

**PURISSIMA HILLS WATER DISTRICT  
APPROVED OPERATIONS BUDGET FOR FY 2026/2027  
SUMMARY**

DESCRIPTION	AMENDED FY 25/26 BUDGET	ACTUALS 7/1/25- 4/30/2026	APPROVED FY 26/27 BUDGET	INCREASE/ (DECREASE) FY 25/26 TO FY 26/27 BUDGET	FY 25/26- FY 26/27 % CHANGE
<b>OPERATING REVENUE (SOURCES)</b>					
WATER COMMODITY CHARGES	8,120,000	6,495,170	9,280,000	1,160,000	14.3%
WATER SERVICE CHARGES	1,317,000	1,130,379	1,556,000	239,000	18.1%
INSTALLATION & REPAIR CHARGES	295,000	256,308	346,000	51,000	17.3%
MISCELLANEOUS OPERATING	5,000	43,298	5,000	-	0.0%
<b>TOTAL OPERATING REVENUE (SOURCES)</b>	<b>9,737,000</b>	<b>7,925,155</b>	<b>11,187,000</b>	<b>1,450,000</b>	<b>14.9%</b>
<b>NON-OPERATING REVENUE (SOURCES)</b>					
PROPERTY TAXES	1,850,000	1,181,813	1,975,000	125,000	6.8%
ANTENNA LEASES	222,000	247,488	143,000	(79,000)	-35.6%
INTEREST	180,000	152,042	343,000	163,000	90.6%
CAPACITY CHARGES	93,000	144,056	150,000	57,000	61.3%
REIMBURSEMENT	-	-	247,000	247,000	N/A
GRANT	-	-	50,000	50,000	N/A
SALE OF ASSETS	25,000	-	25,000	-	N/A
<b>TOTAL NON-OPERATING REVENUE (SOURCES)</b>	<b>2,370,000</b>	<b>1,725,399</b>	<b>2,933,000</b>	<b>563,000</b>	<b>23.8%</b>
<b>TOTAL REVENUE (SOURCES)</b>	<b>12,107,000</b>	<b>9,650,554</b>	<b>14,120,000</b>	<b>2,013,000</b>	<b>16.6%</b>
<b>OPERATING EXPENSES (USES)</b>					
SALARIES & COMPENSATION	1,363,000	964,850	1,743,000	380,000	27.9%
PAYROLL TAXES & BENEFITS	490,000	372,239	621,900	131,900	26.9%
WATER SOURCE OF SUPPLY	4,206,000	3,460,673	4,814,000	608,000	14.5%
ELECTRICITY PUMPING	523,000	379,651	541,000	18,000	3.4%
WATER TREATMENT EXPENSE	24,000	28,182	32,000	8,000	33.3%
MAINTENANCE-PUMPING PLANT	140,000	82,238	135,000	(5,000)	-3.6%
MAINTENANCE-TRANSMISSION & DISTRIBUTION	578,000	454,052	658,000	80,000	13.8%
FUEL	36,500	30,601	39,000	2,500	6.8%
MAINTENANCE-VEHICLES	13,000	8,370	12,000	(1,000)	-7.7%
MAINTENANCE-HEAVY EQUIPMENT	38,000	22,959	36,000	(2,000)	-5.3%
MAINTENANCE-GENERAL	40,000	31,800	45,000	5,000	12.5%
SOFTWARE SUBSCRIPTIONS	48,000	42,088	65,000	17,000	N/A
CUSTOMER ACCOUNTS	64,000	46,764	50,000	(14,000)	-21.9%
CONSERVATION PROGRAMS	25,000	16,993	25,000	-	0.0%
GENERAL AND ADMINISTRATIVE	779,500	628,838	819,000	39,500	5.1%
PROFESSIONAL SERVICES	266,300	148,070	262,000	(4,300)	-1.6%
<b>TOTAL OPERATING EXPENSES (USES)</b>	<b>8,634,300</b>	<b>6,718,368</b>	<b>9,897,900</b>	<b>1,263,600</b>	<b>14.6%</b>
<b>OTHER EXPENDITURES</b>					
UNFUNDED ACCRUED LIABILITY (UAL)	270,000	-	415,000	145,000	N/A
OTHER POST EMPLOYMENT BENEFITS (OPEB)	-	-	45,000	45,000	N/A
DEBT SERVICE	636,632	477,281	965,488	328,856	51.7%
<b>TOTAL OTHER EXPENDITURES (USES)</b>	<b>906,632</b>	<b>477,281</b>	<b>1,425,488</b>	<b>518,856</b>	<b>57.2%</b>
<b>TOTAL EXPENDITURES (USES)</b>	<b>9,540,932</b>	<b>7,195,649</b>	<b>11,323,388</b>	<b>1,782,456</b>	<b>18.7%</b>
<b>NET SOURCES OVER/(UNDER) USES</b>	<b>2,566,068</b>	<b>2,454,905</b>	<b>2,796,612</b>	<b>230,544</b>	<b>9.0%</b>
<b>TOTAL EXPENDITURES (USES)</b>	<b>9,540,932</b>	<b>7,195,649</b>	<b>11,323,388</b>	<b>1,782,456</b>	<b>18.7%</b>
DEPRECIATION & AMORTIZATION	1,224,900	-	1,224,900	-	0.0%
<b>TOTAL EXPENSES</b>	<b>10,765,832</b>	<b>7,195,649</b>	<b>12,548,288</b>	<b>1,782,456</b>	<b>16.6%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>1,341,168</b>	<b>2,454,905</b>	<b>1,571,712</b>	<b>230,544</b>	<b>17.2%</b>

