

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 23-07**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HERITAGE RANCH
COMMUNITY SERVICES DISTRICT ADOPTING A FISCAL YEAR 2023/24 FINAL
BUDGET AND SALARY SCHEDULE**

WHEREAS, the District is required, pursuant to Government Code Section 61110, to adopt a preliminary budget that conforms to Generally Accepted Accounting Principles before July 1 of each year; and

WHEREAS, The District's budget outlines anticipated revenue and expense for each of its operating funds; and

WHEREAS, the District adopted a preliminary budget on June 15, 2023, and published said budget for public review and comment, and set the date of July 20, 2023, for adoption of a Final Budget.

WHEREAS, the District is required to ensure that pay schedules and special compensation (e.g., out-of-class pay, certification pay) are publicly available as prescribed by the California Code of Regulations, Title 2, §570.5, and §571 subsection (b); and

WHEREAS, your Board approves a budget, a Memorandum of Understanding with the Heritage Ranch Community Services Employees Association, and an employment agreement with the General Manager; and

WHEREAS, the rates listed in the FY 2023/24 Salary Schedule are reflected in the FY 2023/24 Final Budget.

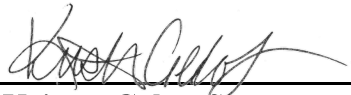
NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Heritage Ranch Community Services District that:

1. The District Final Budget for Fiscal Year 2023/24, a copy of which is attached and made a part hereof, is hereby adopted.
2. The budget be administered as established by current policies and practices.
3. The District Salary Schedule for Fiscal Year 2023/24, a copy of which is attached and made a part hereof, is hereby adopted.

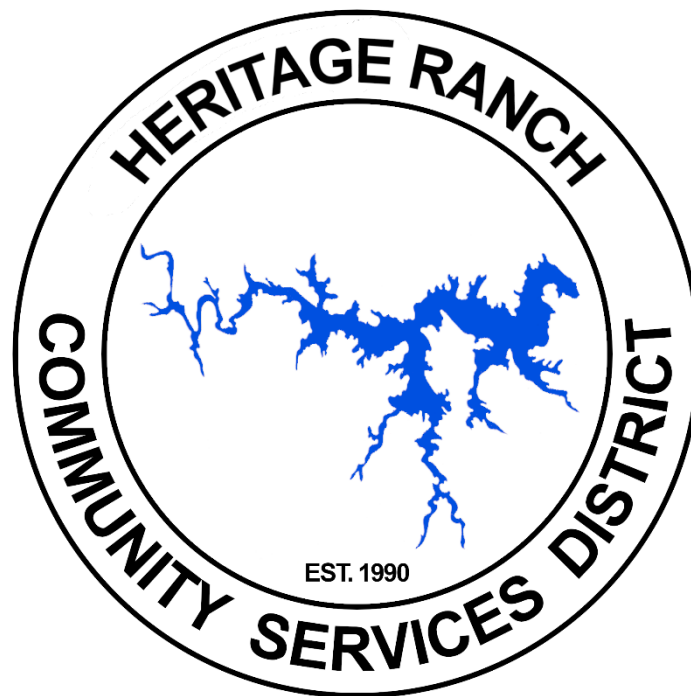
PASSED, APPROVED AND ADOPTED by the Board of Directors of the Heritage Ranch Community Services District on the 20th day of July 2023, by the following roll call vote.

AYES: Barker, Burgess, Camou, Capps
NOES:
ABSTAIN:
ABSENT: Yaffee

APPROVED: Bill G. Barker Jr.
Bill G. Barker Jr. (Aug 2, 2023 14:19 PDT)
Bill Barker, President
Board of Directors

ATTEST: 
Kristen Gelos, Secretary
Board of Directors

HERITAGE RANCH
COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2023-2024
FINAL BUDGET
July 20, 2023

HERITAGE RANCH COMMUNITY SERVICES DISTRICT
Preliminary 2023/24 Capital & Equipment Budget

