

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET
2023/24 Budget**

OPERATING REVENUE	Budget FY 23/24	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Water Fees	1,364,806	146,664	410,085	30%	
Sewer Fees	1,018,537	76,111	227,940	22%	
Hook-Up Fees	2,400	0	0	0%	
Turn on Fees	3,500	325	925	26%	
Late Fees	18,830	2,927	8,154	43%	
Plan Check & Inspection	1,600	0	0	0%	
Miscellaneous Income	500	0	917	183%	
TOTAL OPERATING	\$2,410,173	\$226,027	\$648,020	27%	

FRANCHISE REVENUE					
Solid Waste Franchise Fees	88,698	8,896	25,958	29%	
TOTAL FRANCHISE	\$88,698	\$8,896	\$25,958	29%	

TOTAL OPERATING \$2,498,871 \$234,923 \$673,978 27%

NON-OPERATING REVENUE					
Standby Charges	242,200	0	7,329	3%	
Property Tax	454,384	968	9,894	2%	
Interest	30,000	648	35,626	119%	
Connection Fees	70,580	0	0	0%	
TOTAL NON-OPERATING	\$797,164	\$1,616	\$52,848	7%	

RESERVE REVENUE					
Capital Reserves	539,887	24,763	46,252	9%	
Operating Reserves	1,767,061	64,187	105,693	6%	
TOTAL RESERVE	\$2,306,948	\$88,950	\$151,946	7%	

TOTAL NON-OPERATING \$3,104,112 \$90,566 \$204,794 7%

TOTAL ALL INCOME	\$5,602,983	\$325,489	\$878,772	16%	
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OPERATING EXPENSES

SALARIES AND BENEFITS	Budget FY 23/24	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Salaries	993,973	67,167	200,117	20%	
Health Insurance	183,739	12,528	37,804	21%	
Health Insurance - Retirees	51,408	3,994	11,981	23%	
Pers Retirement	176,138	15,677	46,896	27%	
OPEB Funding/Transfer	10,181	0	0	0%	
Standby	13,200	910	2,750	21%	
Overtime	7,930	652	1,796	23%	
Workers Comp. Ins.	24,000	-218	23,025	96%	
Directors' Fees	36,000	500	1,300	4%	
Medicare/FICA	14,616	1,038	3,078	21%	
Car Allowance	3,000	250	750	25%	
SUI/ETT	1,000	0	0	0%	
Uniforms	5,000	820	1,042	21%	
TOTAL SALARIES & BENEFITS	\$1,520,185	\$103,319	\$330,539	22%	

UTILITIES

Electricity	129,263	20,607	33,803	26%	
Propane	1,525	0	0	0%	
Water Purchase	28,600	15,848	15,848	55%	
Telephone/Internet	12,801	1,608	3,438	27%	
TOTAL UTILITIES	\$172,189	\$38,063	\$53,089	31%	

MAINTENANCE & SUPPLIES

Chemicals	82,160	10,982	27,578	34%	
Computer/Software	35,256	3,010	6,508	18%	
Equip. Rental/Lease	2,600	1,436	4,309	166%	
Fixed Equip.	194,480	45,522	59,774	31%	
Fuel & Oil	15,600	1,579	4,615	30%	
Lab Testing	61,360	4,773	8,945	15%	
Office Supplies	1,560	83	83	5%	
Parks & Recreation	1,000	0	0	0%	
Struct./Grnds.	15,537	1,009	5,225	34%	
Small Tools/Equip.	3,120	965	2,011	64%	
Supplies	4,680	997	1,331	28%	
Meters/Equip.	12,480	320	320	3%	
Vehicles	6,240	1,061	1,466	23%	
TOTAL MAINT. & SUP.	\$436,073	\$71,738	\$122,167	28%	

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GENERAL & ADMINISTRATION	Budget FY 23/24	Actual September	Actual Year to Date	Percentage Year to Date	Variance Explanation
Ads./Advertising	1,500	0	958	64%	
Alarm/Answering Service	4,160	348	1,026	25%	
Audit	10,000	0	0	0%	
Bank Charges/Fees	1,000	0	0	0%	
Consulting/Engineering	10,000	0	23	0%	
Dues/Subscription	10,400	0	300	3%	
Elections	0	0	0	0%	
Insurance	44,000	0	44,797	102%	Paid Annually
LAFCO	7,700	0	7,281	95%	Paid Annually
Legal/Attorney	25,000	1,500	5,450	22%	
Licenses/Permits	30,160	0	70	0%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	15,600	1,465	3,160	20%	
Professional Service	92,872	3,003	9,184	10%	
Tax Collection	7,300	0	0	0%	
Staff Training & Travel	12,480	1,231	2,701	22%	
Board Training & Travel	1,000	0	0	0%	
TOTAL G & A	\$274,772	\$7,546	\$74,951	27%	

CAPITAL PROJECTS & EQUIPMENT

Structures/Improvements	2,271,948	88,950	151,946	7%	
Equipment	35,000	0	0	0%	
TOTAL CAPITAL EXPENSE	\$2,306,948	88,950	151,946	7%	

DEBT

State Loan Payment	103,629	51,814	51,814	50%	
State Loan Payment Phase II	58,740	0	0	0%	
Western Alliance Lease-PVS	153,314	76,580	76,580	50%	
TOTAL DEBT	\$315,683	\$128,395	\$128,395		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$72,000	25%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

TOTAL EXPENSE	\$5,313,850	\$462,011	\$933,087	18%	
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CAPACITY CHARGES TRANSFER \$70,580 \$0 \$0 0%

SOLID WASTE FEES TRANSFER \$26,109 \$3,288 \$7,537 29%

FUND TOTAL	\$192,444	(\$139,810)	(\$61,851)		
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