

HERITAGE RANCH COMMUNITY SERVICES DISTRICT

MEMORANDUM

TO: Board of Directors

FROM: Finance & Audit Committee (Burgess, Camou)
Scott Duffield, General Manager

DATE: July 16, 2026

SUBJECT: Submittal for approval Resolution 26-09 adopting a Fiscal Year 2026/27 Final Budget and Salary Schedule.

Recommendation

It is recommended that the Board of Directors:

1. Hold a public hearing to consider adopting a final budget for Fiscal Year 2026/27; and
2. At the close of the public hearing approve Resolution 26-09 adopting a Fiscal Year 2026/27 Final Budget and Salary Schedule.

Background

On June 18, 2026, your Board adopted the Fiscal Year 2026/27 Preliminary Budget. The meeting allowed the opportunity for the public to provide input prior to the adoption of the Preliminary Budget. Following the meeting a notice was published in the Tribune indicating the Preliminary Budget had been adopted and setting the date of July 16, 2026 for a public hearing and adoption of a Final Budget. The Preliminary Budget has been available for public review. The District has not received any written public comments.

California Code of Regulations Title 2, Section 570.5, and Section 571 subsection (b) require salary schedules and special compensation to be publicly available and duly approved and adopted by the Board.

Discussion

Budget

The attached Fiscal Year 2026/27 Final Budget is presented for your adoption. Increases or decreases in line-item categories from the adopted FY 2026/27 Preliminary Budget are indicated. This proposed budget primarily uses the analyses from the Rate Studies as a basis. Overall, the consolidated budget is balanced with the water fund calculated to

have a surplus of \$491,230, and the sewer fund calculated to have a surplus of \$1,039,294.

Salary Schedule

All agencies that are members of CalPERS are required to ensure that pay schedules and special compensation (e.g., out-of-class pay, certification pay) are publicly available as prescribed by the California Code of Regulations, Title 2, §570.5, and §571 subsection (b). “Publicly available” is defined as posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer’s internet website.

Your Board approves a budget, a Memorandum of Understanding with the Heritage Ranch Community Services Employees Association, and an employment agreement with the General Manager. All these items are publicly available and contain salary schedules and special compensation items pursuant to the code sections noted above. Thus, approval of the FY 2026/27 Salary Schedule with the budget is recommended.

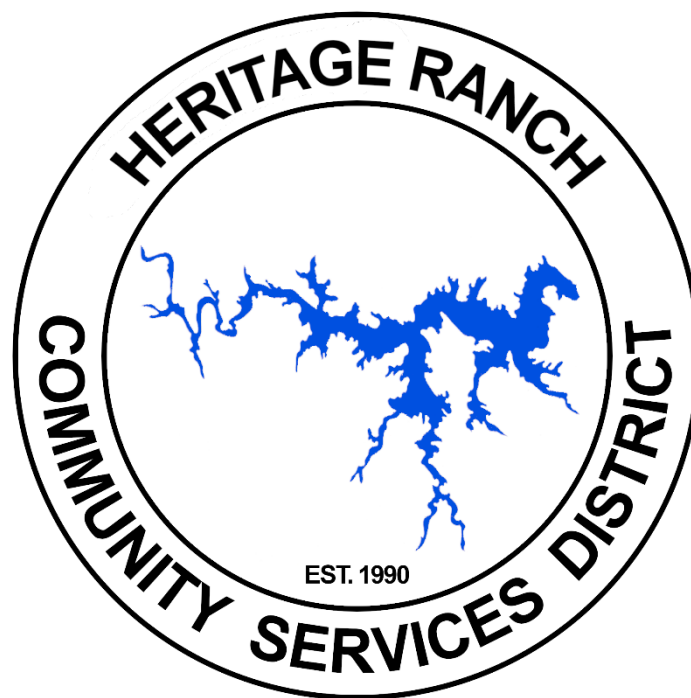
Results

Approval of Resolution 26-09 adopting a Fiscal Year 2026/27 Final Budget and Salary Schedule will result in maintaining fiscally responsible management of the District.

