

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

OPERATING REVENUE	Budget FY 25/26	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,791,637	136,518	1,026,413	57%	
Sewer Fees	1,600,609	135,047	787,303	49%	
Hook-Up Fees	2,400	0	600	25%	
Turn on Fees	3,500	200	1,125	32%	
Late Fees	20,790	3,404	21,855	105%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	4,213	263%	
Miscellaneous Income	500	0	4,202	840%	
TOTAL OPERATING	\$3,421,036	\$275,169	\$1,845,711	54%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	46,336	4,317	35,159	76%	
TOTAL FRANCHISE	\$46,336	\$4,317	\$35,159	76%	

TOTAL OPERATING \$3,467,372 \$279,486 \$1,880,869 54%

NON-OPERATING REVENUE					
Standby Charges	242,200	20,561	60,092	25%	
Property Tax	497,891	47,154	137,292	28%	
Interest	64,494	15,394	98,096	152%	Fluctuates based on activity
Connection Fees	28,232	0	14,910	53%	
TOTAL NON-OPERATING	\$832,817	\$83,109	\$310,391	37%	

RESERVE REVENUE					
Capital Reserves	223,288	0	44,705	20%	
Operating Reserves	24,429,683	0	194,135	1%	
TOTAL RESERVE	\$24,652,971	\$0	\$238,839	1%	

TOTAL NON-OPERATING \$25,485,788 \$83,109 \$549,230 2%

TOTAL ALL REVENUE	\$28,953,160	\$362,595	\$2,430,099	8%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 25/26	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	1,095,291	74,088	496,249	45%	
Health Insurance	247,593	12,548	90,104	36%	
Health Insurance - Retirees	62,535	4,387	28,544	46%	
Pers Retirement	195,963	19,599	127,259	65%	
OPEB Funding/Transfer	35,000	0	0	0%	
Standby	34,380	2,369	14,961	44%	
Overtime	3,985	115	1,339	34%	
Workers Comp. Ins.	34,469	0	25,804	75%	
Directors' Fees	36,000	500	3,400	9%	
Medicare/FICA	16,405	1,163	7,754	47%	
Car Allowance	3,000	250	1,500	50%	
SUI/ETT	1,000	0	0	0%	
Uniforms	8,424	0	3,806	45%	
TOTAL SALARIES & BENEFITS	\$1,774,045	\$115,018	\$800,721	45%	

UTILITIES

Electricity	140,535	12,432	63,787	45%	
Propane	1,649	0	430	26%	
Water Purchase	28,600	14,300	28,600	100%	Paid Semiannually
Telephone/Internet	13,846	1,358	8,772	63%	
TOTAL UTILITIES	\$184,630	\$28,089	\$101,589	55%	

MAINTENANCE & SUPPLIES

Chemicals	89,232	3,841	45,247	51%	
Computer/Software	38,134	511	8,100	21%	
Equip. Rental/Lease	2,812	0	0	0%	
Fixed Equip.	210,349	35,780	159,520	76%	
Fuel & Oil	16,873	0	10,131	60%	
Lab Testing	66,367	5,876	27,491	41%	
Office Supplies	1,687	0	415	25%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	16,805	305	2,586	15%	
Small Tools/Equip.	3,375	0	116	3%	
Supplies	5,062	241	2,354	47%	
Meters/Equip.	13,498	0	0	0%	
Vehicles	6,750	0	5,457	81%	
TOTAL MAINT. & SUP.	\$470,944	\$46,553	\$261,418	56%	

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GENERAL & ADMINISTRATION	Budget FY 25/26	Actual December	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,622	0	463	29%	
Alarm/Answering Service	4,500	350	2,053	46%	
Audit	10,816	0	5,000	46%	
Bank Charges/Fees	0	0	0	0%	
Consulting/Engineering	10,000	0	0	0%	
Dues/Subscription	11,248	992	10,297	92%	
Elections	0	0	0	0%	
Insurance	50,754	0	0	0%	
LAFCO	8,652	0	9,227	107%	Paid Annually
Legal/Attorney	27,040	0	14,894	55%	
Licenses/Permits	32,621	6,197	13,015	40%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	16,873	1,631	11,631	69%	
Professional Service	100,451	5,268	23,456	23%	
Tax Collection	7,847	0	0	0%	
Staff Training & Travel	13,499	1,554	5,623	42%	
Board Training & Travel	1,082	49	49	5%	
TOTAL G & A	\$298,605	\$16,040	\$95,709	32%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	24,582,971	0	238,839	1%	
Equipment	70,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$24,652,971	0	238,839	1%	

DEBT

State Loan Payment	103,628	0	51,814	50%	paid semiannually
State Loan Payment Phase II	58,740	29,369	29,369	50%	paid semiannually
Western Alliance Lease-PVS	152,321	0	76,109	50%	paid semiannually
TOTAL DEBT	\$314,689	\$29,369	\$157,292		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$142,750	50%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

TOTAL EXPENSE	\$27,983,884	\$259,071	\$1,798,319	6%	
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CAPACITY CHARGES TRANSFER \$28,232 \$0 \$14,910 53%

SOLID WASTE FEES TRANSFER -\$25,630 -\$1,166 -\$4,615 18%

FUND TOTAL	\$966,674	\$104,690	\$621,485		
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