

**Purissima Hills Water District  
Operating and Capital Budgets  
Fiscal Year 2024-25  
Table of Contents**

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<i><b>Schedule</b></i>	<i><b>Pages</b></i>
Reserve Summary	1-3
Operating Budget	4-8
Monthly Budget Allocations - Operating Budget	9-11
Capital Budget	12

**PURSSIMA HILLS WATER DISTRICT**  
**RESERVES SUMMARY**  
**FY 2024-25**

**Summary of available fund balance:**

Beginning available fund balance as of July 1, 2024	\$ 6,134,413
Operating budget surplus FY 2025	3,375,650
Budgeted capital expenditures FY 2025	(4,855,000)
<b>Available for allocation to reserves</b>	<b><u><u>\$ 4,655,063</u></u></b>

**Summary allocation to reserves:**

Available surplus for allocation to reserves	\$ 4,655,063
Operating reserve	(1,904,417)
Capital projects reserves	(1,500,000)
Balance after reserves allocated	<b><u><u>\$ 1,250,646</u></u></b>

**PURSSIMA HILLS WATER DISTRICT**  
**RESERVES SUMMARY**  
**FY 2024-25**

**PURISSIMA HILLS WATER DISTRICT**

**CASH RESERVE POLICY**  
**(Adopted July 13, 2022)**

**1. POLICY STATEMENT**

Cash reserves are essential to ensuring fiscal responsibility, a key organizational goal of the Purissima Hills Water District (District). Properly designed reserve policies send a positive signal to ratepayers, investors, and regulatory and credit rating agencies that the District is committed to maintaining the long-term fiscal strength of the District.

**2. DEFINITION**

Cash reserves are savings necessary to balance District budgets during periods of fiscal constraint, allow for emergency preparedness, provide for a well-maintained infrastructure, and demonstrate a commitment to future system capital investments.

**3. PURPOSE**

Strong and transparent financial policies, including maintaining prudent reserves for emergencies, rate stability, operating costs, and capital improvements, are consistent with best practices in the utility industry. This Cash Reserve Policy is designed to provide operating guidance for the management of District finances.

**4. CASH RESERVES**

The District will maintain cash reserves in two categories as further described in sections 5-6 below:

- A. Operating Reserve with a maximum target level of 25% of the operating and maintenance budget, or \$1,400,000, whichever is higher, and ranked #1 for funding; and
- B. Capital Reserve with a maximum target level of \$1,500,000, and ranked #2 for funding.

Replenishment of reserve levels and plans for meeting maximum target levels will be recommended by the General Manager as part of the District's annual budgeting process.

**5. OPERATING RESERVE**

The purpose of the Operating Reserve is to ensure that the District will at all times have sufficient funding available to meet annual operating costs, including temporary cash flow deficiencies that might occur as a result of timing differences between the receipt of operation revenue and expenditure requirements and unexpected costs that might occur as a result of doing business. Adequate operating reserves provide financial flexibility in the event of unanticipated expenditures or revenue fluctuations.

- A. Target Level: 25% of the operating and maintenance budget, or \$1,400,000, whichever is higher.
- B. Use of Reserve: To pay outstanding operating expenditures prior to the receipt of anticipated operating revenues, or in circumstances resulting from short-term loss or shortage of revenues. The General Manager will provide a monthly investment report to the Board of Directors.

**PURSSIMA HILLS WATER DISTRICT**  
**RESERVES SUMMARY**  
**FY 2024-25**

PHWD Cash Reserve Policy  
*Final Version, Adopted July 13, 2022*

**6. CAPITAL RESERVE**

The purpose of the Capital Reserve is to ensure that the District is able to fund the repair, maintenance, or replacement of the water system's infrastructure assets, during normal operations and emergencies. The reserve level combined with the District's managed risk pooled insurance coverage should adequately protect the District and its customers in the event of a catastrophic loss.

- A. Target Level: \$1,500,000.
- B. Use of Reserve: To cover unexpected losses experienced by the District as a result of a disaster or emergency incidents that might result in the normal course of doing business. Any reimbursement received by the District from insurance as a result of a submitted claim shall be deposited back into the reserve as replenishment for the loss. The General Manager will notify the Board President prior to withdrawing and using the necessary funds, and seek ratification of the expenditure at the next regular Board Meeting.

**7. OVERSIGHT AND REPORTING**

Reserve levels will be monitored by staff during the fiscal year and reported to the Board of Directors in monthly financial reports and an annual report.

To the extent that reserves exceed target levels, the Board of Directors has the flexibility to direct staff to utilize the available funds in any manner, including but not limited to:

- A. Pay for capital projects (reducing the need for future debt);
- B. Pay down liabilities (e.g., unfunded accrued pension obligations);
- C. Pay down existing debt;
- D. Fund other strategic objectives; and/or
- E. Deposit funds in the LAIF account.

The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change.

This Cash Reserve Policy will be reviewed on an annual basis by the Board, in consultation and collaboration with the General Manager, to ensure conformance with the District's strategic goals and objectives, and updated as necessary in compliance with material changes in risk exposures, regulations, or standards.

This 2022 Cash Reserve Policy supersedes the previous Cash Reserve Policy adopted on March 13, 2019.