Attachments: Resolution 26-09
Fiscal Year 2026/27 Final Budget
Fiscal Year 2026/27 Salary Schedule

File: Budget_FY 2026/27

HERITAGE RANCH COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2026-2027
FINAL BUDGET
July 16, 2026

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-09**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HERITAGE RANCH
COMMUNITY SERVICES DISTRICT ADOPTING A FISCAL YEAR 2026/27 FINAL
BUDGET AND SALARY SCHEDULE**

WHEREAS, the District is required, pursuant to Government Code Section 61110, to adopt a preliminary budget that conforms to Generally Accepted Accounting Principles before July 1 of each year; and

WHEREAS, The District's budget outlines anticipated revenue and expense for each of its operating funds; and

WHEREAS, the District adopted a preliminary budget on June 18, 2026, and published said budget for public review and comment, and set the date of July 16, 2026, for adoption of a Final Budget.

WHEREAS, the District is required to ensure that pay schedules and special compensation (e.g., out-of-class pay, certification pay) are publicly available as prescribed by the California Code of Regulations, Title 2, §570.5, and §571 subsection (b); and

WHEREAS, your Board approves a budget, a Memorandum of Understanding with the Heritage Ranch Community Services Employees Association, and an employment agreement with the General Manager; and

WHEREAS, the rates listed in the FY 2026/27 Salary Schedule are reflected in the FY 2026/27 Final Budget.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Heritage Ranch Community Services District that:

1. The District Final Budget for Fiscal Year 2026/27, a copy of which is attached and made a part hereof, is hereby adopted.
2. The budget be administered as established by current policies and practices.
3. The District Salary Schedule for Fiscal Year 2026/27, a copy of which is attached and made a part hereof, is hereby adopted.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Heritage Ranch Community Services District on the 16th day of July 2026, by the following roll call vote.

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED: _____
Bill Barker, President
Board of Directors

ATTEST: _____
Kristen Gelos, Secretary
Board of Directors

HERITAGE RANCH COMMUNITY SERVICES DISTRICT
Preliminary 2026/27 Capital & Equipment Budget

		Funding Source						
		Capital Reserves		Operating Budget			Operating Reserves	
PROJECTS	Budget	Water	Sewer	Water	Sewer	General	Water	Sewer
WRF Upgrade Project	\$17,008,771		\$5,953,070					\$11,055,701
Lift Station 1-5 Rehab (const)	\$175,104							\$175,104
Pressure Reducing Valves (Waterview, Equestrian)	\$58,491						\$58,491	
Raw Water Vertical Intake No. 2 (design and const)	\$86,411	\$27,651					\$58,759	
DBP Project	\$800,000						\$800,000	
Wastewater Collection System Model & I / I	\$64,848		\$22,048					\$42,800
Pump Station Covers (design and const)	\$85,000	\$27,200					\$57,800	
Electric Gate at Corp Yard	\$50,000	\$9,600	\$6,800				\$20,400	\$13,200
Rebuild Treated Water Pumps	\$50,000						\$50,000	
subtotal Projects	\$18,378,624	\$64,451	\$5,981,918	\$0	\$0	\$0	\$1,045,450	\$11,286,805
EQUIPMENT								
Vehicle replacement (small pickup)	\$36,699						\$22,019	\$14,680
Vehicle replacement (standard pickup)	\$50,000						\$30,000	\$20,000
EOL Workstation Replacement	\$23,000					\$23,000		
Network Hardware Implementation	\$47,000					\$47,000		
subtotal Equipment	\$156,699	\$0	\$0	\$0	\$0	\$70,000	\$52,019	\$34,680
TOTAL CAPITAL	\$18,535,323	\$64,451	\$5,981,918	\$0	\$0	\$70,000	\$1,097,469	\$11,321,484

