

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

OPERATING INCOME	Budget FY 19/20	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,048,675	72,804	784,081	75%	
Sewer Fees	628,817	54,974	470,164	75%	
Hook-Up Fees	6,000	0	1,200	20%	Fluctuates based on activity
Turn on Fees	3,500	400	2,475	71%	
Late Fees	18,000	1,388	13,223	73%	
Plan Check & Inspection	10,000	0	993	10%	
Miscellaneous Income	2,000	2,592	12,458	623%	SDRMA claim, SLOCOPWD refund
TOTAL OPERATING INCOME	\$1,716,992	\$132,158	\$1,284,593	75%	

FRANCHISE INCOME					
Solid Waste Franchise Fees	70,932	5,582	52,337	74%	
TOTAL FRANCHISE REVENUE	\$70,932	\$5,582	\$52,337	74%	

NON-OPERATING INCOME					
Standby Charges	242,466	7,176	157,566	65%	
Property Tax	364,361	11,237	254,570	70%	
Interest	50,000	110	61,551	123%	Fluctuates based on activity
Connection Fees	141,160	0	28,340	20%	Fluctuates based on activity
TOTAL NON-OPERATING INCOME	\$797,987	\$18,523	\$502,027	63%	

RESERVE REVENUE					
Capital Reserves	63,307	1,372	18,954	30%	
Operating Reserves	151,584	5,818	87,255	58%	
TOTAL RESERVE REVENUE	\$214,891	\$7,191	\$106,210	49%	

TOTAL ALL INCOME	\$2,800,802	\$163,454	\$1,945,167	69%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 19/20	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	644,289	74,321	536,450	83%	
Health Insurance	96,753	7,559	72,909	75%	
Health Insurance - Retiree	48,561	3,950	35,539	73%	
PERS	115,465	11,333	104,218	90%	
Standby	12,900	982	9,607	74%	
Overtime	15,050	1,308	11,261	75%	Fluctuates based on need & staffing
Workers Comp. Ins.	25,072	0	21,681	86%	Paid Annually
Directors' Fees	7,000	550	4,750	68%	
Medicare/FICA	9,863	1,227	8,218	83%	
Car Allowance	3,000	250	2,250	75%	
SUI/ETT	1,500	0	599	40%	
Uniforms	4,500	394	1,905	42%	
TOTAL SALARIES & BENEFITS	\$983,953	\$101,874	\$809,387	82%	

UTILITIES

Electricity	240,202	30,160	180,660	75%	
Propane	973	0	559	57%	
Water Purchase	23,114	0	23,114	100%	Paid Semiannually
Telephone/Internet	11,663	986	8,574	74%	
TOTAL UTILITIES EXPENSE	\$275,952	\$31,147	\$212,907	77%	

MAINTENANCE & SUPPLIES

Chemicals	76,000	4,933	41,278	54%	
Computer/Software	7,000	145	6,573	94%	Logmein increase
Equip. Rental/Lease	1,000	0	215	22%	
Fixed Equip.	103,000	22,207	62,989	61%	
Fuel & Oil	12,000	782	9,077	76%	
Lab Testing	30,000	2,205	32,848	109%	Compliance needs
Office Supplies	3,000	146	1,214	40%	
Parks & Recreation	500	0	0	0%	
Struct./Grnds.	14,000	975	7,904	56%	
Small Tools/Equip.	3,500	25	1,662	47%	
Supplies	6,000	893	5,881	98%	Increased operational need
Meters/Equip.	5,000	0	0	0%	Fluctuates based on activity
Vehicles	8,500	21	4,828	57%	
TOTAL MAINT. & SUPPLY EXPENSE	\$269,500	\$32,333	\$174,470	65%	

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GENERAL & ADMINISTRATION	Budget FY 19/20	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	0	382	25%	Fluctuates based on activity
Alarm/Answering Service	3,275	1,584	3,633	111%	Upgrade cost
Audit	10,000	0	6,057	61%	
Bank Charges/Fees	3,000	373	3,158	105%	Fluctuates based on activity
Consulting/Engineering	20,000	797	3,559	18%	
Dues/Subscription	9,400	445	8,548	91%	
Elections	1,000	0	0	0%	
Insurance	20,488	0	30,306	148%	Paid Annually
LAFCO	8,000	0	7,904	99%	Paid Annually
Legal/Attorney	22,000	3,294	14,803	67%	
Licenses/Permits	28,200	9,055	26,267	93%	
Plan Check & Inspection	10,000	0	993	10%	
Postage/Billing	20,000	1,513	12,563	63%	
Professional Service	38,400	6,425	27,072	71%	
Tax Collection	5,300	0	0	0%	
Staff Training & Travel	7,000	215	3,928	56%	
Board Training & Travel	10,000	125	145	1%	
TOTAL G & A	\$217,563	\$23,826	\$149,317	69%	

CAPITAL PROJECTS & EQUIPMENT					
Projects	243,918	3,989	73,846	30%	
Equipment	135,000	11,953	117,830	87%	
TOTAL CAPITAL EXPENSE	\$378,918	15,942	191,676	51%	

DEBT					
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
TOTAL DEBT	\$162,369	\$51,814	\$132,998		

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

TOTAL EXPENSE	\$2,576,255	\$280,935	\$1,886,755	73%	
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CONNECTION FEES TRANSFER \$141,160 \$0 \$28,340 20%

SOLID WASTE FEES TRANSFER \$30,321 \$2,590 \$22,768 75%

FUND TOTAL	\$53,065	(\$120,071)	\$7,304		
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