PROJECTS	Total Budget	Funding Source						
		Capital Reserves		Operating Budget			Operating Reserves	
		Water	Sewer	Water	Sewer	General	Water	Sewer
WRF Upgrade Project (design, env, admin)	\$1,056,212		\$369,674					\$686,538
Lift Station 1-5 Rehab (const)	\$200,000							\$200,000
Water System SCADA Upgrade	\$189,729	\$60,713					\$129,016	
GAC System (Pilot Study)	\$1,007						\$1,007	
Pressure Reducing Valves (Waterview, Equestrian)	\$175,000						\$175,000	
Raw Water Vertical Intake No. 2 (design phase)	\$50,000	\$16,000					\$34,000	
DBP Project	\$325,000						\$325,000	
Wastewater Collection System SCADA Upgrade	\$200,000		\$68,000					\$132,000
Wastewater Collection System Model & I / I	\$75,000		\$25,500					\$49,500
subtotal Projects	\$2,271,948	\$76,713	\$463,174	\$0	\$0	\$0	\$664,023	\$1,068,038
EQUIPMENT								
Vehicle replacement (fleet pickup)	\$35,000						\$21,000	\$14,000
subtotal Equipment	\$35,000	\$0	\$0	\$0	\$0	\$0	\$21,000	\$14,000
TOTAL CAPITAL	\$2,306,948	\$76,713	\$463,174	\$0	\$0	\$0	\$685,023	\$1,082,038