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - WATER FUND					
2	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	25/26	26/27	Preliminary	Notes	26/27
8	Water Fees	1,973,949	2,052,970	0		2,052,970
9	Late Fees	23,080	11,220	0		11,220
10	Hook-Up Fees	2,500	2,000	0		2,000
11	Turn on Fees	1,320	2,000	0		2,000
12	Plan Check & Inspection	3,713	800	0		800
13	Miscellaneous Income	6,342	0	0		0
14	TOTAL OPERATING REVENUE	\$2,010,905	\$2,068,990	\$0		\$2,068,990
15						
16						
17	NON-OPERATING REVENUE					
18	Standby Charges	201,598	203,000	0		203,000
19	Property Tax	281,134	285,997	0		285,997
20	Interest	189,929	19,756	86,244	Board direction	106,000
21	Connection Fees	32,775	12,698	0		12,698
22	TOTAL NON-OPERATING REVENUE	\$705,436	\$521,451	\$86,244		\$607,695
23						
24						
25	RESERVE REVENUE					
26	Capital Reserves	52,458	64,451	0		64,451
27	General Reserves	217,373	1,117,450	-19,981	updated to FYE	1,097,469
28	TOTAL RESERVE REVENUE	\$269,831	\$1,181,901	(\$19,981)		\$1,161,920
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30	TOTAL REVENUE	\$2,986,172	\$3,772,342	\$66,263		\$3,838,605
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33	OPERATING EXPENSES					
34						
35	SALARIES AND BENEFITS					
36	Salaries	297,877	345,013	0		345,013
37	Overtime	804	1,114	0		1,114
38	Standby	16,932	20,628	0		20,628
39	Health Insurance	66,671	72,176	0		72,176
40	Pers Retirement	81,363	60,829	0		60,829
41	Workers Comp. Ins.	13,676	17,129	0		17,129
42	Medicare/FICA	4,815	5,003	0		5,003
43	Uniforms	3,297	5,257	0		5,257
44	TOTAL SALARIES & BENEFITS	\$485,434	\$527,148	(\$0)		\$527,148
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46						
47	UTILITIES					
48	Electricity	75,895	105,994	0		105,994
49	Water Purchase	28,600	28,600	0		28,600
50	Telephone/Internet	6,069	4,969	0		4,969
51	TOTAL UTILITIES	\$110,564	\$139,563	\$0		\$139,563
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	A	B	C	D	E	F
56	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - WATER FUND					
57	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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60		Un-audited	Preliminary	Changes from		Final Budget
61	MAINTENANCE & SUPPLIES	25/26	26/27	Preliminary	Notes	26/27
62	Chemicals	53,582	72,531	0		72,531
63	Computer/Software	285	9,768	0		9,768
64	Equip. Rental/Lease	0	2,250	0		2,250
65	Fixed Equip.	196,014	222,987	0		222,987
66	Fuel & Oil	12,828	10,529	0		10,529
67	Lab Testing	23,151	40,243	0		40,243
68	Struct./Grnds.	1,805	4,369	0		4,369
69	Small Tools/Equip.	1,901	2,106	0		2,106
70	Supplies	1,717	3,510	0		3,510
71	Meters/Equip.	12,807	14,038	0		14,038
72	Vehicles	6,848	4,212	0		4,212
73	TOTAL MAINT. & SUP.	\$310,938	\$386,544	\$0		\$386,544
74						
75	GENERAL & ADMINISTRATION					
76	Allocation of General Fund	485,629	550,667	0		550,667
77	Alarm/Answering Service	1,032	1,170	0		1,170
78	Bank Charges/Fees	0	0	0		0
79	Consulting/Engineering	0	5,000	0		5,000
80	Dues/Subscription	4,152	4,000	0		4,000
81	Insurance (Property/Liability)	21,190	23,247	0		23,247
82	Legal/Attorney	0	0	0		0
83	Licenses/Permits	21,080	18,834	0		18,834
84	Plan Check & Inspection	0	800	0		800
85	Professional Service	11,284	60,833	0		60,833
86	Training & Travel	502	3,510	0		3,510
87	TOTAL G & A	\$544,869	\$668,060	\$0		\$668,060
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89						
90	CAPITAL PROJECTS & EQUIPMENT					
91	Project	229,870	1,109,901	0		1,109,901
92	Equipment	39,961	72,000	-19,981	updated to FYE	52,019
93	TOTAL CAPITAL	\$269,831	\$1,181,901	(\$19,981)		\$1,161,920
94						
95	DEBT					
96	State Loan Payment-DWR	103,628	103,628	0		103,628
97	State Loan Payment Phase II-SRF	58,739	58,740	0		58,740
98	Western Alliance Lease-PVS	113,814	114,075	0		114,075
99	TOTAL DEBT	\$276,181	\$276,443	\$0		\$276,443
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102	FUNDED DEPRECIATION	175,000	175,000	0		175,000
103	UNFUNDED DEPRECIATION	0	0	0		0
104						
105	TOTAL EXPENSE	\$2,172,817	\$3,354,658	(\$19,981)		\$3,334,677
106						
107	TRANSFER TO RESERVES	\$32,775	\$12,698	\$0		\$12,698
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109	FUND TOTAL	\$780,579	\$404,986	\$86,244		\$491,230

