

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

OPERATING INCOME	Budget FY 19/20	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,048,675	100,943	1,043,135	99%	
Sewer Fees	628,817	55,130	635,259	101%	
Hook-Up Fees	6,000	600	1,800	30%	Fluctuates based on activity
Turn on Fees	3,500	400	3,300	94%	
Late Fees	18,000	1,712	18,178	101%	
Plan Check & Inspection	10,000	0	993	10%	
Miscellaneous Income	2,000	2,313	14,835	742%	SDRMA claim, SLOCOPWD refund
TOTAL OPERATING INCOME	\$1,716,992	\$161,098	\$1,717,500	100%	

FRANCHISE INCOME					
Solid Waste Franchise Fees	70,932	6,573	71,656	101%	
TOTAL FRANCHISE REVENUE	\$70,932	\$6,573	\$71,656	101%	

NON-OPERATING INCOME					
Standby Charges	242,466	2,649	235,098	97%	
Property Tax	364,361	3,874	367,709	101%	
Interest	50,000	101	79,326	159%	Fluctuates based on activity
Connection Fees	141,160	14,116	42,348	30%	Fluctuates based on activity
TOTAL NON-OPERATING INCOME	\$797,987	\$20,740	\$724,481	91%	

RESERVE REVENUE					
Capital Reserves	63,189	11,031	459,163	727%	
Operating Reserves	143,942	4,878	96,126	67%	
TOTAL RESERVE REVENUE	\$207,131	\$15,909	\$555,289	268%	

TOTAL ALL INCOME	\$2,793,042	\$204,321	\$3,068,926	110%	
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2019/20 Budget**

OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 19/20	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	644,289	39,091	684,549	106%	
Health Insurance	96,753	5,846	93,485	97%	
Health Insurance - Retiree	48,561	3,950	47,389	98%	
PERS	115,465	10,101	137,453	119%	
Standby	12,900	994	12,502	97%	
Overtime	15,050	825	14,388	96%	Fluctuates based on need & staffing
Workers Comp. Ins.	25,072	0	21,681	86%	Paid Annually
Directors' Fees	7,000	600	6,500	93%	
Medicare/FICA	9,863	643	10,936	111%	
Car Allowance	3,000	250	3,000	100%	
SUI/ETT	1,500	0	599	40%	
Uniforms	4,500	30	2,449	54%	
TOTAL SALARIES & BENEFITS	\$983,953	\$62,329	\$1,034,931	105%	

UTILITIES

Electricity	240,202	21,597	218,475	91%	
Propane	973	110	821	84%	
Water Purchase	23,114	0	23,114	100%	Paid Semiannually
Telephone/Internet	11,663	656	10,809	93%	
TOTAL UTILITIES EXPENSE	\$275,952	\$22,363	\$253,220	92%	

MAINTENANCE & SUPPLIES

Chemicals	76,000	7,570	64,919	85%	
Computer/Software	7,000	14,084	21,041	301%	Logmein increase
Equip. Rental/Lease	1,000	0	835	83%	
Fixed Equip.	103,000	8,393	98,398	96%	
Fuel & Oil	12,000	874	11,515	96%	
Lab Testing	30,000	1,061	38,184	127%	Compliance needs
Office Supplies	3,000	93	1,460	49%	
Parks & Recreation	500	0	0	0%	
Struct./Grnds.	14,000	800	9,393	67%	
Small Tools/Equip.	3,500	166	4,067	116%	
Supplies	6,000	0	6,195	103%	Increased operational need
Meters/Equip.	5,000	0	0	0%	Fluctuates based on activity
Vehicles	8,500	367	6,191	73%	
TOTAL MAINT. & SUPPLY EXPENSE	\$269,500	\$33,409	\$262,199	97%	

GENERAL & ADMINISTRATION	Budget FY 19/20	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	0	455	30%	Fluctuates based on activity
Alarm/Answering Service	3,275	277	4,185	128%	Upgrade cost
Audit	10,000	0	6,057	61%	
Bank Charges/Fees	3,000	334	4,282	143%	Fluctuates based on activity
Consulting/Engineering	20,000	863	8,555	43%	
Dues/Subscription	9,400	0	8,647	92%	
Elections	1,000	0	0	0%	
Insurance	20,488	0	30,353	148%	Paid Annually
LAFCO	8,000	0	7,904	99%	Paid Annually
Legal/Attorney	22,000	1,369	28,326	129%	
Licenses/Permits	28,200	0	30,718	109%	
Plan Check & Inspection	10,000	0	993	10%	
Postage/Billing	20,000	1,292	15,732	79%	
Professional Service	38,400	888	33,241	87%	
Tax Collection	5,300	0	5,218	98%	
Staff Training & Travel	7,000	152	4,225	60%	
Board Training & Travel	10,000	0	145	1%	
TOTAL G & A	\$217,563	\$5,176	\$189,035	87%	

CAPITAL PROJECTS & EQUIPMENT

Projects	243,918	32,223	542,646	222%	
Equipment	135,000	0	117,830	87%	
TOTAL CAPITAL EXPENSE	\$378,918	32,223	660,476	174%	

DEBT

State Loan Payment	103,629	0	103,628	100%	paid semiannually
State Loan Payment Phase II	58,740	29,369	58,739	100%	paid semiannually
TOTAL DEBT	\$162,369	\$29,369	\$162,367		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$288,000	100%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

TOTAL EXPENSE	\$2,576,255	\$208,869	\$2,850,228	111%	
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CONNECTION FEES TRANSFER \$141,160 \$14,116 \$42,348 30%

SOLID WASTE FEES TRANSFER \$30,321 \$3,450 \$33,279 110%

FUND TOTAL	\$45,306	(\$22,115)	\$143,071		
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