Debt Service Ratio-Operating Rev+Prop Tax/Lease/In  
Purissima Hills Water District Board of

3.73

5.84

2.84

Directors Meeting 6/10/26

**PURISSIMA HILLS WATER DISTRICT**  
**APPROVED OPERATIONS BUDGET FOR FY 2026/2027**  
**DETAIL**

A/C	Description	FYE 6/30/24	FYE 6/30/25	FYE 6/30/26 (As Of 4/30/2026 run 5/26/26)	FY 25/26 Mid-Year Budget	Approved FY 26/27 Budget
<b>Operating Revenue</b>						
4010	Res Water	6,342,721	7,796,286	5,989,781	7,500,000	8,770,000
4011	Res Serv Charge	1,063,747	1,171,504	1,071,632	1,250,000	1,430,000
4015	Institutional Water	477,511	729,353	505,389	620,000	510,000
4016	Ins. Serv Charge	65,010	71,289	58,747	67,000	126,000
4070	Engineering & Inspection		8,431			
4140	Turn On Charges	378				
4520	Main Install/Rep	6,084	3,600	13,557	20,000	18,000
4530	Serv Install/Rep	37,114	33,873	30,253	10,000	35,000
4535	Backflow Installation	34,231	54,773	32,364	35,000	15,000
4536	Backflow Testing	23,768	97,271	131,074	170,000	
4536	Cross Connection Chrg					220,000
4537	Fire Flow/DSA Fees			33,470	35,000	40,000
4540	Meter Install/Rep	20,164	33,853	15,590	25,000	18,000
4750	Miscellaneous	22,219	7,175	42,786	5,000	5,000
4141	Returned Check Fee		320	512		
4000	Operating Revenue	<u>8,092,947</u>	<u>10,007,728</u>	<u>7,925,155</u>	<u>9,737,000</u>	<u>11,187,000</u>
<b>Source Of Supply</b>						
5111	SFPUC Water Purch	3,505,098	4,270,691	3,268,499	3,991,000	4,540,000
5113	BAWSCA Bond Sur	299,085	164,382	192,174	215,000	274,000
5110	Source Of Supply	<u>3,804,183</u>	<u>4,435,073</u>	<u>3,460,673</u>	<u>4,206,000</u>	<u>4,814,000</u>
5121	Electricity-Pumping	<u>462,110</u>	<u>471,612</u>	<u>379,651</u>	<u>523,000</u>	<u>541,000</u>
Various	Water Treatment	<u>27,560</u>	<u>22,541</u>	<u>28,182</u>	<u>24,000</u>	<u>32,000</u>
	Total Source Of Supply	<u>4,293,853</u>	<u>4,929,226</u>	<u>3,868,506</u>	<u>4,753,000</u>	<u>5,387,000</u>
<b>Operating Revenue Less Source of Supply</b>						
		<u>3,799,094</u>	<u>5,078,502</u>	<u>4,056,649</u>	<u>4,984,000</u>	<u>5,800,000</u>
5109	Alternate Water Supply	32,657	109,779	-	-	-
<b>Operations and Maintenance</b>						
<b>Pumps &amp; Tanks Maintenance</b>						
5411	Pumping Structure Maint		15,859			
5412	Pump/Motor/Valve/Pipe	67,420	117,749	55,871	65,000	85,000
5413	Reservoir Maint	13,151	53,027	11,824	15,000	15,000
5414	Grounds Maintenance	25,256	14,200		10,000	10,000
5415	Telemetry/SCADA	<u>37,139</u>	<u>33,079</u>	<u>14,543</u>	<u>50,000</u>	<u>25,000</u>