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SEWER FUND					
2	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	25/26	26/27	Preliminary	Notes	26/27
8	Sewer Fees	1,597,505	1,920,185	0		1,920,185
9	Late Fees	18,719	9,600	0		9,600
10	Hook-Up Fees	500	400	0		400
11	Turn on Fees	880	1,500	0		1,500
12	Plan Check & Inspection	2,709	800	0		800
13	Miscellaneous Income	4,228	0	0		0
14	TOTAL OPERATING REVENUE	\$1,624,541	\$1,932,485	\$0		\$1,932,485
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17	NON-OPERATING REVENUE					
18	Standby Charges	41,291	39,200	0		39,200
19	Property Tax	153,346	155,999	0		155,999
20	Interest	37,465	92,953	1,047	Board direction	94,000
21	Connection Fees	40,187	15,534	0		15,534
22	TOTAL NON-OPERATING REVENUE	\$272,288	\$303,686	\$1,047		\$304,733
23						
24						
25	RESERVE REVENUE					
26	Capital Reserves	40,122	6,471,250	-489,332	updated to FYE	5,981,918
27	General Reserves	4,663,657	12,512,702	-1,191,217	updated to FYE	11,321,485
28	TOTAL RESERVE	\$4,703,779	\$18,983,952	(\$1,680,549)		\$17,303,403
29						
30	TOTAL REVENUE	\$6,600,608	\$21,220,123	(\$1,679,502)		\$19,540,621
31						
32	OPERATING EXPENSES					
33						
34	SALARIES AND BENEFITS					
35	Salaries	198,585	230,009	0		230,009
36	Overtime	536	743	0		743
37	Standby	11,288	13,752	0		13,752
38	Health Insurance	45,020	48,117	0		48,117
39	Pers Retirement	53,756	40,553	0		40,553
40	Workers Comp. Ins.	9,031	11,311	0		11,311
41	Medicare/FICA	3,210	3,335	0		3,335
42	Uniforms	2,198	3,504	0		3,504
43	TOTAL SALARIES & BENEFITS	\$323,624	\$351,324	\$0		\$351,324
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45						
46	UTILITIES					
47	Electricity	89,262	40,685	0		40,685
48	Telephone/Internet	4,231	3,463	0		3,463
49	TOTAL UTILITIES	\$93,492	\$44,148	\$0		\$44,148
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	A	B	C	D	E	F
53	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SEWER FUND					
54	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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58		Un-audited	Preliminary	Changes from		Final Budget
59	MAINTENANCE & SUPPLIES	25/26	26/27	Preliminary	Notes	26/27
60	Chemicals	27,865	20,659	0		20,659
61	Computer/Software	175	9,534	0		9,534
62	Equip. Rental/Lease	0	584	0		584
63	Fixed Equip.	89,596	70,776	0		70,776
64	Fuel & Oil	8,552	7,019	0		7,019
65	Lab Testing	32,542	28,779	0		28,779
66	Struct./Grnds.	3,647	8,739	0		8,739
67	Small Tools/Equip.	1,267	1,404	0		1,404
68	Supplies	1,223	1,754	0		1,754
69	Vehicles	4,565	2,808	0		2,808
70	TOTAL MAINT. & SUP.	\$169,432	\$152,056	\$0		\$152,056
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73	GENERAL & ADMINISTRATION					
74	Allocation of General Fund	373,560	423,590	0		423,590
75	Alarm/Answering Service	1,032	1,170	0		1,170
76	Bank Charges/Fees	0	0	0		0
77	Consulting/Engineering	706	5,000	0		5,000
78	Dues/Subscription	2,251	2,146	0		2,146
79	Insurance (Property/Liability)	16,145	17,712	0		17,712
80	Legal/Attorney	0	0	0		0
81	Licenses/Permits	12,718	15,091	0		15,091
82	Plan Check & Inspection	0	800	0		800
83	Professional Service	8,831	29,247	0		29,247
84	Training & Travel	777	3,510	0		3,510
85	TOTAL G & A	\$416,021	\$498,266	\$0		\$498,266
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89	CAPITAL PROJECTS & EQUIPMENT					
90	Project	4,677,138	18,935,952	-1,667,229	updated to FYE	17,268,723
91	Equipment	26,641	48,000	-13,320	updated to FYE	34,680
92	TOTAL CAPITAL	\$4,703,779	\$18,983,952	(\$1,680,549)		\$17,303,403
93						
94	DEBT					
95	Western Alliance Lease-PVS	38,507	38,595	0		38,595
96	TOTAL DEBT	\$38,507	\$38,595	\$0		\$38,595
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98						
99	FUNDED DEPRECIATION	98,000	98,000	0		98,000
100	UNFUNDED DEPRECIATION	0	0	0		0
101						
102	TOTAL EXPENSE	\$5,842,854	\$20,166,341	-\$1,680,549		\$18,485,792
103						
104	TRANSFER TO RESERVES	\$40,187	\$15,534	\$0		\$15,534
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107	FUND TOTAL	\$717,567	\$1,038,247	\$1,047		\$1,039,294

