

HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2023/24 Budget

OPERATING REVENUE	Budget FY 23/24	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,364,806	111,597	1,101,805	81%	
Sewer Fees	1,018,537	92,558	716,977	70%	
Hook-Up Fees	2,400	1,200	1,200	50%	
Turn on Fees	3,500	100	1,650	47%	
Late Fees	18,830	3,234	25,330	135%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	0	0%	
Miscellaneous Income	500	494	3,478	696%	
TOTAL OPERATING	\$2,410,173	\$209,183	\$1,850,440	77%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	88,698	7,845	73,574	83%	
TOTAL FRANCHISE	\$88,698	\$7,845	\$73,574	83%	

TOTAL OPERATING \$2,498,871 \$217,028 \$1,924,014 77%

NON-OPERATING REVENUE					
Standby Charges	242,200	10,209	158,436	65%	
Property Tax	454,384	20,167	315,071	69%	
Interest	30,000	999	118,193	394%	Fluctuates based on activity
Connection Fees	70,580	28,232	28,232	40%	
TOTAL NON-OPERATING	\$797,164	\$59,607	\$619,933	78%	

RESERVE REVENUE					
Capital Reserves	539,887	48,708	218,001	40%	
Operating Reserves	1,767,061	102,482	454,256	26%	
TOTAL RESERVE	\$2,306,948	\$151,190	\$672,257	29%	

TOTAL NON-OPERATING \$3,104,112 \$210,798 \$1,292,190 42%

TOTAL ALL INCOME	\$5,602,983	\$427,826	\$3,216,204	57%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 23/24	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	993,973	72,046	668,544	67%	
Health Insurance	183,739	15,026	124,596	68%	
Health Insurance - Retirees	51,408	4,530	37,551	73%	
Pers Retirement	176,138	16,047	146,624	83%	
OPEB Funding/Transfer	10,181	0	0	0%	
Standby	13,200	926	8,981	68%	
Overtime	7,930	734	5,483	69%	
Workers Comp. Ins.	24,000	0	23,025	96%	
Directors' Fees	36,000	500	4,600	13%	
Medicare/FICA	14,616	1,111	10,278	70%	
Car Allowance	3,000	250	2,250	75%	
SUI/ETT	1,000	0	448	45%	
Uniforms	5,000	62	3,942	79%	
TOTAL SALARIES & BENEFITS	\$1,520,185	\$111,231	\$1,036,323	68%	

UTILITIES

Electricity	129,263	20,735	129,166	100%	
Propane	1,525	0	531	35%	
Water Purchase	28,600	0	30,148	105%	Paid Semiannually
Telephone/Internet	12,801	1,355	11,933	93%	
TOTAL UTILITIES	\$172,189	\$22,089	\$171,778	100%	

MAINTENANCE & SUPPLIES

Chemicals	82,160	4,235	62,210	76%	
Computer/Software	35,256	970	9,544	27%	
Equip. Rental/Lease	2,600	1,436	16,955	652%	
Fixed Equip.	194,480	1,371	143,497	74%	
Fuel & Oil	15,600	1,252	12,251	79%	
Lab Testing	61,360	4,617	38,306	62%	
Office Supplies	1,560	195	884	57%	
Parks & Recreation	1,000	0	0	0%	
Struct./Grnds.	15,537	1,957	10,760	69%	
Small Tools/Equip.	3,120	102	5,494	176%	
Supplies	4,680	1,241	10,301	220%	
Meters/Equip.	12,480	881	13,889	111%	
Vehicles	6,240	2,415	17,733	284%	
TOTAL MAINT. & SUP.	\$436,073	\$20,672	\$341,823	78%	

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GENERAL & ADMINISTRATION	Budget FY 23/24	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	0	1,798	120%	Fluctuates based on activity
Alarm/Answering Service	4,160	326	2,983	72%	
Audit	10,000	0	9,225	92%	
Bank Charges/Fees	1,000	0	0	0%	
Consulting/Engineering	10,000	0	23	0%	
Dues/Subscription	10,400	0	9,387	90%	
Elections	0	0	0	0%	
Insurance	44,000	0	46,459	106%	Paid Annually
LAFCO	7,700	0	7,281	95%	Paid Annually
Legal/Attorney	25,000	425	21,092	84%	
Licenses/Permits	30,160	0	30,898	102%	
Plan Check & Inspection	1,600	0	15	1%	
Postage/Billing	15,600	1,645	12,157	78%	
Professional Service	92,872	13,594	38,456	41%	
Tax Collection	7,300	0	0	0%	
Staff Training & Travel	12,480	438	6,831	55%	
Board Training & Travel	1,000	71	2,001	200%	
TOTAL G & A	\$274,772	\$16,499	\$188,605	69%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	2,271,948	151,190	672,257	30%	
Equipment	35,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$2,306,948	151,190	672,257	29%	

DEBT

State Loan Payment	103,629	0	103,628	100%	paid semiannually
State Loan Payment Phase II	58,740	0	29,369	50%	paid semiannually
Western Alliance Lease-PVS	153,314	76,733	153,313	100%	paid semiannually
TOTAL DEBT	\$315,683	\$76,733	\$286,311		

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

TOTAL EXPENSE	\$5,313,850	\$422,415	\$2,913,097	55%
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CAPACITY CHARGES TRANSFER \$70,580 \$28,232 \$28,232 40%

SOLID WASTE FEES TRANSFER \$26,109 \$2,690 \$22,356 86%

FUND TOTAL	\$192,444	(\$25,512)	\$252,519	
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