001 Watersheds Asset Rehabilitatio	7,430,087	9,892,564	11,375,821		Watershed Design & Construction Division
	62184001 SMP Mit-Stream Wtrshd Land Acq	217,682		36,085	840,000	Watershed Stewardship & Planning Division
<b>Total Capital</b>		<b>25,206,537</b>	<b>35,440,414</b>	<b>28,446,419</b>	<b>8,030,000</b>	
<b>Total</b>		<b>77,096,460</b>	<b>90,827,945</b>	<b>86,799,991</b>	<b>8,030,000</b>	

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

## Safe, Clean Water and Natural Flood Protection Fund

### Description

The Safe, Clean Water & Natural Flood Protection Program (Safe, Clean Water Program) Fund accounts for a 15-year program that was approved by the voters in November 2012 to address five (5) community priorities. The Program replaced the Clean, Safe Creeks and Natural Flood Protection Plan (Clean, Safe Creeks Plan) passed by voters in November 2000. The Safe, Clean Water Program is funded by a combination of revenues from the continuation of an annual special parcel tax, reserves from unspent funds of the Clean, Safe Creeks Plan, and state and federal funding. The Program includes a debt financing component that will help fund capital projects earlier in the Program rather than later.

Program funds will be used to meet remaining Clean, Safe Creeks Plan commitments and to fulfill the following community priorities identified in the Safe, Clean Water 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 from earthquakes and natural disasters.
- Priority D: Restore wildlife habitat and provide open space.
- Priority E: Provide flood protection to homes, businesses, schools and highways.

The Program supplements other available, but limited, resources to provide stream stewardship activities and flood protection improvements. The Program 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 pay towards the project to restore the Main Avenue and Madrone pipelines that otherwise would need to be paid by water utility rate payers. The project will restore the water transmission pipelines to full operating capacity from Anderson

Reservoir for groundwater recharge.

The FY 2019-20 budget includes an additional position that is partially funded by the Safe, Clean Water Program Fund to develop and maintain Valley Water's Hydrology, Hydraulics and Geomorphology expertise.

Following each priority statement is a list of projects that are included in the FY 2019-20 budget.

### Outcomes

#### **Goal 3.1: 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; ensure continued coordination with and funding support from the US Army Corps of Engineers (USACE); continue projects to maintain channel conveyance capacity.

Goal 3.1 is delivered in part through Safe, Clean Water Program Priority E, *Project E1 (Vegetation Control and Sediment Removal for Flood Protection)*:

- The 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.
- Debris removal and the control of 408 acres of upland vegetation for access and 619 acres of in-stream vegetation for stream capacity.

Goal 3.1 is also delivered through the Safe, Clean Water Program's flood protection projects under Priority E and the Other Clean, Safe Creeks Plan flood protection projects that were continued under the



# Fund Summaries

Program.

Major Capital Projects starting or continuing construction:

- San Francisquito Creek, San Francisco Bay to HWY 101 – closing-out construction (Project E5);
- Berryessa Creek, Calaveras Boulevard to I-680 – closing-out construction (Clean, Safe Creeks cont.);
- Permanente Creek, San Francisco Bay to Foothill Expressway – continuing construction (Clean, Safe Creeks cont.);
- Upper Guadalupe River, I-280 to Blossom Hill Road – continuing construction (Project E8);
- Upper Llagas Creek, Buena Vista Road to Wright Avenue – starting construction (Project E6); and
- Sunnyvale East and West Channels Flood Protection Project (Clean, Safe Creeks cont.);

Major Capital Projects in planning and design:

- Upper Penitencia Creek, Coyote Creek to Dorel Drive (SCW Priority E4)
- San Francisquito Creek, HWY 101 to El Camino Real (SCW Priority E5)
- San Francisco Bay Shoreline (SCW Priority E7)
- Upper Guadalupe River, I-280 to Blossom Hill Road (SCW Priority E8) and
- Coyote Creek, Montague Expressway to Tully Road (Clean, Safe Creeks cont.).

**Goal 3.2: Reduce potential for flood damages**

Reduce the risk of flooding from creeks by preparing for and responding to flood emergencies.

*Safe, Clean Water Program Project C2:*

- Emergency Response Upgrades - Improve the accuracy of flood forecasting services with the use of stream gauges and hydrological, hydraulic and geotechnical studies.

*Safe, Clean Water Program Project E2:*

- Enhance inter-agency response to storm-related emergencies by working with agencies to incorporate Valley Water-endorsed flood emergency procedures into their Emergency Operations Center plans.
- Complete flood fighting action plans for watershed.

- Coordinate public outreach for uniform emergency messages and web-based information.

*Safe, Clean Water Program Project E3:*

- Implement risk reduction strategies consistent with FEMA's Community Rating System as appropriate.
- Provide more accurate flood plain mapping and potentially change FEMA regulatory floodplain.
- Conduct hydrologic and hydraulic studies to evaluate 1% flood risk.

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

Reduce and remove contaminants in our local creeks, streams and bay. Restore and protect wildlife habitat.

*Safe, Clean Water Program Project B1:*

- Improve impaired water bodies to help Valley Water meet surface water quality standards and reduces pollutants in streams, groundwater, lakes and reservoirs.
- Operate and maintain oxygenation treatment systems in four reservoirs. Benefits include improved water quality including water going to drinking water treatment plants and reduction of methyl mercury in reservoirs to prevent entry into the food web.
- Fund several pollution prevention and reduction activities such as discouraging re-encampments along the Guadalupe River and Coyote Creek as well as trash mapping and removal.

*Safe, Clean Water Program Project B2:*

Interagency Urban Runoff Program - Support collaborative efforts with other agencies and non-profit organizations to protect surface water quality.

Support pollution prevention and reduction activities such as development of a Stormwater Resource Plan for South County.

Operate and maintain four (4) trash capture devices throughout the county.

*Safe, Clean Water Program Project B3:*

- Administer six (6) Pollution Prevention grants and one (1) partnership project awarded as of May 2018.

# Fund Summaries

- Provide up to \$200,000 per year for partnerships with municipalities for programs specific to reducing contaminants in groundwater or surface water.
- Solicit new proposals to support pollution prevention efforts.
- Develop and implement new grant agreements.

## *Safe, Clean Water Program Project B4:*

- Good Neighbor Encampment Cleanup- Perform 52 annual cleanups for the duration of the Safe, Clean Water Program to reduce the amount of trash and pollutants entering the streams.

## *Safe, Clean Water Program Project B5:*

- Hazardous Material Response Program – Respond to 100% of hazardous materials reports requiring urgent on-site inspection in two (2) hours or less.

## *Safe, Clean Water Program Project B6:*

- Good Neighbor Program – Conduct four (4) clean-up events per year.
- Response to requests on litter or graffiti clean-up within 5 working days.

## *Safe, Clean Water Program Project B7:*

- Administer nine (9) new Support Volunteer Clean Up and Education Effort projects awarded in FY18.
- Continue to develop and implement partnership agreements.
- Solicit new proposals for support volunteer cleanup and education projects as directed by the Board.

## *Safe, Clean Water Program Project D1:*

- Maintain a minimum of 300 existing acres of revegetation planting annually to meet regulatory requirements and conditions throughout the five watersheds

## *Safe, Clean Water Program Project D2:*

- Revitalize stream, upland and wetland habitat by removing non-native, invasive plants and revegetating habitat with native species.

## *Safe, Clean Water Program Project D3:*

- Develop Stream Corridor Priority Plans to prioritize stream restoration activities.

- Conduct proposal solicitation and execute agreements, which includes \$500,000 for partnerships and \$200,000 for mini-grants for wildlife habitat restoration.
- Continue to develop and implement partnership agreements.
- Administer over 20 wildlife habitat restoration grants and partnership projects awarded since 2014.

## *Safe, Clean Water Program Project D4:*

- Install Los Gatos Creek gravel augmentation and Large Woody Debris Placement Project (Stream Maintenance Program project)
- Initiate Phase II study of select steelhead streams to evaluate possible sites for habitat improvement through gravel and wood augmentation.

*Deliver fish passage improvements through the geomorphically designed Bolsa Road Bridge Project, as follows:*

- Planning/design and construction funded by Project D4 (Capital project); and
- Construction costs to be reimbursed by Project D6.

*Complete planning/design study for two (2) creek/lake separation projects:*

- Finalize design for Almaden Lake Improvement - creek/lake separation (Capital project); and
- Continue Planning Phase study of Ogier Ponds creek/lake separation (Capital project).

## *Safe, Clean Water Program Project D5:*

- Reassess the Coyote Creek Watershed to determine if ecological levels of service are maintained or improved.

## *Safe, Clean Water Program Project D6:*

*Increase the stability through channel improvement projects based on sound geomorphic science principles*

- Hale Creek Enhancement Pilot Project (Capital project);
- Los Gatos Creek Restoration Project (Capital project); and
- Bolsa Road Bride Project (Capital project).

## *Safe, Clean Water Program Project D7:*

# Fund Summaries

- Provide up to \$8 million for the acquisition of property for the conservation of habitat lands to preserve local ecosystems through a funding agreement with the Santa Clara Valley Habitat Agency.

*Safe, Clean Water Program Project D8:*

*South Bay Salt Ponds Restoration (Capital project)*

- Reuse local stream sediments to build and rehabilitate tidal habitat

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

Provide access to creekside trails or trails that provide a significant link to the creekside trail network.

*Safe, Clean Water Program Project D3:*

- Conduct proposal solicitation and execute agreements, which includes \$571,000 grant funds for trails and open space.
- Administer (7) open space and trail grants projects awarded since 2014.

## **Fiscal Status**

The Safe, Clean Water Program special parcel tax is budgeted at \$45.5 million, reflecting a 3.5% increase from the FY 2018-19 budget. This special tax is based on the land use and parcel size rather than assessed property value.

Consequently, the annual rates of change are different than for the other property taxes in the Watershed Stream and Stewardship (WSS) Fund.

Interest earnings are projected at \$2.4 million reflecting a 43.7% increase from the FY 2018-19 budget.

Capital Reimbursement of \$13.5 million is budgeted as follows:

- \$9.9 million for State Subventions: Berryessa Creek, Calaveras Blvd. to I-680 (\$4.9 million) and Llagas Creek – Upper, Buena Vista Rd. to Wright Ave. (\$5.0 million).
- \$3.6 million for Guadalupe River – Upper, I-280 – Blossom Hill Rd.

Operating Transfers in of \$18.6 million is budgeted as follows:

- \$17.5 million transferred from WSS Fund for Berryessa Creek.
- \$0.9 million transferred from WSS Fund (90% of net rental income) to fund the Encampment Cleanup program.
- \$0.2 million returning funds from the General Fund from a FY14 transfer for the Winfield Warehouse.

## **Budget Issues**

*Safe, Clean Water Program Priority E and continued Clean, Safe Creeks Plan flood protection projects:*

- Staff continues to work aggressively with the 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 to the extent possible with local funding.

*Safe, Clean Water Program Project B4 -Good Neighbor Encampment Cleanups:*

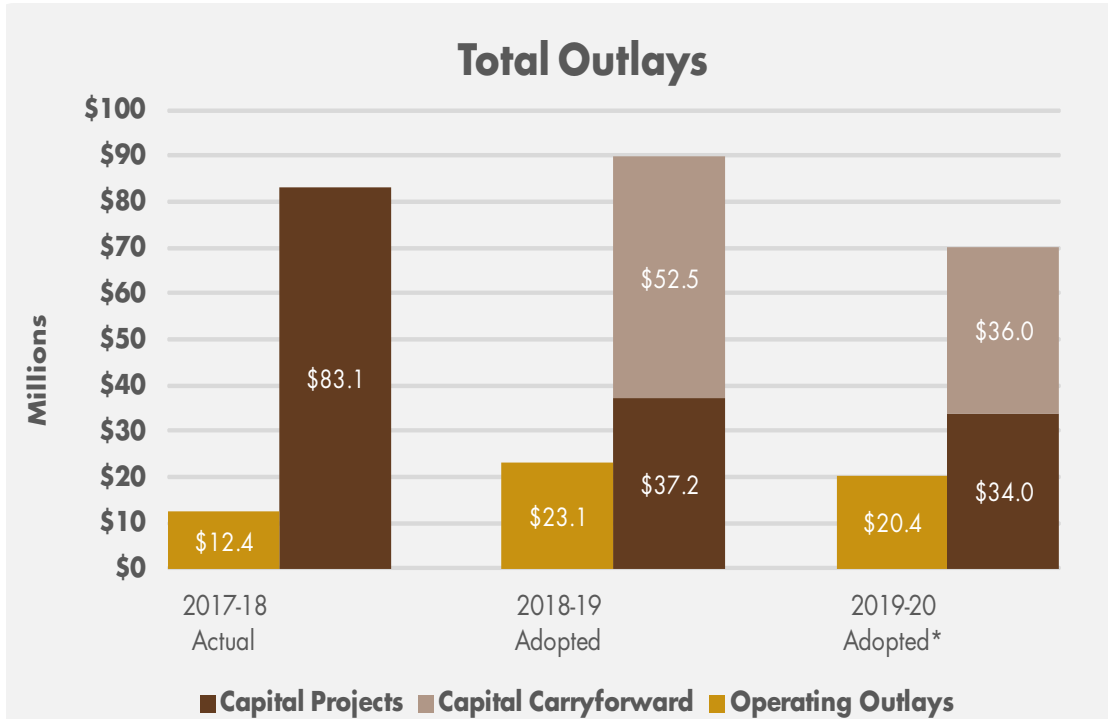
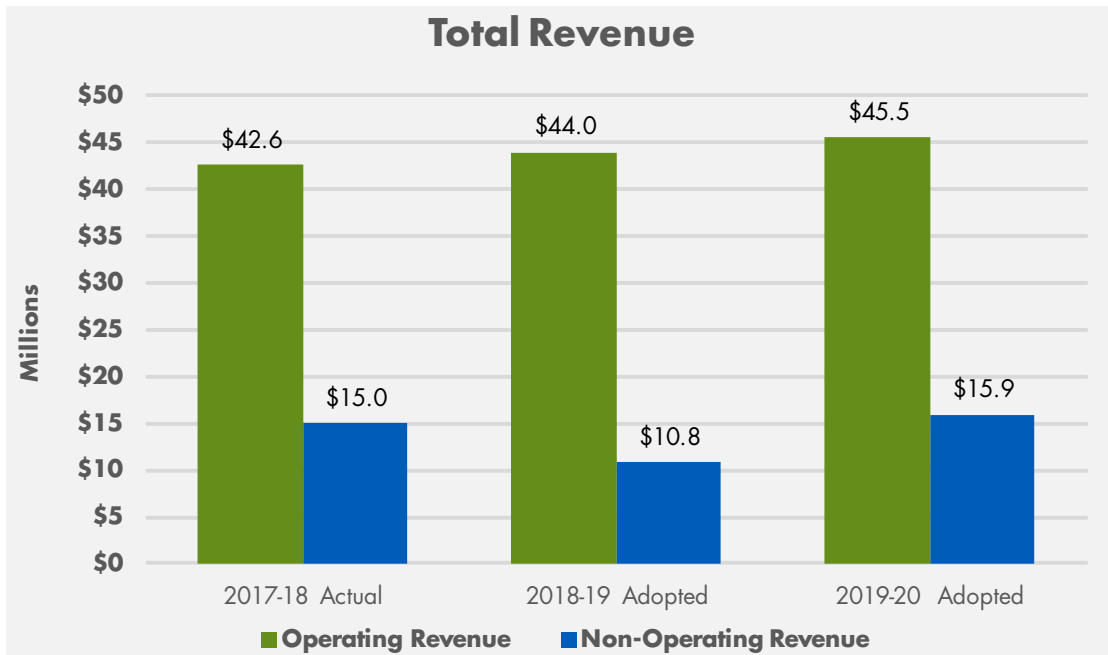
- There continues to be an increased community demand for encampment cleanups. As a result, the project does not have adequate funding to meet the increased demand for services from the community and partner agencies. Valley Water is piloting a reduced-level of service approach, with a portion of Project B4 funding supplemented by the WSS Fund. The results of this pilot approach will be reported to the Board in FY20, with a recommendation regarding funding and levels of service for continued project implementation.

*Safe, Clean Water Program Priorities B and D – Stream Stewardship Activities:*

- There are limited funds to meet the demands for stream stewardship activities; however, overall, the Program remains on track to deliver its Key Performance Indicators for the projects under Priorities B and D.

# Fund Summaries

## Safe, Clean Water and Natural Flood Protection Fund



\*Capital projects includes current year budget and prior year capital budget carry forward in the lighter shade

# Fund Summaries

## Safe, Clean Water and Natural Flood Protection Fund Summary

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted	
					\$ Diff	% Diff
<b>REVENUE</b>						
<b>Operating Revenue</b>						
Special Parcel Tax	\$ 42,487,520	\$ 43,998,000	\$ 43,998,000	\$ 45,537,000	\$ 1,539,000	3.5%
Intergovernmental Services	92,567	—	—	—	—	—
<b>Total Operating Revenue</b>	<b>\$ 42,580,087</b>	<b>\$ 43,998,000</b>	<b>\$ 43,998,000</b>	<b>\$ 45,537,000</b>	<b>\$ 1,539,000</b>	<b>3.5%</b>
<b>Non-Operating Revenue</b>						
Capital Reimbursements	\$ 12,257,050	\$ 9,126,000	\$ 13,618,000	\$ 13,476,000	\$ 4,350,000	47.7%
Interest Income *	2,412,093	1,670,000	2,500,000	2,400,000	730,000	43.7%
Nonoperating Other	324,276	—	—	—	—	—
<b>Total Non-Operating Revenue</b>	<b>\$ 14,993,419</b>	<b>\$ 10,796,000</b>	<b>\$ 16,118,000</b>	<b>\$ 15,876,000</b>	<b>\$ 5,080,000</b>	<b>47.1%</b>
<b>TOTAL REVENUE</b>	<b>\$ 57,573,506</b>	<b>\$ 54,794,000</b>	<b>\$ 60,116,000</b>	<b>\$ 61,413,000</b>	<b>\$ 6,619,000</b>	<b>12.1%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 10,137,309	\$ 15,206,856	\$ 16,661,794	\$ 13,931,312	\$ (1,275,544)	(8.4)%
Operating Project	1,868,066	3,316,701	3,316,701	3,336,900	20,199	0.6%
Debt Service	437,414	4,616,400	1,129,000	3,101,660	(1,514,740)	(32.8)%
<b>Total Operating Outlays</b>	<b>\$ 12,442,789</b>	<b>\$ 23,139,957</b>	<b>\$ 21,107,495</b>	<b>\$ 20,369,872</b>	<b>\$ (2,770,085)</b>	<b>(12.0)%</b>
<b>Capital Outlays</b>						
Capital Projects	\$ 83,095,261	\$ 37,220,788	\$ 83,534,640	\$ 34,008,898	\$ (3,211,890)	(8.6)%
Carry Forward Capital Projects	—	52,531,008	—	35,966,000	(16,565,008)	(31.5)%
<b>Total Capital Outlays</b>	<b>\$ 83,095,261</b>	<b>\$ 89,751,796</b>	<b>\$ 83,534,640</b>	<b>\$ 69,974,898</b>	<b>\$ (19,776,898)</b>	<b>(22.0)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 95,538,050</b>	<b>\$ 112,891,753</b>	<b>\$ 104,642,135</b>	<b>\$ 90,344,770</b>	<b>\$ (22,546,983)</b>	<b>(20.0)%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Certificates of Participation	\$ 3,457,481	—	\$ 2,400,000	—	—	—
Commercial Paper Proceeds	30,000,000	110,000,000	30,000,000	—	(110,000,000)	(100.0)%
Transfers In	11,378,000	2,029,000	1,943,755	18,574,800	16,545,800	815.5%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 44,835,481</b>	<b>\$ 112,029,000</b>	<b>\$ 34,343,755</b>	<b>\$ 18,574,800</b>	<b>\$ (93,454,200)</b>	<b>(83.4)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 6,870,937</b>	<b>\$ 53,931,247</b>	<b>\$ (10,182,380)</b>	<b>\$ (10,356,970)</b>	<b>\$ (64,288,217)</b>	<b>(119.2)%</b>
<b>YEAR-END RESERVES</b>						
<b>Restricted Reserves</b>						
SCW Currently Authorized Projects	\$ 105,500,737	\$ 16,134,748	\$ 61,384,000	\$ 25,418,000	\$ 9,283,252	57.5%
SCW Operating and Capital Reserve	31,111,599	123,269,436	65,045,956	90,654,986	(32,614,450)	(26.5)%
<b>Total Restricted Reserves</b>	<b>\$ 136,612,336</b>	<b>\$ 139,404,184</b>	<b>\$ 126,429,956</b>	<b>\$ 116,072,986</b>	<b>\$ (23,331,198)</b>	<b>(16.7)%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 136,612,336</b>	<b>\$ 139,404,184</b>	<b>\$ 126,429,956</b>	<b>\$ 116,072,986</b>	<b>\$ (23,331,198)</b>	<b>(16.7)%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		

# Fund Summaries

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

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted		
					\$ Diff	% Diff	
<b>Outlay Summary by Account Type</b>							
<b>OPERATING OUTLAY</b>							
Salaries & Benefits	\$ 3,815,528	\$ 5,096,151	\$ 5,078,444	\$ 5,126,096	\$ 29,945	0.6%	
Salaries Savings Factor	—	(139,083)	(139,083)	(140,219)	(1,136)	0.8%	
Services & Supplies	5,500,394	10,001,068	11,485,018	9,108,978	(892,090)	(8.9)%	
Intra-District Charges	2,689,453	3,565,421	3,554,116	3,173,357	(392,064)	(11.0)%	
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 12,005,375</b>	<b>\$ 18,523,557</b>	<b>\$ 19,978,495</b>	<b>\$ 17,268,212</b>	<b>\$ (1,255,345)</b>	<b>(6.8)%</b>	
<b>DEBT SERVICE</b>							
Services & Supplies	\$ 437,414	\$ 979,400	\$ 479,400	\$ 785,660	\$ (193,740)	(19.8)%	
Debt Service	—	3,637,000	649,600	2,316,000	(1,321,000)	(36.3)%	
<b>DEBT SERVICE TOTAL</b>	<b>\$ 437,414</b>	<b>\$ 4,616,400</b>	<b>\$ 1,129,000</b>	<b>\$ 3,101,660</b>	<b>\$ (1,514,740)</b>	<b>(32.8)%</b>	
<b>CAPITAL PROJECTS</b>							
Salaries & Benefits	\$ 8,441,157	\$ 10,223,384	\$ 10,223,384	\$ 10,963,703	\$ 740,319	7.2%	
Salaries Savings Factor	—	(283,259)	(283,259)	(306,218)	(22,959)	8.1%	
Services & Supplies	69,093,312	20,889,033	67,202,886	17,409,035	(3,479,998)	(16.7)%	
Carry Forward Capital Projects	—	52,531,008	—	35,966,000	(16,565,008)	(31.5)%	
Intra-District Charges	5,560,792	6,391,629	6,391,629	5,942,378	(449,251)	(7.0)%	
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 83,095,261</b>	<b>\$ 89,751,795</b>	<b>\$ 83,534,640</b>	<b>\$ 69,974,898</b>	<b>\$ (19,776,897)</b>	<b>(22.0)%</b>	
<b>TOTAL OUTLAYS****</b>	<b>\$ 95,538,050</b>	<b>\$ 112,891,752</b>	<b>\$ 104,642,135</b>	<b>\$ 90,344,770</b>	<b>\$ (22,546,982)</b>	<b>(20.0)%</b>	