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SOLID WASTE FUND					
2	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	25/26	26/27	Preliminary	Notes	26/27
8	TOTAL FRANCHISE FEES	\$60,781	\$47,819	\$0		\$47,819
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10						
11						
12						
13	EXPENSE					
14	Allocation of General Fund	74,712	84,718	0		84,718
15	TOTAL EXPENSES	\$74,712	\$84,718	\$0		\$84,718
16						
17	TRANSFER TO RESERVES	-\$13,931	-\$36,899	\$0		-\$36,899
18						
19	FUND TOTAL	\$0	\$0	\$0		\$0
20						

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - GENERAL FUND					
2	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	25/26	26/27	Preliminary	Notes	26/27
8	Transfer from other Funds	0	0	0		0
9	Miscellaneous Income	4,972	500	0		500
10	TOTAL OPERATING	\$4,972	\$500	\$0		\$500
11						
12						
13						
14	NON-OPERATING REVENUE					
15	Property Tax	76,673	77,999	0		77,999
16	Interest	0	0	0		0
17	TOTAL NON-OPERATING	\$76,673	\$77,999	\$0		\$77,999
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19						
20						
21	RESERVE REVENUE					
22	Capital Reserves	0	0	0		0
23	General Reserves	0	70,000	0		70,000
24	TOTAL RESERVE	\$0	\$70,000	\$0		\$70,000
25						
26	TOTAL REVENUE	\$81,645	\$148,499	\$0		\$148,499
27						
28						
29						
30	OPERATING EXPENSES					
31						
32	SALARIES AND BENEFITS					
33	Salaries	520,221	583,417	0		583,417
34	Overtime	0	0	0		0
35	Health Insurance	67,675	110,593	0		110,593
36	Health Insurance - Retirees	57,136	59,416	0		59,416
37	Pers Retirement	116,711	106,973	0		106,973
38	OPEB Funding/Transfer	35,000	35,000	0		35,000
39	Workers Comp. Ins.	3,096	3,878	0		3,878
40	Directors' Fees	5,900	36,000	-18,000	moved to training	18,000
41	Medicare/FICA	7,740	8,982	0		8,982
42	Car Allowance	3,000	3,000	0		3,000
43	SUI/ETT	573	1,000	0		1,000
44	TOTAL SALARIES & BENEFITS	\$817,052	\$948,259	-\$18,000		\$930,259
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46						
47						
48	UTILITIES					
49	Electricity	937	245	0		245
50	Propane	999	1,715	0		1,715
51	Telephone/Internet	8,055	5,968	0		5,968
52	TOTAL UTILITIES	\$9,992	\$7,928	\$0		\$7,928
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	A	B	C	D	E	F
55	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - GENERAL FUND					
56	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
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60		Un-audited	Preliminary	Changes from		Final Budget
61	MAINTENANCE & SUPPLIES	25/26	26/27	Preliminary	Notes	26/27
62	Computer/Software	34,467	20,356	0		20,356
63	Equip. Rental/Lease	0	0	0		0
64	Fixed Equip.	0	0	0		0
65	Office Supplies	1,732	1,755	0		1,755
66	Parks & Recreation	0	0	0		0
67	Struct./Grnds.	1,805	4,369	0		4,369
68	Supplies	35	100	0		100
69	TOTAL MAINT. & SUP.	\$38,039	\$26,580	\$0		\$26,580
70						
71						
72	GENERAL & ADMINISTRATION					
73	Ads./Advertising	1,060	1,687	0		1,687
74	Alarm/Answering Service	2,064	2,340	0		2,340
75	Audit	9,745	20,000	0		20,000
76	Bank Charges/Fees	140	500	0		500
77	Consulting/Engineering	0	0	0		0
78	Dues/Subscription	6,061	5,568	0		5,568
79	Elections	0	10,000	0		10,000
80	Insurance (Property/Liability)	13,118	14,391	0		14,391
81	LAFCO	9,227	9,604	0		9,604
82	Legal/Attorney	27,415	28,122	0		28,122
83	Licenses/Permits	0	0	0		0
84	Postage	24,943	17,548	0		17,548
85	Professional Service	27,647	14,389	0		14,389
86	Tax Collection	7,414	7,414	0		7,414
87	Staff Training & Travel	6,341	7,019	0		7,019
88	Board Training & Travel	289	1,125	18,000	moved from fees	19,125
89	TOTAL G & A	\$135,463	\$139,707	\$18,000		\$157,707
90						
91						
92						
93	CAPITAL PROJECTS & EQUIPMENT					
94	Project	0	0	0		0
95	Equipment	0	70,000	0		70,000
96	TOTAL CAPITAL	\$0	\$70,000	\$0		\$70,000
97						
98						
99	FUNDED DEPRECIATION	15,000	15,000	0		15,000
100	UNFUNDED DEPRECIATION	0	0	0		0
101				\$0		
102	TOTAL EXPENSE	\$1,015,546	\$1,207,474	\$0		\$1,207,474
103						
104	TRANSFERRED TO OTHER FUNDS	(\$933,901)	(\$1,058,975)	\$0		(\$1,058,975)
105						
106	FUND TOTAL	\$0	\$0	\$0		\$0