**PURISSIMA HILLS WATER DISTRICT**  
**APPROVED OPERATIONS BUDGET FOR FY 2026/2027**  
**DETAIL**

A/C	Description	FYE 6/30/24	FYE 6/30/25	FYE 6/30/26 (As Of 4/30/2026 run 5/26/26)	FY 25/26 Mid-Year Budget	Approved FY 26/27 Budget
5410	Pumps & Tanks Maint	142,966	233,914	82,238	140,000	135,000
<b>Transmission &amp; Distribution</b>						
5520	O&M Supplies	77,831	156,920	57,438	65,000	75,000
5530	O&M Services		85,817	122,899	150,000	150,000
5535	Cross Connect Control Pro	6,991	2,433	3,611	10,000	10,000
5540	Meter Maint	65,251	30,021	30,331	45,000	30,000
5541	Meter Replace Program				15,000	100,000
5558	GASB 68 Contra A/C		85,511			
5565	Uniforms	28,334	33,907	37,774	50,000	50,000
5571	Engineering-Mapping	5,000	5,000			
5572	District Engineer Services	33,780	87,721	174,283	205,000	205,000
5573	Engineering-Legal		910			
5574	Engineering-Dist Analy		26,065			
5580	Permitting	39,668	36,297	27,716	38,000	38,000
5574	Engineering-Dist Analysis	5,356				-
5500	Transmission & Distributio	262,211	550,602	454,052	578,000	658,000
<b>Fuel</b>						
5610	Fuel-Gasoline	2,641	2,474	445	1,500	1,000
5615	Fuel-Diesel	29,866	29,274	30,156	35,000	38,000
	<b>Total Fuel</b>	<b>32,507</b>	<b>31,748</b>	<b>30,601</b>	<b>36,500</b>	<b>39,000</b>
5620	Vehicle Maintenance	14,499	16,294	8,370	13,000	12,000
5630	Heavy Equip. Maint.	28,155	21,398	22,959	38,000	36,000
<b>General Maintenance</b>						
5640	Misc Equip Maint		6,495			
5650	Admin Bldg Maint	-	24,143	-	-	
5660	Misc Tools & Supplies	30,819	25,747	22,197	25,000	35,000
5670	Safety & Security	4,167	4,054	9,603	15,000	10,000
5600	General Maint-Other	62,474	1,340			
5600	General Maintenance	97,460	61,779	31,800	40,000	45,000
5400	<b>Total Maintenance</b>	<b>577,798</b>	<b>915,735</b>	<b>630,020</b>	<b>845,500</b>	<b>925,000</b>
5577	E-Pulse	9,423				
5581	Software Subscriptions	34,255	597	42,088	48,000	65,000