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2024-25**

Acct No	Acct Desc	Estimated Actuals 2023-24	Operating Budget 2023-24	2023-24 Change Actual vs Budget	Operating Budget 2024-25	Budget 2024-25 vs Actual 2023-24	Budget 2024-25 vs Budget 2023-24
SFPUC Rate (ccf)		\$ 5.21	\$ 5.21	\$ -	\$ 5.67	\$ 0.46	108.83%
SFPUC (acft)		435.60	435.60	-	435.60	-	100.00%
SFPUC Rate (acft)		\$ 2,269.48	\$ 2,269.48	\$ -	\$ 2,469.85	\$ 200.38	108.83%
Total Purchased ccf		690,000	687,000	(3,000)	711,000	21,000	103.49%
Res (ccf)		618,000	615,000	(3,000)	637,002	19,002	103.58%
Res (%)		89.57%	89.52%	-0.05%	89.59%	0.03%	0.90%
Inst (ccf)		33,000	31,000	(2,000)	34,000	1,000	109.68%
Inst (%)		4.78%	4.51%	-0.27%	4.78%	0.00%	0.05%
Total use (ccf)		651,000	646,000	(5,000)	671,002	20,002	103.87%
Unaccounted water (%)		5.65%	5.97%	0.32%	5.63%	\$ (0.00)	0.06%
Unaccounted water (ccf)		39,000	41,000	2,000	39,998	998	97.56%
Power (\$\$/ccf)		\$ 0.56	\$ 0.57	\$ 0.01	\$ 0.56	\$ (0.00)	0.56%
Average Residential Sales Price		\$ 9.74	\$ 10.14	\$ 0.39	\$ 11.62	\$ 1.88	114.65%
Institutional Sales Price		\$ 14.48	\$ 14.32	\$ (0.16)	\$ 16.34	\$ 1.86	114.09%
SFPUC Service Chgs		\$ 36,348	\$ 36,348	\$ -	\$ 46,380	\$ 10,032	127.60%
BAWSCA Bond Replacement Chgs		\$ 285,608	\$ 285,000	\$ (608)	\$ 178,668	\$ (106,940)	62.69%
PGE as a unit of Purchased CCF		\$ 0.56	\$ 0.57	\$ 0.01	\$ 0.56	\$ (0.00)	0.56%
<b>4000 OPERATING REVENUES</b>							
4010 Residential Water		\$ 6,020,539	\$ 6,234,090	\$ (213,551)	\$ 7,402,895	\$ 1,382,356	100.00%
4011 Residential Service Charge		1,074,371	1,083,994	(9,623)	1,212,583	138,212	111.86%
4015 Institutional Water		453,339	443,920	9,419	555,482	102,143	125.13%
4016 Institutional Service Charge		67,804	58,527	9,277	76,135	8,331	130.09%
4030 Water A/R late fees & Interest		-	500	(500)	1,000	1,000	200.00%
4530 Service Installation & Repair		1,667	20,000	(18,333)	10,000	8,333	50.00%
4535 Backflow Installation & Repair		16,612	30,000	(13,388)	30,000	13,388	100.00%
4536 Backflow Testing		25,658	-	25,658	127,000	101,342	127000.00%
4540 Meter Installation & Repair		21,605	7,500	14,105	20,000	(1,605)	266.67%
4750 Miscellaneous		6,559	5,000	1,559	5,000	(1,559)	100.00%
<b>TOTALS FOR OPERATING REVENUES</b>		<b>7,688,154</b>	<b>7,883,531</b>	<b>(195,376)</b>	<b>9,440,096</b>	<b>1,751,942</b>	<b>119.74%</b>