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - WATER FUND					
2	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	22/23	23/24	Preliminary	Notes	23/24
8	Water Fees	1,241,485	1,364,806	0		1,364,806
9	Late Fees	15,829	11,130	0		11,130
10	Hook-Up Fees	3,200	2,000	0		2,000
11	Turn on Fees	2,310	2,000	0		2,000
12	Plan Check & Inspection	776	800	0		800
13	Miscellaneous Income	12,933	0	0		0
14	TOTAL OPERATING REVENUE	\$1,276,533	\$1,380,736	\$0		\$1,380,736
15						
16						
17	NON-OPERATING REVENUE					
18	Standby Charges	195,919	203,000	0		203,000
19	Property Tax	224,509	249,911	0		249,911
20	Interest	10,148	22,800	0		22,800
21	Connection Fees	43,246	31,745	0		31,745
22	TOTAL NON-OPERATING REVENUE	\$473,821	\$507,456	\$0		\$507,456
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24						
25	RESERVE REVENUE					
26	Capital Reserves	62,195	77,856	-1,143	updated YTD	76,713
27	General Reserves	318,537	731,861	-46,838	updated YTD	685,023
28	TOTAL RESERVE REVENUE	\$380,732	\$809,717	-\$47,981		\$761,736
29						
30	TOTAL REVENUE	\$2,131,086	\$2,697,909	(\$47,981)		\$2,649,928
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32						
33	OPERATING EXPENSES					
34						
35	SALARIES AND BENEFITS					
36	Salaries	200,815	329,221	0		329,221
37	Overtime	6,186	4,758	0		4,758
38	Standby	7,717	7,900	0		7,900
39	Health Insurance	43,678	68,343	2,130	CalPERS update	70,473
40	Pers Retirement	53,251	57,738	0		57,738
41	Workers Comp. Ins.	8,578	12,720	0		12,720
42	Medicare/FICA	3,106	4,661	0		4,661
43	Uniforms	2,542	3,000	0		3,000
44	TOTAL SALARIES & BENEFITS	\$325,873	\$488,341	\$2,130		\$490,471
45						
46						
47	UTILITIES					
48	Electricity	79,854	94,228	0		94,228
49	Water Purchase	23,114	28,600	0		28,600
50	Telephone/Internet	3,754	4,417	0		4,417
51	TOTAL UTILITIES	\$106,722	\$127,245	\$0		\$127,245
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	A	B	C	D	E	F
56	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - WATER FUND					
57	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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60		Un-audited	Preliminary	Changes from		Final Budget
61	MAINTENANCE & SUPPLIES	22/23	23/24	Preliminary	Notes	23/24
62	Chemicals	47,720	64,480	0		64,480
63	Computer/Software	1,729	8,684	0		8,684
64	Equip. Rental/Lease	936	2,080	0		2,080
65	Fixed Equip.	59,721	131,560	0		131,560
66	Fuel & Oil	9,862	9,360	0		9,360
67	Lab Testing	23,409	35,776	0		35,776
68	Struct./Grnds.	2,156	3,884	0		3,884
69	Small Tools/Equip.	3,875	1,872	0		1,872
70	Supplies	3,790	3,120	0		3,120
71	Meters/Equip.	450	12,480	0		12,480
72	Vehicles	5,810	3,744	0		3,744
73	TOTAL MAINT. & SUP.	\$159,457	\$277,040	\$0		\$277,040
74						
75	GENERAL & ADMINISTRATION					
76	Allocation of General Fund	352,641	405,781	0		405,781
77	Alarm/Answering Service	932	1,040	0		1,040
78	Bank Charges/Fees	0	0	0		0
79	Consulting/Engineering	4,878	5,000	0		5,000
80	Dues/Subscription	3,156	6,448	0		6,448
81	Insurance (Property/Liability)	15,138	18,480	0		18,480
82	Legal/Attorney	3,505	0	0		0
83	Licenses/Permits	15,183	16,744	0		16,744
84	Plan Check & Inspection	776	800	0		800
85	Professional Service	27,246	54,080	0		54,080
86	Training & Travel	42	3,120	0		3,120
87	TOTAL G & A	\$423,497	\$511,493	\$0		\$511,493
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90	CAPITAL PROJECTS & EQUIPMENT					
91	Project	327,162	753,669	-12,933	updated YTD	740,736
92	Equipment	57,190	56,048	-35,048	updated YTD	21,000
93	TOTAL CAPITAL	\$384,352	\$809,717	-\$47,981		\$761,736
94						
95	DEBT					
96	State Loan Payment-DWR	103,628	103,629	0		103,629
97	State Loan Payment Phase II-SRF	58,739	58,740	0		58,740
98	Western Alliance Lease-PVS	114,209	114,556	0		114,556
99	TOTAL DEBT	\$276,576	\$276,925	\$0		\$276,925
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101						
102	FUNDED DEPRECIATION	175,000	175,000	0		175,000
103	UNFUNDED DEPRECIATION	0	0	0		0
104						
105	TOTAL EXPENSE	\$1,851,476	\$2,665,760	(\$45,851)		\$2,619,910
106						
107	TRANSFER TO RESERVES	\$42,889	\$31,745	\$0		\$31,745
108						
109	FUND TOTAL	\$236,721	\$404	(\$2,130)		(\$1,726)

