

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET**  
**2018/19 Budget**

<b>OPERATING INCOME</b>	<b>Budget FY 18/19</b>	<b>Actual February</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Water Fees	901,000	61,584	712,209	79%	
Sewer Fees	594,950	50,846	435,587	73%	
Hook-Up Fees	6,000	700	3,700	62%	Fluctuates based on activity
Turn on Fees	3,500	325	2,300	66%	
Late Fees	16,500	1,140	12,556	76%	
Plan Check & Inspection	10,000	0	0	0%	Check./Insp. Deposit TR3110
Miscellaneous Income	2,000	1,250	2,469	123%	
<b>TOTAL OPERATING INCOME</b>	<b>\$1,533,950</b>	<b>\$115,845</b>	<b>\$1,168,821</b>	<b>76%</b>	

**FRANCHISE INCOME**

Solid Waste Franchise Fees	66,000	5,911	51,417	78%	
<b>TOTAL FRANCHISE REVENUE</b>	<b>\$66,000</b>	<b>\$5,911</b>	<b>\$51,417</b>	<b>78%</b>	

**NON-OPERATING INCOME**

Standby Charges	242,921	6,540	154,069	63%	
Property Tax	341,000	9,042	242,065	71%	
Interest	27,000	6	48,451	179%	Fluctuates based on activity
Connection Fees	70,250	11,185	47,398	67%	Fluctuates based on activity
<b>TOTAL NON-OPERATING INCOME</b>	<b>\$681,171</b>	<b>\$26,772</b>	<b>\$491,983</b>	<b>72%</b>	

**RESERVE REVENUE**

Capital Reserves	103,276	2,573	25,464	25%	
General Reserves	50,000	0	1,362	3%	
<b>TOTAL RESERVE REVENUE</b>	<b>\$153,276</b>	<b>\$2,573</b>	<b>\$26,826</b>	<b>18%</b>	

<b>TOTAL ALL INCOME</b>	<b>\$2,434,397</b>	<b>\$151,100</b>	<b>\$1,739,048</b>	<b>71%</b>	
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**OPERATING EXPENSES**

<b>SALARIES AND BENEFITS</b>	<b>Budget FY 18/19</b>	<b>Actual February</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Salaries	654,697	72,168	475,906	73%	
Health Insurance	120,616	9,453	90,572	75%	
Health Insurance - Retiree	58,233	4,783	45,070	77%	
PERS	123,796	9,530	87,017	70%	
Standby	12,500	1,467	9,466	76%	
Overtime	11,500	1,548	10,336	90%	
Workers Comp. Ins.	22,675	0	19,924	88%	Paid Annually
Directors' Fees	7,000	1,000	4,400	63%	
Medicare/FICA	10,014	771	7,023	70%	
Car Allowance	3,000	250	2,250	75%	
SUI/ETT	1,500	0	672	45%	
Uniforms	3,800	327	1,951	51%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$1,029,331</b>	<b>\$101,298</b>	<b>\$754,586</b>	<b>73%</b>	

**UTILITIES**

Electricity	242,800	14,275	156,912	65%	
Propane	900	242	653	73%	
Water Purchase	23,114	0	23,114	100%	Paid Semiannually
Telephone/Internet	11,830	881	7,711	65%	
<b>TOTAL UTILITIES EXPENSE</b>	<b>\$278,644</b>	<b>\$15,398</b>	<b>\$188,390</b>	<b>68%</b>	

**MAINTENANCE & SUPPLIES**

Chemicals	68,000	5,950	58,557	86%	
Computer/Software	7,000	840	5,973	85%	
Equip. Rental/Lease	1,000	0	340	34%	
Fixed Equip.	85,000	5,026	31,017	36%	
Fuel & Oil	12,000	480	8,778	73%	
Lab Testing	24,500	1,365	18,416	75%	
Office Supplies	3,000	73	1,283	43%	
Parks & Recreation	500	214	282	56%	
Struct./Grnds.	6,500	266	3,499	54%	
Small Tools/Equip.	3,500	581	2,253	64%	
Supplies	6,000	399	4,383	73%	
Meters/Equip.	5,000	0	2,639	53%	Fluctuates based on activity
Vehicles	8,500	602	4,065	48%	
<b>TOTAL MAINT. &amp; SUPPLY EXPENSE</b>	<b>\$230,500</b>	<b>\$15,797</b>	<b>\$141,485</b>	<b>61%</b>	

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<b>GENERAL &amp; ADMINISTRATION</b>	<b>Budget FY 18/19</b>	<b>Actual February</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Ads./Advertising	1,500	0	1,040	69%	Fluctuates based on activity
Alarm/Answering Service	3,275	281	2,321	71%	
Audit	6,000	0	6,000	100%	
Bank Charges/Fees	2,000	113	2,019	101%	
Consulting/Engineering	40,000	0	3,949	10%	
Dues/Subscription	12,000	0	7,630	64%	
Elections	1,000	549	549	0%	
Insurance	22,525	0	25,768	114%	Paid Annually
LAFCO	8,000	0	7,015	88%	Paid Annually
Legal/Attorney	17,000	3,450	8,514	50%	
Licenses/Permits	26,000	2,034	19,226	74%	
Plan Check & Inspection	10,000	0	958	10%	
Postage/Billing	20,000	1,241	13,162	66%	
Professional Service	16,000	0	8,671	54%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	5,000	275	1,539	31%	
Board Training & Travel	1,500	166	241	16%	
<b>TOTAL G &amp; A</b>	<b>\$197,100</b>	<b>\$8,109</b>	<b>\$108,601</b>	<b>55%</b>	

<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
Structures/Improvements	80,276	1,304	20,253	25%	
Equipment	73,000	1,269	6,574	9%	
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$153,276</b>	<b>2,573</b>	<b>26,826</b>	<b>18%</b>	

<b>DEBT</b>					
State Loan Payment	103,629	51,814	103,628	100%	paid semiannually
State Loan Payment Phase II	58,740	0	29,369	50%	paid semiannually
<b>TOTAL DEBT</b>	<b>\$162,369</b>	<b>\$51,814</b>	<b>\$132,998</b>		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$216,000	75%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

<b>TOTAL EXPENSE</b>	<b>\$2,339,220</b>	<b>\$218,989</b>	<b>\$1,568,887</b>	<b>67%</b>	
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CONNECTION FEES TRANSFER	\$70,250	\$11,185	\$47,398	67%
SOLID WASTE FEES TRANSFER	\$29,222	\$2,064	\$22,768	78%

<b>FUND TOTAL</b>	<b>(\$4,295)</b>	<b>(\$81,138)</b>	<b>\$99,995</b>	
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