

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET  
2022/23 Budget**

<b>OPERATING REVENUE</b>	<b>Budget FY 22/23</b>	<b>Actual June</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Water Fees	1,107,981	105,503	1,238,169	112%	
Sewer Fees	704,110	63,333	756,097	107%	
Hook-Up Fees	3,000	600	1,800	60%	
Turn on Fees	3,500	75	1,875	54%	
Late Fees	18,500	1,936	25,419	137%	
Plan Check & Inspection	10,000	0	0	0%	
Miscellaneous Income	500	889	16,160	3232%	Ins. Claim - WTP Erosion
<b>TOTAL OPERATING</b>	<b>\$1,847,591</b>	<b>\$172,337</b>	<b>\$2,039,520</b>	<b>110%</b>	

<b>FRANCHISE REVENUE</b>					
Solid Waste Franchise Fees	82,587	7,913	84,883	103%	
<b>TOTAL FRANCHISE</b>	<b>\$82,587</b>	<b>\$7,913</b>	<b>\$84,883</b>	<b>103%</b>	

**TOTAL OPERATING**    \$1,930,178    \$180,250    \$2,124,403    110%

<b>NON-OPERATING REVENUE</b>					
Standby Charges	242,144	4,154	240,913	99%	
Property Tax	423,381	10,877	454,998	107%	
Interest	15,000	750	82,022	547%	Fluctuates based on activity
Connection Fees	70,580	14,116	42,348	60%	
<b>TOTAL NON-OPERATING</b>	<b>\$751,105</b>	<b>\$29,896</b>	<b>\$820,281</b>	<b>109%</b>	

<b>RESERVE REVENUE</b>					
Capital Reserves	503,512	6,888	133,838	27%	
Operating Reserves	1,848,143	87,310	636,152	34%	
<b>TOTAL RESERVE</b>	<b>\$2,351,655</b>	<b>\$94,197</b>	<b>\$769,990</b>	<b>33%</b>	

**TOTAL NON-OPERATING**    \$3,102,760    \$124,094    \$1,590,271    51%

<b>TOTAL ALL INCOME</b>	<b>\$5,032,938</b>	<b>\$304,343</b>	<b>\$3,714,674</b>	<b>74%</b>	
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**OPERATING EXPENSES**

<b>SALARIES AND BENEFITS</b>	<b>Budget FY 22/23</b>	<b>Actual June</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Salaries	913,750	95,564	909,521	100%	
Health Insurance	159,110	13,620	142,268	89%	
Health Insurance - Retirees	47,600	3,994	47,785	100%	
Pers Retirement	149,871	26,851	191,914	128%	
OPEB Funding/Transfer	28,306	28,306	28,306	100%	
Standby	13,200	1,407	13,104	99%	
Overtime	10,812	2,004	8,926	83%	
Workers Comp. Ins.	23,525	0	21,072	90%	Paid Annually
Directors' Fees	9,000	700	6,900	77%	
Medicare/FICA	13,182	1,485	14,063	107%	
Car Allowance	3,000	250	3,000	100%	
SUI/ETT	1,000	0	448	45%	
Uniforms	5,000	0	3,429	69%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$1,377,356</b>	<b>\$174,180</b>	<b>\$1,390,734</b>	<b>101%</b>	

**UTILITIES**

Electricity	124,292	9,205	123,770	100%	
Propane	1,466	110	1,247	85%	
Water Purchase	23,114	0	23,114	100%	Paid Semiannually
Telephone/Internet	11,594	1,230	13,297	115%	
<b>TOTAL UTILITIES</b>	<b>\$160,466</b>	<b>\$10,545</b>	<b>\$161,428</b>	<b>101%</b>	

**MAINTENANCE & SUPPLIES**

Chemicals	79,000	5,653	86,788	110%	
Computer/Software	33,900	17,065	32,442	96%	
Equip. Rental/Lease	2,500	1,436	16,683	667%	
Fixed Equip.	187,000	2,607	184,235	99%	
Fuel & Oil	15,000	1,446	18,817	125%	
Lab Testing	59,000	1,595	43,577	74%	
Office Supplies	1,500	0	1,415	94%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	14,940	297	18,044	121%	
Small Tools/Equip.	3,000	529	8,394	280%	
Supplies	4,500	3,002	14,391	320%	
Meters/Equip.	12,000	0	11,819	98%	
Vehicles	6,000	762	9,907	165%	
<b>TOTAL MAINT. &amp; SUP.</b>	<b>\$418,340</b>	<b>\$34,391</b>	<b>\$446,511</b>	<b>107%</b>	

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<b>GENERAL &amp; ADMINISTRATION</b>	<b>Budget FY 22/23</b>	<b>Actual June</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Ads./Advertising	1,500	85	561	37%	
Alarm/Answering Service	4,000	339	3,421	86%	
Audit	10,000	0	8,785	88%	
Bank Charges/Fees	1,000	0	250	25%	
Consulting/Engineering	10,000	0	160	2%	
Dues/Subscription	10,000	0	11,219	112%	
Elections	5,000	0	6,151	0%	
Insurance	39,330	0	-326	-1%	
LAFCO	6,930	0	7,254	105%	Paid Annually
Legal/Attorney	25,000	2,775	19,441	78%	
Licenses/Permits	29,000	60	29,221	101%	
Plan Check & Inspection	10,000	0	0	0%	
Postage/Billing	15,000	1,367	16,315	109%	
Professional Service	89,300	2,889	91,578	103%	
Tax Collection	6,200	0	6,272	101%	
Staff Training & Travel	12,000	2	7,652	64%	
Board Training & Travel	1,000	0	279	28%	
<b>TOTAL G &amp; A</b>	<b>\$275,260</b>	<b>\$7,516</b>	<b>\$208,234</b>	<b>76%</b>	

**CAPITAL PROJECTS & EQUIPMENT**

Structures/Improvements	1,947,991	32,611	646,819	33%	
Equipment	155,000	61,586	123,172	79%	
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$2,102,991</b>	<b>94,197</b>	<b>769,991</b>	<b>37%</b>	

**DEBT**

State Loan Payment	103,629	0	103,628	100%	
State Loan Payment Phase II	58,740	29,369	58,739	100%	
Western Alliance Lease-PVS	152,638	0	152,638	100%	
<b>TOTAL DEBT</b>	<b>\$315,007</b>	<b>\$29,369</b>	<b>\$315,005</b>		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$288,000	100%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

<b>TOTAL EXPENSE</b>	<b>\$4,937,421</b>	<b>\$374,198</b>	<b>\$3,579,903</b>	<b>73%</b>	
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CAPACITY CHARGES TRANSFER      \$70,580      \$14,116      \$42,348      60%

SOLID WASTE FEES TRANSFER      \$24,937      -\$2,823      \$16,185      65%

<b>FUND TOTAL</b>	<b>\$1</b>	<b>(\$81,147)</b>	<b>\$76,238</b>		
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