**PURISSIMA HILLS WATER DISTRICT  
APPROVED OPERATIONS BUDGET FOR FY 2026/2027  
DETAIL**

A/C	Description	FYE 6/30/24	FYE 6/30/25	FYE 6/30/26 (As Of 4/30/2026 run 5/26/26)	FY 25/26 Mid-Year Budget	Approved FY 26/27 Budget
<b>Customer Account Expense</b>						
5713	GASB 68 Contra A/C		24,429			
5720	Billing Expense	28,396	24,482	21,897	26,000	25,000
5730	Postage	12,188	14,444	13,202	21,000	15,000
5740	Uncollectable A/R	(32,869)			5,000	5,000
5741	Uncollectable Serv A/R			11,665	12,000	5,000
5700	Customer Acct Expense	<u>7,715</u>	<u>63,355</u>	<u>46,764</u>	<u>64,000</u>	<u>50,000</u>
<b>Conservation Programs</b>						
5116	Conservation Programs	21,540	18,695	16,993	25,000	25,000
5117	Conservation Expense	<u>4,453</u>				
5116	Conservation Programs	<u>25,993</u>	<u>18,695</u>	<u>16,993</u>	<u>25,000</u>	<u>25,000</u>
<b>Employee Compensation</b>						
5809	Overtime					84,500
5810	Salaries	1,161,597	1,284,086	957,550	1,351,000	1,643,500
5865	Director Compensation	<u>11,100</u>	<u>14,900</u>	<u>7,300</u>	<u>12,000</u>	<u>15,000</u>
	Total Employee Comp	1,172,697	1,298,986	964,850	1,363,000	1,743,000
<b>Payroll Taxes and Benefits</b>						
	Employee Health Insurance					212,534
	Employee Vision/Dental/Life/Disability Insurance					23,348
	Employee Retirement-PEPRA					78,729
	Employee Retirement-Classic					52,575
	Employee Health Savings Account					10,200
	Employee Payroll Taxes-FICA					<u>119,970</u>
	Total Employee Benefits & Payroll Tax					<u>497,356</u>
	Director Health Insurance					85,954
	Director Vision/Dental/Life/Disability Insurance					7,080
	Director Payroll Taxes-FICA					<u>1,150</u>
	Total Director Benefits & Payroll Tax					<u>94,184</u>
	Workers Compensation Insurance					30,000
	Fees					<u>360</u>
	Total Other Payroll Benefits					<u>30,360</u>
	Total Benefits	544,158	353,200	298,610	386,000	500,780
5856	Total P/R Taxes-FICA	<u>84,062</u>	<u>94,936</u>	<u>73,629</u>	<u>104,000</u>	<u>121,120</u>
	Total P/R Tax & Benefits	628,220	448,136	372,239	490,000	621,900

**PURISSIMA HILLS WATER DISTRICT**  
**APPROVED OPERATIONS BUDGET FOR FY 2026/2027**  
**DETAIL**

A/C	Description	FYE 6/30/24	FYE 6/30/25	FYE 6/30/26 (As Of 4/30/2026 run 5/26/26)	FY 25/26 Mid-Year Budget	Approved FY 26/27 Budget
General & Administrative						
5560	Communications Services	13,999	13,201	13,701	50,000	20,000
5815	Office Supplies	26,675	27,285	24,465	32,000	30,000
5816	Computer Network	47,338	64,710	48,944	49,000	55,000
5817	Office Utilities	32,431	37,787	35,184	41,000	43,000
5818	Printing	-			5,000	5,000
5820	Engineering-Retainer	12,000	12,000			
5830	Rate Making	18,625	11,878			
5845	Insurance	79,527	89,475	90,796	85,000	100,000
5650	Admin Building Maint.	33,272				
5850	Admin Bldg Maint/Landscaping			15,952	22,000	20,000
5860	District Counsel	111,617	156,866	121,989	100,000	150,000
5866	BOD Travel & Training		3,004	5,525	7,000	8,000
5870	Employee Travel & Trng	14,789	27,558	43,356	70,000	40,000
	Employee Safety Prog					10,000
	Employee Wellness Prog					10,000
5875	Auditing & Accounting	114,780	81,557	71,125	96,000	90,000
5877	Payroll Service Fees	3,005	6,496	5,506	7,500	5,000
5879	Bank Fees	4,761	9,512	7,471	9,000	15,000
5880	Office Building Rent	(1,702)	-	30,546	37,000	37,000
5881	Refunds			9,987	10,000	5,000
5887	Misc. General Expense	8,503	56,608	13,034	20,000	8,000
5888	Business Meals					6,000
5889	Employee Recognition					6,000
5890	Time Keeping Software	1,320	1,220			
5893	BAWSCA Assessments	61,826	69,925	65,858	88,000	94,000
5895	Membership Dues	39,735	56,024	22,650	45,000	40,000
5896	GIS Software	18,500				
5899	Computer Supplies			2,749	6,000	22,000
5800	Admin & General	<u>641,001</u>	<u>725,106</u>	<u>628,838</u>	<u>779,500</u>	<u>819,000</u>
5876	Professional Services	4,575	12,675	148,070	266,300	262,000