(\*) 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 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
	26001090	Unscoped Projects-Budget Only		100,000	100,000	Office of COO Watersheds
*	26031001	Watershed Revenue	95,482	80,266	108,426	Financial Planning and Management Services Division
	26041023	Emergency Response Upgrades	363,539	343,888	309,082	Watershed Stewardship & Planning Division
	26041024	Flood Risk Reduction Studies	651,702	819,370	966,093	Watershed Stewardship & Planning Division
*	26041047	Ecological Data Collectn & Analy	573,566	889,566	963,566	Watershed Stewardship & Planning Division
	26061002	Rent Exp Clean Safe Ck 7/1/01+	108,601	158,332	168,410	General Services Division
**	26061003	Stewardshp Grnts/Partnrshp Admn	78,804			Office of Chief of External Affairs
	26061004	Districtwide Salary Savings-26		(139,083)	(140,219)	Financial Planning and Management Services Division
	26061005	Flood Emrgncy Respns Planning	247,375	216,898	296,578	Office of COO IT and Admin Services
	26061006	Pollution Prvtn Partnrshp & Grt	103,134	449,902	870,723	Office of Chief of External Affairs
	26061007	Grants to Rest Habitat Access	459,436	3,147,756	1,895,576	Office of Chief of External Affairs
	26061008	Water Conservation Grants	155,902	130,299	124,833	Office of Chief of External Affairs
	26061010	Nitrate Treatment System Rebate	10,982	53,012	4,000	Water Supply Division
	26061012	Safe Clean Water Implementatn	450,053	782,527	579,027	Office of COO Watersheds
*	26061019	Supp Volunteer Cleanup Effort	109,446	219,238	189,708	Office of Chief of External Affairs
*	26761022	Watershed Good Neighbor Maint	497,831	539,740	535,323	Watershed Operations & Maintenance Division
*	26761023	Watershed Sediment Removal	659,296	990,227	689,979	Watershed Operations & Maintenance Division
*	26761075	Mgmt of Revegetation Projects	1,087,530	1,145,135	1,203,776	Watershed Operations & Maintenance Division
	26761076	Rev, Riprn, Uplnd, & Wtlnd Hab	801,365	1,558,017	938,599	Watershed Stewardship & Planning Division
*	26761078	Vegetation Mangmnt for Access	516,796	476,145	539,352	Watershed Operations & Maintenance Division
	26761079	SCW E1.3-Flow Conveyance, Sed			213,292	Watershed Operations & Maintenance Division
*	26771011	Inter Agency Urban Runoff Prog	753,943	721,337	816,788	Watershed Stewardship & Planning Division
	26771027	Encampment Cleanup Program	1,485,693	927,131	765,073	Watershed Operations & Maintenance Division
*	26771031	HAZMAT Emergency Response	28,759	30,654	30,171	Office of COO IT and Admin Services

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

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

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
26771067	Stream Capacity Vegetation Con	898,073	1,566,499	1,759,156		Watershed Operations & Maintenance Division
26771068	SCW E1.3-Flow Conveyance, Veg			4,000		Watershed Operations & Maintenance Division
<b>Total Operations</b>		<b>10,137,309</b>	<b>15,206,856</b>	<b>13,931,312</b>		
<b>Operating</b>						
26042002	Fish Habitat Improvements	264,509	602,891	568,731		Watershed Stewardship & Planning Division
26072008	SCW D7 Conservation Habitat		1,000,000	1,000,000		Raw Water Operations & Maintenance Division
26752043	Impaired Water Bodies Imprvmts	1,603,557	1,713,810	1,768,169		Watershed Stewardship & Planning Division
<b>Total Operating</b>		<b>1,868,066</b>	<b>3,316,701</b>	<b>3,336,900</b>		
<b>Debt Service</b>						
26993001	Commercial Paper Tax Exmpt SCW	437,414	4,616,400	3,101,660		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>437,414</b>	<b>4,616,400</b>	<b>3,101,660</b>		
<b>Capital</b>						
26044001	Almaden Lake Improvement	668,088	190,757	1,153,048	75,000	Watershed Design & Construction Division
26044002	SCW Fish Passage Improvement	438,100	391,865	1,048,035	1,308,000	Watershed Design & Construction Division
26044003	Ogier Ponds Planning Study			597,884	500,000	Watershed Stewardship & Planning Division
26064023	Districtwide Salary Savings -26		(283,259)	(306,219)		Financial Planning and Management Services Division
26074002	Sunnyvale East & West Channel	813,992		4,441,000	3,717,000	Dam Safety and Capital Delivery Division
* 26074030	CPS Training and Development	114	42,092			Water Utility Capital Division
* 26074033	CIP Development & Admin	302,958	471,753	472,905		Water Utility Capital Division
* 26074036	Survey Mgmt & Tech Support	186,245	179,346	192,956		Watershed Design & Construction Division
* 26074038	Capital Program Services Admin	1,979,605	1,909,779	2,449,355		Water Utility Capital Division
26154002	Guadalupe Rv-Upr, 280-SPRR(R6	137,287		87,184	1,163,000	Watershed Design & Construction Division
26154003	Guadalupe Rv-Upr, SPRR-BH 7-12	22,494,080	6,516,491	368	2,492,000	Watershed Design & Construction Division
26164001	HaleCreekEnhancementPilotStudy	363,251	2,581,476	21,065	3,623,000	Watershed Design & Construction Division

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20



# Fund Summaries

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

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
26174041	Berryessa Calav/Old Pied Cor	1,085,334		171	261,000	Watershed Design & Construction Division
26174042	Berryessa Calav/Old Pied LER	17,529	209,000	1,000	208,000	Watershed Design & Construction Division
26174043	Coyote Creek, Montague-Tully	1,363,266	1,752,173	941,355		Watershed Stewardship & Planning Division
26174051	U. Llagas Ck, Reimburse E6b	10,201,812		1,983,000	2,892,000	Dam Safety and Capital Delivery Division
26174052	U. Llagas Ck, Nonreimburse E6a	1,084,664		9,741,000	13,210,000	Dam Safety and Capital Delivery Division
26174054	U.Llagas Ck Design B. Vsta Rd	1,113,638	5,239,930	260,999		Dam Safety and Capital Delivery Division
26204001	Los Gatos Creek Strm Restore			226,242		Watershed Stewardship & Planning Division
26244001	Permanente Ck, Bay-Fthill CSC	17,348,646	5,281,455	2,860,325	250,000	Watershed Design & Construction Division
26284001	San Francisquito Ck,BaySer CSC	346,268			111,000	Watershed Design & Construction Division
26284002	San Francisquito Early Implemt	8,725,352	3,109,935	2,805,465	789,000	Watershed Design & Construction Division
26324001	U Penitncia Crk Corp Coord SCW		1,524,802	1,304,916		Watershed Stewardship & Planning Division
26444001	SFBS EIA 11 Desgn & Part Const	680,857	6,721,838	2,994,236	4,076,000	Watershed Design & Construction Division
26444002	SFBS Other EIAs Planning	195,008			523,000	Watershed Design & Construction Division
26444003	SBSP Restoration Partnership	37,816			13,000	Watershed Stewardship & Planning Division
26564001	Main/Madrone PL Restoration	13,511,351	291,555	334,061	2,000	Water Utility Capital Division
26764001	IRP2 AddLine Valves		1,089,798	398,547	753,000	Water Utility Capital Division
<b>Total Capital</b>		<b>83,095,261</b>	<b>37,220,788</b>	<b>34,008,898</b>	<b>35,966,000</b>	
<b>Total</b>		<b>95,538,049</b>	<b>60,360,745</b>	<b>54,378,769</b>	<b>35,966,000</b>	

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

## 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 from FY 2008-09, the following watershed funds are 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 Alamitos 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.

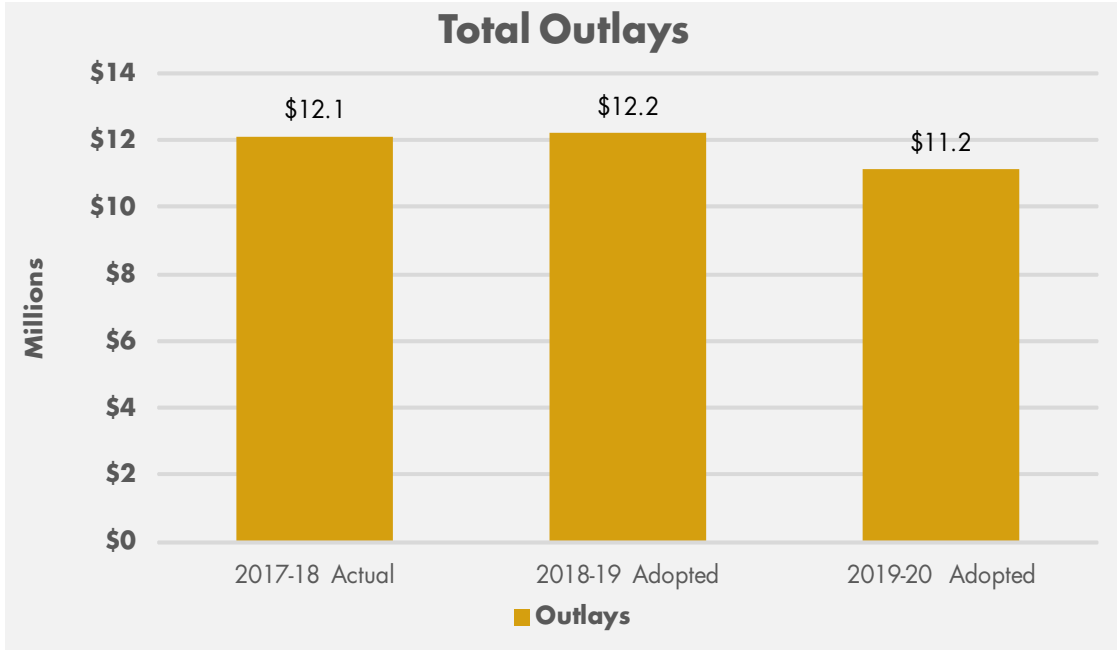
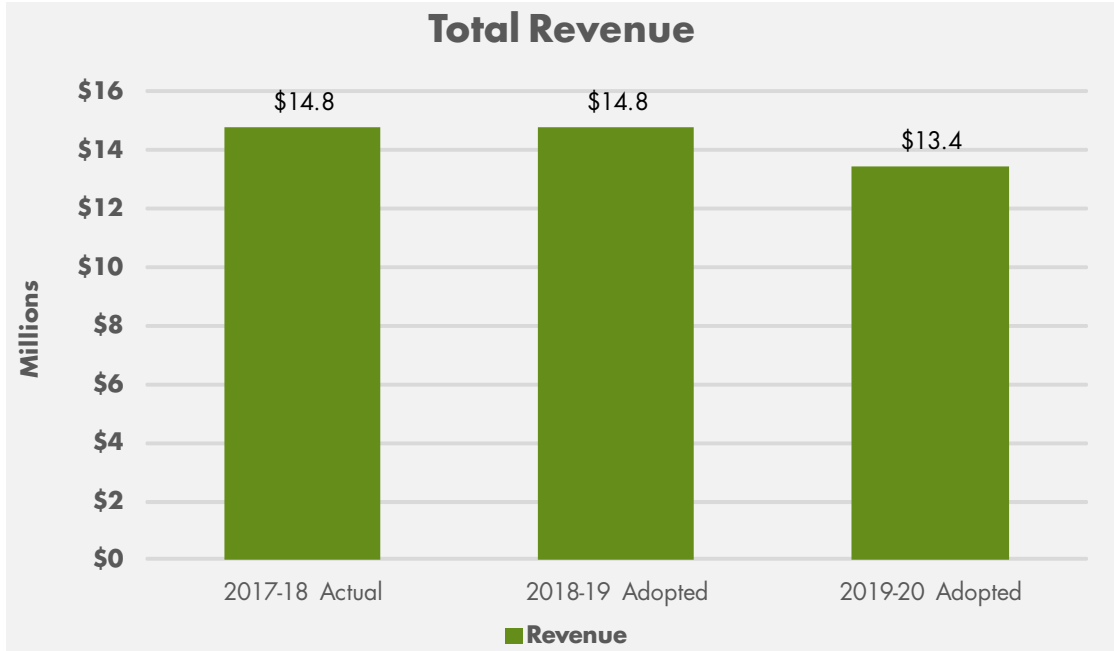
These funds are redefined as the benefit assessment funds comprised of voter-approved debt repayment phase of the benefit assessment program, with benefit assessment levied at 1.25 times the annual debt service. The excess amount over annual debt service will be transferred out to the consolidated Watershed and Stream Stewardship Fund (Fund 12) for the maintenance of the flood protection infrastructure.

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

- \$37.13/year for Lower Peninsula Watershed
- \$11.95/year for West Valley Watershed
- \$19.03/year for Guadalupe Watershed
- \$18.95/year for Coyote Watershed
- \$0.00/year for Uvas/Llagas Watershed. The debt has been paid off

# Fund Summaries

## Benefit Assessment Funds



# Fund Summaries

## Benefit Assessment Funds

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted	
					\$ Diff	% Diff
<b>REVENUE</b>						
Lower Peninsula Watershed	\$ 4,032,339	\$ 4,039,000	\$ 4,039,000	\$ 2,704,524	\$ (1,334,476)	(33.0)%
West Valley Watershed	2,287,124	2,255,000	2,255,000	2,254,819	(181)	(0.0)%
Guadalupe Watershed	4,539,598	4,552,000	4,552,000	4,552,774	774	0.0%
Coyote Watershed	3,914,420	3,932,000	3,932,000	3,932,561	561	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 14,773,481</b>	<b>\$ 14,778,000</b>	<b>\$ 14,778,000</b>	<b>\$ 13,444,678</b>	<b>\$ (1,333,322)</b>	<b>(9.0)%</b>
<b>OUTLAYS</b>						
<b>Debt Service</b>						
Lower Peninsula Watershed	\$ 3,353,477	\$ 3,362,476	\$ 3,362,476	\$ 2,288,687	\$ (1,073,789)	(31.9)%
West Valley Watershed	1,815,510	1,855,910	1,855,910	1,859,205	3,295	0.2%
Guadalupe Watershed	3,693,753	3,724,056	3,724,056	3,731,148	7,092	0.2%
Coyote Watershed	3,251,590	3,268,430	3,268,430	3,274,108	5,678	0.2%
<b>TOTAL OUTLAYS****</b>	<b>\$ 12,114,330</b>	<b>\$ 12,210,872</b>	<b>\$ 12,210,872</b>	<b>\$ 11,153,148</b>	<b>\$ (1,057,724)</b>	<b>(8.7)%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
<b>Transfers Out to WSS Fund</b>						
Lower Peninsula Watershed	\$ (678,863)	\$ (676,524)	\$ (676,524)	\$ (415,837)	\$ 260,687	(38.5)%
West Valley Watershed	(471,614)	(409,090)	(409,090)	(395,614)	13,476	(3.3)%
Guadalupe Watershed	(845,844)	(853,944)	(853,944)	(821,626)	32,318	(3.8)%
Coyote Watershed	(662,831)	(627,570)	(627,570)	(658,453)	(30,883)	4.9%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ (2,659,152)</b>	<b>\$ (2,567,128)</b>	<b>\$ (2,567,128)</b>	<b>\$ (2,291,530)</b>	<b>\$ 275,598</b>	<b>(10.7)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ (1)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>

## Outlay Summary by Account Type

<b>OUTLAYS</b>						
<b>Services &amp; Supplies</b>						
Lower Peninsula Watershed	\$ 2,626	\$ 4,565	\$ 4,565	\$ 15,975	\$ 11,410	249.9%
West Valley Watershed	1,030	7,830	7,830	10,960	3,130	40.0%
Guadalupe Watershed	1,858	16,467	16,467	23,052	6,585	40.0%
Coyote Watershed	2,117	12,680	12,680	1,003,135	990,455	7,811.2%
<b>Total Services &amp; Supplies</b>	<b>\$ 7,631</b>	<b>\$ 41,542</b>	<b>\$ 41,542</b>	<b>\$ 1,053,122</b>	<b>\$ 1,011,580</b>	<b>2,435.1%</b>
<b>Debt Service</b>						
Lower Peninsula Watershed	\$ 3,350,850	\$ 3,357,911	\$ 3,357,911	\$ 2,272,712	\$ (1,085,199)	(32.3)%
West Valley Watershed	1,814,480	1,848,080	1,848,080	1,848,245	165	0.0%
Guadalupe Watershed	3,691,895	3,707,589	3,707,589	3,708,096	507	0.0%
Coyote Watershed	3,249,473	3,255,750	3,255,750	2,270,973	(984,777)	(30.2)%
<b>Total Debt Service</b>	<b>\$ 12,106,698</b>	<b>\$ 12,169,330</b>	<b>\$ 12,169,330</b>	<b>\$ 10,100,026</b>	<b>\$ (2,069,304)</b>	<b>(17.0)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 12,114,329</b>	<b>\$ 12,210,872</b>	<b>\$ 12,210,872</b>	<b>\$ 11,153,148</b>	<b>\$ (1,057,724)</b>	<b>(8.7)%</b>

(\*) 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 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Debt Service</b>						
10993008	2017A COP Refunding LP WS	3,353,477	3,362,476	2,288,687		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>3,353,477</b>	<b>3,362,476</b>	<b>2,288,687</b>		
<b>Total</b>		<b>3,353,477</b>	<b>3,362,476</b>	<b>2,288,687</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - West Valley Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Debt Service</b>						
20993007	2012A COP Refunding WV WS	1,133,472	1,172,053	1,174,200		Financial Planning and Management Services Division
20993008	2017A COP Refunding WV WS	682,039	683,857	685,005		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>1,815,510</b>	<b>1,855,910</b>	<b>1,859,205</b>		
<b>Total</b>		<b>1,815,510</b>	<b>1,855,910</b>	<b>1,859,205</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Guadalupe Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Debt Service</b>						
30993007	2012A COP Refunding Guad WS	2,904,235	2,931,615	2,936,985		Financial Planning and Management Services Division
30993008	2017A COP Refunding Guad WS	789,518	792,441	794,162		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>3,693,753</b>	<b>3,724,056</b>	<b>3,731,148</b>		
<b>Total</b>		<b>3,693,753</b>	<b>3,724,056</b>	<b>3,731,148</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Coyote Watershed Fund

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Debt Service</b>						
40993007	2012A COP Refunding Coyote WS	1,204,898	1,216,286	1,218,515		Financial Planning and Management Services Division
40993008	2017A COP Refunding Coyote WS	2,046,692	2,052,144	2,055,594		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>3,251,590</b>	<b>3,268,430</b>	<b>3,274,109</b>		
<b>Total</b>		<b>3,251,590</b>	<b>3,268,430</b>	<b>3,274,109</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20



# **WATER ENTERPRISE AND STATE WATER PROJECT FUNDS**

# Fund Summaries

## Overview

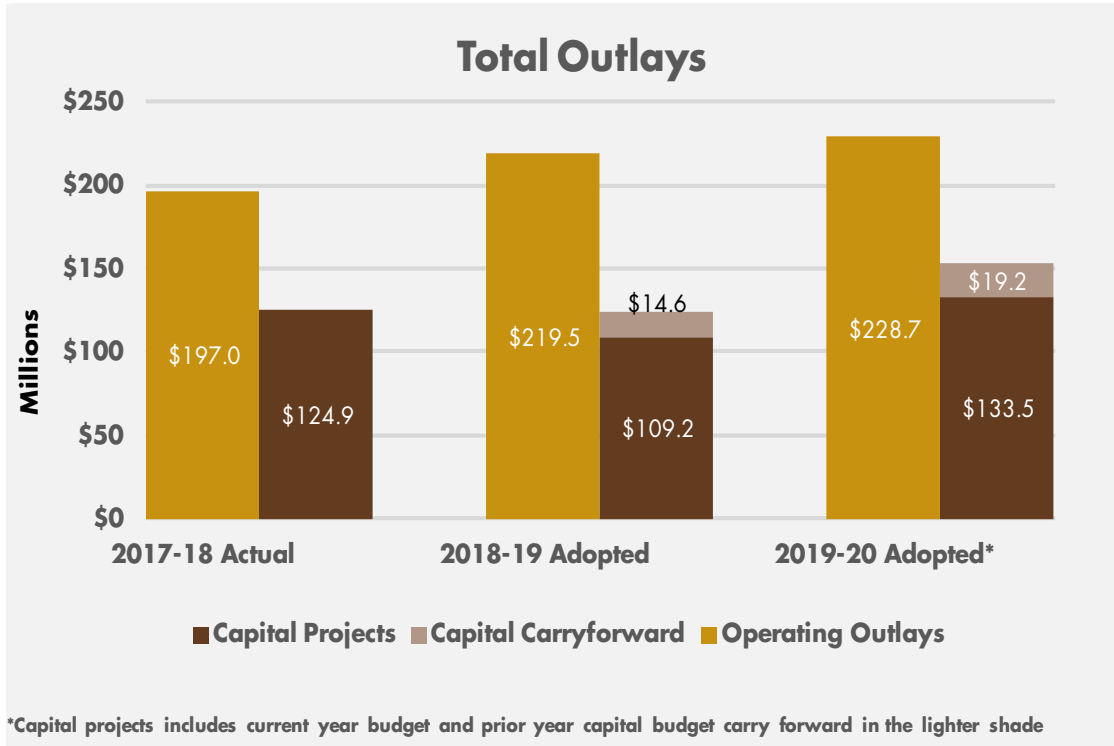
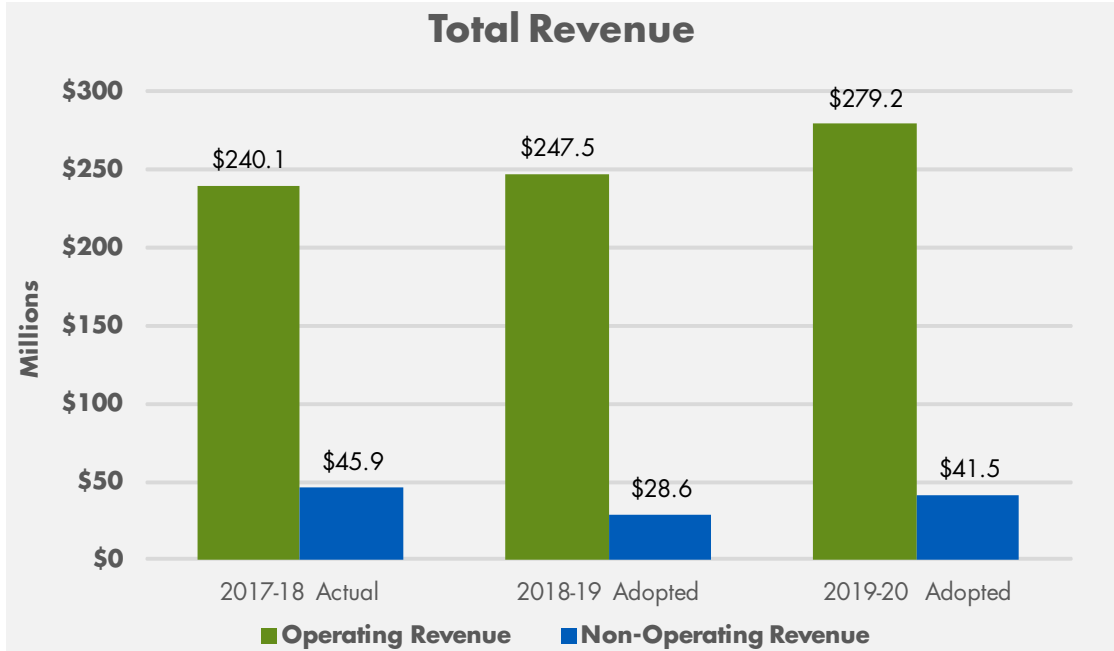
As the water management agency and principal water wholesaler for Santa Clara County, the Santa Clara Valley Water District manages a sustainable water supply through conjunctive use of surface and groundwater resources. The Chief Operating Officer - Water Utility implements the program to protect and augment water supplies through the use of two funds:

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

Financial summaries and a description of programs and outcomes from these funds 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	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
<b>Operating Revenue</b>						
GroundWater	\$ 97,482,517	\$ 90,696,000	\$ 90,696,000	\$ 105,036,000	\$ 14,340,000	15.8%
Treated Water	132,476,810	152,787,000	152,787,000	169,519,000	16,732,000	11.0%
Surface/Recycled	1,040,878	2,653,000	2,653,000	2,821,000	168,000	6.3%
Intergovernmental Services	4,396,464	625,000	735,000	1,237,000	612,000	97.9%
Operating Other	4,706,248	735,000	625,000	625,000	(110,000)	(15.0)%
<b>Total Operating Revenue</b>	<b>\$ 240,102,917</b>	<b>\$ 247,496,000</b>	<b>\$ 247,496,000</b>	<b>\$ 279,238,000</b>	<b>\$ 31,742,000</b>	<b>12.8%</b>
<b>Non-Operating Revenue</b>						
Property Tax	\$ 37,416,113	\$ 24,962,471	\$ 25,314,212	\$ 25,451,232	\$ 488,761	2.0%
Capital Reimbursements	4,350,071	1,355,000	5,480,000	11,856,000	10,501,000	775.0%
Interest Income *	2,406,091	1,084,000	2,640,000	2,800,000	1,716,000	158.3%
Non-Operating Other	1,725,476	1,200,000	1,200,000	1,392,000	192,000	16.0%
<b>Total Non-Operating Revenue</b>	<b>\$ 45,897,751</b>	<b>\$ 28,601,471</b>	<b>\$ 34,634,212</b>	<b>\$ 41,499,232</b>	<b>\$ 12,897,761</b>	<b>45.1%</b>
<b>TOTAL REVENUE</b>	<b>\$ 286,000,668</b>	<b>\$ 276,097,471</b>	<b>\$ 282,130,212</b>	<b>\$ 320,737,232</b>	<b>\$ 44,639,761</b>	<b>16.2%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 171,065,675	\$ 177,272,714	\$ 177,301,726	\$ 184,563,623	\$ 7,290,909	4.1%
Operating Project	222,064	338,884	338,884	310,764	(28,120)	(8.3)%
Debt Service	25,717,114	41,885,770	41,885,770	43,874,295	1,988,525	4.7%
<b>Total Operating Outlays</b>	<b>\$ 197,004,853</b>	<b>\$ 219,497,368</b>	<b>\$ 219,526,380</b>	<b>\$ 228,748,682</b>	<b>\$ 9,251,314</b>	<b>4.2%</b>
<b>Capital Outlays</b>						
Capital Projects	\$ 124,898,539	\$ 109,216,248	\$ 119,671,505	\$ 133,456,709	\$ 24,240,461	22.2%
Carry Forward Capital Projects	—	14,614,126	—	19,239,000	4,624,874	31.6%
<b>Total Capital Outlays</b>	<b>\$ 124,898,539</b>	<b>\$ 123,830,374</b>	<b>\$ 119,671,505</b>	<b>\$ 152,695,709</b>	<b>\$ 28,865,335</b>	<b>23.3%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 321,903,392</b>	<b>\$ 343,327,742</b>	<b>\$ 339,197,885</b>	<b>\$ 381,444,391</b>	<b>\$ 38,116,649</b>	<b>11.1%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Bond Proceeds	\$ —	\$ 64,193,000	\$ 64,193,000	\$ 59,559,000	\$ (4,634,000)	(7.2)%
Commercial Paper Proceeds	51,570,000	—	—	—	—	—
Transfers In	3,252,000	1,228,000	1,228,000	1,013,000	(215,000)	(17.5)%
Transfers Out	(11,477,048)	(5,937,166)	(3,907,800)	(2,478,000)	3,459,166	(58.3)%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 43,344,952</b>	<b>\$ 59,483,834</b>	<b>\$ 61,513,200</b>	<b>\$ 58,094,000</b>	<b>\$ (1,389,834)</b>	<b>(2.3)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 7,442,228</b>	<b>\$ (7,746,437)</b>	<b>\$ 4,445,527</b>	<b>\$ (2,613,159)</b>	<b>\$ 5,133,278</b>	<b>(66.3)%</b>

