

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2024/25 Budget**

OPERATING REVENUE	Budget FY 24/25	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,563,732	165,318	495,184	32%	
Sewer Fees	1,240,328	92,547	277,929	22%	
Hook-Up Fees	2,400	0	0	0%	
Turn on Fees	3,500	200	475	14%	
Late Fees	18,860	3,077	8,846	47%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	0	0%	
Miscellaneous Income	500	0	0	0%	
TOTAL OPERATING	\$2,830,920	\$261,141	\$782,435	28%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	91,802	7,931	25,668	28%	
TOTAL FRANCHISE	\$91,802	\$7,931	\$25,668	28%	

TOTAL OPERATING \$2,922,722 \$269,072 \$808,103 28%

NON-OPERATING REVENUE					
Standby Charges	242,200	0	0	0%	
Property Tax	475,629	13,593	13,593	3%	
Interest	80,000	17,471	92,934	116%	Fluctuates based on activity
Connection Fees	28,232	0	0	0%	
TOTAL NON-OPERATING	\$826,061	\$31,064	\$106,527	13%	

RESERVE REVENUE					
Capital Reserves	503,165	34,128	67,658	13%	
Operating Reserves	1,847,553	65,577	135,253	7%	
TOTAL RESERVE	\$2,350,718	\$99,705	\$202,911	9%	

TOTAL NON-OPERATING \$3,176,779 \$130,769 \$309,438 10%

TOTAL ALL REVENUE	\$6,099,501	\$399,841	\$1,117,541	18%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 24/25	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	1,045,010	63,035	189,178	18%	
Health Insurance	229,690	14,976	43,816	19%	
Health Insurance - Retirees	55,521	4,010	12,018	22%	
Pers Retirement	185,667	17,126	55,169	30%	
OPEB Funding/Transfer	35,000	0	0	0%	
Standby	34,380	1,912	5,725	17%	
Overtime	7,184	802	1,385	19%	
Workers Comp. Ins.	28,151	2,003	2,003	7%	
Directors' Fees	36,000	500	1,800	5%	
Medicare/FICA	15,675	995	3,242	21%	
Car Allowance	3,000	250	750	25%	
SUI/ETT	1,000	0	0	0%	
Uniforms	8,100	1,316	1,834	23%	
TOTAL SALARIES & BENEFITS	\$1,684,378	\$106,926	\$316,920	19%	

UTILITIES

Electricity	134,433	18,521	41,698	31%	
Propane	1,586	0	0	0%	
Water Purchase	28,600	0	0	0%	Paid Semiannually
Telephone/Internet	13,313	1,295	3,886	29%	
TOTAL UTILITIES	\$177,932	\$19,816	\$45,584	26%	

MAINTENANCE & SUPPLIES

Chemicals	85,446	10,523	20,128	24%	
Computer/Software	36,666	3,074	6,192	17%	
Equip. Rental/Lease	2,704	0	541	20%	
Fixed Equip.	202,259	3,794	9,865	5%	
Fuel & Oil	16,224	889	2,905	18%	
Lab Testing	63,814	4,224	14,371	23%	
Office Supplies	1,622	157	195	12%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	16,159	430	1,517	9%	
Small Tools/Equip.	3,245	58	58	2%	
Supplies	4,867	396	1,115	23%	
Meters/Equip.	12,979	3,961	3,961	31%	
Vehicles	6,490	0	1,048	16%	
TOTAL MAINT. & SUP.	\$452,475	\$27,505	\$61,895	14%	

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GENERAL & ADMINISTRATION	Budget FY 24/25	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,560	0	421	27%	Fluctuates based on activity
Alarm/Answering Service	4,327	0	1,013	23%	
Audit	10,400	5,000	5,000	48%	
Bank Charges/Fees	0	0	0	0%	
Consulting/Engineering	10,000	0	0	0%	
Dues/Subscription	10,816	300	300	3%	
Elections	10,000	0	0	0%	
Insurance	44,738	0	43,427	97%	Paid Annually
LAFCO	8,162	0	8,361	102%	Paid Annually
Legal/Attorney	26,000	3,096	8,682	33%	
Licenses/Permits	31,367	486	592	2%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	16,224	3,007	4,582	28%	
Professional Service	96,587	4,614	14,353	15%	
Tax Collection	6,542	0	0	0%	
Staff Training & Travel	12,980	1,518	3,656	28%	
Board Training & Travel	1,040	0	0	0%	
TOTAL G & A	\$292,343	\$18,020	\$90,387	31%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	2,285,718	99,705	202,911	9%	
Equipment	65,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$2,350,718	99,705	202,911	9%	

DEBT

State Loan Payment	103,628	51,814	51,814	50%	paid semiannually
State Loan Payment Phase II	58,740	0	0	0%	paid semiannually
Western Alliance Lease-PVS	152,857	76,869	76,869	50%	paid semiannually
TOTAL DEBT	\$315,225	\$128,683	\$128,683		

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

TOTAL EXPENSE	\$5,561,071	\$424,655	\$918,379	17%	
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CAPACITY CHARGES TRANSFER \$28,232 \$0 \$0 0%

SOLID WASTE FEES TRANSFER \$23,285 \$1,382 \$5,719 25%

FUND TOTAL	\$486,913	(\$26,196)	\$193,442		
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