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2024-25**

Acct No	Acct Desc	Estimated Actuals 2023-24	Operating Budget 2023-24	2023-24 Change Actual vs Budget	Operating Budget 2024-25	Budget 2024-25 vs Actual 2023-24	Budget 2024-25 vs Budget 2023-24
<b>WATER EXPENSES</b>							
5111	SFPUC Water Purchased	3,438,747	3,616,000	177,253	4,078,000	639,253	112.78%
5113	BAWSCA Bond Surcharge	285,608	285,000	(608)	178,668	(106,940)	62.69%
<b>5110</b>	<b>SUBTOTALS FOR SOURCE OF SUPPLY EXPENSES</b>	<b>3,724,355</b>	<b>3,901,000</b>	<b>176,645</b>	<b>4,256,668</b>	<b>532,313</b>	109.12%
<b>MAINTENANCE EXPENSES</b>							
5121	PG&E Power	387,541	394,000	6,459	399,000	11,459	101.27%
<b>5120</b>	<b>SUBTOTALS FOR PUMPING EXPENSE</b>	<b>387,541</b>	<b>394,000</b>	<b>6,459</b>	<b>399,000</b>	<b>11,459</b>	101.27%
5131	Water Testing	26,809	20,000	(6,809)	20,000	(6,809)	100.00%
5132	Treatment Chemicals & Expense	2,191	5,000	2,809	5,000	2,809	100.00%
	<b>SUBTOTALS FOR WATER TREATMENT EXPENSE</b>	<b>29,000</b>	<b>25,000</b>	<b>(4,000)</b>	<b>25,000</b>	<b>(4,000)</b>	100.00%
5109	Alternative Water Supply	45,666	125,000	79,334	50,000	4,334	0.00%
	<b>TOTALS WATER EXPENSE</b>	<b>4,186,562</b>	<b>4,445,000</b>	<b>258,438</b>	<b>4,730,668</b>	<b>544,106</b>	105.30%
<b>MAINTENANCE EXPENSES</b>							
5412	Maintenance Pump Equipment	65,395	10,000	(55,395)	10,000	(55,395)	100.00%
5413	Reservoir Maintenance	8,931	10,000	1,069	10,000	1,069	100.00%
5414	Grounds Maintenance	24,168	7,500	(16,668)	10,000	(14,168)	133.33%
5415	Telemetry/Control/Elect Maint	23,175	20,000	(3,175)	30,000	6,825	150.00%
	<b>SUBTOTALS FOR PUMPING PLANT MAINT</b>	<b>121,668</b>	<b>47,500</b>	<b>(74,168)</b>	<b>60,000</b>	<b>(61,668)</b>	126.32%
5520	Distribution Mains Maint	70,181	100,000	29,819	60,000	(10,181)	60.00%
5535	Backflow Maintenance	2,227	5,000	2,773	5,000	2,773	100.00%
5540	Meter Maintenance	59,941	30,000	(29,941)	45,000	(14,941)	150.00%
5550	Salaries - O&M	710,027	772,000	61,973	710,000	(27)	91.97%
5550-01	Reclassification to capital outlay/improvements	(19,219)	(75,000)	(55,781)	-	19,219	0.00%
5552	Overtime - O&M	64,991	60,000	(4,991)	60,000	(4,991)	100.00%
5556	Workers Compensation - O&M	18,417	22,000	3,583	22,000	3,583	100.00%
5558	Pensions - O&M	100,876	106,000	5,124	103,000	2,124	97.17%
5560	Field Communications	15,848	10,000	(5,848)	15,000	(848)	150.00%
5565	Personnel Supplies	29,171	20,000	(9,171)	25,000	(4,171)	125.00%
5571	Engineering - Mapping	6,294	5,000	(1,294)	5,000	(1,294)	100.00%
5572	Engineering - Special Projects	33,500	40,000	6,500	40,000	6,500	100.00%
5574	Engineering - Dist Analysis	(81)	10,000	10,081	10,000	10,081	100.00%
5580	Permitting Activities	43,808	30,000	(13,808)	30,000	(13,808)	100.00%
5581	Software Subscriptions	-	18,000	18,000	30,500	30,500	0.00%
6565	Benefit Expenses	128,170	156,000	27,830	137,000	8,830	87.82%
	<b>SUBTOTALS FOR DISTRIBUTION MAINT</b>	<b>1,264,151</b>	<b>1,309,000</b>	<b>44,849</b>	<b>1,297,500</b>	<b>33,349</b>	96.79%

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2024-25**

Acct No	Acct Desc	Estimated Actuals 2023-24	Operating Budget 2023-24	2023-24 Change Actual vs Budget	Operating Budget 2024-25	Budget 2024-25 vs Actual 2023-24	Budget 2024-25 vs Budget 2023-24
5610	Fuel - Gasoline	2,870	3,000	130	3,000	130	100.00%
5615	Fuel - Diesel / UST	32,331	35,000	2,669	35,000	2,669	100.00%
5620	Transportation Equip. Maint. - Other	13,525	15,000	1,475	15,000	1,475	100.00%
5630	Heavy Equipment Maint	23,272	20,000	(3,272)	25,000	1,728	125.00%
5640	Portable/Misc. Equip & Maint	-	3,000	3,000	2,000	2,000	66.67%
5650	General Plant & Maintenance	17,761	15,000	(2,761)	20,000	2,239	133.33%
5660	Misc. Tools & Supplies	24,841	20,000	(4,841)	25,000	159	125.00%
5670	Safety Supplies and Expense	4,135	3,000	(1,135)	3,000	(1,135)	100.00%
	<b>SUBTOTALS FOR GENERAL MAINT</b>	<b>118,736</b>	<b>114,000</b>	<b>(4,736)</b>	<b>128,000</b>	<b>9,264</b>	112.28%
	<b>TOTALS FOR MAINTENANCE EXPENSE</b>	<b>1,504,556</b>	<b>1,470,500</b>	<b>(34,056)</b>	<b>1,485,500</b>	<b>(19,056)</b>	98.95%
	<b>CUSTOMER ACCOUNT EXPENSE</b>						
5710	Salaries - C/A	85,377	93,000	7,623	104,000	18,623	111.83%
5713	Pensions - C/A	13,629	13,000	(629)	15,000	1,371	115.38%
5720	Software/Billing Expense	25,783	20,000	(5,783)	25,000	(783)	125.00%
5730	Postage	10,776	10,000	(776)	13,000	2,224	130.00%
6565	Benefit Expenses	16,000	19,000	3,000	20,000	4,000	105.26%
	<b>TOTALS FOR CUSTOMER ACCOUNT EXPENSE</b>	<b>151,565</b>	<b>155,000</b>	<b>3,435</b>	<b>177,000</b>	<b>25,435</b>	114.19%
	<b>CONSERVATION PROGRAMS EXPENSE</b>						
5117	Conservation Expense	6,925	10,000	3,075	10,000	3,075	100.00%
5118	Salaries - Conservation	50,605	76,000	25,395	38,000	(12,605)	50.00%
5116	Conservation Programs - Other	40,000	-	(40,000)	25,000	(15,000)	25000.00%
5133	Postage Conservation	250	1,000	750	-	(250)	0.00%
5134	Pensions Conservation	10,000	10,000	-	6,000	(4,000)	60.00%
6565	Benefit Expenses	12,000	15,000	3,000	7,000	(5,000)	46.67%
	<b>TOTALS FOR CONSERVATION PROGRAMS EXPENSE</b>	<b>119,781</b>	<b>112,000</b>	<b>(7,781)</b>	<b>86,000</b>	<b>(33,781)</b>	76.79%

