

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

<b>OPERATING INCOME</b>	<b>Budget FY 19/20</b>	<b>Actual September</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Water Fees	1,048,675	105,696	300,582	29%	
Sewer Fees	628,817	51,606	154,247	25%	
Hook-Up Fees	6,000	0	600	10%	Fluctuates based on activity
Turn on Fees	3,500	350	950	27%	
Late Fees	18,000	1,437	4,389	24%	
Plan Check & Inspection	10,000	0	993	10%	
Miscellaneous Income	2,000	0	693	35%	
<b>TOTAL OPERATING INCOME</b>	<b>\$1,716,992</b>	<b>\$159,089</b>	<b>\$462,454</b>	<b>27%</b>	

<b>FRANCHISE INCOME</b>					
Solid Waste Franchise Fees	70,932	6,498	18,602	26%	
<b>TOTAL FRANCHISE REVENUE</b>	<b>\$70,932</b>	<b>\$6,498</b>	<b>\$18,602</b>	<b>26%</b>	

<b>NON-OPERATING INCOME</b>					
Standby Charges	242,466	0	0	0%	
Property Tax	364,361	13,203	17,120	5%	
Interest	50,000	3	21,596	43%	Fluctuates based on activity
Connection Fees	141,160	0	14,116	10%	Fluctuates based on activity
<b>TOTAL NON-OPERATING INCOME</b>	<b>\$797,987</b>	<b>\$13,206</b>	<b>\$52,832</b>	<b>7%</b>	

<b>RESERVE REVENUE</b>					
Capital Reserves	63,307	352	3,488	6%	
Operating Reserves	151,584	7,572	16,341	11%	
<b>TOTAL RESERVE REVENUE</b>	<b>\$214,891</b>	<b>\$7,924</b>	<b>\$19,829</b>	<b>9%</b>	

<b>TOTAL ALL INCOME</b>	<b>\$2,800,802</b>	<b>\$186,717</b>	<b>\$553,717</b>	<b>20%</b>	
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**OPERATING EXPENSES**

<b>SALARIES AND BENEFITS</b>	<b>Budget FY 19/20</b>	<b>Actual September</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Salaries	644,289	50,756	176,651	27%	
Health Insurance	96,753	15,221	32,324	33%	
Health Insurance - Retiree	48,561	7,897	16,016	33%	
PERS	115,465	11,585	33,629	29%	
Standby	12,900	898	3,124	24%	
Overtime	15,050	1,798	3,599	24%	Fluctuates based on need & staffing
Workers Comp. Ins.	25,072	1,382	21,681	86%	Paid Annually
Directors' Fees	7,000	600	1,850	26%	
Medicare/FICA	9,863	848	2,405	24%	
Car Allowance	3,000	250	750	25%	
SUI/ETT	1,500	0	0	0%	
Uniforms	4,500	315	785	17%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$983,953</b>	<b>\$91,548</b>	<b>\$292,815</b>	<b>30%</b>	

**UTILITIES**

Electricity	240,202	26,537	51,257	21%	
Propane	973	0	0	0%	
Water Purchase	23,114	0	11,557	50%	Paid Semiannually
Telephone/Internet	11,663	485	2,255	19%	
<b>TOTAL UTILITIES EXPENSE</b>	<b>\$275,952</b>	<b>\$27,021</b>	<b>\$65,069</b>	<b>24%</b>	

**MAINTENANCE & SUPPLIES**

Chemicals	76,000	5,278	10,357	14%	
Computer/Software	7,000	491	990	14%	
Equip. Rental/Lease	1,000	0	0	0%	
Fixed Equip.	103,000	18,738	21,752	21%	
Fuel & Oil	12,000	1,428	2,716	23%	
Lab Testing	30,000	10,150	13,797	46%	
Office Supplies	3,000	141	203	7%	
Parks & Recreation	500	0	0	0%	
Struct./Grnds.	14,000	619	3,150	22%	
Small Tools/Equip.	3,500	651	823	24%	
Supplies	6,000	1,696	2,094	35%	
Meters/Equip.	5,000	0	0	0%	Fluctuates based on activity
Vehicles	8,500	879	2,080	24%	
<b>TOTAL MAINT. &amp; SUPPLY EXPENSE</b>	<b>\$269,500</b>	<b>\$40,070</b>	<b>\$57,964</b>	<b>22%</b>	

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<b>GENERAL &amp; ADMINISTRATION</b>	<b>Budget FY 19/20</b>	<b>Actual September</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Ads./Advertising	1,500	0	223	15%	Fluctuates based on activity
Alarm/Answering Service	3,275	294	574	18%	
Audit	10,000	57	57	1%	
Bank Charges/Fees	3,000	229	928	31%	
Consulting/Engineering	20,000	0	1,052	5%	
Dues/Subscription	9,400	0	150	2%	
Elections	1,000	0	0	0%	
Insurance	20,488	500	29,668	145%	Paid Annually
LAFCO	8,000	0	7,904	99%	Paid Annually
Legal/Attorney	22,000	0	4,590	21%	
Licenses/Permits	28,200	0	210	1%	
Plan Check & Inspection	10,000	0	993	10%	
Postage/Billing	20,000	1,262	2,794	14%	
Professional Service	38,400	4,371	7,387	19%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	7,000	898	994	14%	
Board Training & Travel	10,000	0	0	0%	
<b>TOTAL G &amp; A</b>	<b>\$217,563</b>	<b>\$7,611</b>	<b>\$57,522</b>	<b>26%</b>	

<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
Structures/Improvements	243,918	7,924	19,829	8%	
Equipment	135,000	0	0	0%	
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$378,918</b>	<b>7,924</b>	<b>19,829</b>	<b>5%</b>	

<b>DEBT</b>					
State Loan Payment	103,629	51,814	51,814	50%	paid semiannually
State Loan Payment Phase II	58,740	0	0	0%	paid semiannually
<b>TOTAL DEBT</b>	<b>\$162,369</b>	<b>\$51,814</b>	<b>\$51,814</b>		

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

<b>TOTAL EXPENSE</b>	<b>\$2,576,255</b>	<b>\$249,989</b>	<b>\$617,013</b>	<b>24%</b>	
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CONNECTION FEES TRANSFER	\$141,160	\$0	\$14,116	10%
SOLID WASTE FEES TRANSFER	\$30,321	\$2,665	\$6,237	21%

<b>FUND TOTAL</b>	<b>\$53,065</b>	<b>(\$65,937)</b>	<b>(\$83,650)</b>	
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