

**HERITAGE RANCH COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 22-09**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HERITAGE RANCH  
COMMUNITY SERVICES DISTRICT ADOPTING A FISCAL YEAR 2022/23 FINAL  
BUDGET AND SALARY SCHEDULE**

**WHEREAS**, the District is required, pursuant to Government Code Section 61110, to adopt a preliminary budget that conforms to Generally Accepted Accounting Principles before July 1 of each year; and

**WHEREAS**, The District's budget outlines anticipated revenue and expense for each of its operating funds; and

**WHEREAS**, the District adopted a preliminary budget on June 16, 2022, and published said budget for public review and comment, and set the date of July 21, 2022, for adoption of a Final Budget.

**WHEREAS**, the District is required to ensure that pay schedules and special compensation (e.g., out-of-class pay, certification pay) are publicly available as prescribed by the California Code of Regulations, Title 2, §570.5, and §571 subsection (b); and

**WHEREAS**, your Board approves a budget, a Memorandum of Understanding with the Heritage Ranch Community Services Employees Association, and an employment agreement with the General Manager; and

**WHEREAS**, the rates listed in the FY 2022/23 Salary Schedule are reflected in the FY 2022/23 Final Budget.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Directors of the Heritage Ranch Community Services District that:

1. The District Final Budget for Fiscal Year 2022/23, a copy of which is attached and made a part hereof, is hereby adopted.
2. The budget be administered as established by current policies and practices.
3. The District Salary Schedule for Fiscal Year 2022/23, a copy of which is attached and made a part hereof, is hereby adopted.

**PASSED, APPROVED AND ADOPTED** by the Board of Directors of the Heritage Ranch Community Services District on the 21<sup>st</sup> day of July 2022, by the following roll call vote.

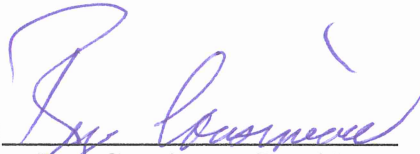
**AYES:** Burgess, Capps, Cousineau, Rowley

**NOES:**

**ABSTAIN:**

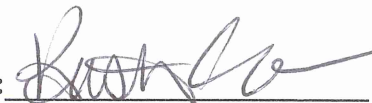
**ABSENT:** Barker

**APPROVED:**



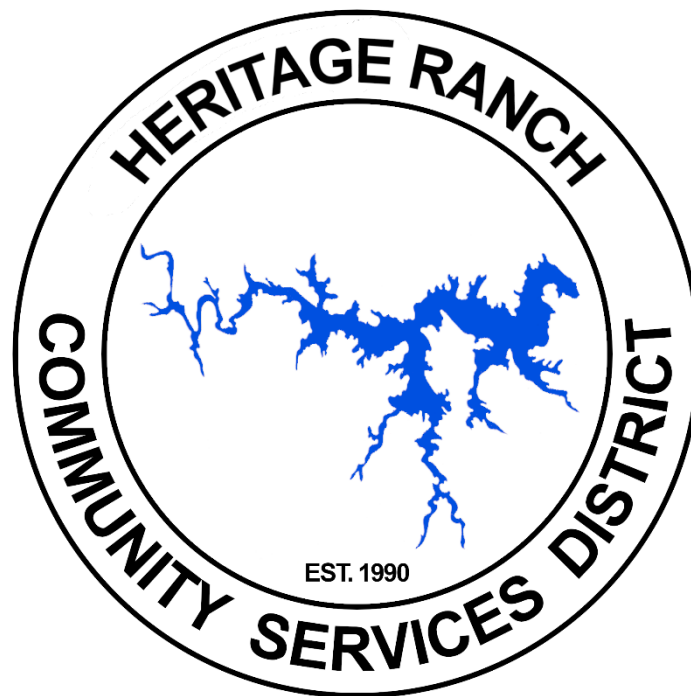
**Reg Cousineau, President  
Board of Directors**

**ATTEST:**



**Kristen Gelos, Secretary  
Board of Directors**

HERITAGE RANCH  
COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2022-2023  
FINAL BUDGET  
JULY 21, 2022

Heritage Ranch Community Services District  
Fiscal Year 2022-2023 Preliminary Budget  
June 16, 2022

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HERITAGE RANCH COMMUNITY SERVICES DISTRICT  
 Draft 2022/23 Capital & Equipment Budget