**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2024-25**

<b>Acct No</b>	<b>Acct Desc</b>	<b>Estimated Actuals 2023-24</b>	<b>Operating Budget 2023-24</b>	<b>2023-24 Change Actual vs Budget</b>	<b>Operating Budget 2024-25</b>	<b>Budget 2024-25 vs Actual 2023-24</b>	<b>Budget 2024-25 vs Budget 2023-24</b>
<b>ADMINISTRATION &amp; GENERAL EXPENSES</b>							
5810	Salaries - G&A	275,000	301,000	26,000	274,000	(1,000)	91.03%
5813	Pensions - G&A	39,000	41,000	2,000	40,000	1,000	97.56%
5814	Workers Compensation - G&A	2,473	2,000	(473)	2,000	(473)	100.00%
5815	Office Supplies & Expense	22,061	25,000	2,939	25,000	2,939	100.00%
5816	Computer Network Expense	38,653	60,000	21,347	60,000	21,347	100.00%
5817	Office Utilities	32,817	25,000	(7,817)	30,000	(2,817)	120.00%
5820	Engineering - Retainer	12,587	6,000	(6,587)	12,000	(587)	200.00%
5830	Rate Making	32,145	65,000	32,855	35,000	2,855	53.85%
5845	Insurance	15,000	60,000	45,000	-	(15,000)	0.00%
5856	Payroll Taxes - FICA	85,680	85,000	(680)	85,000	(680)	100.00%
5860	Legal-General	108,949	80,000	(28,949)	120,000	11,051	150.00%
5865	Board of Directors	10,448	10,000	(448)	10,000	(448)	100.00%
5870	Education	12,786	10,000	(2,786)	15,000	2,214	150.00%
5875	Audit & Accounting	103,612	80,000	(23,612)	90,000	(13,612)	112.50%
5876	Professional Services	4,815	-	(4,815)	10,000	5,185	0.00%
5879	Bank Fees	2,929	-	(2,929)	5,000	2,071	0.00%
5880	Rents	36,914	35,000	(1,914)	38,000	1,086	108.57%
5887	Misc. General Expenses	7,132	7,000	(132)	17,000	9,868	242.86%
5890	Timekeeping Software	1,385	1,500	115	1,500	115	100.00%
5893	BAWSCA Assessments	60,082	62,500	2,418	66,000	5,918	105.60%
5895	Dues & Fees	2,500	10,000	7,500	25,000	22,500	250.00%
5896	GIS Software Subscription	4,250	17,000	12,750	15,000	10,750	88.24%
5897	Election Expense	-	-	-	10,000	10,000	100.00%
5898	Salary Study	-	-	-	100,000	100,000	100.00%
6565	Benefit Expenses	49,718	61,000	11,282	53,000	3,282	86.89%
<b>TOTAL ADMINISTRATION &amp; GENERAL EXPENSES</b>		<b>960,937</b>	<b>1,044,000</b>	<b>83,063</b>	<b>1,138,500</b>	<b>177,563</b>	107.61%
<b>TOTAL OPERATING EXPENSES</b>		<b>6,923,400</b>	<b>7,226,500</b>	<b>303,100</b>	<b>7,617,668</b>	<b>694,268</b>	102.90%
<b>EXCESS OF REVENUE OVER EXPENSES</b>		<b>764,754</b>	<b>657,031</b>	<b>107,723</b>	<b>1,822,428</b>	<b>1,057,674</b>	305.00%



**PURISSIMA HILLS WATER DISTRICT  
OPERATING BUDGET  
FY 2024-25**

Acct No	Acct Desc	Estimated Actuals 2023-24	Operating Budget 2023-24	2023-24 Change Actual vs Budget	Operating Budget 2024-25	Budget 2024-25 vs Actual 2023-24	Budget 2024-25 vs Budget 2023-24
<b>NON-OPERATING INCOME (EXPENSES)</b>							
6010	Antenna Rentals	253,560	275,000	(21,440)	260,000	6,440	94.55%
6020	Property Taxes	1,596,075	1,520,000	76,075	1,708,000	111,925	112.37%
6030	Interest Income	156,354	60,000	96,354	122,000	(34,354)	203.33%
7010	Storage Facility Charges	40,988	50,000	(9,012)	40,000	(988)	80.00%
7120	Transmission Facility Charges	60,612	75,000	(14,388)	60,000	(612)	80.00%
6131	Debt Service Principal - Revenue Bonds	(501,000)	(501,000)	-	(512,000)	(11,000)	2.20%
6132	Debt Service Interest - Revenue Bonds	(135,692)	(135,692)	-	(124,778)	10,914	-8.04%
<b>TOTAL OF NON-OPERATING INCOME (EXPENSES)</b>		<b>1,470,897</b>	<b>1,343,308</b>	<b>127,589</b>	<b>1,553,222</b>	<b>82,325</b>	115.63%
<b>NET SURPLUS</b>		<b>\$ 2,235,651</b>	<b>\$ 2,000,339</b>	<b>\$ 235,312</b>	<b>\$ 3,375,650</b>	<b>\$ 1,139,999</b>	177.83%
<b>NET SURPLUS AVAILABLE FOR CAPITAL IMPROV.</b>		<b>\$ 2,235,651</b>	<b>\$ 2,000,339</b>		<b>\$ 3,375,650</b>		177.83%
<b>TOTAL G&amp;A &amp; BILLING EXPENSES</b>		<b>\$ 1,112,502</b>	<b>\$ 1,199,000</b>		<b>\$ 1,315,500</b>		108.47%
<b>TOTAL G&amp;A, BILLING &amp; MAINTENANCE EXPENSES</b>		<b>\$ 2,617,058</b>	<b>\$ 2,669,500</b>		<b>\$ 2,801,000</b>		103.22%
<b>TOTALS FOR M&amp;O EXPENSES</b>		<b>\$ 6,803,620</b>	<b>\$ 7,114,500</b>		<b>\$ 7,531,668</b>		104.52%
<b>TOTALS FOR M&amp;O EXP W/O WATER &amp; POWER</b>		<b>\$ 2,765,838</b>	<b>\$ 2,806,500</b>		<b>\$ 2,912,000</b>		102.14%

