

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2024/25 Budget**

OPERATING REVENUE	Budget FY 24/25	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,563,732	162,681	1,760,397	113%	
Sewer Fees	1,240,328	112,858	1,211,488	98%	
Hook-Up Fees	2,400	0	700	29%	
Turn on Fees	3,500	300	2,100	60%	
Late Fees	18,860	2,860	34,135	181%	Fluctuates based on activity
Plan Check & Inspection	1,600	0	0	0%	
Miscellaneous Income	500	1,500	15,435	3087%	
TOTAL OPERATING	\$2,830,920	\$280,198	\$3,024,254	107%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	91,802	8,646	98,583	107%	
TOTAL FRANCHISE	\$91,802	\$8,646	\$98,583	107%	

TOTAL OPERATING \$2,922,722 \$288,844 \$3,122,838 107%

NON-OPERATING REVENUE					
Standby Charges	242,200	2,407	233,666	96%	
Property Tax	475,629	3,459	480,762	101%	
Interest	80,000	15,108	245,743	307%	Fluctuates based on activity
Connection Fees	28,232	0	11,185	40%	
TOTAL NON-OPERATING	\$826,061	\$20,974	\$971,356	118%	

RESERVE REVENUE					
Capital Reserves	503,165	18,915	361,086	72%	
Operating Reserves	1,863,553	35,352	786,968	42%	
TOTAL RESERVE	\$2,366,718	\$54,267	\$1,148,054	49%	

TOTAL NON-OPERATING \$3,192,779 \$75,241 \$2,119,409 66%

TOTAL ALL REVENUE	\$6,115,501	\$364,086	\$5,242,247	86%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 24/25	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	1,045,010	73,517	921,690	88%	
Health Insurance	229,690	13,937	178,906	78%	
Health Insurance - Retirees	55,521	39,839	88,067	159%	
Pers Retirement	185,667	17,832	223,423	120%	
OPEB Funding/Transfer	35,000	0	0	0%	
Standby	34,380	2,031	27,151	79%	
Overtime	7,184	73	3,552	49%	
Workers Comp. Ins.	28,151	0	2,003	7%	
Directors' Fees	36,000	500	6,300	18%	
Medicare/FICA	15,675	1,141	14,355	92%	
Car Allowance	3,000	250	3,000	100%	
SUI/ETT	1,000	0	456	46%	
Uniforms	8,100	367	5,864	72%	
TOTAL SALARIES & BENEFITS	\$1,684,378	\$149,487	\$1,474,768	88%	

UTILITIES

Electricity	134,433	12,684	189,933	141%	
Propane	1,586	110	1,640	103%	
Water Purchase	28,600	0	28,600	100%	Paid Semiannually
Telephone/Internet	13,313	2,336	17,205	129%	
TOTAL UTILITIES	\$177,932	\$15,130	\$237,377	133%	

MAINTENANCE & SUPPLIES

Chemicals	85,446	10,026	78,342	92%	
Computer/Software	36,666	19,599	28,136	77%	
Equip. Rental/Lease	2,704	0	1,895	70%	
Fixed Equip.	202,259	41,044	216,460	107%	
Fuel & Oil	16,224	1,394	15,695	97%	
Lab Testing	63,814	5,029	52,945	83%	
Office Supplies	1,622	37	1,341	83%	
Parks & Recreation	0	0	0	0%	
Struct./Grnds.	16,159	669	10,800	67%	
Small Tools/Equip.	3,245	0	17,687	545%	
Supplies	4,867	222	4,137	85%	
Meters/Equip.	12,979	0	12,546	97%	
Vehicles	6,490	141	6,991	108%	
TOTAL MAINT. & SUP.	\$452,475	\$78,162	\$446,975	99%	

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GENERAL & ADMINISTRATION	Budget FY 24/25	Actual June	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,560	97	748	48%	Fluctuates based on activity
Alarm/Answering Service	4,327	312	3,838	89%	
Audit	10,400	0	9,685	93%	
Bank Charges/Fees	0	0	0	0%	
Consulting/Engineering	10,000	0	0	0%	
Dues/Subscription	10,816	0	13,499	125%	
Elections	10,000	0	444	0%	
Insurance	44,738	50,453	72,690	162%	Paid Annually
LAFCO	8,162	0	8,361	102%	Paid Annually
Legal/Attorney	26,000	4,000	24,575	95%	
Licenses/Permits	31,367	92	34,017	108%	
Plan Check & Inspection	1,600	0	2,709	169%	
Postage/Billing	16,224	1,737	16,966	105%	
Professional Service	96,587	1,326	46,271	48%	
Tax Collection	6,542	0	7,847	120%	
Staff Training & Travel	12,980	914	9,520	73%	
Board Training & Travel	1,040	0	0	0%	
TOTAL G & A	\$292,343	\$58,931	\$251,169	86%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	2,285,718	54,267	1,123,292	49%	
Equipment	81,000	0	24,762	31%	
TOTAL CAPITAL EXPENSE	\$2,366,718	54,267	1,148,054	49%	

DEBT

State Loan Payment	103,628	0	103,628	100%	paid semiannually
State Loan Payment Phase II	58,740	29,369	58,739	100%	paid semiannually
Western Alliance Lease-PVS	152,857	0	152,858	100%	paid semiannually
TOTAL DEBT	\$315,225	\$29,369	\$315,225		

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

TOTAL EXPENSE	\$5,577,071	\$409,346	\$4,161,567	75%	
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CAPACITY CHARGES TRANSFER \$28,232 \$0 \$11,185 40%

SOLID WASTE FEES TRANSFER \$23,285 -\$2,591 \$21,279 91%

FUND TOTAL	\$486,913	(\$42,669)	\$1,048,216		
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