PROJECTS	Total Budget	Funding Source							
		Capital Reserves		Operating Budget			Operating Reserves		
		Water	Sewer	Water	Sewer	General	Water	Sewer	
WRF Upgrade Project (design, env, admin)	\$1,438,607		\$503,512						\$935,095
Lift Station 1-5 Rehab (const)	\$75,000								\$75,000
subtotal Projects	\$1,513,607	\$0	\$503,512	\$0	\$0	\$0	\$0	\$0	\$1,010,095
<b>EQUIPMENT</b>									
Equipment / Vehicle replacement (service truck)	\$120,000						\$72,000	\$48,000	
Vehicle replacement (small pickup)	\$35,000						\$21,000	\$14,000	
subtotal Equipment	\$155,000	\$0	\$0	\$0	\$0	\$0	\$93,000	\$62,000	
TOTAL CAPITAL	\$1,668,607	\$0	\$503,512	\$0	\$0	\$0	\$93,000	\$1,072,095	

	A	B	C	D	E	F
1	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - WATER FUND</b>					
2	<b>2021/22 un-audited, Preliminary 2022/23, &amp; Final 2022/23</b>					
3						
4						
5						
6		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
7	<b>OPERATING REVENUE</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
8	Water Fees	1,241,485	1,107,981	0		1,107,981
9	Late Fees	15,829	11,100	0		11,100
10	Hook-Up Fees	3,200	2,500	0		2,500
11	Turn on Fees	2,310	2,000	0		2,000
12	Plan Check & Inspection	776	5,000	0		5,000
13	Miscellaneous Income	12,933	0	0		0
14	<b>TOTAL OPERATING REVENUE</b>	<b>\$1,276,533</b>	<b>\$1,128,581</b>	<b>\$0</b>		<b>\$1,128,581</b>
15						
16						
17	<b>NON-OPERATING REVENUE</b>					
18	Standby Charges	195,919	202,958	0		202,958
19	Property Tax	224,509	232,860	0		232,860
20	Interest	10,148	11,400	0		11,400
21	Connection Fees	43,246	31,745	0		31,745
22	<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$473,821</b>	<b>\$478,963</b>	<b>\$0</b>		<b>\$478,963</b>
23						
24						
25	<b>RESERVE REVENUE</b>					
26	Capital Reserves	62,195	0	0	updated FYE	0
27	General Reserves	318,537	265,423	10,273	updated FYE	275,696
28	<b>TOTAL RESERVE REVENUE</b>	<b>\$380,732</b>	<b>\$265,423</b>	<b>\$10,273</b>		<b>\$275,696</b>
29						
30	<b>TOTAL REVENUE</b>	<b>\$2,131,086</b>	<b>\$1,872,967</b>	<b>\$10,273</b>		<b>\$1,883,240</b>
31						
32						
33	<b>OPERATING EXPENSES</b>					
34						
35	<b>SALARIES AND BENEFITS</b>					
36	Salaries	200,815	300,242	0		300,242
37	Overtime	6,186	6,487	0		6,487
38	Standby	7,717	7,900	0		7,900
39	Health Insurance	43,678	56,226	4,818	updated info	61,044
40	Pers Retirement	53,251	48,222	0		48,222
41	Workers Comp. Ins.	8,578	12,468	0		12,468
42	Medicare/FICA	3,106	4,235	0		4,235
43	Uniforms	2,542	3,000	0		3,000
44	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$325,873</b>	<b>\$438,780</b>	<b>\$4,818</b>		<b>\$443,598</b>
45						
46						
47	<b>UTILITIES</b>					
48	Electricity	79,854	90,604	0		90,604
49	Water Purchase	23,114	23,114	0		23,114
50	Telephone/Internet	3,754	3,826	0		3,826
51	<b>TOTAL UTILITIES</b>	<b>\$106,722</b>	<b>\$117,545</b>	<b>-\$0</b>		<b>\$117,544</b>
52						
53						
54						
55						

