

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

OPERATING REVENUE	Budget FY 25/26	Actual October	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,791,637	177,927	725,378	40%	
Sewer Fees	1,600,609	134,720	517,343	32%	
Hook-Up Fees	2,400	0	600	25%	
Turn on Fees	3,500	175	750	21%	
Late Fees	20,790	3,700	15,023	72%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	4,213	263%	
Miscellaneous Income	500	70	3,957	791%	
TOTAL OPERATING	\$3,421,036	\$316,592	\$1,267,265	37%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	46,336	4,142	25,837	56%	
TOTAL FRANCHISE	\$46,336	\$4,142	\$25,837	56%	

TOTAL OPERATING \$3,467,372 \$320,734 \$1,293,102 37%

NON-OPERATING REVENUE					
Standby Charges	242,200	0	8,478	4%	
Property Tax	497,891	17,403	31,207	6%	
Interest	64,494	18,491	67,740	105%	Fluctuates based on activity
Connection Fees	28,232	0	14,910	53%	
TOTAL NON-OPERATING	\$832,817	\$35,894	\$122,335	15%	

RESERVE REVENUE					
Capital Reserves	223,288	23,395	44,705	20%	
Operating Reserves	24,429,683	45,507	145,935	1%	
TOTAL RESERVE	\$24,652,971	\$68,902	\$190,639	1%	

TOTAL NON-OPERATING \$25,485,788 \$104,796 \$312,974 1%

TOTAL ALL REVENUE	\$28,953,160	\$425,529	\$1,606,076	6%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 25/26	Actual October	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	1,095,291	119,313	349,120	32%	
Health Insurance	247,593	17,364	65,389	26%	
Health Insurance - Retirees	62,535	4,830	19,328	31%	
Pers Retirement	195,963	24,021	88,121	45%	
OPEB Funding/Transfer	35,000	0	0	0%	
Standby	34,380	3,412	9,817	29%	
Overtime	3,985	0	1,224	31%	
Workers Comp. Ins.	34,469	-3,812	25,804	75%	
Directors' Fees	36,000	1,300	2,400	7%	
Medicare/FICA	16,405	1,893	5,439	33%	
Car Allowance	3,000	250	1,000	33%	
SUI/ETT	1,000	0	0	0%	
Uniforms	8,424	217	3,482	41%	
TOTAL SALARIES & BENEFITS	\$1,774,045	\$168,789	\$571,125	32%	

UTILITIES

Electricity	140,535	12,008	40,946	29%	
Propane	1,649	0	0	0%	
Water Purchase	28,600	14,300	14,300	50%	Paid Semiannually
Telephone/Internet	13,846	1,446	5,966	43%	
TOTAL UTILITIES	\$184,630	\$27,754	\$61,212	33%	

MAINTENANCE & SUPPLIES

Chemicals	89,232	8,869	35,834	40%	
Computer/Software	38,134	282	4,875	13%	
Equip. Rental/Lease	2,812	0	0	0%	
Fixed Equip.	210,349	12,464	119,453	57%	
Fuel & Oil	16,873	0	7,938	47%	
Lab Testing	66,367	4,581	17,519	26%	
Office Supplies	1,687	188	287	17%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	16,805	437	1,845	11%	
Small Tools/Equip.	3,375	116	116	3%	
Supplies	5,062	827	2,081	41%	
Meters/Equip.	13,498	0	0	0%	
Vehicles	6,750	302	4,659	69%	
TOTAL MAINT. & SUP.	\$470,944	\$28,066	\$194,605	41%	

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GENERAL & ADMINISTRATION	Budget FY 25/26	Actual October	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,622	0	463	29%	
Alarm/Answering Service	4,500	341	1,703	38%	
Audit	10,816	5,000	5,000	46%	
Bank Charges/Fees	0	0	0	0%	
Consulting/Engineering	10,000	0	0	0%	
Dues/Subscription	11,248	9,005	9,305	83%	
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	6,317	23%	
Licenses/Permits	32,621	311	311	1%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	16,873	1,831	8,209	49%	
Professional Service	100,451	2,472	13,278	13%	
Tax Collection	7,847	0	0	0%	
Staff Training & Travel	13,499	0	3,461	26%	
Board Training & Travel	1,082	0	0	0%	
TOTAL G & A	\$298,605	\$18,960	\$57,273	19%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	24,582,971	68,902	190,639	1%	
Equipment	70,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$24,652,971	68,902	190,639	1%	

DEBT

State Loan Payment	103,628	0	51,814	50%	paid semiannually
State Loan Payment Phase II	58,740	0	0	0%	paid semiannually
Western Alliance Lease-PVS	152,321	0	76,109	50%	paid semiannually
TOTAL DEBT	\$314,689	\$0	\$127,923		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$96,000	33%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

TOTAL EXPENSE	\$27,983,884	\$336,471	\$1,298,777	5%	
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CAPACITY CHARGES TRANSFER \$28,232 \$0 \$14,910 53%

SOLID WASTE FEES TRANSFER -\$25,630 -\$4,299 -\$2,579 10%

FUND TOTAL	\$966,674	\$93,358	\$294,968		
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