**Purissima Hills Water District**  
**Fiscal Year 2024-25**  
**Monthly Operating Budget Allocations**

Estimated Purchased Water 5111  
 Estimated Residential Usage 4010  
 Estimated Institutional Usage 4015

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Annual
Estimated Purchased Water 5111	96,628	97,570	92,248	75,926	45,460	29,072	19,566	20,054	22,945	42,178	75,477	93,876	711,000
Estimated Residential Usage 4010	86,571	87,415	82,647	68,024	40,729	26,046	17,530	17,967	20,557	37,788	67,622	84,106	637,002
Estimated Institutional Usage 4015	4,082	4,174	3,855	3,430	2,290	1,367	1,370	1,197	1,447	2,090	3,738	4,960	34,000
<b>4000 OPERATING REVENUES</b>													
4010 Residential Water	\$ 1,057,114	\$ 1,064,233	\$ 988,959	\$ 753,400	\$ 402,323	\$ 238,262	\$ 164,802	\$ 183,047	\$ 211,597	\$ 418,654	\$ 844,417	\$ 1,076,089	\$ 7,402,895
4011 Residential Service Charge	96,705	96,705	96,705	96,705	96,705	96,705	105,393	105,393	105,393	105,393	105,393	105,393	1,212,583
4015 Institutional Water	64,291	65,748	60,719	54,027	36,067	21,524	23,434	20,463	24,739	35,743	63,915	84,813	555,482
4016 Institutional Service Charge	5,008	5,008	5,008	5,008	5,008	5,008	7,681	7,681	7,681	7,681	7,681	7,681	76,135
4030 Water A/R late fees & Interest	83	83	83	83	83	83	83	83	83	83	83	83	1,000
4530 Service Installation & Repair	833	833	833	833	833	833	833	833	833	833	833	833	10,000
4535 Backflow Installation & Repair	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
4536 Backflow Testing	10,583	10,583	10,583	10,583	10,583	10,583	10,583	10,583	10,583	10,583	10,583	10,583	127,000
4540 Meter Installation & Repair	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
4750 Miscellaneous	417	417	417	417	417	417	417	417	417	417	417	417	5,000
<b>TOTALS FOR OPERATING REVENUES</b>	<b>1,239,201</b>	<b>1,247,777</b>	<b>1,167,474</b>	<b>925,224</b>	<b>556,186</b>	<b>377,582</b>	<b>317,393</b>	<b>332,666</b>	<b>365,493</b>	<b>583,553</b>	<b>1,037,489</b>	<b>1,290,058</b>	<b>9,440,096</b>
<b>5000 OPERATING EXPENSES</b>													
5111 SFPUC Water Purchased	551,744	557,085	526,910	434,366	261,625	168,701	114,806	117,572	133,963	243,012	431,822	536,393	4,078,000
5113 BAWSCA Bond Surcharge	14,889	14,889	14,889	14,889	14,889	14,889	14,889	14,889	14,889	14,889	14,889	14,889	178,668
<b>5110 SUBTOTALS FOR SOURCE OF SUPPLY EXPENSES</b>	<b>566,633</b>	<b>571,974</b>	<b>541,799</b>	<b>449,255</b>	<b>276,514</b>	<b>183,590</b>	<b>129,695</b>	<b>132,461</b>	<b>148,852</b>	<b>257,901</b>	<b>446,711</b>	<b>551,282</b>	<b>4,256,668</b>
5121 PG&E Power	55,452	54,630	54,779	39,023	21,801	20,304	17,650	19,909	26,323	25,690	27,332	36,106	399,000
<b>5120 SUBTOTALS FOR PUMPING EXPENSE</b>	<b>55,452</b>	<b>54,630</b>	<b>54,779</b>	<b>39,023</b>	<b>21,801</b>	<b>20,304</b>	<b>17,650</b>	<b>19,909</b>	<b>26,323</b>	<b>25,690</b>	<b>27,332</b>	<b>36,106</b>	<b>399,000</b>
5131 Water Testing	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,663	20,000
5132 Treatment Chemicals & Expense	417	417	417	417	417	417	417	417	417	417	417	413	5,000
<b>5130 SUBTOTALS FOR WATER TREATMENT EXPENSE</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,084</b>	<b>2,076</b>	<b>25,000</b>
5109 Alternative Water Supply	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,163	50,000
<b>TOTALS WATER EXPENSE</b>	<b>628,336</b>	<b>632,855</b>	<b>602,829</b>	<b>494,529</b>	<b>304,566</b>	<b>210,146</b>	<b>153,596</b>	<b>158,621</b>	<b>181,426</b>	<b>289,842</b>	<b>480,294</b>	<b>593,628</b>	<b>4,730,668</b>