# Fund Summaries

## Water Enterprise and State Water Projects Combined Fund Summary

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>YEAR-END RESERVES</b>						
<b>Restricted Reserves</b>						
WUE Rate Stabilization	\$ 21,066,011	\$ 22,477,551	\$ 22,477,551	\$ 23,467,000	\$ 989,449	4.4%
WUE San Felipe Emergency	3,039,874	3,053,130	3,053,130	3,103,000	49,870	1.6%
WUE State Water Project Tax Reserve	12,777,981	4,725,400	10,883,272	4,815,690	90,290	1.9%
WUE Public-Private Partnership (P3) Reserve	—	4,000,000	4,000,000	8,000,000	4,000,000	100.0%
WUE Water Supply	14,677,141	14,677,000	14,677,000	15,077,000	400,000	2.7%
WUE SVAWPC	1,906,000	986,000	1,066,000	1,066,000	80,000	8.1%
WUE Drought Reserve	5,000,000	7,000,000	7,000,000	10,000,000	3,000,000	42.9%
<b>Total Restricted Reserves</b>	<b>\$ 58,467,007</b>	<b>\$ 56,919,081</b>	<b>\$ 63,156,953</b>	<b>\$ 65,528,690</b>	<b>\$ 8,609,609</b>	<b>15.1%</b>
<b>Committed Reserves</b>						
Currently Authorized Projects ***	\$ 42,010,193	\$ 6,599,468	\$ 35,069,000	\$ 15,830,000	\$ 9,230,532	139.9%
Operating and Capital Reserve	20,485,996	37,278,868	27,182,770	41,436,874	4,158,006	11.2%
<b>Total Committed Reserves</b>	<b>\$ 62,496,189</b>	<b>\$ 43,878,336</b>	<b>\$ 62,251,770</b>	<b>\$ 57,266,874</b>	<b>\$ 13,388,538</b>	<b>30.5%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 120,963,196</b>	<b>\$ 100,797,417</b>	<b>\$ 125,408,723</b>	<b>\$ 122,795,564</b>	<b>\$ 21,998,147</b>	<b>21.8%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		
<b>Outlay Summary by Account Type</b>						
<b>OPERATING OUTLAY</b>						
Salaries & Benefits	\$ 49,017,544	\$ 53,041,445	\$ 53,059,152	\$ 57,187,636	\$ 4,146,191	7.8%
Salary Savings Factor	—	(1,401,905)	(1,401,905)	(1,535,415)	(133,510)	9.5%
Services & Supplies	90,641,236	92,736,281	92,736,281	97,562,915	4,826,634	5.2%
Intra-District Charges	31,628,959	33,235,776	33,247,081	31,659,250	(1,576,526)	(4.7)%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 171,287,739</b>	<b>\$ 177,611,597</b>	<b>\$ 177,640,609</b>	<b>\$ 184,874,386</b>	<b>\$ 7,262,789</b>	<b>4.1%</b>
<b>DEBT SERVICE</b>						
Services & Supplies	\$ 545,373	\$ 2,219,400	\$ 2,219,400	\$ 3,538,780	\$ 1,319,380	59.4%
Debt Service	25,171,741	39,666,370	39,666,370	40,335,515	669,145	1.7%
<b>DEBT SERVICE TOTAL</b>	<b>\$ 25,717,114</b>	<b>\$ 41,885,770</b>	<b>\$ 41,885,770</b>	<b>\$ 43,874,295</b>	<b>\$ 1,988,525</b>	<b>4.7%</b>
<b>CAPITAL PROJECTS</b>						
Salaries & Benefits	\$ 11,975,961	\$ 15,277,567	\$ 17,399,836	\$ 17,433,734	\$ 2,156,167	14.1%
Salary Savings Factor	—	(419,651)	(419,651)	(484,633)	(64,982)	15.5%
Services & Supplies	105,379,960	84,694,745	91,635,938	106,946,135	22,251,390	26.3%
Carry Forward Capital Projects	—	14,614,126	—	19,239,000	4,624,874	31.6%
Intra-District Charges	7,542,618	9,663,587	11,055,382	9,561,473	(102,114)	(1.1)%
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 124,898,539</b>	<b>\$ 123,830,374</b>	<b>\$ 119,671,505</b>	<b>\$ 152,695,709</b>	<b>\$ 28,865,335</b>	<b>23.3%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 321,903,392</b>	<b>\$ 343,327,741</b>	<b>\$ 339,197,884</b>	<b>\$ 381,444,390</b>	<b>\$ 38,116,649</b>	<b>11.1%</b>

(\*) 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

### Description

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 239,000 acre-feet (AF) in FY 2019-20.

This requires the operation of the following facilities:

- 10 surface reservoirs with a total operationally restricted storage capacity of 113,667 AF
- 17 miles of canals
- 4 water supply diversion dams
- 99 groundwater recharge ponds
- 86 miles of controlled in-stream recharge in the county
- 142 miles of pipelines
- 3 water treatment plants
- 1 Advanced Water Purification Center
- 3 Raw Water Pump Stations with over 37,000 combined horsepower
- 1 well field

Activities of the Water Utility are segregated into the Water Utility Enterprise Fund and the State Water Project Fund. For the Water Utility Enterprise Fund, revenue is derived from treated, surface and recycled water sales; groundwater production charges; federal, state and local grants; interest earnings; and ad valorem taxes as provided by law. The Water Enterprise Fund 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 costs except those of the State Water

Project Fund. The State Water Project Fund accounts specifically for state water project tax revenue and state water project contractual costs.

The FY 2019-20 adopted budget includes North County (Zone W-2) groundwater production charges that reflect a 6.6% increase over the prior year for municipal and industrial water. The agricultural water charge reflects a 6.8% increase over the prior year or 6.0% of the recommended South County Municipal and Industrial and results in a charge of \$28.86 per AF. The approved Municipal and Industrial groundwater production charge for North County is \$1,374 per AF. The approved total treated water contract charge is \$1,474 per AF.

Also included in the FY 2019-20 adopted budget are South County (Zone W-5) groundwater production charges that reflect a 6.9% increase over the prior year for municipal and industrial water. The agricultural water charge reflects a 6.8% increase over the prior year or 6.0% of the recommended South County Municipal and Industrial rate and results in a charge of \$28.86 per AF. The approved Municipal and Industrial groundwater production charge for South County is \$481 per AF.

Estimated total revenue for FY 2019-20 is \$320.7 million (\$301.7 million for fund 61 and \$19.0 million for fund 63), or 16.2% more than the FY 2018-19 budget. Operations costs (excluding debt service) are expected to be \$184.9 million for both funds. This represents a (4.1%) increase from the FY 2018-19 budget. The cost of purchased water from the federal and state projects continues to be the largest expense item at \$23.1 million and \$25.1 million, respectively. The budget also includes \$10.4 million to pay the Valley Water's capital cost obligations for the federal San Felipe Division of the Central Valley Project.

Debt service is budgeted at \$43.9 million.

In FY 2019-20 the capital appropriation is estimated to

# Fund Summaries

be \$133.5 million and capital carry forward is estimated at \$19.2 million. For FY 2019-20, total requirements of \$152.7 million are to be met from a combination of current revenues, reserves, and debt.

The approved water charges will generate \$277.3 million in revenues from water usage. Capital reimbursements are estimated at \$11.8, property tax revenues are projected to be \$25.5 million, and interest earnings and other revenue are estimated to be \$6.1 million for a total of \$320.7 million.

Total reserves for both funds are \$122.8 million, an increase of \$22.0 million relative to FY 2018-19.

## Significant Business Challenges/ Opportunities

- Support the Board in achieving the Board Budget Goals to Ensure Current And Future Water Supply For Municipalities, Industries, Agriculture, And The Environment Is Reliable through funding for the following Board Strategies: Finalize the Fisheries and Aquatic Habitat Collaborative Effort (FAHCE); Actively pursue efforts to increase water storage opportunities; Actively participate in decisions regarding the California water conveyance project; Lead recycled and purified water efforts with the City of San Jose and other agencies; Engage and educate the community, local elected officials and staff on future water supply strategies in Santa Clara County; and, Advance Anderson Dam seismic retrofit project.
- In Conjunction with the San Benito County Water District and Pacheco Pass Water District, Valley Water continues 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 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.
- Participating in the planning and evaluation of storage projects like Sites Reservoir and Los Vaqueros Reservoir. This includes evaluation of potential benefits to the Valley Water as well as seeking funding opportunities to offset potential project costs.
- Continuing to resolve issues and pursuing regulatory actions conducive to the best possible opportunity for the Valley Water to participate in the California water conveyance project.
- Managing operation of local reservoirs with regard to seismic stability issues.
- Within approved budgets, providing the required level of supply, treatment, delivery, and renewal of aging infrastructure.
- Meeting or surpassing all drinking water standards and delivering approximately 100,000 acre feet of water to fulfill treated water contracts. Operating Rinconada, Penitencia, and Santa Teresa water treatment plants and SFPUC/SCVWD Intertie to deliver treated water during scheduled outages for planned inspection/rehabilitation of the Cross Valley and Calero Pipelines.
- Continuing construction of the Rinconada Water Treatment Plant Reliability Improvement Project.
- Continuing seismic retrofit design of Anderson, Calero, and Guadalupe dams; design of improvements at Almaden Dam; and seismic evaluations of Chesbro, Coyote, and Uvas dams.
- Completing the Countywide Water Reuse Master Plan effort and securing one or more agreements with wastewater agency partners to expand purified water supply systems and enhance long-term reliability of supply.
- Resolving the Three Creeks water rights issues through meeting the FAHCE settlement agreement commitments; focusing on completion of the Fish Habitat Restoration Plan and CEQA documentation to support an application to the State Water Resources Control Board.

# Fund Summaries

## Major Capital Projects

### **E 2.1 Current and future water supplies are reliable**

- Anderson Dam Seismic Retrofit – Design
- Calero and Guadalupe Dams Seismic Retrofits – Design
- Dam Safety Program Seismic Stability – Continuing evaluation
- Expedited Purified Water Program - Public-Private Partnership (P3) Procurement
- Coyote Pumping Plant ASD Replacement - Planning

### **E 2.2 Raw water transmission & distribution assets ensure reliability and efficiency**

- Cross Valley and Calero Pipeline - Rehabilitation Project – Inspection/Construction
- Vasona Pumping Plant Upgrades – Planning/Design
- Raw Water Transmission Small Capital Improvements – Ongoing

### **E 2.3 Reliable high quality drinking water is delivered**

- RWTP Reliability Improvement - Construction
- RWTP Residuals Remediation – Design
- STWTP and PWTP Electrical System Improvements – Planning
- STWTP Filter Media Replacement - Planning
- Water Treatment Small Capital Improvements – Ongoing

## Fiscal Status

The debt service coverage ratio is targeted at 2.0 or higher to help ensure financial stability and continued high credit ratings. Discretionary reserves are targeted at a minimum per the Valley Water's policy.

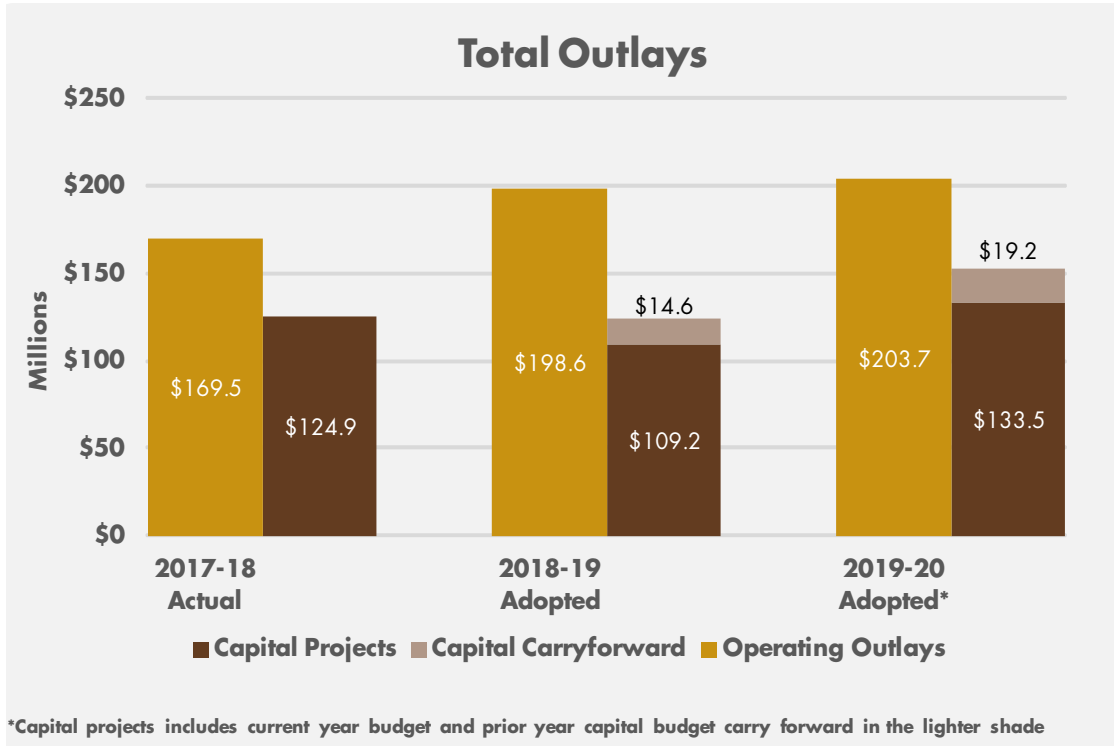
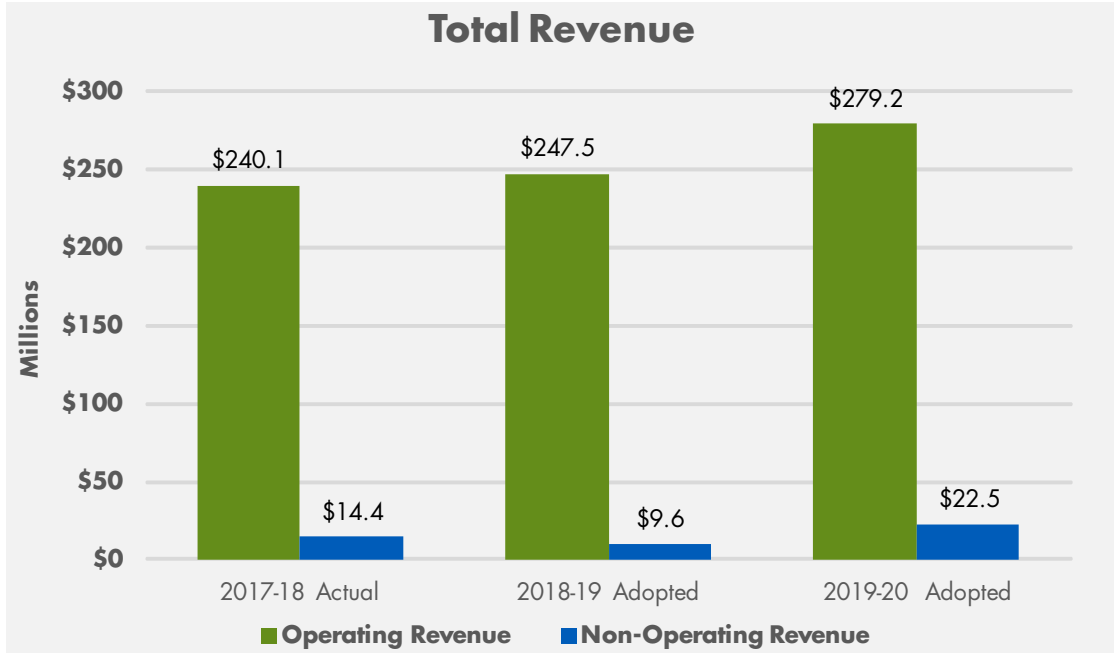
## Budget Issues

Staff assumed that revenue from water charges is based on Valley Water water use of 239,000 AF. This represents a 5.7% increase year over year, but also represents a 16% reduction relative to calendar year 2013 actual. Staff also assumed a debt issuance of \$59.6 million to help finance critical investments in water supply infrastructure.



# Fund Summaries

## Water Enterprise Fund (Fund 61)



# Fund Summaries

## Water Enterprise Fund Summary (Fund 61)

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
<b>Operating Revenue</b>						
Groundwater Production Charges	\$ 97,482,517	\$ 90,696,000	\$ 90,696,000	\$ 105,036,000	\$ 14,340,000	15.8%
Treated Water Charges	132,476,810	152,787,000	152,787,000	169,519,000	16,732,000	11.0%
Surface&Recycled Water Charges	1,040,878	2,653,000	2,653,000	2,821,000	168,000	6.3%
Intergovernmental Services	4,396,464	625,000	735,000	1,237,000	612,000	97.9%
Operating Other	4,706,248	735,000	625,000	625,000	(110,000)	(15.0)%
<b>Total Operating Revenue</b>	<b>\$ 240,102,917</b>	<b>\$ 247,496,000</b>	<b>\$ 247,496,000</b>	<b>\$ 279,238,000</b>	<b>\$ 31,742,000</b>	<b>12.8%</b>
<b>Non-Operating Revenue</b>						
Property Tax	\$ 7,087,504	\$ 6,962,471	\$ 7,314,212	\$ 7,451,232	\$ 488,761	7.0%
Capital Reimbursements	4,350,071	1,355,000	5,480,000	11,856,000	10,501,000	775.0%
Interest Income *	2,406,091	1,084,000	2,640,000	2,800,000	1,716,000	158.3%
Nonoperating Other	512,048	200,000	200,000	392,000	192,000	96.0%
<b>Total Non-Operating Revenue</b>	<b>\$ 14,355,714</b>	<b>\$ 9,601,471</b>	<b>\$ 15,634,212</b>	<b>\$ 22,499,232</b>	<b>\$ 12,897,761</b>	<b>134.3%</b>
<b>TOTAL REVENUE</b>	<b>\$ 254,458,631</b>	<b>\$ 257,097,471</b>	<b>\$ 263,130,212</b>	<b>\$ 301,737,232</b>	<b>\$ 44,639,761</b>	<b>17.4%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 143,526,509	\$ 156,378,005	\$ 156,407,017	\$ 159,496,041	\$ 3,118,036	2.0%
Operating Project	222,064	338,884	338,884	310,764	(28,120)	(8.3)%
Debt Service	25,717,114	41,885,770	41,885,770	43,874,295	1,988,525	4.7%
<b>Total Operating Outlays</b>	<b>\$ 169,465,687</b>	<b>\$ 198,602,659</b>	<b>\$ 198,631,671</b>	<b>\$ 203,681,100</b>	<b>\$ 5,078,441</b>	<b>2.6%</b>
<b>Capital Outlays</b>						
Capital Projects	\$ 124,898,539	\$ 109,216,248	\$ 119,671,505	\$ 133,456,709	\$ 24,240,461	22.2%
Carry Forward Capital Projects	—	14,614,126	—	19,239,000	4,624,874	31.6%
<b>Total Capital Outlays</b>	<b>\$ 124,898,539</b>	<b>\$ 123,830,374</b>	<b>\$ 119,671,505</b>	<b>\$ 152,695,709</b>	<b>\$ 28,865,335</b>	<b>23.3%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 294,364,226</b>	<b>\$ 322,433,033</b>	<b>\$ 318,303,176</b>	<b>\$ 356,376,809</b>	<b>\$ 33,943,776</b>	<b>10.5%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Bond Proceeds	\$ —	\$ 64,193,000	\$ 64,193,000	\$ 59,559,000	\$ (4,634,000)	(7.2)%
Commercial Paper Proceeds	51,570,000	—	—	—	—	—
Transfers In	3,252,000	1,228,000	1,228,000	1,013,000	(215,000)	(17.5)%
Transfers Out	(11,477,048)	(5,937,166)	(3,907,800)	(2,478,000)	3,459,166	(58.3)%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 43,344,952</b>	<b>\$ 59,483,834</b>	<b>\$ 61,513,200</b>	<b>\$ 58,094,000</b>	<b>\$ (1,389,834)</b>	<b>(2.3)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 3,439,357</b>	<b>\$ (5,851,728)</b>	<b>\$ 6,340,236</b>	<b>\$ 3,454,423</b>	<b>\$ 9,306,151</b>	<b>(159.0)%</b>

# Fund Summaries

## Water Enterprise Fund Summary (Fund 61) (Continued)

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted	
					\$ Diff	% Diff
<b>YEAR-END RESERVES</b>						
<b>Restricted Reserves</b>						
WUE Rate Stabilization	\$ 21,066,011	\$ 22,477,551	\$ 22,477,551	\$ 23,467,000	\$ 989,449	4.4%
WUE San Felipe Emergency	3,039,874	3,053,130	3,053,130	3,103,000	49,870	1.6%
WUE Public-Private Partnership (P3) Reserve	—	4,000,000	4,000,000	8,000,000	4,000,000	100.0%
WUE Water Supply	14,677,141	14,677,000	14,677,000	15,077,000	400,000	2.7%
WUE SVAWPC	1,906,000	986,000	1,066,000	1,066,000	80,000	8.1%
WUE Drought Reserve	5,000,000	7,000,000	7,000,000	10,000,000	3,000,000	42.9%
<b>Total Restricted Reserves</b>	<b>\$ 45,689,026</b>	<b>\$ 52,193,681</b>	<b>\$ 52,273,681</b>	<b>\$ 60,713,000</b>	<b>\$ 8,519,319</b>	<b>16.3%</b>
<b>Committed Reserves</b>						
Currently Authorized Projects ***	\$ 42,010,193	\$ 6,599,468	\$ 35,069,000	\$ 15,830,000	\$ 9,230,532	139.9%
Operating and Capital Reserve	20,485,996	37,278,868	27,182,770	41,436,874	4,158,006	11.2%
<b>Total Committed Reserves</b>	<b>\$ 62,496,189</b>	<b>\$ 43,878,336</b>	<b>\$ 62,251,770</b>	<b>\$ 57,266,874</b>	<b>\$ 13,388,538</b>	<b>30.5%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 108,185,215</b>	<b>\$ 96,072,017</b>	<b>\$ 114,525,451</b>	<b>\$ 117,979,874</b>	<b>\$ 21,907,857</b>	<b>22.8%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		
<b>Outlay Summary by Account Type</b>						
<b>OPERATING OUTLAY</b>						
Salaries & Benefits	\$ 49,017,544	\$ 53,041,445	\$ 53,059,152	\$ 57,187,636	\$ 4,146,191	7.8%
Salaries Savings Factor	—	(1,401,905)	(1,401,905)	(1,535,415)	(133,510)	9.5%
Services & Supplies	63,102,070	71,841,572	71,841,572	72,495,333	653,761	0.9%
Intra-District Charges	31,628,959	33,235,776	33,247,081	31,659,250	(1,576,526)	(4.7)%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 143,748,573</b>	<b>\$ 156,716,888</b>	<b>\$ 156,745,900</b>	<b>\$ 159,806,804</b>	<b>\$ 3,089,916</b>	<b>2.0%</b>
<b>DEBT SERVICE</b>						
Services & Supplies	\$ 545,373	\$ 2,219,400	\$ 2,219,400	\$ 3,538,780	\$ 1,319,380	59.4%
Debt Service	25,171,741	39,666,370	39,666,370	40,335,515	669,145	1.7%
<b>DEBT SERVICE TOTAL</b>	<b>\$ 25,717,114</b>	<b>\$ 41,885,770</b>	<b>\$ 41,885,770</b>	<b>\$ 43,874,295</b>	<b>\$ 1,988,525</b>	<b>4.7%</b>
<b>CAPITAL PROJECTS</b>						
Salaries & Benefits	\$ 11,975,961	\$ 15,277,567	\$ 17,399,836	\$ 17,433,734	\$ 2,156,167	14.1%
Salaries Savings Factor	—	(419,651)	(419,651)	(484,633)	(64,982)	15.5%
Services & Supplies	105,379,960	84,694,745	91,635,938	106,946,135	22,251,390	26.3%
Carry Forward Capital Projects	—	14,614,126	—	19,239,000	4,624,874	31.6%
Intra-District Charges	7,542,618	9,663,587	11,055,382	9,561,473	(102,114)	(1.1)%
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 124,898,539</b>	<b>\$ 123,830,374</b>	<b>\$ 119,671,505</b>	<b>\$ 152,695,709</b>	<b>\$ 28,865,335</b>	<b>23.3%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 294,364,226</b>	<b>\$ 322,433,032</b>	<b>\$ 318,303,175</b>	<b>\$ 356,376,808</b>	<b>\$ 33,943,776</b>	<b>10.5%</b>

