

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET  
2018/19 Budget**

<b>OPERATING INCOME</b>	<b>Budget FY 18/19</b>	<b>Actual December</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Water Fees	901,000	73,896	523,997	58%	
Sewer Fees	594,950	47,802	286,296	48%	
Hook-Up Fees	6,000	0	3,000	50%	Fluctuates based on activity
Turn on Fees	3,500	250	1,575	45%	
Late Fees	16,500	1,386	8,935	54%	
Plan Check & Inspection	10,000	0	7,500	75%	Check./Insp. Deposit TR3110
Miscellaneous Income	2,000	0	1,043	52%	
<b>TOTAL OPERATING INCOME</b>	<b>\$1,533,950</b>	<b>\$123,333</b>	<b>\$832,346</b>	<b>54%</b>	

<b>FRANCHISE INCOME</b>					
Solid Waste Franchise Fees	66,000	5,587	34,428	52%	
<b>TOTAL FRANCHISE REVENUE</b>	<b>\$66,000</b>	<b>\$5,587</b>	<b>\$34,428</b>	<b>52%</b>	

<b>NON-OPERATING INCOME</b>					
Standby Charges	242,921	91,081	131,447	54%	
Property Tax	341,000	133,524	198,148	58%	
Interest	27,000	101	30,312	112%	Fluctuates based on activity
Connection Fees	70,250	0	36,213	52%	Fluctuates based on activity
<b>TOTAL NON-OPERATING INCOME</b>	<b>\$681,171</b>	<b>\$224,706</b>	<b>\$396,119</b>	<b>58%</b>	

<b>RESERVE REVENUE</b>					
Capital Reserves	83,276	671	11,020	13%	
General Reserves	50,000	0	1,285	3%	
<b>TOTAL RESERVE REVENUE</b>	<b>\$133,276</b>	<b>\$671</b>	<b>\$12,305</b>	<b>9%</b>	

<b>TOTAL ALL INCOME</b>	<b>\$2,414,397</b>	<b>\$354,298</b>	<b>\$1,275,198</b>	<b>53%</b>	
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**OPERATING EXPENSES**

<b>SALARIES AND BENEFITS</b>	<b>Budget FY 18/19</b>	<b>Actual December</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Salaries	654,697	51,850	308,894	47%	
Health Insurance	120,616	11,149	63,509	53%	
Health Insurance - Retiree	58,233	5,119	30,721	53%	
PERS	123,796	9,525	58,680	47%	
Standby	12,500	988	5,953	48%	
Overtime	11,500	2,027	5,579	49%	
Workers Comp. Ins.	22,675	0	19,924	88%	Paid Annually
Directors' Fees	7,000	0	2,400	34%	
Medicare/FICA	10,014	806	4,899	49%	
Car Allowance	3,000	250	1,500	50%	
SUI/ETT	1,500	0	0	0%	
Uniforms	3,800	57	1,448	38%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$1,029,331</b>	<b>\$81,772</b>	<b>\$503,506</b>	<b>49%</b>	

**UTILITIES**

Electricity	242,800	18,099	112,275	46%	
Propane	900	191	191	21%	
Water Purchase	23,114	11,557	23,114	100%	Paid Semiannually
Telephone/Internet	11,830	871	5,068	43%	
<b>TOTAL UTILITIES EXPENSE</b>	<b>\$278,644</b>	<b>\$30,718</b>	<b>\$140,648</b>	<b>50%</b>	

**MAINTENANCE & SUPPLIES**

Chemicals	68,000	543	32,601	48%	
Computer/Software	7,000	0	3,164	45%	
Equip. Rental/Lease	1,000	0	70	7%	
Fixed Equip.	85,000	5,926	21,143	25%	
Fuel & Oil	12,000	1,578	5,599	47%	
Lab Testing	24,500	3,822	12,811	52%	
Office Supplies	3,000	530	860	29%	
Parks & Recreation	500	0	68	14%	
Struct./Grnds.	6,500	281	2,685	41%	
Small Tools/Equip.	3,500	17	886	25%	
Supplies	6,000	734	2,883	48%	
Meters/Equip.	5,000	0	2,639	53%	Fluctuates based on activity
Vehicles	8,500	284	2,370	28%	
<b>TOTAL MAINT. &amp; SUPPLY EXPENSE</b>	<b>\$230,500</b>	<b>\$13,715</b>	<b>\$87,779</b>	<b>38%</b>	

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<b>GENERAL &amp; ADMINISTRATION</b>	<b>Budget FY 18/19</b>	<b>Actual December</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Ads./Advertising	1,500	0	962	64%	Fluctuates based on activity
Alarm/Answering Service	3,275	301	1,445	44%	
Audit	6,000	0	6,000	100%	
Bank Charges/Fees	2,000	194	1,140	57%	
Consulting/Engineering	40,000	3,455	6,324	16%	
Dues/Subscription	12,000	6,740	7,630	64%	
Elections	1,000	0	0	0%	
Insurance	22,525	0	25,768	114%	Paid Annually
LAFCO	8,000	0	7,015	88%	Paid Annually
Legal/Attorney	17,000	456	3,024	18%	
Licenses/Permits	26,000	4,422	5,791	22%	
Plan Check & Inspection	10,000	0	958	10%	
Postage/Billing	20,000	1,238	8,946	45%	
Professional Service	16,000	1,852	7,637	48%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	5,000	129	481	10%	
Board Training & Travel	1,500	0	25	2%	
<b>TOTAL G &amp; A</b>	<b>\$197,100</b>	<b>\$18,787</b>	<b>\$83,147</b>	<b>42%</b>	

<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
Structures/Improvements	70,276	671	7,970	11%	
Equipment	63,000	0	4,385	7%	
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$133,276</b>	<b>671</b>	<b>12,355</b>	<b>9%</b>	

<b>DEBT</b>					
State Loan Payment	103,629	0	51,814	50%	paid semiannually
State Loan Payment Phase II	58,740	29,369	29,369	50%	paid semiannually
<b>TOTAL DEBT</b>	<b>\$162,369</b>	<b>\$29,369</b>	<b>\$81,184</b>		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$144,000	50%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

<b>TOTAL EXPENSE</b>	<b>\$2,319,220</b>	<b>\$199,032</b>	<b>\$1,052,618</b>	<b>45%</b>	
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CONNECTION FEES TRANSFER	\$70,250	\$0	\$36,213	52%
SOLID WASTE FEES TRANSFER	\$29,222	\$3,640	\$15,259	52%

<b>FUND TOTAL</b>	<b>(\$4,295)</b>	<b>\$151,626</b>	<b>\$171,108</b>	
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