Purissima Hills Water District  
Fiscal Year 2024-25  
Monthly Operating Budget Allocations

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Annual	
<b>MAINTENANCE EXPENSES</b>														
5412	Maintenance Pump Equipment	833	833	833	833	833	833	833	833	833	833	833	10,000	
5413	Reservoir Maintenance	833	833	833	833	833	833	833	833	833	833	833	10,000	
5414	Grounds Maintenance	833	833	833	833	833	833	833	833	833	833	833	10,000	
5415	Telemetry/Control/Elect Maint	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	
<b>5410</b>	<b>SUBTOTALS FOR PUMPING PLANT MAINT</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>60,000</b>	
5520	Distribution Mains Maint	9,855	18,832	3,652	461	675	3,648	222	4,945	2,121	-	1,606	13,983	60,000
5535	Backflow Maintenance	417	417	417	417	417	417	417	417	417	417	417	417	5,000
5540	Meter Maintenance	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
5550	Salaries - O&M	57,688	57,688	57,688	57,688	57,688	57,688	60,646	60,646	60,646	60,646	60,646	60,646	710,000
5552	Overtime - O&M	4,875	4,875	4,875	4,875	4,875	4,875	5,125	5,125	5,125	5,125	5,125	5,125	60,000
5556	Workers Compensation - O&M	1,788	1,788	1,788	1,788	1,788	1,788	1,879	1,879	1,879	1,879	1,879	1,879	22,000
5558	Pensions - O&M	8,369	8,369	8,369	8,369	8,369	8,369	8,798	8,798	8,798	8,798	8,798	8,798	103,000
5560	Field Communications	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
5565	Personnel Supplies	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5571	Engineering - Mapping	417	417	417	417	417	417	417	417	417	417	417	417	5,000
5572	Engineering - Special Projects	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
5574	Engineering - Dist Analysis	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5580	Permitting Activities	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
5581	Software Subscriptions	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	30,500
6565	Benefit Expenses	11,131	11,131	11,131	11,131	11,131	11,131	11,702	11,702	11,702	11,702	11,702	11,702	137,000
<b>5500</b>	<b>SUBTOTALS FOR DISTRIBUTION MAINT</b>	<b>110,830</b>	<b>119,807</b>	<b>104,627</b>	<b>101,436</b>	<b>101,650</b>	<b>104,623</b>	<b>105,497</b>	<b>110,220</b>	<b>107,396</b>	<b>105,275</b>	<b>106,881</b>	<b>119,258</b>	<b>1,297,500</b>
5610	Fuel - Gasoline	250	250	250	250	250	250	250	250	250	250	250	250	3,000
5615	Fuel - Diesel / UST	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
5620	Transportation Equip. Maint. - Other	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
5630	Heavy Equipment Maint	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5640	Portable/Misc. Equip & Maint	167	167	167	167	167	167	167	167	167	167	167	167	2,000
5650	General Plant & Maintenance	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
5660	Misc. Tools & Supplies	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5670	Safety Supplies and Expense	250	250	250	250	250	250	250	250	250	250	250	250	3,000
<b>5600</b>	<b>SUBTOTALS FOR GENERAL MAINT</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>10,667</b>	<b>128,000</b>
<b>TOTALS FOR MAINT EXPENSE</b>		<b>126,497</b>	<b>135,474</b>	<b>120,294</b>	<b>117,102</b>	<b>117,317</b>	<b>120,289</b>	<b>121,164</b>	<b>125,887</b>	<b>123,062</b>	<b>120,942</b>	<b>122,548</b>	<b>134,924</b>	<b>1,485,500</b>

