

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2020/21 Budget**

OPERATING INCOME	Budget FY 20/21	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,021,511	86,846	639,404	63%	
Sewer Fees	658,012	55,043	329,837	50%	
Hook-Up Fees	3,000	1,200	2,500	83%	Fluctuates based on activity
Turn on Fees	3,500	325	2,250	64%	
Late Fees	17,000	1,936	9,612	57%	
Plan Check & Inspection	10,000	0	0	0%	
Miscellaneous Income	2,000	0	178	9%	
TOTAL OPERATING INCOME	\$1,715,023	\$145,350	\$983,780	57%	

FRANCHISE INCOME					
Solid Waste Franchise Fees	66,984	6,424	41,500	62%	
TOTAL FRANCHISE REVENUE	\$66,984	\$6,424	\$41,500	62%	

NON-OPERATING INCOME					
Standby Charges	242,144	74,791	108,025	45%	
Property Tax	383,074	114,374	179,169	47%	
Interest	80,000	73	26,353	33%	Fluctuates based on activity
Connection Fees	70,580	28,232	53,533	76%	Fluctuates based on activity
TOTAL NON-OPERATING INCOME	\$775,798	\$217,470	\$367,079	47%	

RESERVE REVENUE					
Capital Reserves	654,941	81,210	191,169	29%	
Operating Reserves	1,508,148	156,209	367,473	24%	
TOTAL RESERVE REVENUE	\$2,163,089	\$237,419	\$558,642	26%	

TOTAL ALL INCOME	\$4,720,894	\$606,662	\$1,951,002	41%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 20/21	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	715,567	44,919	278,822	39%	
Health Insurance	103,862	5,790	37,477	36%	
Health Insurance - Retiree	48,451	3,758	23,504	49%	
PERS	126,097	11,810	71,657	57%	
Standby	14,000	1,000	6,426	46%	
Overtime	16,000	1,791	8,280	52%	Fluctuates based on need & staffing
Workers Comp. Ins.	19,194	0	20,642	108%	Paid Annually
Directors' Fees	12,000	500	3,000	25%	
Medicare/FICA	10,550	730	5,034	48%	
Car Allowance	3,000	0	1,250	42%	
SUI/ETT	1,500	0	0	0%	
Uniforms	5,000	0	1,241	25%	
TOTAL SALARIES & BENEFITS	\$1,075,221	\$70,298	\$457,332	43%	

UTILITIES

Electricity	249,810	21,951	135,289	54%	
Propane	1,012	207	207	20%	
Water Purchase	23,114	0	11,557	50%	Paid Semiannually
Telephone/Internet	12,129	741	4,863	40%	
TOTAL UTILITIES EXPENSE	\$286,065	\$22,898	\$151,916	53%	

MAINTENANCE & SUPPLIES

Chemicals	76,000	8,442	40,282	53%	
Computer/Software	29,450	2,442	5,940	20%	
Equip. Rental/Lease	2,500	0	148	6%	
Fixed Equip.	142,000	9,291	34,578	24%	
Fuel & Oil	12,000	801	4,170	35%	
Lab Testing	41,000	1,533	12,810	31%	
Office Supplies	2,000	27	564	28%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	14,140	494	4,471	32%	
Small Tools/Equip.	3,000	895	1,965	65%	
Supplies	5,000	611	2,088	42%	
Meters/Equip.	5,000	911	2,365	47%	Fluctuates based on activity
Vehicles	6,500	510	4,453	69%	
TOTAL MAINT. & SUPPLY EXPENSE	\$338,590	\$25,956	\$113,833	34%	

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GENERAL & ADMINISTRATION	Budget FY 20/21	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	0	948	63%	Fluctuates based on activity
Alarm/Answering Service	4,000	563	1,967	49%	
Audit	8,200	0	8,000	98%	
Bank Charges/Fees	4,000	612	3,814	95%	Fluctuates based on activity
Consulting/Engineering	85,000	836	10,216	12%	
Dues/Subscription	8,750	0	8,314	95%	
Elections	1,000	0	0	0%	
Insurance	41,370	0	41,863	101%	Paid Annually
LAFCO	6,600	0	5,870	89%	Paid Annually
Legal/Attorney	25,000	1,400	6,200	25%	
Licenses/Permits	32,100	9,584	9,694	30%	
Plan Check & Inspection	10,000	0	0	0%	
Postage/Billing	20,000	1,119	7,770	39%	
Professional Service	36,900	3,271	29,459	80%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	8,000	0	1,517	19%	
Board Training & Travel	1,000	0	0	0%	
TOTAL G & A	\$298,720	\$17,385	\$135,631	45%	

CAPITAL PROJECTS & EQUIPMENT

Projects	2,078,089	237,419	558,642	27%	
Equipment	85,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$2,163,089	237,419	558,642	26%	

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	\$4,612,054	\$427,326	\$1,642,538	36%	
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CONNECTION FEES TRANSFER \$70,580 \$28,232 \$53,533 76%

SOLID WASTE FEES TRANSFER \$30,924 \$4,790 \$22,447 73%

FUND TOTAL	\$7,336	\$146,315	\$232,484		
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