

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

<b>OPERATING INCOME</b>	<b>Budget FY 18/19</b>	<b>Actual June</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Water Fees	901,000	86,584	937,180	104%	
Sewer Fees	594,950	51,541	588,821	99%	
Hook-Up Fees	6,000	600	4,300	72%	Fluctuates based on activity
Turn on Fees	3,500	525	3,650	104%	
Late Fees	16,500	1,576	16,713	101%	
Plan Check & Inspection	10,000	618	1,833	18%	
Miscellaneous Income	2,000	0	3,209	160%	Surplus Equip & recycling
<b>TOTAL OPERATING INCOME</b>	<b>\$1,533,950</b>	<b>\$141,443</b>	<b>\$1,555,707</b>	<b>101%</b>	

<b>FRANCHISE INCOME</b>					
Solid Waste Franchise Fees	66,000	6,567	69,634	106%	
<b>TOTAL FRANCHISE REVENUE</b>	<b>\$66,000</b>	<b>\$6,567</b>	<b>\$69,634</b>	<b>106%</b>	

<b>NON-OPERATING INCOME</b>					
Standby Charges	242,921	3,236	237,374	98%	
Property Tax	341,000	4,534	350,073	103%	
Interest	27,000	95	68,660	254%	Fluctuates based on activity
Connection Fees	70,250	14,116	61,514	88%	Fluctuates based on activity
<b>TOTAL NON-OPERATING INCOME</b>	<b>\$681,171</b>	<b>\$21,981</b>	<b>\$717,621</b>	<b>105%</b>	

<b>RESERVE REVENUE</b>					
Capital Reserves	123,848	54,892	96,092	78%	
General Reserves	57,228	27,062	50,170	88%	
<b>TOTAL RESERVE REVENUE</b>	<b>\$181,076</b>	<b>\$81,955</b>	<b>\$146,262</b>	<b>81%</b>	

<b>TOTAL ALL INCOME</b>	<b>\$2,462,197</b>	<b>\$251,946</b>	<b>\$2,489,224</b>	<b>101%</b>	
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**OPERATING EXPENSES**

<b>SALARIES AND BENEFITS</b>	<b>Budget FY 18/19</b>	<b>Actual June</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Salaries	654,697	48,242	620,293	95%	
Health Insurance	120,616	7,619	114,506	95%	
Health Insurance - Retiree	58,233	4,059	58,327	100%	
PERS	123,796	9,544	117,956	95%	
Standby	12,500	946	12,333	99%	
Overtime	11,500	677	15,048	131%	Fluctuates based on need & staffing
Workers Comp. Ins.	22,675	0	19,924	88%	Paid Annually
Directors' Fees	7,000	200	5,550	79%	
Medicare/FICA	10,014	750	9,760	97%	
Car Allowance	3,000	250	3,000	100%	
SUI/ETT	1,500	0	736	49%	
Uniforms	3,800	324	2,436	64%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$1,029,331</b>	<b>\$72,611</b>	<b>\$979,868</b>	<b>95%</b>	

**UTILITIES**

Electricity	242,800	22,753	230,319	95%	
Propane	900	100	956	106%	
Water Purchase	23,114	0	23,114	100%	Paid Semiannually
Telephone/Internet	11,830	1,038	10,350	87%	
<b>TOTAL UTILITIES EXPENSE</b>	<b>\$278,644</b>	<b>\$23,892</b>	<b>\$264,739</b>	<b>95%</b>	

**MAINTENANCE & SUPPLIES**

Chemicals	68,000	3,165	72,403	106%	
Computer/Software	7,000	13,824	20,954	299%	
Equip. Rental/Lease	1,000	0	340	34%	
Fixed Equip.	85,000	27,291	63,620	75%	
Fuel & Oil	12,000	1,813	14,500	121%	
Lab Testing	24,500	4,245	36,440	149%	TSO & changes in water quality
Office Supplies	3,000	299	2,293	76%	
Parks & Recreation	500	0	314	63%	
Struct./Grnds.	6,500	2,488	14,189	218%	
Small Tools/Equip.	3,500	123	2,623	75%	
Supplies	6,000	20	5,579	93%	
Meters/Equip.	5,000	0	2,639	53%	Fluctuates based on activity
Vehicles	8,500	4,926	11,491	135%	
<b>TOTAL MAINT. &amp; SUPPLY EXPENSE</b>	<b>\$230,500</b>	<b>\$58,194</b>	<b>\$247,385</b>	<b>107%</b>	

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<b>GENERAL &amp; ADMINISTRATION</b>	<b>Budget FY 18/19</b>	<b>Actual June</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Ads./Advertising	1,500	0	1,234	82%	Fluctuates based on activity
Alarm/Answering Service	3,275	287	3,473	106%	
Audit	6,000	0	6,000	100%	
Bank Charges/Fees	2,000	250	2,222	111%	
Consulting/Engineering	40,000	1,745	9,808	25%	
Dues/Subscription	12,000	0	8,063	67%	
Elections	1,000	0	549	0%	
Insurance	22,525	0	25,768	114%	Paid Annually
LAFCO	8,000	0	7,015	88%	Paid Annually
Legal/Attorney	17,000	925	12,539	74%	
Licenses/Permits	26,000	60	19,286	74%	
Plan Check & Inspection	10,000	0	2,791	28%	
Postage/Billing	20,000	2,520	19,082	95%	
Professional Service	16,000	6,150	19,364	121%	
Tax Collection	5,300	0	5,286	100%	
Staff Training & Travel	5,000	222	2,349	47%	
Board Training & Travel	1,500	0	241	16%	
<b>TOTAL G &amp; A</b>	<b>\$197,100</b>	<b>\$12,158</b>	<b>\$145,069</b>	<b>74%</b>	

**CAPITAL PROJECTS & EQUIPMENT**

Structures/Improvements	108,076	38,762	80,760	75%	
Equipment	73,000	43,193	65,502	90%	
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$181,076</b>	<b>81,955</b>	<b>146,262</b>	<b>81%</b>	

**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
<b>TOTAL DEBT</b>	<b>\$162,369</b>	<b>\$29,369</b>	<b>\$162,367</b>		

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

<b>TOTAL EXPENSE</b>	<b>\$2,367,020</b>	<b>\$302,177</b>	<b>\$2,233,691</b>	<b>94%</b>	
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CONNECTION FEES TRANSFER      \$70,250      \$14,116      \$61,514      88%

SOLID WASTE FEES TRANSFER      \$29,222      \$3,074      \$31,959      109%

<b>FUND TOTAL</b>	<b>(\$4,295)</b>	<b>(\$67,421)</b>	<b>\$162,060</b>		
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