**PURISSIMA HILLS WATER DISTRICT**  
**APPROVED OPERATIONS BUDGET FOR FY 2026/2027**  
**DETAIL**

A/C	Description	FYE 6/30/24	FYE 6/30/25	FYE 6/30/26 (As Of 4/30/2026 run 5/26/26)	FY 25/26 Mid-Year Budget	Approved FY 26/27 Budget
<b>Non-Operating Revenue</b>						
6010	Antenna Rentals	166,729	152,894	247,488	222,000	143,000
6020	Property Taxes	1,619,518	1,685,018	1,181,813	1,850,000	1,975,000
6031	Int From Leases G87	48,008	41,533			
6030	Int Income-Other	256,123	233,724	152,042	180,000	343,000
4760	Insurance Proceeds	81,934				
4761	LAHFD Reimburse Rev		51,927			247,000
4770	Grant Revenue		454,216			50,000
6090	Gain on Sale of Asset	14,645	3,228		25,000	25,000
7010	Water Capacity Charges	68,600	113,188	144,056	93,000	150,000
7150	Reimburse For Invest	120,160				
<b>Total Non-Operating Revenue</b>		<b>2,375,717</b>	<b>2,735,728</b>	<b>1,725,399</b>	<b>2,370,000</b>	<b>2,933,000</b>
<b>Non-Operating Expenses</b>						
	UAL				270,000	415,000
	OPEB					45,000
5900	Depreciation	1,094,574	1,030,304		1,200,000	1,200,000
5910	Amortization	24,900	24,900		24,900	24,900
6125	Interest Expense	135,691	124,778	86,281	113,632	102,238
	Bond Principal	501,000	512,000	391,000	523,000	535,000
	New Debt Payments					328,250
6126	Interest Expense-G87	18,419	16,721			
<b>Non-Operating Expenses</b>		<b>1,774,584</b>	<b>1,708,703</b>	<b>477,281</b>	<b>2,131,532</b>	<b>2,650,388</b>
	<b>Total Revenue</b>	<b>10,468,664</b>	<b>12,743,456</b>	<b>9,650,554</b>	<b>12,107,000</b>	<b>14,120,000</b>
	<b>Total Expenses</b>	<b>9,202,771</b>	<b>10,230,993</b>	<b>7,195,649</b>	<b>10,765,832</b>	<b>12,548,288</b>
	<b>Net Surplus/(Deficit)</b>	<b>1,265,893</b>	<b>2,512,463</b>	<b>2,454,905</b>	<b>1,341,168</b>	<b>1,571,712</b>

**PURISSIMA HILLS WATER DISTRICT  
 RECAP OF PROFESSIONAL SERVICES  
 FOR FY 2026/2027 BUDGET**

Priority	Name	Service Provided	Amount Budgeted
1	WRE	Water Rate & Fee Study (Carryover From FY 25/26)	10,000
2	Jrocket77 Design & Marketing	Website Management, Outreach, CCR, etc.	15,000
3	EKI	Water Supply Project Support & Misc. Water Resources Support	25,000
4	Wulff Hansen	Municipal Advisor Services	15,000
5	TBD	Codification (Muni Code)	20,000
6	UBEO	Records Mgt Digitization Project	25,000
7	TBD	Miscellaneous Fee Study	25,000
8	Freyer and Laureta	Risk & Resiliency Assessment/Emergency Response Plan	62,000
9	TBD	Update Multi-Jurisdictional Local Hazard Mitigation Plan	15,000
10	TBD	Miscellaneous Professional Services	<u>50,000</u>
Total Miscellaneous Professional Services			<u><u>262,000</u></u>

**PURISSIMA HILLS WATER DISTRICT  
APPROVED CAPITAL BUDGET FOR FY 2026/2027**

**Funding Sources**

Pay-GO			
	From Operations Cash Surplus per FY 2025/2026 Operating Budget	2,796,612	
	Unrestricted Reserves	<u>138,388</u>	
	Total Pay-Go		2,935,000
Debt Financed			
	New Debt Financing	<u>18,885,000</u>	
	Total Debt Financed		<u>18,885,000</u>
	Projected Funding Sources		<u>21,820,000</u>
CIP-Capital Projects			
Pay-GO			
Project	Project Name		
Number			
	SCADA System Upgrades (Carryover From FY 25/26)	180,000	
19-01	W. Fremont Rd. Water Main Improvements	350,000	
26-01	Page Mill Road WMR (Lower), (Total Cost: \$2.61mil.)	<u>1,800,000</u>	
	Total Pay-Go		2,330,000
Debt Financed			
14-01	Operations Center Improvements	16,000,000	
25-05	Altamont Tank 2 Seismic Retrofit (Total Cost: \$1.135mil.)	500,000	
13-05	Altamont Tank 1 Replacement (Total Cost: \$2.81mil.)	1,500,000	
13-10	Palo Alto/Gerth Lane Intertie (Total Cost: \$885K)	<u>885,000</u>	
	Total Debt Financed		<u>18,885,000</u>
	Total Capital Projects		21,215,000
Capital Outlay-Fixed Assets			
	Replacement Service Truck (Carryover from FY 25/26).	155,000	
	New Billing System Platform	100,000	
	New Payroll System Platform	25,000	
	Replace CM Pump Controls	275,000	
	Miscellaneous Capital Outlay	<u>50,000</u>	
	Total Capital Outlay-Fixed Assets		<u>605,000</u>
	Total Expenditures		<u>21,820,000</u>
	Surplus		<u><u>-</u></u>

