

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2019/20 Budget**

OPERATING INCOME	Budget FY 19/20	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,048,675	79,679	570,529	54%	
Sewer Fees	628,817	51,563	308,760	49%	
Hook-Up Fees	6,000	0	600	10%	Fluctuates based on activity
Turn on Fees	3,500	225	1,650	47%	
Late Fees	18,000	1,431	8,824	49%	
Plan Check & Inspection	10,000	0	993	10%	
Miscellaneous Income	2,000	78	9,834	492%	
TOTAL OPERATING INCOME	\$1,716,992	\$132,977	\$901,189	52%	

FRANCHISE INCOME

Solid Waste Franchise Fees	70,932	5,294	35,260	50%	
TOTAL FRANCHISE REVENUE	\$70,932	\$5,294	\$35,260	50%	

NON-OPERATING INCOME

Standby Charges	242,466	56,549	101,470	42%	
Property Tax	364,361	82,817	166,470	46%	
Interest	50,000	112	42,313	85%	Fluctuates based on activity
Connection Fees	141,160	0	14,116	10%	Fluctuates based on activity
TOTAL NON-OPERATING INCOME	\$797,987	\$139,477	\$324,369	41%	

RESERVE REVENUE

Capital Reserves	63,307	2,439	12,084	19%	
Operating Reserves	151,584	46,339	71,986	47%	
TOTAL RESERVE REVENUE	\$214,891	\$48,778	\$84,070	39%	

TOTAL ALL INCOME	\$2,800,802	\$326,526	\$1,344,888	48%	
-------------------------	--------------------	------------------	--------------------	------------	--

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2019/20 Budget**

OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 19/20	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	644,289	55,188	333,646	52%	
Health Insurance	96,753	9,077	50,875	53%	
Health Insurance - Retiree	48,561	3,836	23,688	49%	
PERS	115,465	11,327	70,235	61%	
Standby	12,900	1,022	6,074	47%	
Overtime	15,050	778	6,946	46%	Fluctuates based on need & staffing
Workers Comp. Ins.	25,072	0	21,681	86%	Paid Annually
Directors' Fees	7,000	250	3,300	47%	
Medicare/FICA	9,863	857	5,353	54%	
Car Allowance	3,000	250	1,500	50%	
SUI/ETT	1,500	0	0	0%	
Uniforms	4,500	135	1,512	34%	
TOTAL SALARIES & BENEFITS	\$983,953	\$82,720	\$524,810	53%	

UTILITIES

Electricity	240,202	19,846	119,886	50%	
Propane	973	0	150	15%	
Water Purchase	23,114	11,557	23,114	100%	Paid Semiannually
Telephone/Internet	11,663	1,250	5,699	49%	
TOTAL UTILITIES EXPENSE	\$275,952	\$32,652	\$148,848	54%	

MAINTENANCE & SUPPLIES

Chemicals	76,000	2,435	28,622	38%	
Computer/Software	7,000	2,107	5,299	76%	
Equip. Rental/Lease	1,000	71	215	22%	
Fixed Equip.	103,000	3,229	34,467	33%	
Fuel & Oil	12,000	2,146	6,784	57%	
Lab Testing	30,000	1,562	20,289	68%	
Office Supplies	3,000	0	792	26%	
Parks & Recreation	500	0	0	0%	
Struct./Grnds.	14,000	415	6,397	46%	
Small Tools/Equip.	3,500	98	1,614	46%	
Supplies	6,000	223	4,562	76%	
Meters/Equip.	5,000	0	0	0%	Fluctuates based on activity
Vehicles	8,500	397	4,800	56%	
TOTAL MAINT. & SUPPLY EXPENSE	\$269,500	\$12,683	\$113,840	42%	

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2019/20 Budget**

GENERAL & ADMINISTRATION	Budget FY 19/20	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	0	382	25%	Fluctuates based on activity
Alarm/Answering Service	3,275	288	1,749	53%	
Audit	10,000	6,000	6,057	61%	
Bank Charges/Fees	3,000	327	2,021	67%	
Consulting/Engineering	20,000	0	1,933	10%	
Dues/Subscription	9,400	7,077	8,103	86%	
Elections	1,000	0	0	0%	
Insurance	20,488	0	29,668	145%	Paid Annually
LAFCO	8,000	0	7,904	99%	Paid Annually
Legal/Attorney	22,000	1,269	7,959	36%	
Licenses/Permits	28,200	0	4,920	17%	
Plan Check & Inspection	10,000	0	993	10%	
Postage/Billing	20,000	0	5,783	29%	
Professional Service	38,400	6,077	18,937	49%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	7,000	1,425	3,652	52%	
Board Training & Travel	10,000	0	20	0%	
TOTAL G & A	\$217,563	\$22,464	\$100,080	46%	

CAPITAL PROJECTS & EQUIPMENT

Projects	243,918	7,091	53,874	22%	
Equipment	135,000	104,324	104,324	77%	
TOTAL CAPITAL EXPENSE	\$378,918	111,416	158,199	42%	

DEBT

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
TOTAL DEBT	\$162,369	\$29,369	\$81,184		

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

TOTAL EXPENSE	\$2,576,255	\$315,303	\$1,270,961	49%	
----------------------	--------------------	------------------	--------------------	------------	--

CONNECTION FEES TRANSFER \$141,160 \$0 \$14,116 10%

SOLID WASTE FEES TRANSFER \$30,321 \$2,292 \$15,248 50%

FUND TOTAL	\$53,065	\$8,930	\$44,563		
-------------------	-----------------	----------------	-----------------	--	--