**Purissima Hills Water District  
Fiscal Year 2024-25  
Monthly Operating Budget Allocations**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Annual
<b>CUSTOMER ACCOUNT EXPENSE</b>													
5710 Salaries - C/A	8,450	8,450	8,450	8,450	8,450	8,450	8,883	8,883	8,883	8,883	8,883	8,883	104,000
5713 Pensions - C/A	1,219	1,219	1,219	1,219	1,219	1,219	1,281	1,281	1,281	1,281	1,281	1,281	15,000
5720 Software/Billing Expense	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5730 Postage	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	13,000
6565 Benefit Expenses	1,625	1,625	1,625	1,625	1,625	1,625	1,708	1,708	1,708	1,708	1,708	1,708	20,000
<b>TOTALS FOR CUSTOMER ACCOUNT EXPENSE</b>	<b>14,460</b>	<b>14,460</b>	<b>14,460</b>	<b>14,460</b>	<b>14,460</b>	<b>14,460</b>	<b>15,040</b>	<b>15,040</b>	<b>15,040</b>	<b>15,040</b>	<b>15,040</b>	<b>15,040</b>	<b>177,000</b>
<b>CONSERVATION PROGRAMS EXPENSE</b>													
5117 Conservation Expense	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5118 Salaries - Conservation	3,088	3,088	3,088	3,088	3,088	3,088	3,246	3,246	3,246	3,246	3,246	3,246	38,000
5116 Conservation Programs - Other	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5134 Pensions Conservation	488	488	488	488	488	488	513	513	513	513	513	513	6,000
6565 Benefit Expenses	569	569	569	569	569	569	598	598	598	598	598	598	7,000
<b>TOTALS FOR CONSERVATION PROGRAMS EXPENSE</b>	<b>7,060</b>	<b>7,060</b>	<b>7,060</b>	<b>7,060</b>	<b>7,060</b>	<b>7,060</b>	<b>7,273</b>	<b>7,273</b>	<b>7,273</b>	<b>7,273</b>	<b>7,273</b>	<b>7,273</b>	<b>86,000</b>
<b>ADMINISTRATION &amp; GENERAL EXPENSES</b>													
5810 Salaries - G&A	22,263	22,263	22,263	22,263	22,263	22,263	23,404	23,404	23,404	23,404	23,404	23,404	274,000
5813 Pensions - G&A	3,250	3,250	3,250	3,250	3,250	3,250	3,417	3,417	3,417	3,417	3,417	3,417	40,000
5814 Workers Compensation - G&A	163	163	163	163	163	163	171	171	171	171	171	171	2,000
5815 Office Supplies & Expense	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5816 Computer Network Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
5817 Office Utilities	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
5820 Engineering - Retainer	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
5830 Rate Study	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
5856 Payroll Taxes - FICA	6,906	6,906	6,906	6,906	6,906	6,906	7,260	7,260	7,260	7,260	7,260	7,260	85,000
5860 Legal-General	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
5865 Board of Directors	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5870 Education	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
5875 Audit & Accounting	1,775	1,544	6,571	11,192	11,604	684	21,778	1,875	8,430	23,626	582	338	90,000
5876 Professional Services	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5879 Bank Fees	417	417	417	417	417	417	417	417	417	417	417	417	5,000
5880 Rents	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	38,000
5887 Misc. General Expenses	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000
5890 Timekeeping Software	125	125	125	125	125	125	125	125	125	125	125	125	1,500
5893 BAWSCA Assessments	-	-	16,500	-	-	16,500	-	-	16,500	-	-	16,500	66,000
5895 Dues & Fees	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
5896 GIS Software Subscription	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
5897 Election Expense	833	833	833	833	833	833	833	833	833	833	833	833	10,000
5898 Salary Study	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	100,000
6565 Benefit Expenses	4,306	4,306	4,306	4,306	4,306	4,306	4,527	4,527	4,527	4,527	4,527	4,527	53,000
<b>TOTAL ADMINISTRATION &amp; GENERAL EXPENSES</b>	<b>82,705</b>	<b>82,473</b>	<b>104,001</b>	<b>92,121</b>	<b>92,534</b>	<b>98,114</b>	<b>104,599</b>	<b>84,695</b>	<b>107,751</b>	<b>106,447</b>	<b>83,403</b>	<b>99,659</b>	<b>1,138,500</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>859,058</b>	<b>872,323</b>	<b>848,645</b>	<b>725,274</b>	<b>535,938</b>	<b>450,069</b>	<b>401,671</b>	<b>391,516</b>	<b>434,552</b>	<b>539,543</b>	<b>708,557</b>	<b>850,523</b>	<b>7,617,668</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>380,142</b>	<b>375,455</b>	<b>318,829</b>	<b>199,950</b>	<b>20,248</b>	<b>(72,487)</b>	<b>(84,278)</b>	<b>(58,850)</b>	<b>(69,059)</b>	<b>44,010</b>	<b>328,932</b>	<b>439,536</b>	<b>1,822,428</b>
<b>NON-OPERATING INCOME (EXPENDITURES)</b>													
6010 Antenna Rentals	21,667	21,667	21,667	21,667	21,667	21,667	21,667	21,667	21,667	21,667	21,667	21,667	260,000
6020 Property Taxes	3,606	148,783	656	63,879	190,954	234,679	204,960	4,015	147,400	279,429	5,390	424,250	1,708,003
6030 Interest Income	18,008	18,008	18,008	11,710	11,710	11,710	5,754	5,754	5,754	5,115	5,115	5,352	122,000
7010 Storage Facility Charges	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
7120 Transmission Facility Charges	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
6131 Debt Service Principal - Revenue Bonds	-	-	(127,000)	-	-	(128,000)	-	-	(128,000)	-	-	(129,000)	(512,000)
6132 Debt Service Interest - Revenue Bonds	-	-	(32,227)	-	-	(31,541)	-	-	(30,850)	-	-	(30,160)	(124,778)
<b>TOTAL OF NON-OPERATING INCOME (EXPENDITURES)</b>	<b>51,614</b>	<b>196,791</b>	<b>(110,563)</b>	<b>105,589</b>	<b>232,665</b>	<b>116,848</b>	<b>240,714</b>	<b>39,769</b>	<b>24,305</b>	<b>314,544</b>	<b>40,505</b>	<b>300,442</b>	<b>1,553,224</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ 431,757</b>	<b>\$ 572,246</b>	<b>\$ 208,266</b>	<b>\$ 305,540</b>	<b>\$ 252,913</b>	<b>\$ 44,361</b>	<b>\$ 156,436</b>	<b>\$ (19,081)</b>	<b>\$ (44,754)</b>	<b>\$ 358,554</b>	<b>\$ 369,437</b>	<b>\$ 739,978</b>	<b>\$ 3,375,653</b>

