

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

OPERATING INCOME	Budget FY 18/19	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	901,000	97,309	282,728	31%	
Sewer Fees	594,950	47,719	142,836	24%	
Hook-Up Fees	6,000	1,200	3,000	50%	
Turn on Fees	3,500	250	825	24%	
Late Fees	16,500	1,605	4,590	28%	
Plan Check & Inspection	10,000	5,000	5,000	0%	Check./Insp. Deposit TR3110
Miscellaneous Income	2,000	0	0	0%	
TOTAL OPERATING INCOME	\$1,533,950	\$153,083	\$438,979	29%	

FRANCHISE INCOME					
Solid Waste Franchise Fees	66,000	5,713	17,796	27%	
TOTAL FRANCHISE REVENUE	\$66,000	\$5,713	\$17,796	27%	

NON-OPERATING INCOME					
Standby Charges	242,921	0	0	0%	
Property Tax	341,000	672	10,758	3%	
Interest	27,000	90	14,112	52%	Fluctuates based on activity
Connection Fees	70,250	13,850	36,213	52%	
TOTAL NON-OPERATING INCOME	\$681,171	\$14,612	\$61,084	9%	

RESERVE REVENUE					
Capital Reserves	23,000	1,147	4,183	18%	
General Reserves	50,000	1,285	1,285	0%	
TOTAL RESERVE REVENUE	\$73,000	\$2,433	\$5,469	7%	

TOTAL ALL INCOME	\$2,354,121	\$175,841	\$523,329	22%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 18/19	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	654,697	44,120	164,544	25%	
Health Insurance	120,616	10,231	33,170	28%	
Health Insurance - Retiree	58,233	5,119	15,363	26%	
PERS	123,796	9,235	28,161	23%	
Standby	12,500	888	3,065	25%	
Overtime	11,500	1,014	1,802	16%	
Workers Comp. Ins.	22,675	2,599	19,924	88%	Paid Annually
Directors' Fees	7,000	550	1,350	19%	
Medicare/FICA	10,014	680	2,212	22%	
Car Allowance	3,000	250	750	25%	
SUI/ETT	1,500	0	0	0%	
Uniforms	3,800	354	730	19%	
TOTAL SALARIES & BENEFITS	\$1,029,331	\$75,040	\$271,071	26%	

UTILITIES

Electricity	242,800	26,928	50,536	21%	
Propane	900	0	0	0%	
Water Purchase	23,114	0	11,557	50%	Paid Semiannually
Telephone/Internet	11,830	635	2,221	19%	
TOTAL UTILITIES EXPENSE	\$278,644	\$27,563	\$64,315	23%	

MAINTENANCE & SUPPLIES

Chemicals	68,000	10,495	20,447	30%	
Computer/Software	7,000	594	2,639	38%	
Equip. Rental/Lease	1,000	70	70	7%	
Fixed Equip.	85,000	3,985	7,551	9%	
Fuel & Oil	12,000	690	3,129	26%	
Lab Testing	24,500	3,283	5,265	21%	
Office Supplies	3,000	74	250	8%	
Parks & Recreation	500	0	68	14%	
Struct./Grnds.	6,500	86	1,221	19%	
Small Tools/Equip.	3,500	0	202	6%	
Supplies	6,000	207	1,503	25%	
Meters/Equip.	5,000	0	2,639	53%	Fluctuates based on activity
Vehicles	8,500	831	1,393	16%	
TOTAL MAINT. & SUPPLY EXPENSE	\$230,500	\$20,315	\$46,378	20%	

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GENERAL & ADMINISTRATION	Budget FY 18/19	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	454	962	64%	Fluctuates based on activity
Alarm/Answering Service	3,275	0	566	17%	
Audit	6,000	0	0	0%	
Bank Charges/Fees	2,000	255	557	28%	
Consulting/Engineering	40,000	982	1,342	3%	
Dues/Subscription	12,000	0	150	1%	
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	312	1,296	8%	
Licenses/Permits	26,000	0	90	0%	
Plan Check & Inspection	10,000	0	0	0%	
Postage/Billing	20,000	2,457	4,562	23%	
Professional Service	16,000	1,030	4,940	31%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	5,000	0	167	3%	
Board Training & Travel	1,500	0	25	2%	
TOTAL G & A	\$197,100	\$5,490	\$47,440	24%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	65,000	2,403	5,117	8%
Equipment	8,000	30	352	0%
TOTAL CAPITAL EXPENSE	\$73,000	2,433	5,469	7%

DEBT

State Loan Payment	103,629	51,814	51,814	50%
State Loan Payment Phase II	58,740	0	0	0%
TOTAL DEBT	\$162,369	\$51,814	\$51,814	

FUNDED DEPRECIATION	\$288,000	\$24,000	\$72,000	25%
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%

TOTAL EXPENSE	\$2,258,944	\$206,654	\$558,487	25%
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CONNECTION FEES TRANSFER \$70,250 \$13,850 \$36,213 52%

SOLID WASTE FEES TRANSFER \$29,222 \$2,563 \$7,107 24%

FUND TOTAL	(\$4,295)	(\$47,226)	(\$78,478)	
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