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SEWER FUND					
2	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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7	OPERATING REVENUE	Un-audited 22/23	Preliminary 23/24	Changes from Preliminary	Notes	Final Budget 23/24
8	Sewer Fees	726,883	1,018,537	0		1,018,537
9	Late Fees	9,642	7,700	0		7,700
10	Hook-Up Fees	500	400	0		400
11	Turn on Fees	1,540	1,500	0		1,500
12	Plan Check & Inspection	517	800	0		800
13	Miscellaneous Income	8,622	0	0		0
14	TOTAL OPERATING REVENUE	\$747,705	\$1,028,937	\$0		1,028,937
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17	NON-OPERATING REVENUE					
18	Standby Charges	40,128	39,200	0		39,200
19	Property Tax	122,460	136,315	0		136,315
20	Interest	3,097	7,200	0		7,200
21	Connection Fees	39,313	38,835	0		38,835
22	TOTAL NON-OPERATING REVENUE	\$204,997	\$221,550	\$0		\$221,550
23						
24			\$1,250,487			
25	RESERVE REVENUE					
26	Capital Reserves	47,177	470,062	-6,888	updated YTD	463,174
27	General Reserves	143,972	1,118,195	-36,157	updated YTD	1,082,038
28	TOTAL RESERVE	\$191,149	\$1,588,256	(\$43,044)		\$1,545,212
29						
30	TOTAL REVENUE	\$1,143,851	\$2,838,744	(\$43,044)		\$2,795,699
31						
32	OPERATING EXPENSES					
33						
34	SALARIES AND BENEFITS					
35	Salaries	133,876	219,481	0		219,481
36	Overtime	4,124	3,172	0		3,172
37	Standby	5,145	5,300	0		5,300
38	Health Insurance	29,512	45,562	1,420	CalPERS update	46,982
39	Pers Retirement	35,182	38,492	0		38,492
40	Workers Comp. Ins.	5,665	8,400	0		8,400
41	Medicare/FICA	2,070	3,107	0		3,107
42	Uniforms	1,694	2,000	0		2,000
43	TOTAL SALARIES & BENEFITS	\$217,269	\$325,514	\$1,420		\$326,934
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46	UTILITIES					
47	Electricity	31,448	34,817	0		34,817
48	Telephone/Internet	2,617	3,079	0		3,079
49	TOTAL UTILITIES	\$34,065	\$37,896	\$0		\$37,896
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	A	B	C	D	E	F
55	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SEWER FUND					
56	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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60		Un-audited	Preliminary	Changes from		Final Budget
61	MAINTENANCE & SUPPLIES	22/23	23/24	Preliminary	Notes	23/24
62	Chemicals	18,747	17,680	0		17,680
63	Computer/Software	1,103	8,476	0		8,476
64	Equip. Rental/Lease	71	520	0		520
65	Fixed Equip.	51,981	62,920	0		62,920
66	Fuel & Oil	6,575	6,240	0		6,240
67	Lab Testing	31,729	25,584	0		25,584
68	Struct./Grnds.	4,312	7,769	0		7,769
69	Small Tools/Equip.	2,583	1,248	0		1,248
70	Supplies	1,858	1,560	0		1,560
71	Vehicles	3,873	2,496	0		2,496
72	TOTAL MAINT. & SUP.	\$122,832	\$134,493	\$0		\$134,493
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74						
75	GENERAL & ADMINISTRATION					
76	Allocation of General Fund	271,262	312,139	0		312,139
77	Alarm/Answering Service	932	1,040	0		1,040
78	Bank Charges/Fees	0	0	0		0
79	Consulting/Engineering	2,866	5,000	0		5,000
80	Dues/Subscription	1,733	3,952	0		3,952
81	Insurance (Property/Liability)	11,533	14,080	0		14,080
82	Legal/Attorney	2,336	0	0		0
83	Licenses/Permits	10,762	13,416	0		13,416
84	Plan Check & Inspection	517	800	0		800
85	Professional Service	5,858	26,000	0		26,000
86	Training & Travel	0	3,120	0		3,120
87	TOTAL G & A	\$307,801	\$379,547	\$0		\$379,547
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89						
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91	CAPITAL PROJECTS & EQUIPMENT					
92	Project	149,171	1,550,891	-19,679	updated YTD	1,531,212
93	Equipment	38,127	37,366	-23,366	updated YTD	14,000
94	TOTAL CAPITAL	\$187,298	\$1,588,256	(\$43,044)		\$1,545,212
95						
96	DEBT					
97	Western Alliance Lease-PVS	38,640	38,758	0		38,758
98	TOTAL DEBT	\$38,640	\$38,758	\$0		\$38,758
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101	FUNDED DEPRECIATION	98,000	98,000	0		98,000
102	UNFUNDED DEPRECIATION	0	0	0		0
103						
104	TOTAL EXPENSE	\$1,005,905	\$2,602,464	-\$41,624		\$2,560,840
105						
106	TRANSFER TO RESERVES	\$39,313	\$38,835	\$0		\$38,835
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109	FUND TOTAL	\$98,633	\$197,445	(\$1,420)		\$196,025