**PURISSIMA HILLS WATER DISTRICT  
CAPITAL BUDGET  
FY 2024-25**

Acct No	Acct Desc	Estimated	Capital	2023-24	Capital	Budget	Budget
		Actual	Budget	Change	Budget	vs Actual	vs Budget
		2023-24	2023-24	Actual vs Budget	2024-25	2023-24	2023-24
<b>PUMPING PLANT</b>							
1712-19	McCann Electrical Improvements	\$ -	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	114.29%
1712-22	Neary Gate	23,889	20,000	(3,889)	-	(23,889)	0.00%
1712-23	Altamont Pump Station	112,133	165,000	52,867	130,000	17,867	78.79%
	<b>TOTAL PUMPING PLANT</b>	<b>136,022</b>	<b>157,000</b>	<b>83,978</b>	<b>170,000</b>	<b>33,978</b>	<b>108.28%</b>
<b>TRANSMISSION, STORAGE &amp; DISTRIBUTION</b>							
1722-20	La Cresta Tank Improvement	1,693	-	(1,693)	-	(1,693)	0.00%
1722-26	Hungry Horse Tank Improvements	6,039	-	(6,039)	-	(6,039)	0.00%
1722-30	Neary Tank CL2 boost station	2,437	-	(2,437)	-	(2,437)	0.00%
1722-33	Tank Air Mixer	-	10,000	10,000	-	-	0.00%
1723-90	Taaffe Rd Main Replacement Proj	200	5,000	4,800	-	(200)	0.00%
1723133	Echologics Leak Detection-caps	11,364	175,000	163,636	200,000	188,636	114.29%
1723136	Concepcion Fremont Main Replacement	8,253	5,000	(3,253)	-	(8,253)	0.00%
1723140	Page Mill @ Baleri Ranch Impvt	-	10,000	10,000	-	-	0.00%
1723143	DEPSJ Water Main	-	150,000	150,000	-	-	0.00%
1723145	26335 Esperanza Service Impvt	-	5,000	5,000	-	-	0.00%
1723146	Briones Crt Water Main Impvt	5,080	5,000	(80)	-	(5,080)	0.00%
1723149	CGL WM	219,752	1,900,000	1,680,248	2,640,000	2,420,248	138.95%
1723150	Stonebrook/Prospect Imp	5,477	5,000	(477)	-	(5,477)	0.00%
1723151	West Fremont Water Main Replacement	-	100,000	100,000	-	-	0.00%
1723152	Willow Pond Service Upg	6,253	-	(6,253)	-	(6,253)	0.00%
1723153	Liddicoat Cir Service Upg	10,942	-	(10,942)	-	(10,942)	0.00%
1723154	26355 Esperanza Dr Service Upg	6,134	-	(6,134)	-	(6,134)	0.00%
1723155	Fremont Rd x Old Trace blow off	2,103	-	(2,103)	-	(2,103)	0.00%
1723156	12386 Priscilla Ln Main Imprvt	2,103	-	(2,103)	-	(2,103)	0.00%
1723157	25750 Vinedo Ln on Private Dr	2,629	-	(2,629)	-	(2,629)	0.00%
1723158	Elena WM Imprpovement @ 26333	28,744	-	(28,744)	-	(28,744)	0.00%
1723159	W Fremont/St Franics WM Impr	105,520	-	(105,520)	330,000	224,480	330000.00%
1723160	Altamont XCountry @Corbetta	439	-	(439)	-	(439)	0.00%
1723997	Blow-Off replacement Project	-	10,000	10,000	-	-	0.00%
1723998	Air Release Improvement Project	3,341	-	(3,341)	10,000	6,659	10000.00%
1724999	Meters	-	70,000	70,000	-	-	0.00%
1725001	Well Research and Drilling	-	200,000	200,000	100,000	100,000	50.00%
	<b>TOTAL TRAN, STORAGE &amp; DIST</b>	<b>428,504</b>	<b>3,420,000</b>	<b>2,221,496</b>	<b>3,280,000</b>	<b>2,851,496</b>	<b>95.91%</b>
<b>GENERAL PLANT</b>							
1731-05	Corp Yard Building Seismic Imp	-	800,000	800,000	-	-	0.00%
1731-09	McCann Operations Center Improvements	82,355	-	(82,355)	800,000	717,645	800000.00%
1748-04	Server Upgrade	7,766	20,000	12,234	-	(7,766)	0.00%
1748	Plant Computer Equipment	-	5,000	5,000	-	-	0.00%
1760	Front Office Improvements	-	25,000	25,000	-	-	0.00%
	<b>TOTAL GENERAL PLANT</b>	<b>90,121</b>	<b>425,000</b>	<b>759,879</b>	<b>800,000</b>	<b>709,879</b>	<b>188.24%</b>
<b>EQUIPMENT</b>							
1542	Office Furniture & Equipment	-	5,000	5,000	20,000	20,000	400.00%
1543	Transportation Equipment	200,000	215,000	15,000	-	(200,000)	0.00%
1544	Heavy Equipment	1,422	-	(1,422)	-	(1,422)	0.00%
1548	Office Computer Equipment	62,873	-	(62,873)	75,000	12,127	75000.00%
1550	Scada Upgrades	-	90,000	90,000	500,000	500,000	555.56%
1551	Backup Power Solar/Battery	12,825	50,000	37,175	-	(12,825)	0.00%
1562	Security Cameras	9,583	10,000	417	10,000	417	100.00%
	<b>TOTAL EQUIPMENT</b>	<b>286,703</b>	<b>355,000</b>	<b>83,297</b>	<b>605,000</b>	<b>318,297</b>	<b>170.42%</b>
<b>SOFTWARE AND INTANGIBLE ASSETS</b>							
1799129	Capitalizable Software Costs	-	20,000	20,000	-	-	0.00%
	<b>TOTAL SOFTWARE AND INTANGIBLES</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>\$ 941,350</b>	<b>\$ 4,377,000</b>	<b>\$ 3,168,650</b>	<b>\$ 4,855,000</b>	<b>\$ 3,913,650</b>	<b>110.92%</b>