**PURISSIMA HILLS WATER DISTRICT  
PROJECTED RESERVES SUMMARY  
FY 2026/2027**

**Summary of Available Funds**

Projected Beginning Balance as of July 1, 2026	5,398,000
Operating Budget Surplus FY 2026/2027	<u>2,796,612</u>
Balance From Operations & Reserves	8,194,612
Projected Financing	21,000,000
Budgeted Capital Expenditures FY 2026/2027	<u>(21,820,000)</u>
Available for Allocation to Reserves as of 6/30/27	<u><u>7,374,612</u></u>

**Summary of Allocation to Reserves**

Working Capital (Operating) Reserve*	2,830,847
Capital Reserve	1,500,000
Debt Financing Reserves**	2,115,000
Unrestricted Reserves	<u>928,765</u>
Projected Reserves as of 6/30/27	<u><u>7,374,612</u></u>

\*25% of Budgeted Expenditures

\*\*Difference between \$21,000,000 Debt Issuance and budgeted debt financed capital expenditures. Presumed restricted for future capital expenditures.

**PURISSIMA HILLS WATER DISTRICT  
APPROVED CASH FLOW BUDGET  
FOR FY 2026/2027**

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Water Commodity Charges	1,334,000	1,306,000	1,170,000	974,000	517,000	283,000	232,000	272,000	415,000	559,000	1,016,000	1,202,000	9,280,000
Water Service Charges	118,600	118,600	118,600	133,350	133,350	133,350	133,350	133,350	133,350	133,350	133,350	133,400	1,556,000
Installation & Repair Charges	28,833	28,833	28,834	28,833	28,833	28,834	28,833	28,833	28,834	28,833	28,833	28,834	346,000
Miscellaneous Operating	417	417	416	417	417	416	417	417	416	417	417	416	5,000
Property Taxes	5,000	3,000	3,000	60,000	220,000	300,000	210,000	3,000	175,000	300,000	6,000	690,000	1,975,000
Antenna Leases	15,000	15,200	15,200	10,800	10,850	10,850	10,850	10,850	10,850	10,850	10,850	10,850	143,000
Interest Revenue	-	-	39,000			34,000			139,000			131,000	343,000
Reimbursement Revenue												247,000	247,000
Grant Revenue												50,000	50,000
Capacity Charges	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
Sale of Assets	2,083	2,083	2,084	2,083	2,083	2,084	2,083	2,083	2,084	2,083	2,083	2,084	25,000
<b>Total Sources</b>	<b>1,516,433</b>	<b>1,486,633</b>	<b>1,389,634</b>	<b>1,221,983</b>	<b>925,033</b>	<b>805,034</b>	<b>630,033</b>	<b>463,033</b>	<b>917,034</b>	<b>1,047,033</b>	<b>1,210,033</b>	<b>2,508,084</b>	<b>14,120,000</b>
Salaries & Compensation	145,250	145,250	145,250	145,250	145,250	145,250	145,250	145,250	145,250	145,250	145,250	145,250	1,743,000
Payroll Taxes & Benefits	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	621,900
Water Source of Supply	644,900	634,800	583,500	475,900	300,600	199,700	173,700	189,400	251,300	315,400	489,400	555,400	4,814,000
Electricity Pumping	74,400	73,200	67,000	54,100	33,000	20,800	17,800	19,600	27,000	34,800	55,700	63,600	541,000
Water Treatment Expense	2,666	2,667	2,667	2,666	2,667	2,667	2,666	2,667	2,667	2,666	2,667	2,667	32,000
Maintenance-Pumping Plant	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	135,000
Maintenance-Trans & Dist	54,833	54,833	54,834	54,833	54,833	54,834	54,833	54,833	54,834	54,833	54,833	54,834	658,000
Fuel	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	39,000
Maintenance-Vehicles	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
Maintenance-Heavy Equip	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Maintenance-General	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
Software Subscriptions	5,417	5,417	5,416	5,417	5,417	5,416	5,417	5,417	5,416	5,417	5,417	5,416	65,000
Customer Accounts	4,167	4,167	4,166	4,167	4,167	4,166	4,167	4,167	4,166	4,167	4,167	4,166	50,000
Conservation Programs	2,083	2,083	2,084	2,083	2,083	2,084	2,083	2,083	2,084	2,083	2,083	2,084	25,000
General & Administrative	71,900	53,900	53,900	71,900	108,900	54,000	71,900	53,900	53,900	71,900	98,900	54,000	819,000
Professional Services	21,833	21,833	21,834	21,833	21,833	21,834	21,833	21,833	21,834	21,833	21,833	21,834	262,000
Unfunded Accrued Liability	115,000						300,000						415,000
Other Post Employ. Benefits							45,000						45,000
Debt Service			159,638			158,920			159,202		328,250	159,478	965,488
<b>Total Uses</b>	<b>1,216,524</b>	<b>1,072,225</b>	<b>1,174,364</b>	<b>912,224</b>	<b>752,825</b>	<b>743,746</b>	<b>918,724</b>	<b>573,225</b>	<b>801,728</b>	<b>732,424</b>	<b>1,282,575</b>	<b>1,142,804</b>	<b>11,323,388</b>
<b>Net Cash Flow</b>	<b>299,909</b>	<b>414,408</b>	<b>215,270</b>	<b>309,759</b>	<b>172,208</b>	<b>61,288</b>	<b>(288,691)</b>	<b>(110,192)</b>	<b>115,306</b>	<b>314,609</b>	<b>(72,542)</b>	<b>1,365,280</b>	<b>2,796,612</b>