(\*) 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

	Adopted 2015/16	Adopted 2016/17	Adopted 2017/18	Adopted 2018/19	Adopted 2019/20
<b>Groundwater Production</b>					
<b>Zone W-2</b>					
Agricultural	21.36	23.59	25.09	27.02	28.86
Non-Agricultural	894.00	1,072.00	1,175.00	1,289.00	1,374.00
<b>Zone W-5</b>					
Agricultural	21.36	23.59	25.09	27.02	28.86
Non-Agricultural	356.00	393.00	418.00	450.00	481.00
<b>Treated Water</b>					
Contract (Scheduled) <sup>(2)</sup>	994.00	1,172.00	1,275.00	1,389.00	1,474.00
Non-Contract <sup>(3)</sup>	1,094.00	1,122.00	1,225.00	1,339.00	1,574.00
<b>Untreated Water (Basic User Charge)</b>					
<b>Zone W-2</b>					
Agricultural	21.36	23.59	25.09	27.02	28.86
Non-Agricultural	894.00	1,072.00	1,175.00	1,289.00	1,374.00
<b>Zone W-5</b>					
Agricultural	21.36	23.59	25.09	27.02	28.86
Non-Agricultural	356.00	393.00	418.00	450.00	481.00
Water Master <sup>(1)</sup>	22.60	27.46	33.36	35.93	37.50
<b>Minimum Charge</b>					
Zone W-2 Non-Agricultural	670.50	804.00	881.25	966.75	1,030.50
Zone W-5 Non-Agricultural	267.00	294.75	313.50	337.50	360.75
Zone W-2 Agricultural	16.02	17.69	18.82	20.27	21.65
Zone W-5 Agricultural	16.02	17.69	18.82	20.27	21.65
<b>Reclaimed Water</b>					
<b>Gilroy Reclamation Facility</b>					
Agricultural	45.16	47.38	48.88	54.41	56.25
Non-Agricultural	336.00	373.00	398.00	430.00	461.00

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

(2) The total treated water contract charge is the sum of the basic user charge (which equals the groundwater production charge) plus the contract surcharge

(3) The total treated water non-contract charge is the sum of the basic user charge (which equals the groundwater production charge) plus the non-contract surcharge

# Fund Summaries

## Water Utility Cost Allocation

Job #	Job Description	South County %	South County Cost \$	North County Cost \$	Adopted 2019-2020	Basis of Allocation to the South
<b>Operations</b>						
91041012	Water Operations Planning	17.9%	\$ 121,229	\$ 556,028	\$ 677,257	Raw Water Deliveries
91041018	Groundwater Management Program	42.3%	1,879,072	2,563,178	4,442,250	Groundwater Production Ratio
91061007	Districtwide Salary Savings	13.6%	(208,816)	(1,326,598)	(1,535,415)	M&I Water Usage Ratio
91061012	Facilities Env Compliance	17.9%	6,801	31,194	37,995	Raw Water Deliveries
91081007	Dam Safety Program	14.4%	230,332	1,369,196	1,599,528	Program Benefit Calculation
91101004	Recycled & Purified Water Program	5.7%	330,928	5,474,826	5,805,754	Population
91111001	Water Rights	17.9%	112,961	518,107	631,069	Raw Water Deliveries
91131004	Imported Water Program	12.7%	602,551	4,141,946	4,744,497	Imported Water Ratio
91131006	IW San Felipe Division Delvrs	20.7%	4,777,657	18,302,810	23,080,467	Program Benefit Calculation
91131007	IW South Bay Aqueduct Delvrs	—	—	2,535,887	2,535,887	No South County Benefit
91151001	Water Conservation Program	7.3%	448,808	5,699,253	6,148,061	Program Benefit Calculation
91151012	Recycled/Purified Water Public Engagement	5.7%	46,217	764,610	810,827	Population
91151013	Water Banking Operations	12.7%	317,737	2,184,133	2,501,870	Imported Water Ratio
91211004	San Felipe Reach 1 Operation	20.8%	157,240	598,723	755,963	CVP Imported Water Ratio
91211005	SFD Reach 1 Administration	20.8%	844	3,213	4,056	CVP Imported Water Ratio
91211084	San Felipe Reach1 Ctrl and Ele	20.8%	85,885	327,023	412,907	CVP Imported Water Ratio
91211085	SF Reach 1- Engineering - Other	20.8%	45,767	174,268	220,036	CVP Imported Water Ratio
91211099	San Felipe Reach 1 Gen Maint	20.8%	182,168	693,638	875,806	CVP Imported Water Ratio
91221002	San Felipe Reach 2 Operation	20.8%	29,467	112,202	141,669	CVP Imported Water Ratio
91221006	SF Reach 2- Engineering - Other	20.8%	45,019	171,419	216,438	CVP Imported Water Ratio
91221099	San Felipe Reach 2 Gen Maint	20.8%	32,057	122,065	154,122	CVP Imported Water Ratio
91231002	San Felipe Reach 3 Operation	20.8%	62,730	238,858	301,589	CVP Imported Water Ratio
91231084	San Felipe Reach3 Ctrl and Ele	20.8%	48,430	184,406	232,836	CVP Imported Water Ratio
91231085	SF Reach 3- Engineering - Other	20.8%	15,679	59,702	75,381	CVP Imported Water Ratio
91231099	San Felipe Reach 3 Gen Maint	20.8%	218,863	833,361	1,052,224	CVP Imported Water Ratio

# Fund Summaries

## Water Utility Cost Allocation (Continued)

Job #	Job Description	South County %	South County Cost \$	North County Cost \$	Adopted 2019-2020	Basis of Allocation to the South
91251001	Transfer Bethany Pipeline	—	—	1,940,241	1,940,241	No South County Benefit
91281007	SVAWPC Facility Operations	—	—	2,428,854	2,428,854	No South County Benefit
91281008	SVAWPC Facility Maintenance	—	—	1,784,953	1,784,953	No South County Benefit
91441003	Ocean & Brackish Desalination	13.6%	9,973	63,360	73,334	M&I Water Usage Ratio
91451002	Well Ordinance Program	20.3%	372,442	1,462,246	1,834,687	Well Permits and Inspections
91451005	Source Water Quality Mgmt	13.6%	49,405	313,866	363,271	M&I Water Usage Ratio
91451011	Invasive Mussel Prevention	17.9%	109,022	500,041	609,063	Raw Water Deliveries
91601001	California WaterFix	12.7%	680,053	4,678,918	5,358,971	Imported Water Ratio
91761001	Local Res / Div Plan & Analysis	22.4%	316,005	1,094,732	1,410,737	Total Water Deliveries Ratio
91761013	SCADA Systems Upgrades	20.8%	44,478	169,360	213,838	CVP Imported Water Ratio
91761099	Dams / Reservoir Gen Maint	22.0%	728,681	2,583,504	3,312,185	Program Benefit Calculation
92041014	FAHCE/Three Creeks HCP Project	7.1%	270,539	3,539,875	3,810,415	Coyote Water Supply Ratio
92061012	Facilities Env Compliance	17.9%	12,242	56,148	68,390	Raw Water Deliveries
92261099	Vasona Pump Station Gen Main	—	—	199,688	199,688	No South County Benefit
92761001	Raw Water T and D Genrl Oper	17.9%	270,765	1,241,890	1,512,655	Raw Water Deliveries
92761008	Recycled Water T&D Genrl Maint	100.0%	288,863	—	288,863	Benefits only South County
92761009	Recharge/RW Field Ops	36.4%	1,155,123	2,018,291	3,173,414	Groundwater Recharge Ratio
92761010	Rchrg / RW Field Fac Maint	36.4%	751,411	1,312,906	2,064,317	Groundwater Recharge Ratio
92761012	Untreated Water Program Plan & Analysis	53.9%	58,618	50,135	108,753	Untreated Water Deliveries Ratio
92761013	SCADA Systems Upgrades	17.9%	21,873	100,321	122,193	Raw Water Deliveries
92761082	Raw Water T&D Ctrl and Electr	17.9%	117,406	538,493	655,898	Raw Water Deliveries
92761083	Raw Water T&D Eng Other	17.9%	92,767	425,485	518,253	Raw Water Deliveries
92761085	Anderson Hydrelctrc Fclty Main	13.6%	22,227	141,206	163,433	Anderson Water Deliveries Ratio
92761099	Raw Water T / D Gen Maint	17.9%	371,923	1,705,859	2,077,782	Raw Water Deliveries
92781002	Raw Water Corrosion Control	17.9%	85,856	393,786	479,641	Raw Water Deliveries

# Fund Summaries

## Water Utility Cost Allocation (Continued)

Job #	Job Description	South County %	South County Cost \$	North County Cost \$	Adopted 2019-2020	Basis of Allocation to the South
93061012	Facilities Env Compliance	—	—	463,535	463,535	No South County Benefit
93081008	W T General Water Quality	—	—	2,219,219	2,219,219	No South County Benefit
93081009	Water Treatment Plant Engineering	—	—	678,842	678,842	No South County Benefit
93231007	PWTP Landslide Monitoring	—	—	2,165	2,165	No South County Benefit
93231009	PWTP General Operations	—	—	5,224,820	5,224,820	No South County Benefit
93231099	Penitencia WTP General Maint	—	—	2,490,903	2,490,903	No South County Benefit
93281005	STWTP - General Operations	—	—	5,272,219	5,272,219	No South County Benefit
93281099	Santa Teresa WTP General Maint	—	—	3,243,877	3,243,877	No South County Benefit
93291012	RWTP General Operations	—	—	8,306,554	8,306,554	No South County Benefit
93291099	Rinconada WTP General Maint	—	—	3,722,024	3,722,024	No South County Benefit
93401002	Water District Laboratory	5.3%	270,086	4,825,872	5,095,958	Lab Analyses
93761001	SF/SCVWD Intertie General Ops	—	—	219,853	219,853	No South County Benefit
93761004	Campbell Well Field Operations	—	—	86,860	86,860	No South County Benefit
93761005	Campbell Well Field Maintenance	—	—	93,513	93,513	No South County Benefit
93761006	Treated Water Ctrl & Elec Eng	—	—	2,316,887	2,316,887	No South County Benefit
93761013	SCADA Systems Upgrades	—	—	358,943	358,943	No South County Benefit
93761099	SF/SCVWD Intertie Gen Maint	—	—	417,252	417,252	No South County Benefit
94761005	TW T&D - Engineering - Other	—	—	422,017	422,017	No South County Benefit
94761013	SCADA Systems Upgrades	—	—	68,734	68,734	No South County Benefit
94761099	Treated Water T/D Gen Maint	—	—	1,337,157	1,337,157	No South County Benefit
94781001	Treated Water T/D Corrosion	—	—	415,167	415,167	No South County Benefit
95001090	Unscoped Projects- Budget Only	13.6%	13,600	86,400	100,000	M&I Water Usage Ratio
95011003	WU Asset Protection Support	2.4%	27,849	1,132,514	1,160,363	Program Benefit Calculation
95021008	Energy Management	1.5%	3,112	200,269	203,381	Labor Hours
95031002	Grants Management	41.6%	166,427	233,638	400,066	Program Benefit Calculation
95041039	Integrated Regional Water Mgmt	13.6%	14,443	91,754	106,197	M&I Water Usage Ratio

# Fund Summaries

## Water Utility Cost Allocation (Continued)

Job #	Job Description	South County %	South County Cost \$	North County Cost \$	Adopted 2019-2020	Basis of Allocation to the South
95061012	Rental Expense San Pedro, MH	100.0%	31,531	—	31,531	Benefits only South County
95061038	WUE Administration	13.6%	934,897	5,939,348	6,874,245	M&I Water Usage Ratio
95061043	WUE TW Div Admin Support	—	—	3,591,177	3,591,177	No South County Benefit
95061045	Asset Management Program	13.6%	242,974	1,543,598	1,786,572	M&I Water Usage Ratio
95061047	WUE Technical Training Program	13.6%	71,753	455,840	527,593	M&I Water Usage Ratio
95061048	Climate Change Adaptation/Mtg.	13.6%	20,619	130,992	151,612	M&I Water Usage Ratio
95071041	Welding Services	1.8%	8,140	446,631	454,772	Program Benefit Calculation
95101003	W2 W5 Water Revenue Program	63.0%	887,201	521,055	1,408,255	Labor Hours
95111003	Water Use Measurement	46.1%	840,707	982,952	1,823,659	Labor Hours
95121003	LT Financial Planning & Rate Setting	13.6%	72,616	461,326	533,943	M&I Water Usage Ratio
95151002	WU Customer Relations & Outreach	5.7%	27,832	460,441	488,273	Population
95741001	Water Supply Planning	13.6%	199,567	1,267,837	1,467,404	M&I Water Usage Ratio
95741042	Water Resorcs EnvPlng & Permtg	18.0%	197,388	899,214	1,096,602	Program Benefit Calculation
95761003	SCADA Network Administration	2.8%	6,521	226,362	232,883	Program Benefit Calculation
95761071	Emergency Management	5.7%	56,225	930,184	986,410	Population
95771011	Inter Agency Urban Runoff Program	17.9%	88,609	406,414	495,023	Raw Water Deliveries
95771031	HAZMAT Emergency Response	8.3%	6,678	73,778	80,456	Emergency Response Events
95811043	Hydrologic Data Msrmt & Mgmt	26.0%	262,581	747,346	1,009,927	Stream Gauge location
95811046	Warehouse Services	13.6%	88,941	565,038	653,979	M&I Water Usage Ratio
95811049	X Valley Subsidence Survey	8.1%	44,423	504,007	548,430	No South County Benefit
95811054	District Real Property Administration	—	—	329,887	329,887	Program Benefit Calculation
91131008	State Water Project Costs	—	—	25,067,582	25,067,582	No South County Benefit
<b>Operations Total</b>			<b>\$ 20,004,018</b>	<b>\$ 164,559,603</b>	<b>\$ 184,563,624</b>	
<b>Operating Projects</b>						
95762011	Tree Maintenance Program	13.6%	\$ 42,264	\$ 268,500	\$ 310,764	M&I Water Usage Ratio
<b>Operating Projects Total</b>			<b>\$ 42,264</b>	<b>\$ 268,500</b>	<b>\$ 310,764</b>	
<b>TOTAL</b>	<b>OPERATIONS AND OPERATING</b>		<b>\$ 20,046,282</b>	<b>\$ 164,828,103</b>	<b>\$ 184,874,388</b>	



# Fund Summaries

## Total Outlays - Source of Supply

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
91041012	Water Operations Planning	396,622	505,833	677,257		Raw Water Operations & Maintenance Division
91041018	Groundwater Management Program	4,096,072	4,265,095	4,442,250		Water Supply Division
91061007	Districtwide Salary Savings-61		(1,401,905)	(1,535,415)		Financial Planning and Management Services Division
* 91061012	Facilities Env Compliance	38,581	41,870	37,995		Office of COO IT and Admin Services
91081007	Dam Safety Program	1,734,641	1,716,562	1,599,528		Dam Safety and Capital Delivery Division
91101004	Recycled & Purified Water Prog	8,523,993	6,657,557	5,805,754		Water Supply Division
91111001	Water Rights	305,281	394,569	631,069		Raw Water Operations & Maintenance Division
91131004	Imported Water Program	5,355,624	17,650,715	4,744,497		Water Supply Division
91131006	IW San Felipe Division Delvrs	20,859,209	18,275,157	23,080,467		Water Supply Division
91131007	IW South Bay Aqueduct Delvrs	7,990,885	5,375,500	2,535,887		Water Supply Division
91151001	Water Conservation Program	3,932,316	6,185,507	6,148,061		Water Supply Division
91151012	Recycld/PurifiedWaterPublicEng	922,890	821,900	810,827		Office of Chief of External Affairs
91151013	Water Banking Operations			2,501,870		Water Supply Division
91211004	San Felipe Reach 1 Operation	612,327	755,184	755,963		Raw Water Operations & Maintenance Division
91211005	SFD Reach 1 Administration	12,375	10,100	4,056		Raw Water Operations & Maintenance Division
91211084	San Felipe Reach1 Ctrl and Ele	349,469	438,899	412,907		Raw Water Operations & Maintenance Division
91211085	SF Reach 1-Engineering - Other	103,978	76,360	220,036		Raw Water Operations & Maintenance Division
91211099	San Felipe Reach 1 Gen Maint	809,381	824,035	875,806		Raw Water Operations & Maintenance Division
91221002	San Felipe Reach 2 Operation	59,720	141,049	141,669		Raw Water Operations & Maintenance Division
91221006	SF Reach 2-Engineering - Other	77,265	232,014	216,438		Raw Water Operations & Maintenance Division
91221099	San Felipe Reach 2 Gen Maint	72,163	153,105	154,122		Raw Water Operations & Maintenance Division
91231002	San Felipe Reach 3 Operation	196,288	479,349	301,589		Raw Water Operations & Maintenance Division
91231084	San Felipe Reach3 Ctrl and Ele	317,207	446,302	232,836		Raw Water Operations & Maintenance Division
91231085	SF Reach 3-Engineering - Other	22,357	196,591	75,381		Raw Water Operations & Maintenance Division

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Source of Supply (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
91231099	San Felipe Reach 3 Gen Maint	1,045,338	904,947	1,052,224		Raw Water Operations & Maintenance Division
91251001	Transfer_Bethany Pipeline			1,940,241		Water Supply Division
91281007	SVAWPC Facility Operations	2,433,785	2,546,168	2,428,854		Treated Water Operations & Maintenance Division
91281008	SVAWPC Facility Maintenance	1,963,759	1,385,208	1,784,953		Treated Water Operations & Maintenance Division
91441003	Ocean & Brackish Desalination	12,188		73,334		Water Supply Division
91451002	Well Ordinance Program	1,607,167	1,436,643	1,834,687		Water Supply Division
91451005	Source Water Quality Mgmt	373,715	321,500	363,271		Treated Water Operations & Maintenance Division
91451011	Invasive Mussel Prevention	535,751	598,544	609,063		Treated Water Operations & Maintenance Division
91601001	California WaterFix			5,358,971		Water Supply Division
91761001	Local Res/Div Plan & Analysis	1,368,302	1,388,235	1,410,737		Raw Water Operations & Maintenance Division
* 91761013	SCADA Systems Upgrades	37,001	144,648	213,838		Raw Water Operations & Maintenance Division
91761099	Dams / Reservoir Gen Maint	2,071,989	2,573,100	3,312,185		Dam Safety and Capital Delivery Division
<b>Total Operations</b>		<b>68,237,636</b>	<b>75,540,344</b>	<b>75,253,208</b>		
<b>Capital</b>						
91084019	Dam Safety Seismic Stability	1,233,009	1,093,043	630,908		Dam Safety and Capital Delivery Division
91084020	Calero-Guad Dams Seismic Retro	1,539,593			340,000	Dam Safety and Capital Delivery Division
91094009	SoCo Rcyld Wtr PL Short-Trm 1B	750,053			2,842,000	Water Utility Capital Division
91094010	So. County Recycled Water Fund	3,062,037			401,000	Water Supply Division
91154007	Water Purchases Captl Project	9,715,169	10,056,930	10,410,713		Water Supply Division
91184008	SV Adv Wtr Purification Ctr	2,929				Water Utility Capital Division
91214001	Pacheco Conduit Rehabilitation	4,779,585				Raw Water Operations & Maintenance Division
91214010	Small Caps, San Felipe R1	2,426,930	2,901,283	5,715,984		Raw Water Operations & Maintenance Division
91224010	Small Caps, San Felipe R2	16,979	595,125	866,440		Raw Water Operations & Maintenance Division
91234002	Coyote Pumping Plant ASD	236,884	697,862	1,026,846		Water Utility Capital Division
91234010	Small Caps, San Felipe R3	1,055,196	205,000	850,000		Raw Water Operations & Maintenance Division
91234011	Coyote Warehouse	595,902	1,033,913	2,481,995	881,000	Water Utility Capital Division

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Source of Supply (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
91244001	Wolfe Rd Recycled Wtr Facility	503,140				Dam Safety and Capital Delivery Division
91284009	SVAWPC Expansion Project	4,217				Water Utility Capital Division
91304001	Indirect Potable Reuse-Plan	3,627,569	3,493,141	2,479,965		Water Utility Capital Division
91384001	Purified Water Pipeline	1,993				Water Utility Capital Division
91854001	Almaden Dam Improvements	486,312	3,764,122		793,000	Dam Safety and Capital Delivery Division
91864005	Anderson Dam Seismic Retrofit	7,174,962	10,561,864	4,178,595		Dam Safety and Capital Delivery Division
91874004	Calero Dam SeisRetrfit Des&Con	2,367,002	1,712,856	407,999	115,000	Dam Safety and Capital Delivery Division
91894002	Guadalupe Dam SeisReff Des&Con	1,022,524	198,525	788,999	256,000	Dam Safety and Capital Delivery Division
91954001	Pacheco PP ASD Replacement	13				Water Utility Capital Division
91954002	Pacheco Reservoir ExpansionPrj			42,056,108	42,000	Dam Safety and Capital Delivery Division
<b>Total Capital</b>		<b>40,601,999</b>	<b>36,313,662</b>	<b>71,894,552</b>	<b>5,670,000</b>	
<b>Total</b>		<b>108,839,635</b>	<b>111,854,005</b>	<b>147,147,760</b>	<b>5,670,000</b>	

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - Raw Water Transmission and Distribution

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
92041014	FAHCE/Three Creeks HCP Project	2,741,591	3,911,659	3,810,415		Watershed Stewardship & Planning Division
* 92061012	Facilities Env Compliance	69,445	75,366	68,390		Office of COO IT and Admin Services
92261099	Vasona Pump Station Gen Main	158,410	137,263	199,688		Raw Water Operations & Maintenance Division
92761001	Raw Water T&D Gen'l Oper	1,582,300	1,652,861	1,512,655		Raw Water Operations & Maintenance Division
92761006	Rchrg / RW Field Fac Asset Mgt	7,757				Raw Water Operations & Maintenance Division
92761007	Rchrg / RW Fld Ops Pln & Anlys	34,220				Raw Water Operations & Maintenance Division
92761008	Recycled Water T&D Genrl Maint	139,096	280,223	288,863		Raw Water Operations & Maintenance Division
92761009	Recharge/RW Field Ops	3,280,346	3,002,986	3,173,414		Raw Water Operations & Maintenance Division
92761010	Rchrg / RW Field Fac Maint	2,710,582	2,009,403	2,064,317		Raw Water Operations & Maintenance Division
92761012	Untreated Water Prog Plan	71,202	270,987	108,753		Raw Water Operations & Maintenance Division
* 92761013	SCADA Systems Upgrades	21,144	82,656	122,193		Raw Water Operations & Maintenance Division
92761082	Raw Water T&D Ctrl and Electr	735,372	740,990	655,898		Raw Water Operations & Maintenance Division
92761083	Raw Water T&D Eng Other	128,419	144,244	518,253		Raw Water Operations & Maintenance Division
92761085	Anderson Hydrelctrc Fclty Main	85,518	149,697	163,433		Raw Water Operations & Maintenance Division
92761099	Raw Water T / D Gen Maint	2,218,556	2,250,634	2,077,782		Raw Water Operations & Maintenance Division
92781002	Raw Water Corrosion Control	486,851	244,499	479,641		Raw Water Operations & Maintenance Division
<b>Total Operations</b>		<b>14,470,807</b>	<b>14,953,467</b>	<b>15,243,696</b>		
<b>Capital</b>						
92144001	Pacheco/SC Conduit ROW ACQ	157,355	1,513,821		1,584,000	Water Utility Capital Division
92224001	Pen Force Main Seismic Retrofi	946,051				Water Utility Capital Division
92264001	Vasona Pump Station Upgrade	243,688	549,175	525,400		Water Utility Capital Division
92374005	SCADA Remote Arch&Comm Upgrade	344,958	251,238	255,987	300,000	Water Utility Capital Division