	A	B	C	D	E	F
1	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET					
2	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
3						
4						
5						
6		Un-audited	Preliminary	Changes from		Final Budget
7	OPERATING REVENUE	25/26	26/27	Preliminary	Notes	26/27
8	Water Fees	1,973,949	2,052,970	0		2,052,970
9	Sewer Fees	1,597,505	1,920,185	0		1,920,185
10	Hook-Up Fees	3,000	2,400	0		2,400
11	Turn on Fees	2,200	3,500	0		3,500
12	Late Fees	41,799	20,820	0		20,820
13	Plan Check & Inspection	6,422	1,600	0		1,600
14	Miscellaneous Income	15,542	500	0		500
15	OPERATING	\$3,640,418	\$4,001,975	\$0		\$4,001,975
16						
17						
18						
19	FRANCHISE REVENUE					
20	FRANCHISE	60,781	47,819	0		\$47,819
21						
22						
23	TOTAL OPERATING	\$3,701,199	\$4,049,794	\$0		\$4,049,794
24						
25						
26	NON-OPERATING REVENUE					
27	Standby Charges	242,889	242,200	0		242,200
28	Property Tax	511,153	519,995	0		519,995
29	Interest	227,394	112,709	87,291	Board direction	200,000
30	Connection Fees	72,962	28,232	0		28,232
31	TOTAL NON-OPERATING	\$1,054,397	\$903,136	\$87,291		\$990,427
32						
33						
34						
35	RESERVE REVENUE					
36	Capital Reserves	92,579	6,535,701	-489,332	updated to FYE	6,046,369
37	General Reserves	4,881,031	13,700,152	-1,211,198	updated to FYE	12,488,954
38	TOTAL RESERVE	\$4,973,610	\$20,235,853	(\$1,700,530)		\$18,535,323
39						
40						
41	TOTAL NON-OPERATING	\$6,028,007	\$21,138,989	(\$1,613,239)		\$19,525,750
42						
43						
44	TOTAL ALL REVENUE	\$9,729,206	\$25,188,783	(\$1,613,239)		\$23,575,544
45						
46						
47						
48						
49						
50						
51						
52						
53						