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SOLID WASTE FUND					
2	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	22/23	23/24	Preliminary	Notes	23/24
8	TOTAL FRANCHISE FEES	\$79,860	\$88,698	\$0		\$88,698
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12						
13	EXPENSE					
14	Allocation of General Fund	54,252	62,428	161		62,589
15	TOTAL EXPENSES	\$54,252	\$62,428	\$161		\$62,589
16						
17	TRANSFER TO RESERVES	\$25,607	\$26,270	(\$161)		\$26,109
18						
19	FUND TOTAL	\$0	\$0	\$0		\$0
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	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - GENERAL FUND					
2	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	22/23	23/24	Preliminary	Notes	23/24
8	Transfer from other Funds	0	0	0		0
9	Miscellaneous Income	46,700	500	0		500
10	TOTAL OPERATING	\$46,700	\$500	\$0		\$500
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12						
13						
14	NON-OPERATING REVENUE					
15	Property Tax	61,230	68,158	0		68,158
16	Interest	0	0	0		0
17	TOTAL NON-OPERATING	\$61,230	\$68,158	\$0		\$68,158
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19						
20						
21	RESERVE REVENUE					
22	Capital Reserves	0	0	0		0
23	General Reserves	0	0	0		0
24	TOTAL RESERVE	\$0	\$0	\$0		\$0
25						
26	TOTAL REVENUE	\$107,930	\$68,658	\$0		\$68,658
27						
28						
29						
30	OPERATING EXPENSES					
31						
32	SALARIES AND BENEFITS					
33	Salaries	425,544	445,271	0		445,271
34	Overtime	0	0	0		0
35	Health Insurance	44,858	64,270	2,014	CalPERS update	66,284
36	Health Insurance - Retirees	73,614	51,408	0		51,408
37	Pers Retirement	80,221	79,908	0		79,908
38	OPEB Funding/Transfer	0	10,181	0		10,181
39	Workers Comp. Ins.	1,942	2,880	0		2,880
40	Directors' Fees	7,200	36,000	0		36,000
41	Medicare/FICA	6,765	6,848	0		6,848
42	Car Allowance	3,000	3,000	0		3,000
43	SUI/ETT	637	1,000	0		1,000
44	TOTAL SALARIES & BENEFITS	\$643,782	\$700,766	\$2,014		\$702,780
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46						
47						
48	UTILITIES					
49	Electricity	195	218	0		218
50	Propane	1,402	1,525	0		1,525
51	Telephone/Internet	5,005	5,305	0		5,305
52	TOTAL UTILITIES	\$6,602	\$7,048	\$0		\$7,048
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	A	B	C	D	E	F
55	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - GENERAL FUND					
56	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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60		Un-audited	Preliminary	Changes from		Final Budget
61	MAINTENANCE & SUPPLIES	22/23	23/24	Preliminary	Notes	23/24
62	Computer/Software	31,240	18,096	0		18,096
63	Equip. Rental/Lease	0	0	0		0
64	Fixed Equip.	662	0	0		0
65	Office Supplies	1,336	1,560	0		1,560
66	Parks & Recreation	0	1,000	0		1,000
67	Struct./Grnds.	2,156	3,884	0		3,884
68	Supplies	13	0	0		0
69	TOTAL MAINT. & SUP.	\$35,406	\$24,540	\$0		\$24,540
70						
71						
72	GENERAL & ADMINISTRATION					
73	Ads./Advertising	1,382	1,500	0		1,500
74	Alarm/Answering Service	1,864	2,080	0		2,080
75	Audit	8,485	10,000	0		10,000
76	Bank Charges/Fees	5,707	1,000	0		1,000
77	Consulting/Engineering	0	0	0		0
78	Dues/Subscription	6,625	0	0		0
79	Elections	0	0	0		0
80	Insurance (Property/Liability)	9,371	11,440	0		11,440
81	LAFCO	6,269	7,700	0		7,700
82	Legal/Attorney	9,138	25,000	0		25,000
83	Licenses/Permits	0	0	0		0
84	Postage	15,108	15,600	0		15,600
85	Professional Service	14,719	12,792	0		12,792
86	Tax Collection	6,158	7,300	0		7,300
87	Staff Training & Travel	368	6,240	0		6,240
88	Board Training & Travel	100	1,000	0		1,000
89	TOTAL G & A	\$85,294	\$101,652	\$0		\$101,652
90						
91						
92						
93	CAPITAL PROJECTS & EQUIPMENT					
94	Project	0	0	0		0
95	Equipment	0	0	0		0
96	TOTAL CAPITAL	\$0	\$0	\$0		\$0
97						
98						
99	FUNDED DEPRECIATION	15,000	15,000	0		15,000
100	UNFUNDED DEPRECIATION	0		0		0
101						
102	TOTAL EXPENSE	\$786,085	\$849,006	\$2,014		\$851,020
103						
104	TRANSFERRED TO OTHER FUNDS	(\$678,155)	(\$780,348)	(\$2,014)		(\$782,362)
105						
106	FUND TOTAL	\$0	\$0	\$0		\$0

