

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2023/24 Budget**

OPERATING REVENUE	Budget FY 23/24	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,364,806	138,527	1,476,660	108%	
Sewer Fees	1,018,537	92,459	994,564	98%	
Hook-Up Fees	2,400	0	1,200	50%	
Turn on Fees	3,500	400	2,300	66%	
Late Fees	18,830	3,175	33,622	179%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	0	0%	
Miscellaneous Income	500	825	6,559	1312%	
TOTAL OPERATING	\$2,410,173	\$235,386	\$2,514,906	104%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	88,698	9,193	98,611	111%	
TOTAL FRANCHISE	\$88,698	\$9,193	\$98,611	111%	

TOTAL OPERATING \$2,498,871 \$244,579 \$2,613,517 105%

NON-OPERATING REVENUE					
Standby Charges	242,200	2,207	241,137	100%	
Property Tax	454,384	3,480	469,321	103%	
Interest	30,000	1,397	164,148	547%	Fluctuates based on activity
Connection Fees	70,580	0	28,232	40%	
TOTAL NON-OPERATING	\$797,164	\$7,083	\$902,838	113%	

RESERVE REVENUE					
Capital Reserves	539,887	7,674	231,010	43%	
Operating Reserves	1,767,061	44,615	529,755	30%	
TOTAL RESERVE	\$2,306,948	\$52,289	\$760,765	33%	

TOTAL NON-OPERATING \$3,104,112 \$59,372 \$1,663,603 54%

TOTAL ALL INCOME	\$5,602,983	\$303,951	\$4,277,120	76%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 23/24	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	993,973	89,579	938,193	94%	
Health Insurance	183,739	14,677	170,581	93%	
Health Insurance - Retirees	51,408	14,187	59,749	116%	
Pers Retirement	176,138	16,047	198,403	113%	
OPEB Funding/Transfer	10,181	0	0	0%	
Standby	13,200	1,002	12,443	94%	
Overtime	7,930	610	6,882	87%	
Workers Comp. Ins.	24,000	27,597	50,622	211%	includes FY 23/24 & 24/25
Directors' Fees	36,000	1,400	8,600	24%	
Medicare/FICA	14,616	1,179	14,321	98%	
Car Allowance	3,000	250	3,000	100%	
SUI/ETT	1,000	0	448	45%	
Uniforms	5,000	0	4,178	84%	
TOTAL SALARIES & BENEFITS	\$1,520,185	\$166,527	\$1,467,420	97%	

UTILITIES

Electricity	129,263	7,836	162,343	126%	
Propane	1,525	110	641	42%	
Water Purchase	28,600	0	30,148	105%	Paid Semiannually
Telephone/Internet	12,801	1,444	16,355	128%	
TOTAL UTILITIES	\$172,189	\$9,389	\$209,487	122%	

MAINTENANCE & SUPPLIES

Chemicals	82,160	281	76,623	93%	
Computer/Software	35,256	130	43,608	124%	
Equip. Rental/Lease	2,600	1,686	22,951	883%	
Fixed Equip.	194,480	7,813	164,960	85%	
Fuel & Oil	15,600	1,195	16,224	104%	
Lab Testing	61,360	7,710	53,487	87%	
Office Supplies	1,560	719	1,886	121%	
Parks & Recreation	1,000	0	0	0%	
Struct./Grnds.	15,537	125	11,944	77%	
Small Tools/Equip.	3,120	113	7,885	253%	
Supplies	4,680	82	12,484	267%	
Meters/Equip.	12,480	0	13,899	111%	
Vehicles	6,240	705	20,939	336%	
TOTAL MAINT. & SUP.	\$436,073	\$20,558	\$446,891	102%	

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GENERAL & ADMINISTRATION	Budget FY 23/24	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	31	1,884	126%	Fluctuates based on activity
Alarm/Answering Service	4,160	0	3,971	95%	
Audit	10,000	0	9,225	92%	
Bank Charges/Fees	1,000	0	0	0%	
Consulting/Engineering	10,000	0	23	0%	
Dues/Subscription	10,400	0	11,360	109%	
Elections	0	0	0	0%	
Insurance	44,000	0	46,459	106%	Paid Annually
LAFCO	7,700	0	7,281	95%	Paid Annually
Legal/Attorney	25,000	0	26,211	105%	
Licenses/Permits	30,160	80	32,005	106%	
Plan Check & Inspection	1,600	0	15	1%	
Postage/Billing	15,600	2,857	18,119	116%	
Professional Service	92,872	919	44,459	48%	
Tax Collection	7,300	0	6,542	90%	
Staff Training & Travel	12,480	1,784	10,322	83%	
Board Training & Travel	1,000	0	2,001	200%	
TOTAL G & A	\$274,772	\$5,670	\$219,878	80%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	2,271,948	52,289	760,765	33%	
Equipment	35,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$2,306,948	52,289	760,765	33%	

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
Western Alliance Lease-PVS	153,314	0	153,313	100%	paid semiannually
TOTAL DEBT	\$315,683	\$29,369	\$315,680		

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

TOTAL EXPENSE	\$5,313,850	\$307,803	\$3,708,120	70%	
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CAPACITY CHARGES TRANSFER \$70,580 \$0 \$28,232 40%

SOLID WASTE FEES TRANSFER \$26,109 \$2,384 \$26,530 102%

FUND TOTAL	\$192,444	(\$6,236)	\$514,238		
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