	A	B	C	D	E	F
54	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET					
55	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
56						
57						
58						
59	OPERATING EXPENSES					
60						
61		Un-audited	Preliminary	Changes from		Final Budget
62	SALARIES AND BENEFITS	25/26	26/27	Preliminary	Notes	26/27
63	Salaries	1,016,682	1,158,439	0		1,158,439
64	Health Insurance	179,366	230,886	0		230,886
65	Health Insurance - Retiree	57,136	59,416	0		59,416
66	Pers Retirement	251,830	208,355	0		208,355
67	OPEB Funding/Transfer	35,000	35,000	0		35,000
68	Standby	28,220	34,380	0		34,380
69	Overtime	1,339	1,857	0		1,857
70	Workers Comp. Ins.	25,804	32,318	0		32,318
71	Directors' Fees	5,900	36,000	-18,000	moved to training	18,000
72	Medicare/FICA	15,766	17,320	0		17,320
73	Car Allowance	3,000	3,000	0		3,000
74	SUI/ETT	573	1,000	0		1,000
75	Uniforms	5,495	8,761	0		8,761
76	TOTAL SALARIES & BENEFITS	\$1,626,110	\$1,826,732	-\$18,000		\$1,808,731
77						
78						
79						
80	UTILITIES					
81	Electricity	166,094	146,924	0		146,924
82	Propane	999	1,715	0		1,715
83	Water Purchase	28,600	28,600	0		28,600
84	Telephone/Internet	18,355	14,400	0		14,400
85	TOTAL UTILITIES	\$214,048	\$191,639	\$0		\$191,639
86						
87						
88						
89	MAINTENANCE & SUPPLIES					
90	Chemicals	81,447	93,190	0		93,190
91	Computer/Software	34,927	39,659	0		39,659
92	Equip. Rental/Lease	0	2,834	0		2,834
93	Fixed Equip.	285,611	293,763	0		293,763
94	Fuel & Oil	21,379	17,548	0		17,548
95	Lab Testing	55,693	69,022	0		69,022
96	Office Supplies	1,732	1,755	0		1,755
97	Parks & Recreation	0	0	0		0
98	Struct./Grnds.	7,258	17,477	0		17,477
99	Small Tools/Equip.	3,168	3,510	0		3,510
100	Supplies	2,975	5,364	0		5,364
101	Meters/Equip.	12,807	14,038	0		14,038
102	Vehicles	11,413	7,020	0		7,020
103	TOTAL MAINT. & SUP.	\$518,410	\$565,180	\$0		\$565,180
104						
105						
106						
107						

	A	B	C	D	E	F
108	HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET					
109	2025/26 un-audited, Preliminary 2026/27, & Final 2026/27					
110						
111						
112						
113		Un-audited	Preliminary	Changes from		Final Budget
114	GENERAL & ADMINISTRATION	25/26	26/27	Preliminary	Notes	26/27
115	Ads./Advertising	1,060	1,687	0		1,687
116	Alarm/Answering Service	4,129	4,680	0		4,680
117	Audit	9,745	20,000	0		20,000
118	Bank Charges/Fees	140	500	0		500
119	Consulting/Engineering	706	10,000	0		10,000
120	Dues/Subscription	12,464	11,714	0		11,714
121	Elections	0	10,000	0		10,000
122	Insurance (Property/Liability)	50,453	55,350	0		55,350
123	LAFCO	9,227	9,604	0		9,604
124	Legal/Attorney	27,415	28,122	0		28,122
125	Licenses/Permits	33,798	33,925	0		33,925
126	Plan Check & Inspection	0	1,600	0		1,600
127	Postage/Billing	24,943	17,548	0		17,548
128	Professional Service	47,763	104,469	0		104,469
129	Tax Collection	7,414	7,414	0		7,414
130	Staff Training & Travel	7,620	14,039	0		14,039
131	Board Training & Travel	289	1,125	18,000	moved from fees	19,125
132	TOTAL G & A	\$237,164	\$331,776	\$18,000		\$349,776
133						
134						
135						
136	CAPITAL PROJECTS & EQUIPMENT					
137	Structures/Improvements	4,907,008	20,045,853	-1,667,229	updated to FYE	18,378,624
138	Equipment	66,601	190,000	-33,301	updated to FYE	156,699
139	TOTAL CAPITAL	\$4,973,610	\$20,235,853	(\$1,700,530)		\$18,535,323
140						
141						
142						
143	DEBT					
144	State Loan Payment - DWR	103,628	103,628	0		103,628
145	State Loan Payment Phase II - SRF	58,739	58,740	0		58,740
146	Western Alliance Lease-PVS	152,321	152,669	0		152,669
147	TOTAL DEBT	\$314,688	\$315,037	\$0		\$315,037
148						
149	FUNDED DEPRECIATION	\$288,000	\$288,000	\$0		\$288,000
150	UNFUNDED DEPRECIATION	\$0	\$0	\$0		\$0
151						
152						
153	TOTAL EXPENSE	\$8,172,029	\$23,754,217	-\$1,700,530		\$22,053,687
154						
155	CAPACTIY CHARGES TRANSFER	\$72,962	\$28,232	\$0		\$28,232
156						
157	SOLID WASTE FEES TRANSFER	-\$13,931	-\$36,899	\$0		-\$36,899
158			-\$8,667			-\$8,667
159						
160	FUND TOTAL	\$1,498,146	\$1,443,233	\$87,291		\$1,530,524