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET					
2	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	22/23	23/24	Preliminary	Notes	23/24
8	Water Fees	1,241,485	1,364,806	0		1,364,806
9	Sewer Fees	726,883	1,018,537	0		1,018,537
10	Hook-Up Fees	3,700	2,400	0		2,400
11	Turn on Fees	3,850	3,500	0		3,500
12	Late Fees	25,471	18,830	0		18,830
13	Plan Check & Inspection	1,293	1,600	0		1,600
14	Miscellaneous Income	68,255	500	0		500
15	OPERATING	\$2,070,938	\$2,410,173	\$0		\$2,410,173
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17						
18						
19	FRANCHISE REVENUE					
20	FRANCHISE	79,860	88,698	0		\$88,698
21						
22						
23	TOTAL OPERATING	\$2,150,798	\$2,498,871	\$0		\$2,498,871
24						
25						
26	NON-OPERATING REVENUE					
27	Standby Charges	236,047	242,200	0		242,200
28	Property Tax	408,199	454,384	0		454,384
29	Interest	13,244	30,000	0		30,000
30	Connection Fees	82,559	70,580	0		70,580
31	TOTAL NON-OPERATING	\$740,048	\$797,164	\$0		\$797,164
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33						
34						
35	RESERVE REVENUE					
36	Capital Reserves	109,372	547,918	-8,031		539,887
37	General Reserves	462,509	1,850,056	-82,995		1,767,061
38	TOTAL RESERVE	\$571,881	\$2,397,973	(\$91,025)		\$2,306,948
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40						
41	TOTAL NON-OPERATING	\$1,311,930	\$3,195,137	(\$91,025)		\$3,104,112
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43						
44	TOTAL ALL REVENUE	\$3,462,727	\$5,694,008	(\$91,025)		\$5,602,983
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	A	B	C	D	E	F
55	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET					
56	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
57						
58						
59						
60	OPERATING EXPENSES					
61						
62		Un-audited	Preliminary	Changes from		Final Budget
63	SALARIES AND BENEFITS	22/23	23/24	Preliminary	Notes	23/24
64	Salaries	760,235	993,973	0		993,973
65	Health Insurance	118,049	178,175	5,564	CalPERS update	183,739
66	Health Insurance - Retiree	73,614	51,408	0		51,408
67	Pers Retirement	168,653	176,138	0		176,138
68	OPEB Funding/Transfer	0	10,181	0		10,181
69	Standby	12,862	13,200	0		13,200
70	Overtime	10,311	7,930	0		7,930
71	Workers Comp. Ins.	16,185	24,000	0		24,000
72	Directors' Fees	7,200	36,000	0		36,000
73	Medicare/FICA	11,941	14,616	0		14,616
74	Car Allowance	3,000	3,000	0		3,000
75	SUI/ETT	637	1,000	0		1,000
76	Uniforms	4,236	5,000	0		5,000
77	TOTAL SALARIES & BENEFITS	\$1,186,924	\$1,514,621	\$5,564		\$1,520,185
78						
79						
80						
81	UTILITIES					
82	Electricity	111,497	129,263	0		129,263
83	Propane	1,402	1,525	0		1,525
84	Water Purchase	23,114	28,600	0		28,600
85	Telephone/Internet	11,376	12,801	0		12,801
86	TOTAL UTILITIES	\$147,389	\$172,189	\$0		\$172,189