\*Recipient projects

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# Fund Summaries

## Total Outlays - Raw Water Transmission and Distribution (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
92764009	Small Caps, Raw Water T&D	312,107	848,643	1,215,303		Raw Water Operations & Maintenance Division
<b>Total Capital</b>		<b>2,004,158</b>	<b>3,162,877</b>	<b>1,996,690</b>	<b>1,884,000</b>	
<b>Total</b>		<b>16,474,965</b>	<b>18,116,344</b>	<b>17,240,386</b>	<b>1,884,000</b>	

\*Recipient projects

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# Fund Summaries

## Total Outlays - Water Treatment

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
* 93061012	Facilities Env Compliance	470,680	510,815	463,535		Office of COO IT and Admin Services
93081008	W T General Water Quality	2,114,076	2,153,992	2,219,219		Treated Water Operations & Maintenance Division
93081009	Water Treatment Plant Engineer	183,851	135,207	678,842		Raw Water Operations & Maintenance Division
93231007	PWTP Landslide Monitoring	79,958	48,701	2,165		Dam Safety and Capital Delivery Division
93231009	PWTP General Operations	5,192,736	5,317,647	5,224,820		Treated Water Operations & Maintenance Division
93231099	Penitencia WTP General Maint	2,543,600	2,590,445	2,490,903		Treated Water Operations & Maintenance Division
93281005	STWTP - General Operations	4,732,374	5,033,928	5,272,219		Treated Water Operations & Maintenance Division
93281099	Santa Teresa WTP General Maint	3,293,909	3,229,259	3,243,877		Treated Water Operations & Maintenance Division
93291012	RWTP General Operations	7,743,819	8,106,029	8,306,554		Treated Water Operations & Maintenance Division
93291099	Rinconada WTP General Maint	2,900,593	3,526,121	3,722,024		Treated Water Operations & Maintenance Division
93401002	Water District Laboratory	4,517,053	4,880,956	5,095,958		Treated Water Operations & Maintenance Division
93761001	SF/SCVWD Intertie General Ops	251,094	217,112	219,853		Treated Water Operations & Maintenance Division
93761004	Campbell Well Field Operations	195,204	145,273	86,860		Treated Water Operations & Maintenance Division
93761005	Campbell Well Field Maint	98,427	95,763	93,513		Treated Water Operations & Maintenance Division
93761006	Treated Water Ctrl & Elec Eng	2,266,701	2,596,336	2,316,887		Raw Water Operations & Maintenance Division
* 93761013	SCADA Systems Upgrades	62,110	242,802	358,943		Raw Water Operations & Maintenance Division
93761099	SF/SCVWD Intertie Gen Maint	329,351	94,932	417,252		Treated Water Operations & Maintenance Division
<b>Total Operations</b>		<b>36,975,537</b>	<b>38,925,318</b>	<b>40,213,423</b>		
<b>Capital</b>						
93084004	Wtr Trtmnt Plnt Electr Imprv			202,611		Treated Water Operations & Maintenance Division
93084011	Fluoridation at WTPs	262,819				Water Utility Capital Division
93234043	PWTP Clearwell Recoat & Repair	250,239				Water Utility Capital Division

\*Recipient projects

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# Fund Summaries

## Total Outlays - Water Treatment (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
93284013	STWTP Filter Media Replace			202,611		Treated Water Operations & Maintenance Division
93294051	RWTP FRP Residuals Management	1,586,009			261,000	Water Utility Capital Division
93294056	RWTP Treated Water Valves Upgd	17,694	9,426	20,999		Water Utility Capital Division
93294057	RWTP Reliability Improvement	48,021,765	46,977,734	14,566,196	10,692,000	Water Utility Capital Division
93294058	RWTP Residuals Remediation	3,306,109		2,632,305	2,000	Water Utility Capital Division
93764003	IRP2 WTP Blds Seismic Retrofit	256,761				Water Utility Capital Division
93764004	Small Caps, Water Treatment	2,089,356	3,577,164	11,353,369		Treated Water Operations & Maintenance Division
<b>Total Capital</b>		<b>55,790,753</b>	<b>50,564,324</b>	<b>28,978,091</b>	<b>10,955,000</b>	
<b>Total</b>		<b>92,766,290</b>	<b>89,489,641</b>	<b>69,191,514</b>	<b>10,955,000</b>	

\*Recipient projects

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# Fund Summaries

## Total Outlays - Treated Water Transmission and Distribution

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
94761005	TW T&D - Engineering - Other	36,052	156,044	422,017		Raw Water Operations & Maintenance Division
* 94761013	SCADA Systems Upgrades	11,893	46,494	68,734		Raw Water Operations & Maintenance Division
94761099	Treated Water T/D Gen Maint	1,099,338	1,220,644	1,337,157		Raw Water Operations & Maintenance Division
94781001	Treated Water T/D Corrosion	318,344	222,216	415,167		Raw Water Operations & Maintenance Division
<b>Total Operations</b>		<b>1,465,628</b>	<b>1,645,398</b>	<b>2,243,075</b>		
<b>Capital</b>						
94084007	Treated Water Isolation Valves		528,770	741,653	515,000	Water Utility Capital Division
94084008	Westside Retailer Interties	28,632	66,880		6,000	Water Utility Capital Division
94384002	Pen Del Main Seismic Retrofit	343,226				Water Utility Capital Division
94764006	Small Caps,Treated Water T&D			178,000		Raw Water Operations & Maintenance Division
<b>Total Capital</b>		<b>371,858</b>	<b>595,650</b>	<b>919,653</b>	<b>521,000</b>	
<b>Total</b>		<b>1,837,486</b>	<b>2,241,048</b>	<b>3,162,728</b>	<b>521,000</b>	

\*Recipient projects

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# Fund Summaries

## Total Outlays - Administration and General

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
95001090	Unscoped Projects-Budget Only		100,000	100,000		Office of COO Water Utility
95011003	WU Asset Protection Support	661,420	948,638	1,160,363		Watershed Design & Construction Division
* 95021008	Energy Management	271,370	210,304	203,381		Raw Water Operations & Maintenance Division
* 95031002	Grants Management	384,779	381,517	400,066		Financial Planning and Management Services Division
* 95041039	Integrated Regional Water Mgmt	47,011	93,329	106,197		Water Supply Division
** 95061007	WUE Asset Management Plng Prgm	1,131,564				Raw Water Operations & Maintenance Division
95061012	Rental Expense San Pedro,MH	11,140	31,879	31,531		Office of COO IT and Admin Services
** 95061037	WUE Training & Development	1,498,413	1,577,516			Office of COO Water Utility
95061038	WUE Administration	7,823,272	7,610,817	6,874,245		Office of COO Water Utility
95061043	WUE TW Div Admin Support	381,895	271,828	3,591,177		Treated Water Operations & Maintenance Division
* 95061045	Asset Management Program	673,336	2,150,259	1,786,572		Raw Water Operations & Maintenance Division
95061047	WUE Technical Training Program	797,203	1,269,921	527,593		Office of COO Water Utility
* 95061048	Climate Change Adaptation/ Mtg.	158,300	437,573	151,612		Watershed Stewardship & Planning Division
* 95071041	Welding Services	235,087	507,290	454,772		Office of COO IT and Admin Services
95101003	W2 W5 Water Revenue Program	1,395,741	1,348,858	1,408,255		Financial Planning and Management Services Division
95111003	Water Use Measurement	1,702,401	2,047,409	1,823,659		Water Supply Division
* 95121003	IT Financial Planning & Rate S	696,785	575,093	533,943		Financial Planning and Management Services Division
95151002	WU Customer Relations&Outreach	(33)	465,581	488,273		Office of Chief of External Affairs
95741001	Water Supply Planning	1,052,009	1,216,580	1,467,404		Water Supply Division
* 95741042	Water Resorcs EnvPlng & Permtg	179,936	392,959	1,096,602		Raw Water Operations & Maintenance Division
95761003	SCADA Network Administration	173,397	318,957	232,883		Information Technology Division
* 95761071	Emergency Management	803,034	837,305	986,410		Office of COO IT and Admin Services
* 95771011	Inter Agency Urban Runoff Prog	456,935	437,174	495,023		Watershed Stewardship & Planning Division

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# Fund Summaries

## Total Outlays - Administration and General (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
* 95771031	HAZMAT Emergency Response	76,691	81,745	80,456		Office of COO IT and Admin Services
* 95811043	Hydrologic Data Msrmt & Mgmt	869,051	853,852	1,009,927		Watershed Stewardship & Planning Division
* 95811046	Warehouse Services	550,199	666,210	653,979		Office of COO IT and Admin Services
* 95811049	X Valley Subsidence Survey	130,093	296,400	548,430		Watershed Design & Construction Division
* 95811054	District Real Property Adminis	215,872	184,484	329,887		Watershed Design & Construction Division
<b>Total Operations</b>		<b>22,376,900</b>	<b>25,313,479</b>	<b>26,542,639</b>		
<b>Operating</b>						
* 95762011	Tree Maintenance Program	222,064	338,884	310,764		Watershed Operations & Maintenance Division
<b>Total Operating</b>		<b>222,064</b>	<b>338,884</b>	<b>310,764</b>		
<b>Debt Service</b>						
95993007	Commercial Paper Tax Exempt	263,485	1,631,200	1,851,890		Financial Planning and Management Services Division
95993008	Commercial Paper Taxable	544,302	1,631,200	1,851,890		Financial Planning and Management Services Division
95993012	2006B WUE Refunding (Taxable)	1,784,489	1,803,050	1,813,106		Financial Planning and Management Services Division
95993014	2007B WU Revenue COPs(Taxable)	1,902,082	3,414,000	3,260,000		Financial Planning and Management Services Division
95993015	2016A WU Ref Rev Bond(TxExmpt)	3,230,621	5,340,750	5,350,750		Financial Planning and Management Services Division
95993016	2016B WU Ref Rev Bond(Taxable)	5,316,750	3,254,622	3,244,621		Financial Planning and Management Services Division
95993017	WU COP 2016C (Tax-Exempt)	4,124,700	5,057,650	5,122,250		Financial Planning and Management Services Division
95993018	WU COP 2016D (Taxable)	4,209,435	5,476,973	5,609,741		Financial Planning and Management Services Division
95993019	WU Rev Bond 2017A (Tax Exempt)	4,341,250	4,380,500	4,385,500		Financial Planning and Management Services Division
** 95993020	WU Rev Bond 2018A (Tax-Exempt)		3,497,146			Financial Planning and Management Services Division
** 95993021	WU Rev Bond 2018B (Taxable)		4,253,679			Financial Planning and Management Services Division
95993022	WU Rev Bond 2019A (Tax-Exempt)		825,000	1,595,800		Financial Planning and Management Services Division
95993023	WU Rev Bond 2019B (Taxable)		1,060,000	6,309,024		Financial Planning and Management Services Division

\*Recipient projects

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# Fund Summaries

## Total Outlays - Administration and General (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
95993024	WU Rev Bond 2019C (Tax-Exempt)		260,000			Financial Planning and Management Services Division
95993025	WU Rev Bond 2020A (Tax-Exempt)			1,394,780		Financial Planning and Management Services Division
95993026	WU Rev Bond 2020B (Taxable)			2,084,944		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>25,717,114</b>	<b>41,885,770</b>	<b>43,874,295</b>		
<b>Capital</b>						
95064011	Districtwide Salary Savings-61		(419,651)	(484,632)		Financial Planning and Management Services Division
95074001	Capital Warranty Services	72,317	112,197		209,000	Water Utility Capital Division
* 95074030	WU Capital Training & Dvlpment	3,573	1,318,889			Water Utility Capital Division
* 95074033	CIP Development & Admin	378,697	589,692	434,562		Water Utility Capital Division
* 95074036	Survey Mgmt & Tech Support	232,806	224,183	177,311		Watershed Design & Construction Division
* 95074038	Capital Progrm Srvc Admin	2,474,507	2,387,223	2,250,758		Water Utility Capital Division
95074039	Capital Construction Mgmt System			976,689		Office of COO Water Utility
** 95084001	5-Year Pipeline Rehabilitation	126,682				Water Utility Capital Division
95084002	10-Yr PL Inspection and Rehab	22,583,846	13,865,414	26,129,073		Water Utility Capital Division
95274003	WU Computer Network Modrnizatn	257,342	501,788	183,964		Information Technology Division
<b>Total Capital</b>		<b>26,129,772</b>	<b>18,579,736</b>	<b>29,667,723</b>	<b>209,000</b>	
<b>Total</b>		<b>74,445,849</b>	<b>86,117,868</b>	<b>100,395,422</b>	<b>209,000</b>	

\*Recipient projects

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# Fund Summaries

## Water Enterprise Summary by Zone

	Budgetary Basis Basis Actual 2017-2018	Adopted Budget 2018-19	Estimated Actual 2018-19	Adopted Budget 2019-20	Percent Change
<b>Zone W2 North County</b>					
<b>Allocated Revenue</b>					
Operating Revenue	\$ 226,422,802	\$ 234,646,044	\$ 234,576,442	\$ 263,997,782	12.5%
Non-operating Revenue	42,551,507	25,988,112	31,983,354	38,793,593	49.3%
<b>Total Allocated Revenue</b>	<b>\$ 268,974,309</b>	<b>\$ 260,634,156</b>	<b>\$ 266,559,796</b>	<b>\$ 302,791,375</b>	<b>16.2%</b>
<b>Allocated Operating Outlays</b>					
Operations	\$ 153,697,228	\$ 157,662,660	\$ 157,694,836	\$ 164,677,739	4.4%
Operating Projects	193,196	294,151	294,151	268,500	(8.7)%
Debt Service	25,717,114	41,885,770	41,885,770	43,874,295	4.7%
<b>Total Allocated Operating Outlays</b>	<b>\$ 179,607,538</b>	<b>\$ 199,842,581</b>	<b>\$ 199,874,757</b>	<b>\$ 208,820,534</b>	<b>4.5%</b>
Balance Available for Capital/Reserve	89,366,771	60,791,575	66,685,039	93,970,841	54.6%
<b>Capital Appropriations</b>	<b>\$ 124,898,539</b>	<b>\$ 123,830,374</b>	<b>\$ 119,671,505</b>	<b>\$ 152,695,709</b>	<b>23.3%</b>
<b>Other Financing Resources</b>					
Commercial Paper Proceeds	\$ 51,570,000	\$ 64,193,000	\$ 64,193,000	\$ 59,559,000	(7.2)%
Transfers In	3,252,000	1,228,000	1,228,000	1,013,000	(17.5)%
Transfers Out	(11,477,049)	(5,937,166)	(3,907,800)	(2,478,000)	(58.3)%
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 43,344,951</b>	<b>\$ 59,483,834</b>	<b>\$ 61,513,200</b>	<b>\$ 58,094,000</b>	<b>(2.3)%</b>
Zone W5 Open Space Credit	(8,075,151)	(6,990,213)	(6,890,956)	(7,598,105)	8.7%
Zone W5 Capital Amortization	4,387,275	5,912,769	5,869,614	6,692,364	13.2%
Zone W5 Interest (Earnings)/Payments	(120,523)	(96,404)	(285,580)	(254,384)	163.9%
<b>Balance Available for W2</b>	<b>\$ 4,004,784</b>	<b>\$ (4,728,813)</b>	<b>\$ 7,219,812</b>	<b>\$ (1,790,993)</b>	<b>(62.1)%</b>
<b>Zone W5 South County</b>					
<b>Allocated Revenue</b>					
Operating Revenue	\$ 13,680,115	\$ 12,849,956	\$ 12,919,558	\$ 15,240,218	18.6%
Non-operating Revenue	3,346,244	2,613,359	2,650,859	2,705,639	3.5%
<b>Total Allocated Revenue</b>	<b>\$ 17,026,359</b>	<b>\$ 15,463,315</b>	<b>\$ 15,570,417</b>	<b>\$ 17,945,857</b>	<b>16.1%</b>
Open Space Credit	8,075,151	6,990,213	6,890,956	7,598,105	8.7%
<b>Total Current Resources</b>	<b>\$ 25,101,510</b>	<b>\$ 22,453,528</b>	<b>\$ 22,461,373</b>	<b>\$ 25,543,962</b>	<b>13.8%</b>
<b>Allocated Costs</b>					
Operations	\$ 13,259,182	\$ 15,955,024	\$ 15,951,859	\$ 15,108,227	(5.3)%
Operating Projects	28,868	44,733	44,733	42,264	(5.5)%
Imported Water Purchases	4,109,264	3,655,031	3,655,031	4,777,657	30.7%
<b>Total Allocated Outlays</b>	<b>\$ 17,397,314</b>	<b>\$ 19,654,788</b>	<b>\$ 19,651,623</b>	<b>\$ 19,928,148</b>	<b>1.4%</b>
Balance Available for Capital/Reserve	7,704,196	2,798,740	2,809,750	5,615,814	100.7%
Interest (earned)/due Utility Reserves	(120,523)	(96,404)	(285,580)	(254,384)	163.9%
Total Capital Amortization	4,387,275	5,912,769	5,869,614	6,692,364	13.2%
<b>Balance Available/(Deficit) for Zone W5</b>	<b>\$ 3,437,444</b>	<b>\$ (3,017,625)</b>	<b>\$ (2,774,284)</b>	<b>\$ (822,166)</b>	<b>(72.8)%</b>
<b>Total Balance Available/(Deficit)</b>	<b>\$ 7,442,228</b>	<b>\$ (7,746,438)</b>	<b>\$ 4,445,528</b>	<b>\$ (2,613,159)</b>	<b>(66.3)%</b>

# Fund Summaries

## South County Capital Amortization

(In Thousands \$)							
Job Description	Total Project Cost	South County %	South County Cost	FY -20 Cost Recovery	Year Cost Recovery is Complete	Basis of Allocation to the South	
Uvas Dam & Reservoir	\$ 1,124	100.0%	1,124	88	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 32	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 34	Benefits only South County	
Water Banking Rights	6,226	8.0%	498	33	FY 35	Total Imported Water Ratio	
Dam Instrumentation	6,243	21.0%	1,311	87	FY 41	Program benefit calculation	
Geodetic Control Maintenance	236	41.0%	97	6	FY 36	Survey Analysis	
Dam Maintenance Mitigation	244	22.0%	54	4	FY 45	Program benefit calculation	
SC Recycled Water Masterplan - Immediate Term	3,257	100.0%	3,257	216	FY 37	Benefits only South County	
SC Recycled Water Masterplan - Short Term Implementation 1A	4,314	100.0%	4,314	286	FY 42	Benefits only South County	
Water Banking FY 06	18,895	9.0%	1,701	113	FY 36	Total Imported Water Ratio	
San Felipe Division Capital	10,405	15.2%	1,582	1,582	N/A	Repayment Cost Distribution	
Pacheco Conduit Inspection and Rehab	8,041	20.8%	1,673	87	FY 48	CVP Imported Water Ratio	
Pacheco Pumping Plant Regulating Tank Recoating	2,550	17.0%	434	29	FY 42	CVP Imported Water Ratio	
San Felipe Communications Cable Replacement	235	17.0%	40	3	FY 42	CVP Imported Water Ratio	
Small Caps, San Felipe	5,075	20.8%	1,056	1,056	N/A	CVP Imported Water Ratio	
Santa Clara Tunnel Landslide	4,509	15.1%	681	45	FY 39	CVP Imported Water Ratio	
SC Tunnel Landslide Mitigation	217	16.9%	37	2	FY 39	CVP Imported Water Ratio	
Small Caps, San Felipe Reach 2	863	20.8%	180	180	N/A	CVP Imported Water Ratio	
Small Caps, San Felipe Reach 3	850	20.8%	177	177	N/A	CVP Imported Water Ratio	
Water Infrastructure Reliability Program	2,134	1.5%	32	2	FY 36	Program benefit calculation	
Water Infrastructure Baseline Improvement	2,403	3.6%	87	6	FY 38	Spare pipe usage	
Coyote Dam Control Building Improvements	576	19.6%	113	7	FY 42	Anderson deliveries ratio	
Pacheco Pumping Plant ASD Replace	19,169	18.6%	3,565	236	FY 47	CVP Imported Water Ratio	
Radio Repeater Infill	5	11.1%	1	—	FY 42	M&I Water Usage Ratio	
Santa Clara Conduit Rehab	1,814	17.0%	308	20	FY 42	CVP Imported Water Ratio	
Raw Water Control System	9,188	4.3%	395	26	FY 37	Program benefit calculation	
Small Caps, Raw Water T&D	1,220	17.9%	218	218	N/A	Raw Water Usage	
Main-Madrone PL Restoration	11,378	100.0%	11,378	590	FY 48	Benefits only South County	
Inf Reliability Master Plan	2,065	12.3%	254	16	FY 46	M&I Water Usage Ratio	
Water Protection	11,387	2.3%	262	17	FY 45	Program benefit calculation	
Microwave Telecommunications	4,595	11.5%	528	35	FY 44	M&I Water Usage Ratio	
Coyote Pumping Plant Warehouse	10,324	13.6%	1,404	73	FY 49	M&I Water Usage Ratio	
5-year Pipeline Rehabilitation	28,879	4.6%	1,328	83	FY 47	Program benefit calculation	
Pipeline Hydraulic Reliability Upgrades	335	2.3%	8	1	FY 45	Program benefit calculation	
WTP_WQL Network Equipment	185	13.6%	25	25	N/A	M&I Water Usage Ratio	
Winfield Capital Improvement	481	12.7%	61	3	FY 48	M&I Water Usage Ratio	
Corp Yard Relocation	26	10.2%	3	—	FY 40	M&I Water Usage Ratio	
Information Systems Management	5,802	9.8%	569	38	FY 40	M&I Water Usage Ratio	
Peoplesoft Upgrade	78	9.8%	8	1	FY 39	M&I Water Usage Ratio	
Peoplesoft System Upgrade & Expansion	1,217	12.3%	150	9	FY 46	M&I Water Usage Ratio	

# Fund Summaries

## South County Capital Amortization (Continued)

(In Thousands \$)						
Job Description	Total Project Cost	South County %	South County Cost	FY -20 Cost Recovery	Year Cost Recovery is Complete	Basis of Allocation to the South
Uvas Property Acquisition	1,251	100.0%	1,251	79	FY 46	Benefits only South County
IT Capital Fund Transfers	210	13.2%	28	28	N/A	Total Capital Cost Ratio
Capital Program Administration	3,827	10.1%	387	387	N/A	Total Capital Cost Ratio
<b>Grand Total</b>	<b>\$ 203,486</b>		<b>52,232</b>	<b>6,692</b>		

(\*) 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

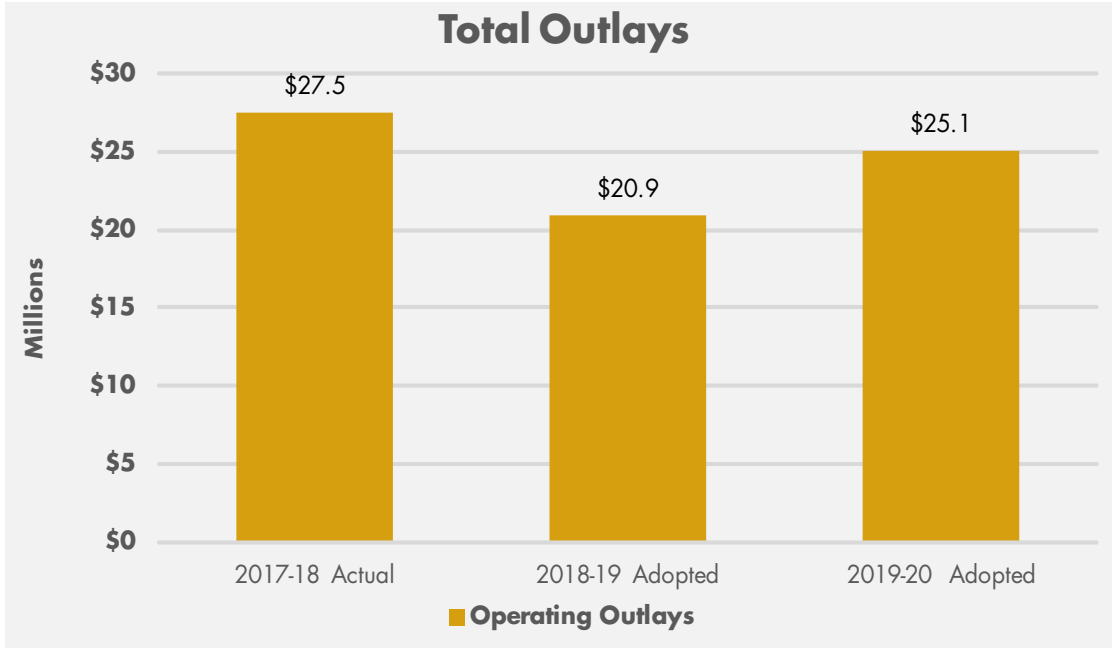
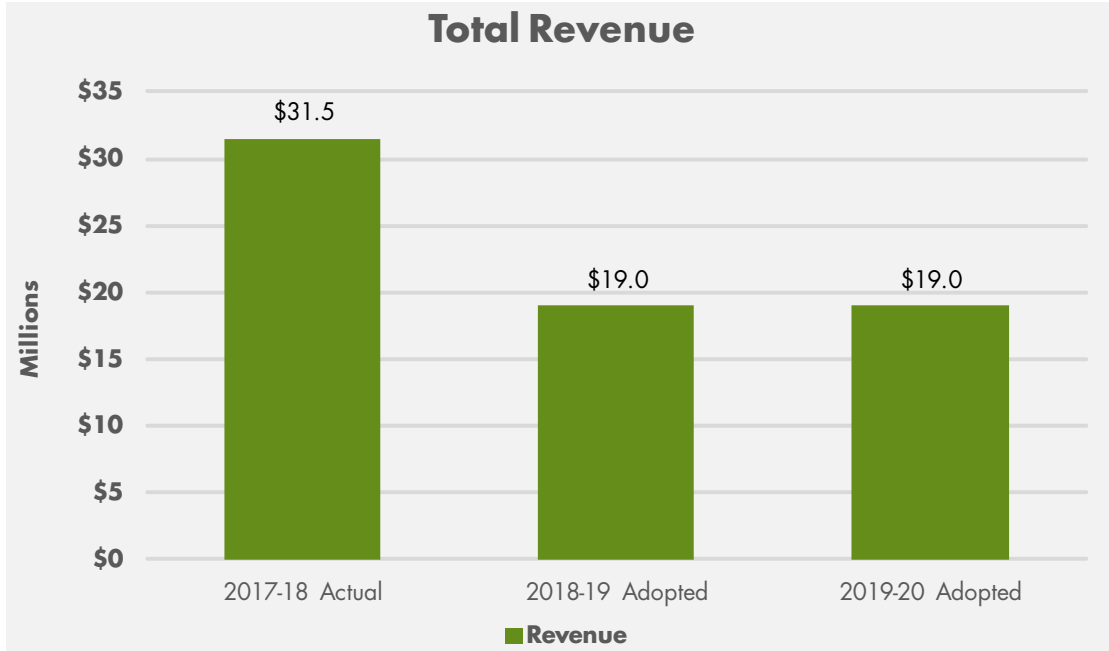
## State Water Project Fund

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 \$18.0 million for FY 2019-20, which when combined with other revenue (refunds from Department of Water Resources), and the State Water Project Reserve would fund projected contractual obligations of \$25.1 million.

