

HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2025/26 Budget

OPERATING REVENUE	Budget FY 25/26	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,791,637	183,278	1,973,949	110%	
Sewer Fees	1,600,609	135,374	1,597,505	100%	
Hook-Up Fees	2,400	600	3,000	125%	
Turn on Fees	3,500	150	2,200	63%	
Late Fees	20,790	4,131	41,799	201%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	6,422	401%	Fluctuates based on activity
Miscellaneous Income	500	80	15,542	3108%	Fluctuates based on activity
TOTAL OPERATING	\$3,421,036	\$323,613	\$3,640,418	106%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	46,336	9,297	60,781	131%	
TOTAL FRANCHISE	\$46,336	\$9,297	\$60,781	131%	

TOTAL OPERATING \$3,467,372 \$332,909 \$3,701,199 107%

NON-OPERATING REVENUE					
Standby Charges	242,200	3,496	242,889	100%	
Property Tax	497,891	5,486	511,153	103%	
Interest	64,494	23,300	227,394	353%	Fluctuates based on activity
Connection Fees	28,232	14,910	72,962	258%	Fluctuates based on activity
TOTAL NON-OPERATING	\$832,817	\$47,193	\$1,054,397	127%	

RESERVE REVENUE					
Capital Reserves	223,288	0	92,579	41%	
Operating Reserves	24,429,683	2,230,580	4,881,031	20%	
TOTAL RESERVE	\$24,652,971	\$2,230,580	\$4,973,610	20%	

TOTAL NON-OPERATING \$25,485,788 \$2,277,773 \$6,028,007 24%

TOTAL ALL REVENUE	\$28,953,160	\$2,610,682	\$9,729,206	34%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 25/26	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	1,095,291	84,022	1,016,682	93%	
Health Insurance	247,593	17,275	179,366	72%	
Health Insurance - Retirees	62,535	4,765	57,136	91%	
Pers Retirement	195,963	20,401	251,830	129%	
OPEB Funding/Transfer	35,000	35,000	35,000	100%	
Standby	34,380	2,254	28,220	82%	
Overtime	3,985	0	1,339	34%	
Workers Comp. Ins.	34,469	0	25,804	75%	
Directors' Fees	36,000	500	5,900	16%	
Medicare/FICA	16,405	1,304	15,766	96%	
Car Allowance	3,000	250	3,000	100%	
SUI/ETT	1,000	27	573	57%	
Uniforms	8,424	500	5,495	65%	
TOTAL SALARIES & BENEFITS	\$1,774,045	\$166,298	\$1,626,110	92%	

UTILITIES

Electricity	140,535	22,685	166,094	118%	
Propane	1,649	110	999	61%	
Water Purchase	28,600	0	28,600	100%	Paid Semiannually
Telephone/Internet	13,846	2,274	18,355	133%	
TOTAL UTILITIES	\$184,630	\$25,069	\$214,048	116%	

MAINTENANCE & SUPPLIES

Chemicals	89,232	11,826	81,447	91%	
Computer/Software	38,134	817	34,927	92%	
Equip. Rental/Lease	2,812	0	0	0%	
Fixed Equip.	210,349	33,563	285,611	136%	
Fuel & Oil	16,873	2,145	21,379	127%	
Lab Testing	66,367	5,440	55,693	84%	
Office Supplies	1,687	198	1,732	103%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	16,805	449	7,258	43%	
Small Tools/Equip.	3,375	768	3,168	94%	
Supplies	5,062	0	2,975	59%	
Meters/Equip.	13,498	7,920	12,807	95%	
Vehicles	6,750	0	11,413	169%	
TOTAL MAINT. & SUP.	\$470,944	\$63,126	\$518,410	110%	

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GENERAL & ADMINISTRATION	Budget FY 25/26	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,622	97	1,060	65%	
Alarm/Answering Service	4,500	341	4,129	92%	
Audit	10,816	0	9,745	90%	
Bank Charges/Fees	0	35	140	0%	
Consulting/Engineering	10,000	706	706	7%	
Dues/Subscription	11,248	0	12,464	111%	
Elections	0	0	0	0%	
Insurance	50,754	0	0	0%	
LAFCO	8,652	0	9,227	107%	Paid Annually
Legal/Attorney	27,040	2,216	27,415	101%	
Licenses/Permits	32,621	0	33,798	104%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	16,873	3,680	24,943	148%	
Professional Service	100,451	3,243	47,763	48%	
Tax Collection	7,847	0	7,414	94%	
Staff Training & Travel	13,499	0	7,620	56%	
Board Training & Travel	1,082	0	289	27%	
TOTAL G & A	\$298,605	\$10,318	\$186,711	63%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	24,582,971	2,163,979	4,907,008	20%	
Equipment	70,000	66,601	66,601	95%	
TOTAL CAPITAL EXPENSE	\$24,652,971	2,230,580	4,973,610	20%	

DEBT

State Loan Payment	103,628	0	103,628	100%	paid semiannually
State Loan Payment Phase II	58,740	29,369	58,739	100%	paid semiannually
Western Alliance Lease-PVS	152,321	0	152,321	100%	paid semiannually
TOTAL DEBT	\$314,689	\$29,369	\$314,688		

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

TOTAL EXPENSE	\$27,983,884	\$2,548,759	\$8,121,576	29%
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CAPACITY CHARGES TRANSFER \$28,232 \$14,910 \$72,962 258%

SOLID WASTE FEES TRANSFER -\$25,630 \$544 -\$12,882 50%

FUND TOTAL	\$966,674	\$46,468	\$1,547,549
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