**PURISSIMA HILLS WATER DISTRICT  
CHANGES RECAP  
PRELIMIARY DRAFT BUDGET PPRESENTED MAY 13, 2026 vs.  
FINAL BUDGET PRESENTED JUNE 10, 2026**

**OPERATING BUDGET**

Operating Revenue

A/C	Description	6/10/2026 Amount	5/13/2026 Amount	Increase/ (Decrease)
4530	Serv Install/Rep	35,000	15,000	20,000

Operating Expenses

Various	Water Treatment	32,000	27,000	5,000
Various	Total P/R Tax & Benefits	621,900	621,901	(1)
5615	Fuel-Diesel	38,000	35,000	3,000
5720	Billing Expense	25,000	20,000	5,000
5815	Office Supplies	30,000	20,000	10,000
5845	Insurance	100,000	95,000	5,000
5860	District Counsel	150,000	125,000	25,000
5876	Professional Services	262,000	220,000	42,000

Non-Operating Revenue

6030	Int Income-Other	343,000	616,000	(273,000)
------	------------------	---------	---------	-----------

Non-Operating Expenses

Debt Service	965,488	1,621,988	(656,500)
--------------	---------	-----------	-----------

**NET CHANGE-OPERATING BUDGET**

<b>(1,846,388)</b>	<b>(2,154,889)</b>	<b>308,501</b>
--------------------	--------------------	----------------

**CAPITAL BUDGET**

Pay-Go

Project Number	Project Name	6/10/2026 Amount	5/12/2026 Amount	Increase/ (Decrease)
	Groundwater Test Well Construction & Production Analysis	-	350,000	(350,000)
	SCADA System Upgrades (Carryover From FY 25/26)*	180,000	-	180,000

Debt Financed

25-05	Altamont Tank 2 Seismic Retrofit (Total Cost: \$1.135mil.)	500,000	450,000	50,000
13-10	Palo Alto/Gerth Lane Intertie (Total Cost: \$885K)	885,000	450,000	435,000

Capital Outlay

SCADA System Upgrades (Carryover From FY 25/26)*	-	180,000	(180,000)
Replacement Service Truck (Carryover from FY 25/26).	155,000	150,000	5,000

**NET CHANGE-CAPITAL BUDGET**

<b>1,720,000</b>	<b>1,580,000</b>	<b>140,000</b>
------------------	------------------	----------------

\*Due to project affecting multiple fiscal years, moved from Capital Outlay to CIP