# Fund Summaries

## State Water Project Fund (Fund 63)





# Fund Summaries

## State Water Project Fund

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
Property Tax	\$ 30,328,609	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000	\$ —	—
Nonoperating Other	1,213,428	1,000,000	1,000,000	1,000,000	—	—
<b>TOTAL REVENUE</b>	<b>\$ 31,542,037</b>	<b>\$ 19,000,000</b>	<b>\$ 19,000,000</b>	<b>\$ 19,000,000</b>	<b>\$ —</b>	<b>—</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 27,539,166	\$ 20,894,709	\$ 20,894,709	\$ 25,067,582	\$ 4,172,873	20.0%
<b>Total Operating Outlays</b>	<b>\$ 27,539,166</b>	<b>\$ 20,894,709</b>	<b>\$ 20,894,709</b>	<b>\$ 25,067,582</b>	<b>\$ 4,172,873</b>	<b>20.0%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 27,539,166</b>	<b>\$ 20,894,709</b>	<b>\$ 20,894,709</b>	<b>\$ 25,067,582</b>	<b>\$ 4,172,873</b>	<b>20.0%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 4,002,871</b>	<b>\$ (1,894,709)</b>	<b>\$ (1,894,709)</b>	<b>\$ (6,067,582)</b>	<b>\$ (4,172,873)</b>	<b>220.2%</b>
<b>YEAR-END RESERVES</b>						
<b>Restricted Reserves</b>						
WUE State Water Project Tax Reserve	\$ 12,777,981	\$ 4,725,400	\$ 10,883,272	\$ 4,815,690	\$ 90,290	1.9%
<b>Total Restricted Reserves</b>	<b>\$ 12,777,981</b>	<b>\$ 4,725,400</b>	<b>\$ 10,883,272</b>	<b>\$ 4,815,690</b>	<b>\$ 90,290</b>	<b>1.9%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 12,777,981</b>	<b>\$ 4,725,400</b>	<b>\$ 10,883,272</b>	<b>\$ 4,815,690</b>	<b>\$ 90,290</b>	<b>1.9%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		
<b>Outlay Summary by Account Type</b>						
Services & Supplies	\$ 27,539,166	\$ 20,894,709	\$ 20,894,709	\$ 25,067,582	\$ 4,172,873	20.0%
<b>OPERATING OUTLAY</b>						
Services & Supplies	\$ 27,539,166	\$ 20,894,709	\$ 20,894,709	\$ 25,067,582	\$ 4,172,873	20.0%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 27,539,166</b>	<b>\$ 20,894,709</b>	<b>\$ 20,894,709</b>	<b>\$ 25,067,582</b>	<b>\$ 4,172,873</b>	<b>20.0%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 27,539,166</b>	<b>\$ 20,894,709</b>	<b>\$ 20,894,709</b>	<b>\$ 25,067,582</b>	<b>\$ 4,172,873</b>	<b>20.0%</b>

(\*) 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 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
91131008	State Water Project Costs	27,539,166	20,894,709	25,067,582		Water Supply Division
<b>Total Operations</b>		<b>27,539,166</b>	<b>20,894,709</b>	<b>25,067,582</b>		
<b>Total</b>		<b>27,539,166</b>	<b>20,894,709</b>	<b>25,067,582</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# DISTRICT GENERAL FUND

# Fund Summaries

## District General Fund

### Overview

The General Fund is the District'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 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.

These administrative and strategic services are described below by the organization areas that follow. More detail about these areas is in the division chapter four, page 4-1.

### Office of the Chief Executive Officer

The Chief Executive Officer (CEO) provides strategic direction and oversight to lead the District 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, advises and informs the Board and provides interface between the Board and staff. The CEO provides executive leadership to the District and support to the Board of Directors to ensure that the District efficiently implements the Board's Ends policies and complies with Executive Limitations. Among the operational areas reporting directly to the CEO are Labor Relations, Human Resources Division and the Financial Planning and Management Services Division.

### Office of District Counsel

The District Counsel represents the District's interests in a variety of court and administrative matters and provides timely legal advice to the Board and management as the District implements strategies to streamline operations and increase accountability. The District Counsel also oversees the Risk Management Administration.

### Office of the Clerk of the Board

The Clerk of the Board (COB) budgets funds that directly support the work of the District's 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, District staff, and the public.

The COB also facilitates the public's access to Board information, including Board meetings and related 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, and Board Governance Policy GP-10, and maintains the integrity of the Board's legislative records, processes, and actions. The COB 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

# Fund Summaries

of the executive leadership team and represents the CEO and the District 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 the District and is responsible for managing the District's relationships with the community, government officials, the media, and other key stakeholders. The Office of the CEA oversees the Civic Engagement, Government Relations, and District Communications.

## 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 General Services, 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 Emergency & Security Services, and administers Environmental, Health & Safety.

## Major Capital Projects

The FY 2019-20 Capital Outlay budget in the General Fund is approximately \$2.2 million; \$0.1 million for Water Utility CIP Training and Vena upgrades, and \$2.1 million to maintain existing buildings, grounds and services through several small capital improvement projects.

The General Fund Capital Outlay decreased \$12.7 million from FY 2018-19 due to the funding source changes for the Pacheco Reservoir Expansion Project from General Funds to Water Utility Enterprise Funds.

## Fiscal Status

Intra-district reimbursements (overhead) are the primary source of funding in the General Fund. They are budgeted at \$54.1 million in FY 2019-20, a 12% decrease from FY 2018-19. The Intra-district reimbursements rate for FY 2019-20 is 72.5%. The CEO, District Counsel, Clerk of the Board and District Administration costs funded in the General Fund provide services to Watershed and Water Utility Enterprise operations and capital programs. Generally, the intra-district reimbursements are paid 60% from Water Utility Enterprise and the remainder from Watershed Funds reflecting the level of service provided to each respective operation.

Property tax revenue is projected at \$8.4 million. The projection reflects an increase of \$0.7 million which is an 8.6% increase from FY 2018-19 adopted budget.

The increase in property tax revenues is based on updates received from Santa Clara County that project continued growth in the real estate market. Interest income is projected to be \$150,000 which is an increase of \$65,000 from FY 2018-19 adopted budget.

Operating Transfers In of \$0.9 million are from the Watershed and Stream Stewardship Fund for Drought Induced Tree Removal. Operating Transfers Out of \$0.7 million are: to the Water Utility Enterprise Fund to offset lost agricultural water revenue associated with the Board's policy of setting low agricultural charges to preserve open space (\$0.5 million) and to the Safe Clean Water Fund to repay an inter-fund transfer related to Winfield Warehouse Capital Project (\$0.2 million).

Operating costs for the services provided to Watersheds and Water Utility Enterprise operations total \$59.1 million for FY 2019-20. This is an increase of \$5.3 million which is a 9.8% increase versus the FY 2018-19 adopted level. This change is primarily comprised of: salary increases per MOU and 4 additional position increases (\$4.5 million), support of

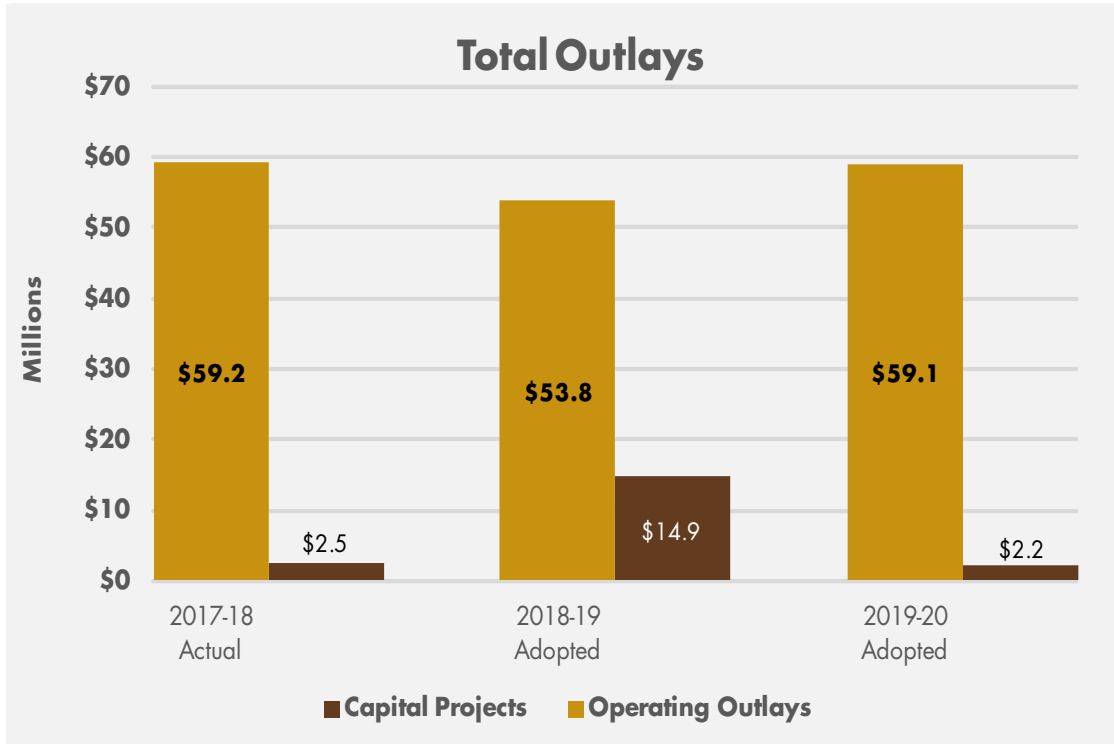
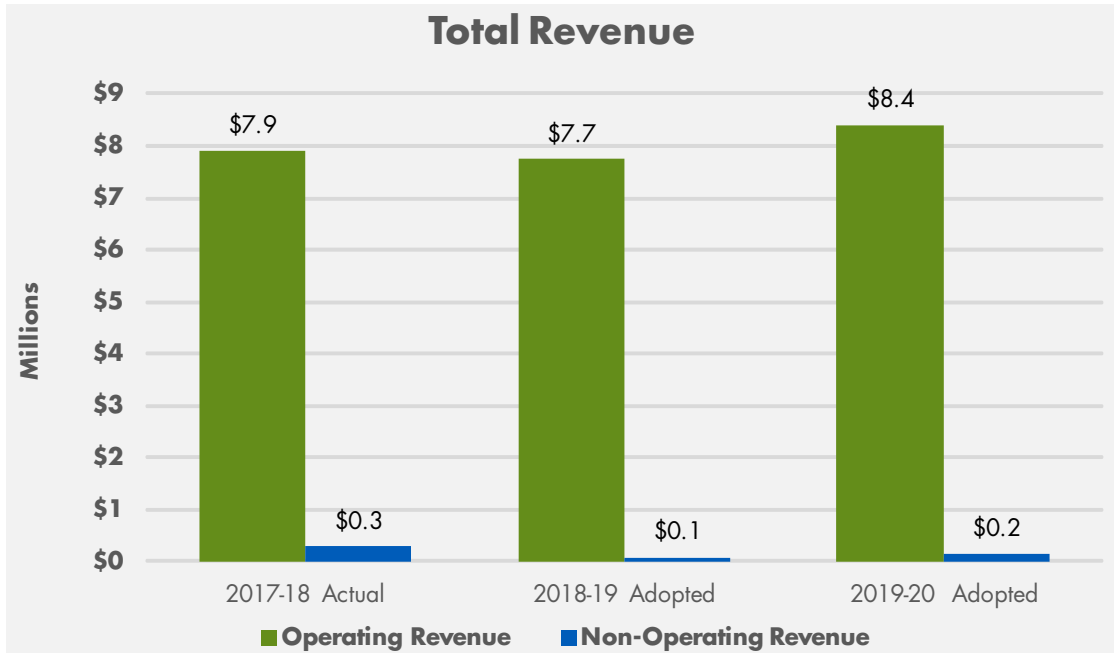
## Fund Summaries

Districtwide Signage program (\$0.3 million), increase in Board & CEO directed audit services (\$0.5 million), increase in Rotation Program (\$0.3 million), increase in services and supplies for various projects and programs (\$0.8 million), and offset by decrease in Board of Directors election cost (-\$1.1 million).

General Fund reserves are estimated at approximately \$4.3 million and are in compliance with the District Reserve Policy.

# Fund Summaries

## District General Fund



# Fund Summaries

## District General Fund Summary

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
<b>Operating Revenue</b>						
Property Tax	\$ 7,864,536	\$ 7,742,870	\$ 8,222,585	\$ 8,412,466	\$ 669,596	8.6%
Intergovernmental Services	45,000	—	—	—	—	—
<b>Total Operating Revenue</b>	<b>\$ 7,909,536</b>	<b>\$ 7,742,870</b>	<b>\$ 8,222,585</b>	<b>\$ 8,412,466</b>	<b>\$ 669,596</b>	<b>8.6%</b>
<b>Non-Operating Revenue</b>						
Interest Income *	\$ 72,699	\$ 85,000	\$ 100,000	\$ 150,000	\$ 65,000	76.5%
Non-Operating Other	223,043	—	—	—	—	—
<b>Total Non-Operating Revenue</b>	<b>\$ 295,742</b>	<b>\$ 85,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 65,000</b>	<b>76.5%</b>
<b>TOTAL REVENUE</b>	<b>\$ 8,205,278</b>	<b>\$ 7,827,870</b>	<b>\$ 8,322,585</b>	<b>\$ 8,562,466</b>	<b>\$ 734,596</b>	<b>9.4%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 57,906,503	\$ 53,215,553	\$ 53,647,871	\$ 58,616,753	\$ 5,401,200	10.2%
Operating Project	842,196	121,705	121,705	—	(121,705)	(100.0)%
Debt Service	471,075	476,094	476,094	478,052	1,958	0.4%
<b>Total Operating Outlays</b>	<b>\$ 59,219,774</b>	<b>\$ 53,813,352</b>	<b>\$ 54,245,670</b>	<b>\$ 59,094,805</b>	<b>\$ 5,281,453</b>	<b>9.8%</b>
<b>Capital Outlays</b>						
Capital Projects	\$ 2,494,890	\$ 14,864,627	\$ 3,421,367	\$ 2,212,021	\$ (12,652,606)	(85.1)%
Carry Forward Capital Projects	—	—	—	—	—	—
<b>Total Capital Outlays</b>	<b>\$ 2,494,890</b>	<b>\$ 14,864,627</b>	<b>\$ 3,421,367</b>	<b>\$ 2,212,021</b>	<b>\$ (12,652,606)</b>	<b>(85.1)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 61,714,664</b>	<b>\$ 68,677,979</b>	<b>\$ 57,667,037</b>	<b>\$ 61,306,826</b>	<b>\$ (7,371,153)</b>	<b>(10.7)%</b>
Less Intra-District Reimb	(51,061,433)	(61,456,337)	(48,500,000)	(54,072,293)	7,384,044	(12.0)%
<b>NET OUTLAYS</b>	<b>\$ 10,653,231</b>	<b>\$ 7,221,642</b>	<b>\$ 9,167,037</b>	<b>\$ 7,234,533</b>	<b>\$ 12,891</b>	<b>0.2%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In	\$ 934,605	\$ 291,733	\$ 291,733	\$ 932,500	\$ 640,767	219.6%
Transfers Out	(1,783,000)	(614,000)	(614,000)	(709,300)	(95,300)	15.5%
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ (848,395)</b>	<b>\$ (322,267)</b>	<b>\$ (322,267)</b>	<b>\$ 223,200</b>	<b>\$ 545,467</b>	<b>(169.3)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ (3,296,348)</b>	<b>\$ 283,961</b>	<b>\$ (1,166,719)</b>	<b>\$ 1,551,133</b>	<b>\$ 1,267,172</b>	<b>446.2%</b>
<b>YEAR-END RESERVES</b>						
<b>Committed Reserves</b>						
Currently Authorized Projects ***	\$ 500,000	\$ —	\$ —	\$ —	\$ —	—
Operating and Capital Reserve	3,433,612	4,565,381	2,766,893	4,318,026	(247,355)	(5.4)%
<b>Total Committed Reserves</b>	<b>\$ 3,933,612</b>	<b>\$ 4,565,381</b>	<b>\$ 2,766,893</b>	<b>\$ 4,318,026</b>	<b>\$ (247,355)</b>	<b>(5.4)%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 3,933,612</b>	<b>\$ 4,565,381</b>	<b>\$ 2,766,893</b>	<b>\$ 4,318,026</b>	<b>\$ (247,355)</b>	<b>(5.4)%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		



# Fund Summaries

## District General Fund Summary (Continued)

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>Outlay Summary by Account Type</b>						
<b>OPERATING OUTLAY</b>						
Salaries & Benefits	\$ 36,598,789	\$ 33,880,356	\$ 34,251,258	\$ 37,692,977	\$ 3,812,621	11.3%
Salaries Savings Factor	—	(1,166,751)	(1,166,751)	(1,310,193)	(143,442)	12.3%
Services & Supplies	16,579,991	15,950,237	15,950,237	16,721,409	771,172	4.8%
Intra-District Charges	5,569,918	4,673,416	4,734,832	5,512,562	839,146	18.0%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 58,748,698</b>	<b>\$ 53,337,258</b>	<b>\$ 53,769,576</b>	<b>\$ 58,616,755</b>	<b>\$ 5,279,497</b>	<b>9.9%</b>
<b>DEBT SERVICE</b>						
Services & Supplies	\$ 369	\$ 1,617	\$ 1,617	\$ 2,262	\$ 645	39.9%
Debt Service	470,706	474,477	474,477	475,790	1,313	0.3%
<b>DEBT SERVICE TOTAL</b>	<b>\$ 471,075</b>	<b>\$ 476,094</b>	<b>\$ 476,094</b>	<b>\$ 478,052</b>	<b>\$ 1,958</b>	<b>0.4%</b>
<b>CAPITAL PROJECTS</b>						
Salaries & Benefits	\$ 348,523	\$ 844,584	\$ 844,584	\$ 141,677	\$ (702,907)	(83.2)%
Salaries Savings Factor	—	(96,739)	(96,739)	(19,495)	77,244	(79.8)%
Services & Supplies	2,068,732	13,983,102	2,539,842	2,031,210	(11,951,892)	(85.5)%
Intra-District Charges	77,635	133,680	133,680	58,629	(75,051)	(56.1)%
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 2,494,890</b>	<b>\$ 14,864,627</b>	<b>\$ 3,421,367</b>	<b>\$ 2,212,021</b>	<b>\$ (12,652,606)</b>	<b>(85.1)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 61,714,663</b>	<b>\$ 68,677,979</b>	<b>\$ 57,667,037</b>	<b>\$ 61,306,827</b>	<b>\$ (7,371,151)</b>	<b>(10.7)%</b>

(\*) 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 - District General Fund

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
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	119,722	92,781	89,727		Raw Water Operations & Maintenance Division
60041003	Hollister Groundwater Mgmt	1,674	38,043	56,539		Water Supply Division
60061007	Drought Emergency Response	98,450	14,242			Water Supply Division
* 60061012	Facilities Env Compliance	192,901	209,351	189,973		Office of COO IT and Admin Services
** 60061017	Info Technology Div Admin	669,394				Information Technology Division
60061018	General Services Div Admin	486,779	500,755	543,081		Office of COO IT and Admin Services
** 60061019	Employee Recognition Program	(41)				Office of COO IT and Admin Services
60061023	Districtwide Salary Savings-11		(1,166,751)	(1,310,193)		Financial Planning and Management Services Division
* 60061053	Asset Management Program	275,479				Raw Water Operations & Maintenance Division
* 60061055	Asset Management Program	168,334	390,956	324,831		Raw Water Operations & Maintenance Division
60061058	Drought Induced Tree Removal	335,241	291,734	932,517		Watershed Operations & Maintenance Division
* 60071041	Welding Services	9,404	20,292	18,191		Office of COO IT and Admin Services
60091001	Directors Fees / Expenses	379,002	375,662	512,622		Office of Clerk of the Board
60101001	Purchasing Services	1,697,773	1,574,085	2,949,727		Office of COO IT and Admin Services
60101002	Building and Grounds	5,851,367	6,720,264	7,465,892		Office of COO IT and Admin Services
60101005	Districtwide Signage			300,000		Office of COO IT and Admin Services
** 60101006	Telecommunications Sys Opr/M	2,036,121				Information Technology Division
60101008	District Security Services	1,524,259	1,883,686	2,041,242		Office of COO IT and Admin Services
** 60101011	Technical Infrastructure Servi	479,210				Information Technology Division
60101017	CADD System Tech Support	99,253	135,852	132,545		Dam Safety and Capital Delivery Division