87						
88						
89						
90	MAINTENANCE & SUPPLIES					
91	Chemicals	66,467	82,160	0		82,160
92	Computer/Software	34,072	35,256	0		35,256
93	Equip. Rental/Lease	1,007	2,600	0		2,600
94	Fixed Equip.	112,364	194,480	0		194,480
95	Fuel & Oil	16,437	15,600	0		15,600
96	Lab Testing	55,138	61,360	0		61,360
97	Office Supplies	1,336	1,560	0		1,560
98	Parks & Recreation	0	1,000	0		1,000
99	Struct./Grnds.	8,625	15,537	0		15,537
100	Small Tools/Equip.	6,458	3,120	0		3,120
101	Supplies	5,660	4,680	0		4,680
102	Meters/Equip.	450	12,480	0		12,480
103	Vehicles	9,683	6,240	0		6,240
104	TOTAL MAINT. & SUP.	\$317,696	\$436,073	\$0		\$436,073
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	A	B	C	D	E	F
110	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET					
111	2022/23 un-audited, Preliminary 2023/24, & Final 2023/24					
112						
113						
114						
115		Un-audited	Preliminary	Changes from		Final Budget
116	GENERAL & ADMINISTRATION	22/23	23/24	Preliminary	Notes	23/24
117	Ads./Advertising	1,382	1,500	0		1,500
118	Alarm/Answering Service	3,728	4,160	0		4,160
119	Audit	8,485	10,000	0		10,000
120	Bank Charges/Fees	5,707	1,000	0		1,000
121	Consulting/Engineering	7,744	10,000	0		10,000
122	Dues/Subscription	11,515	10,400	0		10,400
123	Elections	0	0	0		0
124	Insurance (Property/Liability)	36,042	44,000	0		44,000
125	LAFCO	6,269	7,700	0		7,700
126	Legal/Attorney	14,979	25,000	0		25,000
127	Licenses/Permits	25,945	30,160	0		30,160
128	Plan Check & Inspection	1,293	1,600	0		1,600
129	Postage/Billing	15,108	15,600	0		15,600
130	Professional Service	47,822	92,872	0		92,872
131	Tax Collection	6,158	7,300	0		7,300
132	Staff Training & Travel	410	12,480	0		12,480
133	Board Training & Travel	100	1,000	0		1,000
134	TOTAL G & A	\$192,688	\$274,772	\$0		\$274,772
135						
136						
137						
138	CAPITAL PROJECTS & EQUIPMENT					
139	Structures/Improvements	476,333	2,304,559	-32,611		2,271,948
140	Equipment	95,317	93,414	-58,414		35,000
141	TOTAL CAPITAL	\$571,650	\$2,397,973	(\$91,025)		\$2,306,948
142						
143						
144						
145	DEBT					
146	State Loan Payment - DWR	103,628	103,629	0		103,629
147	State Loan Payment Phase II - SRF	58,739	58,740	0		58,740
148	Western Alliance Lease-PVS	152,850	153,313	0		153,313
149	TOTAL DEBT	\$315,217	\$315,682	\$0		\$315,682
150						
151	FUNDED DEPRECIATION	\$288,000	\$288,000	\$0		\$288,000
152	UNFUNDED DEPRECIATION	\$0	\$0	\$0		\$0
153						
154						
155	TOTAL EXPENSE	\$3,019,564	\$5,399,310	-\$85,461		\$5,313,849
156						
157	CAPACTIY CHARGES TRANSFER	\$82,559	\$70,580	\$0		\$70,580
158						
159	SOLID WASTE FEES TRANSFER	\$25,607	\$26,270	(\$161)		\$26,109
160			\$96,850			\$96,689
161						
162	FUND TOTAL	\$334,997	\$197,849	(\$5,403)		\$192,445

