

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

OPERATING REVENUE	Budget FY 25/26	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,791,637	144,360	1,452,006	81%	
Sewer Fees	1,600,609	135,145	1,192,366	74%	
Hook-Up Fees	2,400	0	600	25%	
Turn on Fees	3,500	200	1,625	46%	
Late Fees	20,790	4,008	33,981	163%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	4,213	263%	
Miscellaneous Income	500	907	11,665	2333%	
TOTAL OPERATING	\$3,421,036	\$284,619	\$2,696,456	79%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	46,336	4,234	47,616	103%	
TOTAL FRANCHISE	\$46,336	\$4,234	\$47,616	103%	

TOTAL OPERATING \$3,467,372 \$288,853 \$2,744,072 79%

NON-OPERATING REVENUE					
Standby Charges	242,200	12,266	161,481	67%	
Property Tax	497,891	21,357	343,637	69%	
Interest	64,494	22,706	155,310	241%	Fluctuates based on activity
Connection Fees	28,232	0	14,910	53%	
TOTAL NON-OPERATING	\$832,817	\$56,329	\$675,338	81%	

RESERVE REVENUE					
Capital Reserves	223,288	11,571	92,579	41%	
Operating Reserves	24,429,683	64,600	439,470	2%	
TOTAL RESERVE	\$24,652,971	\$76,171	\$532,049	2%	

TOTAL NON-OPERATING \$25,485,788 \$132,500 \$1,207,387 5%

TOTAL ALL REVENUE	\$28,953,160	\$421,353	\$3,951,459	14%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 25/26	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	1,095,291	79,219	729,549	67%	
Health Insurance	247,593	15,157	132,448	53%	
Health Insurance - Retirees	62,535	4,765	42,840	69%	
Pers Retirement	195,963	20,057	186,731	95%	
OPEB Funding/Transfer	35,000	0	0	0%	
Standby	34,380	2,226	21,063	61%	
Overtime	3,985	0	1,339	34%	
Workers Comp. Ins.	34,469	0	25,804	75%	
Directors' Fees	36,000	300	4,500	13%	
Medicare/FICA	16,405	1,217	11,343	69%	
Car Allowance	3,000	250	2,250	75%	
SUI/ETT	1,000	0	454	45%	
Uniforms	8,424	909	4,672	55%	
TOTAL SALARIES & BENEFITS	\$1,774,045	\$124,101	\$1,162,993	66%	

UTILITIES

Electricity	140,535	17,789	117,036	83%	
Propane	1,649	0	668	41%	
Water Purchase	28,600	0	28,600	100%	Paid Semiannually
Telephone/Internet	13,846	1,396	12,890	93%	
TOTAL UTILITIES	\$184,630	\$19,185	\$159,194	86%	

MAINTENANCE & SUPPLIES

Chemicals	89,232	9,991	64,960	73%	
Computer/Software	38,134	1,587	10,741	28%	
Equip. Rental/Lease	2,812	0	0	0%	
Fixed Equip.	210,349	20,308	192,335	91%	
Fuel & Oil	16,873	1,803	14,171	84%	
Lab Testing	66,367	4,796	41,460	62%	
Office Supplies	1,687	648	1,352	80%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	16,805	570	5,911	35%	
Small Tools/Equip.	3,375	681	1,961	58%	
Supplies	5,062	185	2,858	56%	
Meters/Equip.	13,498	0	4,887	36%	
Vehicles	6,750	689	10,423	154%	
TOTAL MAINT. & SUP.	\$470,944	\$41,258	\$351,058	75%	

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GENERAL & ADMINISTRATION	Budget FY 25/26	Actual March	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,622	0	963	59%	
Alarm/Answering Service	4,500	693	3,436	76%	
Audit	10,816	0	9,745	90%	
Bank Charges/Fees	0	35	35	0%	
Consulting/Engineering	10,000	0	0	0%	
Dues/Subscription	11,248	539	10,836	96%	
Elections	0	0	0	0%	
Insurance	50,754	0	0	0%	
LAFCO	8,652	0	9,227	107%	Paid Annually
Legal/Attorney	27,040	4,042	22,448	83%	
Licenses/Permits	32,621	255	33,798	104%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	16,873	1,631	16,887	100%	
Professional Service	100,451	7,050	38,416	38%	
Tax Collection	7,847	0	0	0%	
Staff Training & Travel	13,499	0	5,356	40%	
Board Training & Travel	1,082	0	289	27%	
TOTAL G & A	\$298,605	\$14,244	\$151,436	51%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	24,582,971	76,171	532,049	2%	
Equipment	70,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$24,652,971	76,171	532,049	2%	

DEBT

State Loan Payment	103,628	0	103,628	100%	paid semiannually
State Loan Payment Phase II	58,740	0	29,369	50%	paid semiannually
Western Alliance Lease-PVS	152,321	76,212	152,321	100%	paid semiannually
TOTAL DEBT	\$314,689	\$76,212	\$285,318		

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

TOTAL EXPENSE	\$27,983,884	\$375,172	\$2,858,048	10%	
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CAPACITY CHARGES TRANSFER \$28,232 \$0 \$14,910 53%

SOLID WASTE FEES TRANSFER -\$25,630 -\$2,149 -\$8,877 35%

FUND TOTAL	\$966,674	\$48,330	\$1,087,378		
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