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - District General Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
60111002	General Accounting Services	3,260,421	3,075,249	3,653,802		Financial Planning and Management Services Division
60111006	Contract Services	1,184,227	1,385,184	1,433,516		Office of COO IT and Admin Services
* 60121003	IT Financial Planning & Rate S	220,037	181,608	168,613		Financial Planning and Management Services Division
60131004	IT & AS Administration	798,371	814,751	1,782,998		Office of COO IT and Admin Services
60131007	Ofc of Chief Executive Officer	886,851	952,195	1,015,533		Office of the CEO
60131014	Continual Improvement	161,968	458,313	824,722		Financial Planning and Management Services Division
** 60131016	Office of CEO & Board Support	679,836				Financial Planning and Management Services Division
60141001	District Counsel	3,172,157	3,262,859	3,606,203		Office of District Counsel
** 60161001	Software Maint & License	1,102,295				Information Technology Division
** 60161004	Software Services	3,311,408				Information Technology Division
60171002	Education & Volunteer Program	911,704	1,256,613	1,649,752		Office of Chief of External Affairs
60171009	Community Relations	147,833	323,983	345,487		Office of Chief of External Affairs
** 60181002	Network Administration	1,627,358				Information Technology Division
60221001	Budget and Financial Analyses	1,685,137	1,936,735	2,243,957		Financial Planning and Management Services Division
60221002	Debt & Treasury Management	518,508	647,788	937,222		Financial Planning and Management Services Division
60221003	FPMD Administration	538,328	498,251	550,540		Financial Planning and Management Services Division
60231002	Communications	1,992,911	2,158,389	2,580,007		Office of Chief of External Affairs
60231003	Federal Government Relations	1,042,399	925,995	1,092,212		Office of Chief of External Affairs
60231004	State Government Relations	936,347	984,735	1,016,527		Office of Chief of External Affairs
60231005	Local Government Relations	1,005,426	1,522,763	1,628,320		Office of Chief of External Affairs
60231006	Office of Chief of Ext Affairs	775,615	845,978	927,651		Office of Chief of External Affairs
60241026	Quality and Env Mgmt Sys Prog	579,199	801,782	534,165		Financial Planning and Management Services Division
** 60271060	ERP System Maint & Support	5,000				Information Technology Division
** 60271062	Information Security Admin	295,777				Information Technology Division
** 60271064	Office Cmptr Maint/Help Dsk Sup	1,088,439				Information Technology Division
60281003	Ethics & EEO Programs	473,220	593,633	1,100,326		Office of the CEO
60281004	Diversity & Inclusion Program	922,393	1,147,306	804,813		Office of the CEO
60281006	Reasonable Accommodation	95,417	278,517	243,518		Office of the CEO
60291001	Recruitment and Examination	1,719,618	1,721,092	1,826,393		Office of the CEO

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - District General Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
60291002	Benefits and Wellness Admin	1,085,634	1,227,302	1,458,679		Office of the CEO
60291003	Labor Relations	753,440	765,943	856,488		Office of the CEO
60291004	Talent Management Program	1,099,010	1,843,109	1,615,591		Office of the CEO
** 60291005	Classification&CompensationPg m	390,949	278,205			Office of the CEO
60291011	HR Program Admin	743,746	791,478	615,270		Office of the CEO
60291030	HR Systems Management Program			584,477		Office of the CEO
60291032	Bargaining Unit Representation	236,577	87,479	124,731		Office of the CEO
** 60291038	GF Training & Development	653,199	1,580,362			Office of the CEO
60291040	Rotation Program	71,426	306,000	600,000		Office of the CEO
60291041	Internship Program	612,198	715,290	821,263		Office of the CEO
60291042	Skilled Trades Internship Prgm	30,384				Human Resources Division
60291043	Succession Planning			451,425		Office of the CEO
60301001	Clerk of the Board Serv	1,953,859	3,200,092	2,256,123		Office of Clerk of the Board
60311001	Records & Library Services	1,069,616	1,249,478	1,290,918		Office of Clerk of the Board
** 60341001	Mail Services	(10)				Office of COO IT and Admin Services
60351001	Business & Customer SupportSvc	3,113,405	3,373,725	2,798,194		Office of COO IT and Admin Services
* 60811046	Warehouse Services	530,549	642,417	630,623		Office of COO IT and Admin Services
<b>Total Operations</b>		<b>57,906,503</b>	<b>53,215,553</b>	<b>58,616,753</b>		
<b>Operating</b>						
60042001	Pacheco Res Prop 1 App Study	842,196	121,705			Water Supply Division
<b>Total Operating</b>		<b>842,196</b>	<b>121,705</b>			
<b>Debt Service</b>						
60993009	2017A COP Refunding GF	471,075	476,094	478,052		Financial Planning and Management Services Division
<b>Total Debt Service</b>		<b>471,075</b>	<b>476,094</b>	<b>478,052</b>		
<b>Capital</b>						
60064023	Districtwide Salary Savings-11		(96,739)	(19,495)		Financial Planning and Management Services Division
* 60074033	CIP Development & Admin	9,467	14,742	25,562		Water Utility Capital Division
* 60074036	Survey Mgmt & Tech Support	5,820	5,605	10,430		Watershed Design & Construction Division
* 60074038	Capital Progrm Srvcs Admin	61,862	59,681	132,398		Water Utility Capital Division
60204016	Facility Mgmt-Sm Cap Improv	1,943,174	2,072,000	2,063,125		Office of COO IT and Admin Services

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Total Outlays - District General Fund (Continued)

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
** 60204021	Winfield Capital Improvements	26,988				Water Utility Capital Division
60204032	Headquarters Operations Bldg	2				Water Utility Capital Division
60954001	Pacheco Reservoir ExpansnStudy	447,577	12,809,339			Dam Safety and Capital Delivery Division
<b>Total Capital</b>		<b>2,494,890</b>	<b>14,864,627</b>	<b>2,212,021</b>		
<b>Total</b>		<b>61,714,664</b>	<b>68,677,980</b>	<b>61,306,826</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

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# SERVICE FUNDS

# Fund Summaries

## Service Funds Overview

Valley Water manages three Internal Service Funds - the Fleet Management Fund, the Risk 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. 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). Reimbursement charges for FY 2019-20 total \$5.7 million. The reimbursement rate is 6% for FY 2019-20.

### Key Highlights

The following are key highlights for the upcoming fiscal year:

- Surplus and replacement of 11 vehicles and 20 pieces 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 Insurance 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 Valley Water business. Valley Water supports the philosophy that all accidents and injuries are preventable through establishment of and compliance with safe work procedures and best management practices for our industry. Reimbursement charges for FY 2019-20 total \$5.6 million with a reimbursement rate of 6.0%.

### Key Highlights

The following are key highlights for the upcoming fiscal year:

- Continuing to administer the Workers Compensation program in a manner that increases employee awareness of potential dangers and seeks to reduce employee injuries and accidents.
- Continuing to administer the Liability and Property programs in a manner that provides prompt and fair adjustment of claims and losses.
- Continuing 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



# Fund Summaries

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 2019-20, \$15.4 million will be recovered through Intra-District charges, the reimbursement rate is 17%.

Major planned capital projects will be funded by operating transfers from the Watershed Stream Stewardship Fund and Water Utility Enterprise Fund. For FY 2019-20 total transfer amount is \$4.1 million.

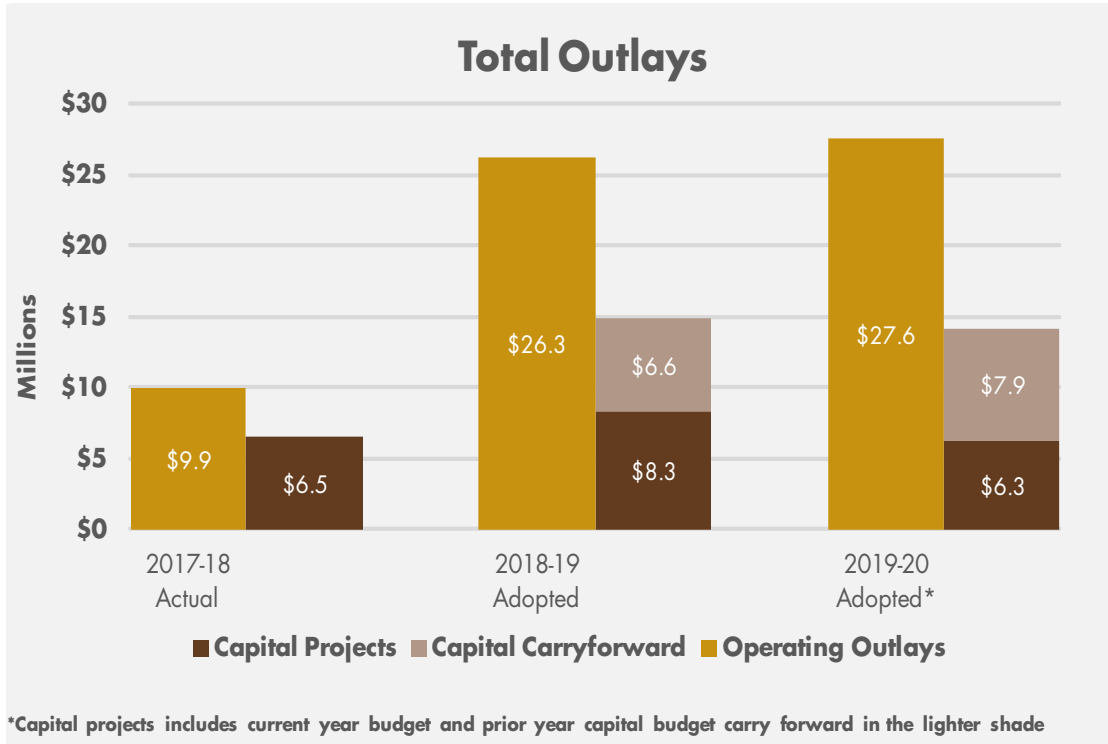
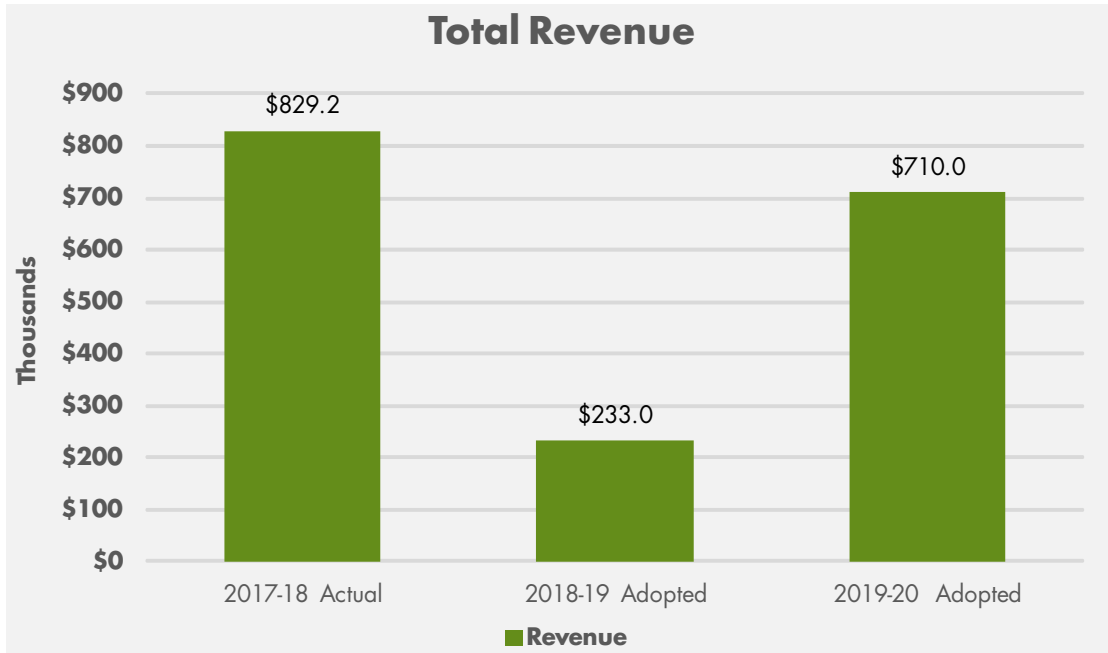
## Key Highlights

The following are key highlights for the upcoming fiscal year:

- Begin implementing the IT Strategic Plan;
- Finalize contract agreement with Enterprise Resource Planning (ERP) Vendor and begin implementation;
- Complete implementation of e-litigation and e-discovery system;
- Start the Customer Relationship Management (CRM) project to replace Access District;
- Start the Enterprise Content Management (ECM) Pilot project with Community Project Review Unit;
- Complete the last phase of a multiyear wireless networking project, providing wireless networking at all District facilities;
- Prepare plans and implement IT disaster recovery systems and real-time cutover in the event of a major disaster;
- Continue addressing the findings of the Cyber Security Vulnerability Assessment report and implement the recommendations, thereby improving the security of Valley Water network;
- Complete upgrade of the water utility engineering technical infrastructure network; and
- Upgrade Valley Water 's telephone system.

# Fund Summaries

## Service Funds Combined



# Fund Summaries

## Service Funds Combined Summary

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted		
					\$ Diff	% Diff	
<b>REVENUE</b>							
Interest Income *	\$ 435,808	\$ 183,000	\$ 460,000	\$ 510,000	\$ 327,000	178.7%	
Non-Operating Other	393,374	50,000	50,000	200,000	150,000	300.0%	
<b>TOTAL REVENUE</b>	<b>\$ 829,182</b>	<b>\$ 233,000</b>	<b>\$ 510,000</b>	<b>\$ 710,000</b>	<b>\$ 477,000</b>	<b>204.7%</b>	
<b>OUTLAYS</b>							
<b>Operating Outlays</b>							
Operations **	\$ 9,426,657	\$ 25,778,700	\$ 25,278,700	\$ 27,472,600	\$ 1,693,900	6.6%	
Operating Project	503,999	500,000	980,000	100,000	(400,000)	(80.0)%	
<b>Total Operating Outlays</b>	<b>\$ 9,930,656</b>	<b>\$ 26,278,700</b>	<b>\$ 26,258,700</b>	<b>\$ 27,572,600</b>	<b>\$ 1,293,900</b>	<b>4.9%</b>	
<b>Capital Outlays</b>							
Capital Projects	\$ 6,525,745	\$ 8,330,610	\$ 9,571,839	\$ 6,327,257	\$ (2,003,353)	(24.0)%	
Carry Forward Capital Projects	—	6,591,017	—	7,916,000	1,324,983	20.1%	
<b>Total Capital Outlays</b>	<b>\$ 6,525,745</b>	<b>\$ 14,921,627</b>	<b>\$ 9,571,839</b>	<b>\$ 14,243,257</b>	<b>\$ (678,370)</b>	<b>(4.5)%</b>	
<b>TOTAL OUTLAYS****</b>	<b>\$ 16,456,401</b>	<b>\$ 41,200,327</b>	<b>\$ 35,830,539</b>	<b>\$ 41,815,857</b>	<b>\$ 615,530</b>	<b>1.5%</b>	
Less Intra-District Reimb	(24,165,180)	(24,086,984)	(23,430,034)	(26,774,670)	(2,687,686)	11.2%	
<b>NET OUTLAYS</b>	<b>\$ (7,708,779)</b>	<b>\$ 17,113,343</b>	<b>\$ 12,400,505</b>	<b>\$ 15,041,187</b>	<b>\$ (2,072,156)</b>	<b>(12.1)%</b>	
<b>OTHER FINANCING SOURCES/(USES)</b>							
Transfers In	\$ 157,000	\$ 6,513,610	\$ 6,513,000	\$ 4,130,000	\$ (2,383,610)	(36.6)%	
Transfers Out	—	—	—	—	—	—	
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 157,000</b>	<b>\$ 6,513,610</b>	<b>\$ 6,513,000</b>	<b>\$ 4,130,000</b>	<b>\$ (2,383,610)</b>	<b>(36.6)%</b>	
<b>BALANCE AVAILABLE</b>	<b>\$ 8,694,961</b>	<b>\$ (10,366,733)</b>	<b>\$ (5,377,505)</b>	<b>\$ (10,201,187)</b>	<b>\$ 165,546</b>	<b>(1.6)%</b>	
<b>YEAR-END RESERVES</b>							
<b>Committed Reserves</b>							
Currently Authorized Projects ***	\$ 11,461,229	\$ 441,273	\$ 10,220,000	\$ 2,304,000	\$ 1,862,727	422.1%	
Operating and Capital Reserve	6,419,453	1,184,522	4,444,921	2,048,125	863,603	72.9%	
Catastrophy - Property Self-Insurance	8,733,047	5,014,194	6,002,303	6,113,912	1,099,718	21.9%	
Workers Compensation Liability	6,465,000	6,000,000	7,034,000	7,034,000	1,034,000	17.2%	
<b>Total Committed Reserves</b>	<b>\$ 33,078,729</b>	<b>\$ 12,639,989</b>	<b>\$ 27,701,224</b>	<b>\$ 17,500,037</b>	<b>\$ 4,860,048</b>	<b>38.5%</b>	
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 33,078,729</b>	<b>\$ 12,639,989</b>	<b>\$ 27,701,224</b>	<b>\$ 17,500,037</b>	<b>\$ 4,860,048</b>	<b>38.5%</b>	
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —			

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

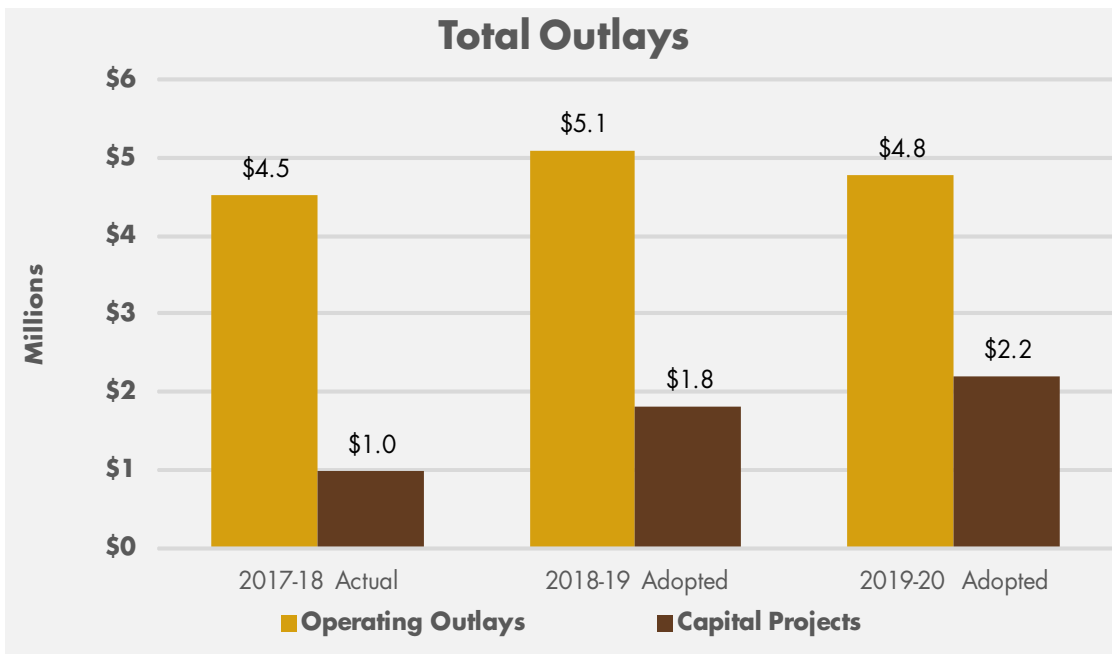
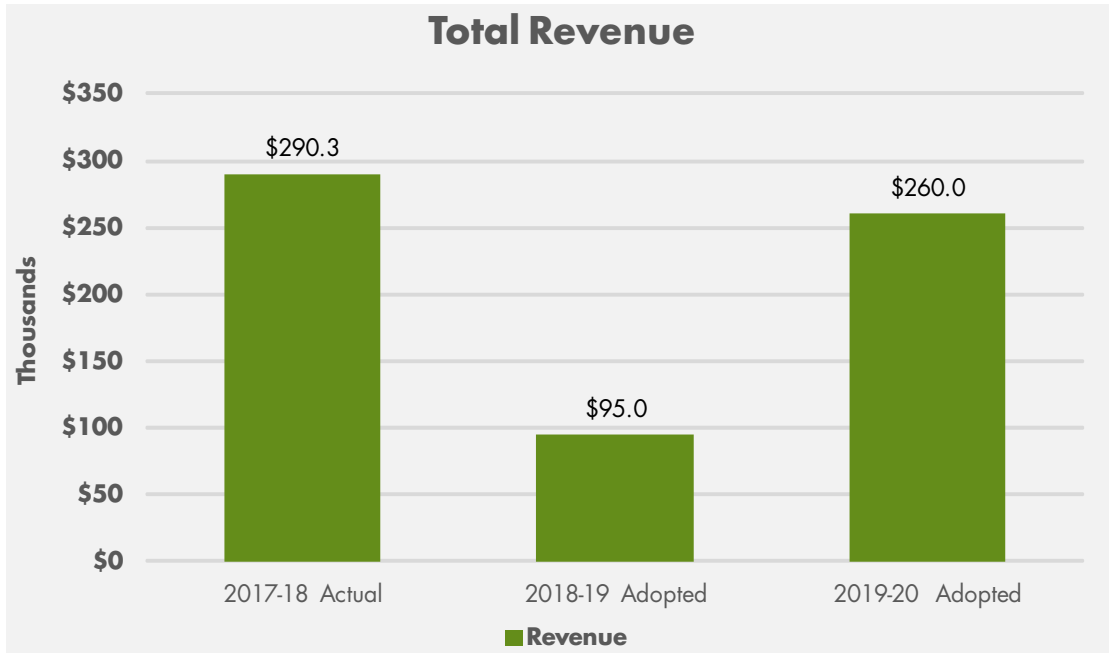
(\*\*) Operations outlay does not include OPEB Expense-unfunded liability

(\*\*\*) 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 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted		
					\$ Diff	% Diff	
<b>REVENUE</b>							
Interest Income *	\$ 56,025	\$ 45,000	\$ 60,000	\$ 60,000	\$ 15,000	33.3%	
Nonoperating Other	234,226	50,000	50,000	200,000	150,000	300.0%	
<b>TOTAL REVENUE</b>	<b>\$ 290,251</b>	<b>\$ 95,000</b>	<b>\$ 110,000</b>	<b>\$ 260,000</b>	<b>\$ 165,000</b>	<b>173.7%</b>	
<b>OUTLAYS</b>							
<b>Operating Outlays</b>							
Operations **	\$ 4,512,767	\$ 5,092,094	\$ 5,092,094	\$ 4,772,872	\$ (319,222)	(6.3)%	
<b>Total Operating Outlays</b>	<b>\$ 4,512,767</b>	<b>\$ 5,092,094</b>	<b>\$ 5,092,094</b>	<b>\$ 4,772,872</b>	<b>\$ (319,222)</b>	<b>(6.3)%</b>	
<b>Capital Outlays</b>							
Capital Projects	\$ 982,399	\$ 1,817,000	\$ 1,817,000	\$ 2,197,000	\$ 380,000	20.9%	
<b>Total Capital Outlays</b>	<b>\$ 982,399</b>	<b>\$ 1,817,000</b>	<b>\$ 1,817,000</b>	<b>\$ 2,197,000</b>	<b>\$ 380,000</b>	<b>20.9%</b>	
<b>TOTAL OUTLAYS****</b>	<b>\$ 5,495,166</b>	<b>\$ 6,909,094</b>	<b>\$ 6,909,094</b>	<b>\$ 6,969,872</b>	<b>\$ 60,778</b>	<b>0.9%</b>	
Less Intra-District Reimb	(4,927,374)	(5,199,093)	(5,199,093)	(5,714,616)	(515,523)	9.9%	
<b>NET OUTLAYS</b>	<b>\$ 567,792</b>	<b>\$ 1,710,001</b>	<b>\$ 1,710,001</b>	<b>\$ 1,255,256</b>	<b>\$ (454,745)</b>	<b>(26.6)%</b>	
<b>BALANCE AVAILABLE</b>	<b>\$ (277,541)</b>	<b>\$ (1,615,001)</b>	<b>\$ (1,600,001)</b>	<b>\$ (995,256)</b>	<b>\$ 619,745</b>	<b>(38.4)%</b>	
<b>YEAR-END RESERVES</b>							
<b>Committed Reserves</b>							
Operating and Capital Reserve	\$ 3,701,112	\$ 376,396	\$ 2,101,111	\$ 1,105,855	\$ 729,459	193.8%	
<b>Total Committed Reserves</b>	<b>\$ 3,701,112</b>	<b>\$ 376,396</b>	<b>\$ 2,101,111</b>	<b>\$ 1,105,855</b>	<b>\$ 729,459</b>	<b>193.8%</b>	
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 3,701,112</b>	<b>\$ 376,396</b>	<b>\$ 2,101,111</b>	<b>\$ 1,105,855</b>	<b>\$ 729,459</b>	<b>193.8%</b>	
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —			

## Outlay Summary by Account Type

<b>OPERATING OUTLAY</b>							
Salaries & Benefits	\$ 1,724,404	\$ 1,831,720	\$ 1,831,720	\$ 1,649,982	\$ (181,738)	(9.9)%	
Services & Supplies	1,730,573	2,176,807	2,176,807	2,301,163	124,356	5.7%	
Intra-District Charges	1,057,790	1,083,567	1,083,567	821,727	(261,840)	(24.2)%	
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 4,512,767</b>	<b>\$ 5,092,094</b>	<b>\$ 5,092,094</b>	<b>\$ 4,772,872</b>	<b>\$ (319,222)</b>	<b>(6.3)%</b>	
<b>CAPITAL PROJECTS</b>							
Services & Supplies	\$ 982,399	\$ 1,817,000	\$ 1,817,000	\$ 2,197,000	\$ 380,000	20.9%	
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 982,399</b>	<b>\$ 1,817,000</b>	<b>\$ 1,817,000</b>	<b>\$ 2,197,000</b>	<b>\$ 380,000</b>	<b>20.9%</b>	
<b>TOTAL OUTLAYS****</b>	<b>\$ 5,495,166</b>	<b>\$ 6,909,094</b>	<b>\$ 6,909,094</b>	<b>\$ 6,969,872</b>	<b>\$ 60,778</b>	<b>0.9%</b>	
<b>Total Outlays Variance Check</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>		