HRCSD Salaries Ranges FY 2026/2027

07/01/2026 Budget

					Hourly Pay Range per Step					Longevity		
Budgeted Positions 25/26	Additions / Deletions 26/27	Budgeted Positions 26/27	Position	Range	A	B	C	D	E	10 years	15 years	20 years
			Customer Service Representative I	5	\$18.57	\$19.50	\$20.48	\$21.50	\$22.58	\$23.14	\$23.71	\$24.27
			Customer Service Representative II	9	\$20.48	\$21.51	\$22.58	\$23.71	\$24.90	\$25.52	\$26.14	\$26.76
			Customer Service Representative III	13	\$22.58	\$23.71	\$24.90	\$26.14	\$27.45	\$28.13	\$28.82	\$29.51
			Maintenance Worker	14	\$23.15	\$24.31	\$25.52	\$26.80	\$28.14	\$28.84	\$29.54	\$30.25
1	0	1	Administrative Assistant	22	\$28.14	\$29.54	\$31.02	\$32.57	\$34.20	\$35.06	\$35.91	\$36.77
			Operator In Training	22	\$28.14	\$29.54	\$31.02	\$32.57	\$34.20	\$35.06	\$35.91	\$36.77
2	0	2	Treatment Op. 1	28	\$32.57	\$34.20	\$35.91	\$37.71	\$39.59	\$40.58	\$41.57	\$42.56
			Office Assistant II	28	\$32.57	\$34.20	\$35.91	\$37.71	\$39.59	\$40.58	\$41.57	\$42.56
			Treatment Op. 1 / WW I	30	\$34.20	\$35.91	\$37.71	\$39.60	\$41.58	\$42.62	\$43.65	\$44.69
2	0	2	Treatment Op. 2	32	\$35.92	\$37.71	\$39.60	\$41.58	\$43.66	\$44.75	\$45.84	\$46.93
			Treatment Op. 2 / T3	33	\$36.79	\$38.63	\$40.56	\$42.59	\$44.72	\$45.84	\$46.95	\$48.07
			Treatment Operator 2 / WW I	34	\$36.25	\$38.06	\$39.97	\$41.97	\$44.06	\$45.16	\$46.27	\$47.37
			Treatment Op. 2 / WW I - lab	35	\$37.14	\$39.00	\$40.95	\$43.00	\$45.15	\$46.27	\$47.40	\$48.53
			Office Supervisor	37	\$40.56	\$42.59	\$44.72	\$46.96	\$49.30	\$50.54	\$51.77	\$53.00
			Treatment Operator 3	38	\$41.57	\$43.65	\$45.83	\$48.12	\$50.53	\$51.79	\$53.06	\$54.32
1	0	1	Administrative Manager	50	\$55.69	\$58.48	\$61.40	\$64.47	\$67.70	N/A		
2	0	2	Operations Manager	50	\$55.69	\$58.48	\$61.40	\$64.47	\$67.70	N/A		
			Assistant General Manager	54	\$61.44	\$64.52	\$67.74	\$71.13	\$74.69	N/A		
1	0	1	District Engineer	58	\$67.82	\$71.21	\$74.77	\$78.51	\$82.44	N/A		
1	0	1	General Manager	Contract	Annual Base Salary \$222,768					N/A		
10	0	10	Total									