(\*) 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 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
70011099	Class I Equip Oper / Maint	722,263	779,757	822,399		General Services Division
70021099	Class II Equip Oper / Maint	907,228	945,769	992,551		General Services Division
70031099	Class III Equip Oper / Maint	203,994	315,575	316,369		General Services Division
70041099	Class IV Equip Oper / Maint	1,005,828	1,242,903	1,300,775		General Services Division
70061003	Vehicle & Equipment Admin&Mgmt	1,477,656	1,527,944	1,100,433		General Services Division
* 70061045	Asset Management Program	56,111	195,478	162,416		Raw Water Operations & Maintenance Division
* 70061053	CMMS Admin	91,827				Raw Water Operations & Maintenance Division
* 70071041	Welding Services	28,211	60,875	54,573		Office of COO IT and Admin Services
* 70811046	Warehouse Services	19,650	23,793	23,356		Office of COO IT and Admin Services
<b>Total Operations</b>		<b>4,512,767</b>	<b>5,092,094</b>	<b>4,772,872</b>		
<b>Capital</b>						
70004001	New Vehicle Equip Acquisitio	(500)		474,000		General Services Division
70004002	Replacement Vehicle & Equip	982,899	1,817,000	1,723,000		General Services Division
<b>Total Capital</b>		<b>982,399</b>	<b>1,817,000</b>	<b>2,197,000</b>		
<b>Total</b>		<b>5,495,166</b>	<b>6,909,094</b>	<b>6,969,872</b>		

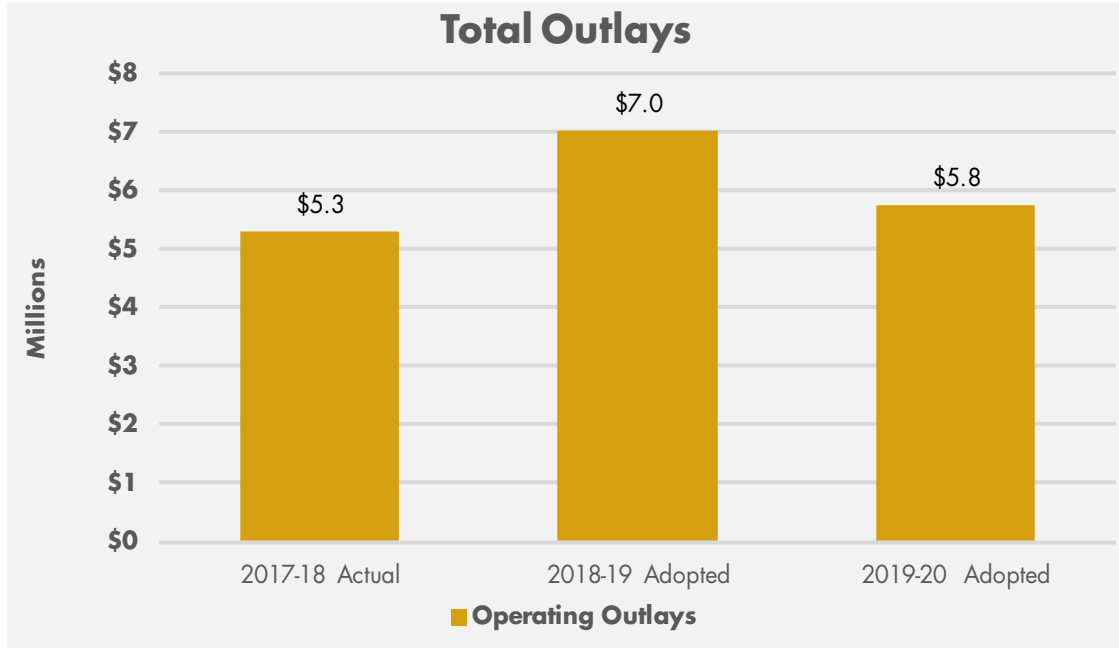
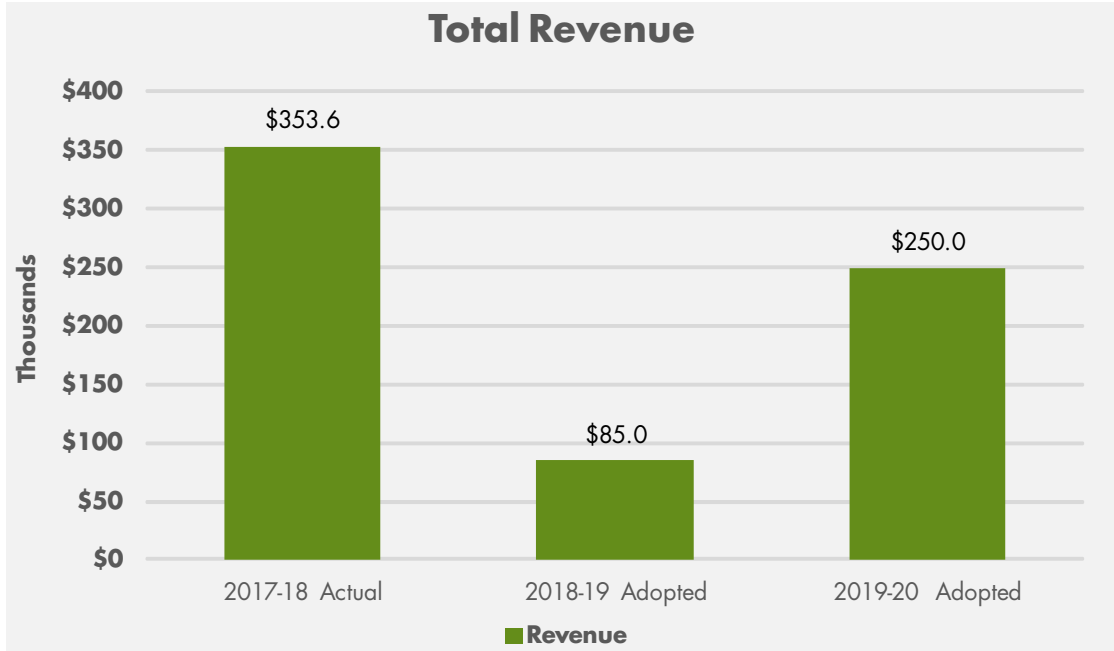
\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Risk Insurance Fund



# Fund Summaries

## Risk Insurance Fund Summary

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>REVENUE</b>						
Interest Income *	\$ 194,484	\$ 85,000	\$ 200,000	\$ 250,000	\$ 165,000	194.1%
Nonoperating Other	159,147	—	—	—	—	—
<b>TOTAL REVENUE</b>	<b>\$ 353,631</b>	<b>\$ 85,000</b>	<b>\$ 200,000</b>	<b>\$ 250,000</b>	<b>\$ 165,000</b>	<b>194.1%</b>
<b>OUTLAYS</b>						
<b>Operating Outlays</b>						
Operations **	\$ 4,803,597	\$ 6,531,744	\$ 6,031,744	\$ 5,660,064	\$ (871,680)	(13.3)%
Operating Project	503,999	500,000	980,000	100,000	(400,000)	(80.0)%
<b>Total Operating Outlays</b>	<b>\$ 5,307,596</b>	<b>\$ 7,031,744</b>	<b>\$ 7,011,744</b>	<b>\$ 5,760,064</b>	<b>\$ (1,271,680)</b>	<b>(18.1)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 5,307,596</b>	<b>\$ 7,031,744</b>	<b>\$ 7,011,744</b>	<b>\$ 5,760,064</b>	<b>\$ (1,271,680)</b>	<b>(18.1)%</b>
Less Intra-District Reimb	(7,038,607)	(5,306,950)	(4,650,000)	(5,621,673)	(314,723)	5.9%
<b>NET OUTLAYS</b>	<b>\$ (1,731,011)</b>	<b>\$ 1,724,794</b>	<b>\$ 2,361,744</b>	<b>\$ 138,391</b>	<b>\$ (1,586,403)</b>	<b>(92.0)%</b>
<b>BALANCE AVAILABLE</b>	<b>\$ 2,084,642</b>	<b>\$ (1,639,794)</b>	<b>\$ (2,161,744)</b>	<b>\$ 111,609</b>	<b>\$ 1,751,403</b>	<b>(106.8)%</b>
<b>YEAR-END RESERVES</b>						
<b>Committed Reserves</b>						
Catastrophy - Property Self-Insurance	\$ 8,733,047	\$ 5,014,194	\$ 6,002,303	\$ 6,113,912	\$ 1,099,718	21.9%
Workers Compensation Liability	6,465,000	6,000,000	7,034,000	7,034,000	1,034,000	17.2%
<b>Total Committed Reserves</b>	<b>\$ 15,198,047</b>	<b>\$ 11,014,194</b>	<b>\$ 13,036,303</b>	<b>\$ 13,147,912</b>	<b>\$ 2,133,718</b>	<b>19.4%</b>
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 15,198,047</b>	<b>\$ 11,014,194</b>	<b>\$ 13,036,303</b>	<b>\$ 13,147,912</b>	<b>\$ 2,133,718</b>	<b>19.4%</b>
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —		
<b>Outlay Summary by Account Type</b>						
<b>OPERATING OUTLAY</b>						
Salaries & Benefits	\$ 1,844,994	\$ 2,088,878	\$ 2,088,878	\$ 1,991,775	\$ (97,103)	(4.6)%
Services & Supplies	2,307,544	3,695,661	3,675,660	2,731,622	(964,039)	(26.1)%
Intra-District Charges	1,155,058	1,247,206	1,247,206	1,036,667	(210,539)	(16.9)%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 5,307,596</b>	<b>\$ 7,031,745</b>	<b>\$ 7,011,744</b>	<b>\$ 5,760,064</b>	<b>\$ (1,271,681)</b>	<b>(18.1)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 5,307,596</b>	<b>\$ 7,031,745</b>	<b>\$ 7,011,744</b>	<b>\$ 5,760,064</b>	<b>\$ (1,271,681)</b>	<b>(18.1)%</b>
<b>Total Outlays Variance Check</b>	<b>\$ —</b>	<b>\$ (1)</b>		<b>\$ —</b>	<b>\$ 1</b>	

(\*) 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 Insurance Fund

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By
<b>Operations</b>						
65051001	Risk Management	1,504,552	2,634,136	2,077,077		Office of District Counsel
65051002	Workers Compensation Program	701,310	841,334	854,767		Office of District Counsel
65051003	Health&Safety Program Mgt	2,597,735	3,056,275	2,728,219		General Services Division
<b>Total Operations</b>		<b>4,803,597</b>	<b>6,531,744</b>	<b>5,660,063</b>		
<b>Operating</b>						
65052001	2017 President Day Flood	503,999	500,000	100,000		Office of District Counsel
<b>Total Operating</b>		<b>503,999</b>	<b>500,000</b>	<b>100,000</b>		
<b>Total</b>		<b>5,307,596</b>	<b>7,031,744</b>	<b>5,760,063</b>		

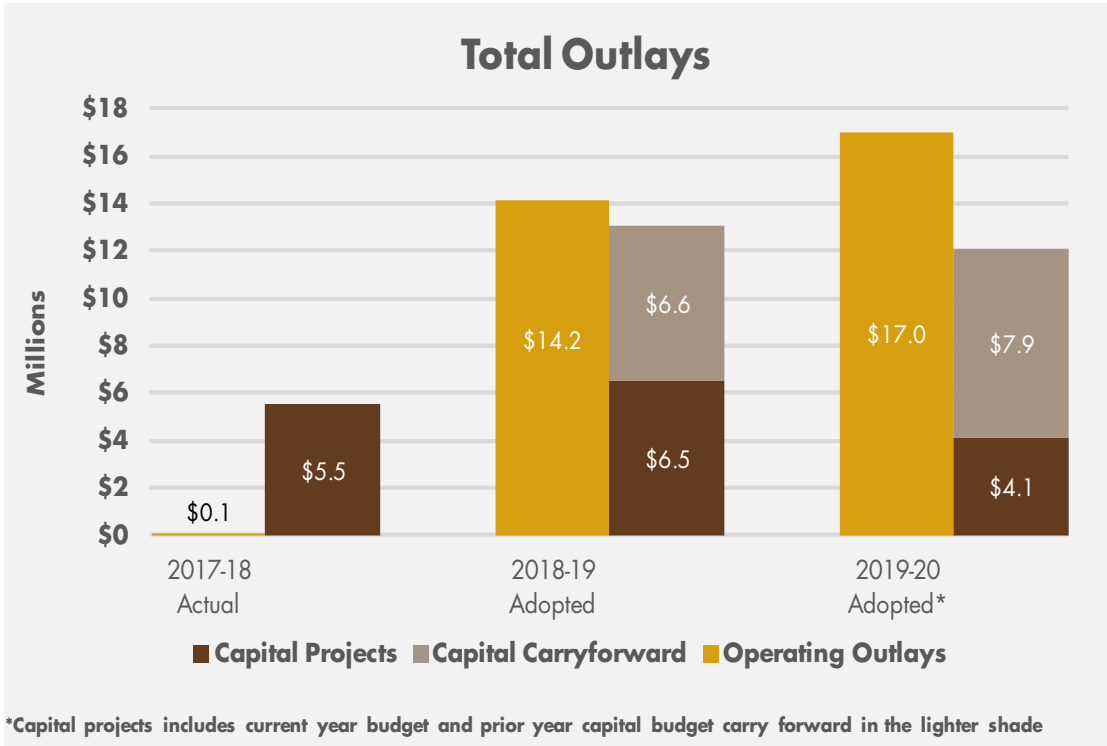
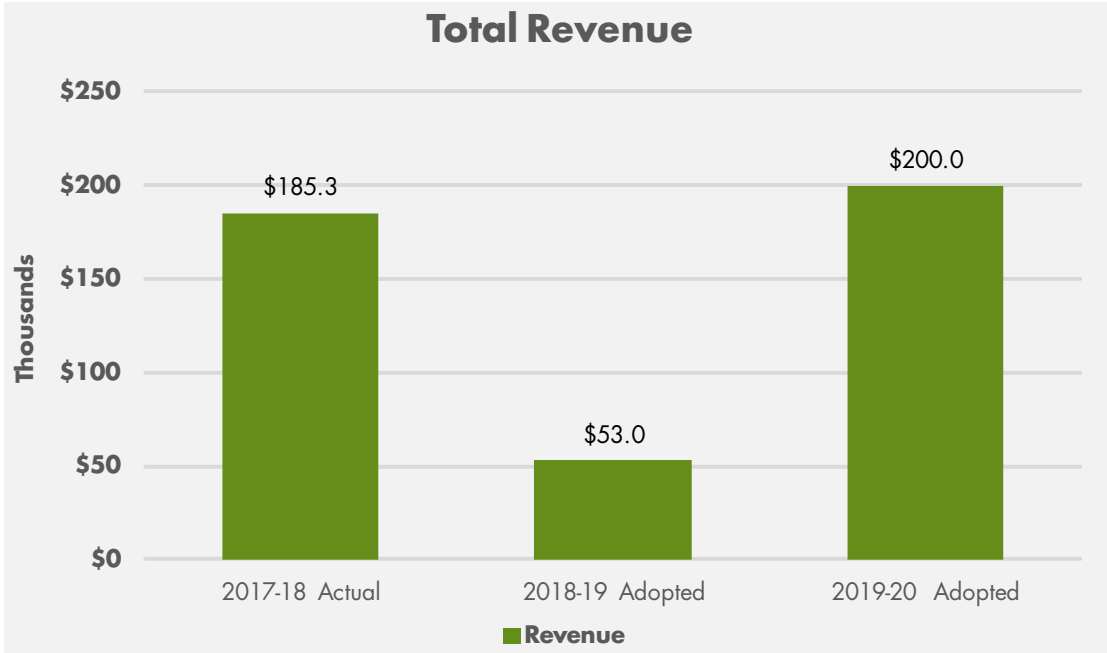
\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

# Fund Summaries

## Information Technology Fund



# Fund Summaries

## Information Technology Fund Summary

	Budgetary Basis Actual 2017-18	Adopted Budget 2018-19	Projected Year End 2018-19	Adopted Budget 2019-20	Change from 2018-19 Adopted		
					\$ Diff	% Diff	
<b>REVENUE</b>							
Interest Income *	\$ 185,298	\$ 53,000	\$ 200,000	\$ 200,000	\$ 147,000	277.4%	
<b>TOTAL REVENUE</b>	<b>\$ 185,298</b>	<b>\$ 53,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 147,000</b>	<b>277.4%</b>	
<b>OUTLAYS</b>							
<b>Operating Outlays</b>							
Operations **	\$ 110,293	\$ 14,154,862	\$ 14,154,862	\$ 17,039,664	\$ 2,884,802	20.4%	
<b>Total Operating Outlays</b>	<b>\$ 110,293</b>	<b>\$ 14,154,862</b>	<b>\$ 14,154,862</b>	<b>\$ 17,039,664</b>	<b>\$ 2,884,802</b>	<b>20.4%</b>	
<b>Capital Outlays</b>							
Capital Projects	\$ 5,543,346	\$ 6,513,610	\$ 7,754,839	\$ 4,130,257	\$ (2,383,353)	(36.6)%	
Carry Forward Capital Projects	—	6,591,017	—	7,916,000	1,324,983	20.1%	
<b>Total Capital Outlays</b>	<b>\$ 5,543,346</b>	<b>\$ 13,104,627</b>	<b>\$ 7,754,839</b>	<b>\$ 12,046,257</b>	<b>\$ (1,058,370)</b>	<b>(8.1)%</b>	
<b>TOTAL OUTLAYS****</b>	<b>\$ 5,653,639</b>	<b>\$ 27,259,489</b>	<b>\$ 21,909,701</b>	<b>\$ 29,085,921</b>	<b>\$ 1,826,432</b>	<b>6.7%</b>	
Less Intra-District Reimb	(12,199,199)	(13,580,941)	(13,580,941)	(15,438,381)	(1,857,440)	13.7%	
<b>NET OUTLAYS</b>	<b>\$ (6,545,560)</b>	<b>\$ 13,678,548</b>	<b>\$ 8,328,760</b>	<b>\$ 13,647,540</b>	<b>\$ (31,008)</b>	<b>(0.2)%</b>	
<b>OTHER FINANCING SOURCES/(USES)</b>							
Transfers In	\$ 157,000	\$ 6,513,610	\$ 6,513,000	\$ 4,130,000	\$ (2,383,610)	(36.6)%	
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 157,000</b>	<b>\$ 6,513,610</b>	<b>\$ 6,513,000</b>	<b>\$ 4,130,000</b>	<b>\$ (2,383,610)</b>	<b>(36.6)%</b>	
<b>BALANCE AVAILABLE</b>	<b>\$ 6,887,858</b>	<b>\$ (7,111,938)</b>	<b>\$ (1,615,760)</b>	<b>\$ (9,317,540)</b>	<b>\$ (2,205,602)</b>	<b>31.0%</b>	
<b>YEAR-END RESERVES</b>							
<b>Committed Reserves</b>							
Currently Authorized Projects ***	\$ 11,461,229	\$ 441,273	\$ 10,220,000	\$ 2,304,000	\$ 1,862,727	422.1%	
Operating and Capital Reserve	2,718,341	808,126	2,343,810	942,270	134,144	16.6%	
Catastrophy - Property Self-Insurance	—	—	—	—	—	—	
Workers Compensation Liability	—	—	—	—	—	—	
<b>Total Committed Reserves</b>	<b>\$ 14,179,570</b>	<b>\$ 1,249,399</b>	<b>\$ 12,563,810</b>	<b>\$ 3,246,270</b>	<b>\$ 1,996,871</b>	<b>159.8%</b>	
<b>TOTAL YEAR-END RESERVES</b>	<b>\$ 14,179,570</b>	<b>\$ 1,249,399</b>	<b>\$ 12,563,810</b>	<b>\$ 3,246,270</b>	<b>\$ 1,996,871</b>	<b>159.8%</b>	
<b>UNCOMMITTED FUNDS</b>			\$ —	\$ —			

# Fund Summaries

## Information Technology Fund Summary (Continued)

	Budgetary	Adopted	Projected	Adopted	Change from	
	Basis Actual	Budget	Year End	Budget	2018-19 Adopted	
	2017-18	2018-19	2018-19	2019-20	\$ Diff	% Diff
<b>Outlay Summary by Account Type</b>						
<b>OPERATING OUTLAY</b>						
Salaries & Benefits	\$ 24,389	\$ 5,824,183	\$ 5,824,183	\$ 6,753,465	\$ 929,282	16.0%
Services & Supplies	71,169	5,307,780	5,307,780	7,374,411	2,066,631	38.9%
Intra-District Charges	14,735	3,022,899	3,022,899	2,911,788	(111,111)	(3.7)%
<b>OPERATING OUTLAY TOTAL</b>	<b>\$ 110,293</b>	<b>\$ 14,154,862</b>	<b>\$ 14,154,862</b>	<b>\$ 17,039,664</b>	<b>\$ 2,884,802</b>	<b>20.4%</b>
<b>CAPITAL PROJECTS</b>						
Salaries & Benefits	\$ 818,359	\$ 2,670,656	\$ 2,670,656	\$ 1,212,103	\$ (1,458,553)	(54.6)%
Services & Supplies	4,260,185	2,366,321	3,607,550	2,671,968	305,647	12.9%
Carry Forward Capital Projects	—	6,591,017	—	7,916,000	1,324,983	20.1%
Intra-District Charges	464,802	1,476,633	1,476,633	246,186	(1,230,447)	(83.3)%
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 5,543,346</b>	<b>\$ 13,104,627</b>	<b>\$ 7,754,839</b>	<b>\$ 12,046,257</b>	<b>\$ (1,058,370)</b>	<b>(8.1)%</b>
<b>TOTAL OUTLAYS****</b>	<b>\$ 5,653,639</b>	<b>\$ 27,259,489</b>	<b>\$ 21,909,701</b>	<b>\$ 29,085,921</b>	<b>\$ 1,826,432</b>	<b>6.7%</b>

### Total Outlays Variance Check

(\*) 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

(\*\*\*\*) Starting FY 2018-19, IT operations projects were consolidated into the IT fund. IT operations costs were previously accounted for in General Fund.

# Fund Summaries

## Total Outlays - Information Technology Fund

Project #	Project Description	Budgetary Basis Actual 2017-2018	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Estimated Carry Forward Budget 2019-2020***	Project Managed By	
<b>Operations</b>							
73271001	Telecommunications Sys Opr/M	98	2,023,657	2,269,534		Information Technology Division	
73271002	Technical Infrastructure Servi		742,427	1,060,489		Information Technology Division	
73271003	Network Administration	931	2,382,157	2,522,266		Information Technology Division	
73271004	Information Security Admin		376,608	833,996		Information Technology Division	
73271005	Office Cmptr Maint/Help Dsk Sup		1,707,619	1,643,345		Information Technology Division	
73271006	Info Technology Div Admin		877,771	1,508,678		Information Technology Division	
73271007	Emerging IT Technologies	109,164	102,669	123,943		Information Technology Division	
73271008	Software Maint & License		1,171,150	1,353,182		Information Technology Division	
73271009	Software Services	99	4,770,804	5,724,231		Information Technology Division	
<b>Total Operations</b>		<b>110,293</b>	<b>14,154,862</b>	<b>17,039,664</b>			
<b>Capital</b>							
73274001	IT Disaster Recovery	72,613			2,133,000	Information Technology Division	
73274002	ERP System Implementation	626,565	3,660,158		4,876,000	Information Technology Division	
73274004	Network Equipment	1,792,179	1,185,799	990,396		Information Technology Division	
73274006	Office Computers Replace Equip	1,044,777	1,024,703	1,182,287		Information Technology Division	
**	73274007	Vena Software Implementation	252,957			Information Technology Division	
	73274008	Software Upgrades & Enhancemen	320,284	559,358	781,203	Information Technology Division	
	73274009	Data Consolidation	18,599	83,591	60,371	883,000	Information Technology Division
	73274010	Boardroom Technology Upgrade	830,035			Information Technology Division	
	73274011	E-Discovery Management System	585,337		24,000	Information Technology Division	
	73274012	Telephone System Voice Over IP		1,116,000		Information Technology Division	
<b>Total Capital</b>		<b>5,543,347</b>	<b>6,513,610</b>	<b>4,130,257</b>	<b>7,916,000</b>		
<b>Total</b>		<b>5,653,640</b>	<b>20,668,473</b>	<b>21,169,921</b>	<b>7,916,000</b>		

\*Recipient projects

\*\*Closed, combined or no current year funding

\*\*\*Represents estimated unspent capital project budget from FY 2018-19 that will be carried forward to FY2019-20

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