	A	B	C	D	E	F
56	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - WATER FUND</b>					
57	<b>2021/22 un-audited, Preliminary 2022/23, &amp; Final 2022/23</b>					
58						
59						
60		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
61	<b>MAINTENANCE &amp; SUPPLIES</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
62	Chemicals	47,720	62,000	0		62,000
63	Computer/Software	1,729	8,350	0		8,350
64	Equip. Rental/Lease	936	2,000	0		2,000
65	Fixed Equip.	59,721	126,500	0		126,500
66	Fuel & Oil	9,862	9,000	0		9,000
67	Lab Testing	23,409	34,400	0		34,400
68	Struct./Grnds.	2,156	3,735	0		3,735
69	Small Tools/Equip.	3,875	1,800	0		1,800
70	Supplies	3,790	3,000	0		3,000
71	Meters/Equip.	450	12,000	0		12,000
72	Vehicles	5,810	3,600	0		3,600
73	<b>TOTAL MAINT. &amp; SUP.</b>	<b>\$159,457</b>	<b>\$266,385</b>	<b>\$0</b>		<b>\$266,385</b>
74						
75	<b>GENERAL &amp; ADMINISTRATION</b>					
76	Allocation of General Fund	352,641	369,273	5,455	updated info	374,728
77	Alarm/Answering Service	932	1,000	0		1,000
78	Bank Charges/Fees	0	0	0		0
79	Consulting/Engineering	4,878	5,000	0		5,000
80	Dues/Subscription	3,156	6,200	0		6,200
81	Insurance (Property/Liability)	15,138	16,519	0		16,519
82	Legal/Attorney	3,505	0	0		0
83	Licenses/Permits	15,183	16,100	0		16,100
84	Plan Check & Inspection	776	5,000	0		5,000
85	Professional Service	27,246	52,000	0		52,000
86	Training & Travel	42	3,000	0		3,000
87	<b>TOTAL G &amp; A</b>	<b>\$423,497</b>	<b>\$474,092</b>	<b>\$5,455</b>		<b>\$479,546</b>
88						
89						
90	<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
91	Project	327,162	0	0		0
92	Equipment	57,190	93,000	0		93,000
93	<b>TOTAL CAPITAL</b>	<b>\$384,352</b>	<b>\$93,000</b>	<b>\$0</b>		<b>\$93,000</b>
94						
95	<b>DEBT</b>					
96	State Loan Payment-DWR	103,628	103,629	0		103,629
97	State Loan Payment Phase II-SRF	58,739	58,740	0		58,740
98	Western Alliance Lease-PVS	114,209	114,051	0		114,051
99	<b>TOTAL DEBT</b>	<b>\$276,576</b>	<b>\$276,420</b>	<b>\$0</b>		<b>\$276,420</b>
100						
101						
102	FUNDED DEPRECIATION	175,000	175,000	0		175,000
103	UNFUNDED DEPRECIATION	0	0	0		0
104						
105	<b>TOTAL EXPENSE</b>	<b>\$1,851,476</b>	<b>\$1,841,222</b>	<b>\$10,273</b>		<b>\$1,851,495</b>
106						
107	TRANSFER TO RESERVES	\$43,246	\$31,745	\$0		\$31,745
108						
109	<b>FUND TOTAL</b>	<b>\$236,364</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	A	B	C	D	E	F
1	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SEWER FUND</b>					
2	<b>2021/22 un-audited, Preliminary 2022/23, &amp; Final 2022/23</b>					
3						
4						
5						
6		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
7	<b>OPERATING REVENUE</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
8	Sewer Fees	726,883	704,110	0		704,110
9	Late Fees	9,642	7,400	0		7,400
10	Hook-Up Fees	500	500	0		500
11	Turn on Fees	1,540	1,500	0		1,500
12	Plan Check & Inspection	517	5,000	0		5,000
13	Miscellaneous Income	8,622	0	0		0
14	<b>TOTAL OPERATING REVENUE</b>	<b>\$747,705</b>	<b>\$718,510</b>	<b>\$0</b>		<b>718,510</b>
15						
16						
17	<b>NON-OPERATING REVENUE</b>					
18	Standby Charges	40,128	39,186	0		39,186
19	Property Tax	122,460	127,014	0		127,014
20	Interest	3,097	3,600	0		3,600
21	Connection Fees	39,313	38,835	0		38,835
22	<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$204,997</b>	<b>\$208,635</b>	<b>\$0</b>		<b>\$208,635</b>
23						
24			\$927,145			
25	<b>RESERVE REVENUE</b>					
26	Capital Reserves	47,177	503,512	0	updated FYE	503,512
27	General Reserves	143,972	1,130,654	7,409	updated FYE	1,138,063
28	<b>TOTAL RESERVE</b>	<b>\$191,149</b>	<b>\$1,634,166</b>	<b>\$7,409</b>		<b>\$1,641,575</b>
29						
30	<b>TOTAL REVENUE</b>	<b>\$1,143,851</b>	<b>\$2,561,311</b>	<b>\$7,409</b>		<b>\$2,568,720</b>
31						
32	<b>OPERATING EXPENSES</b>					
33						
34	<b>SALARIES AND BENEFITS</b>					
35	Salaries	133,876	200,162	0		200,162
36	Overtime	4,124	4,325	0		4,325
37	Standby	5,145	5,300	0		5,300
38	Health Insurance	29,512	37,484	3,212	updated info	40,696
39	Pers Retirement	35,182	32,148	0		32,148
40	Workers Comp. Ins.	5,665	8,234	0		8,234
41	Medicare/FICA	2,070	2,823	0		2,823
42	Uniforms	1,694	2,000	0		2,000
43	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$217,269</b>	<b>\$292,475</b>	<b>\$3,212</b>		<b>\$295,688</b>
44						
45						
46	<b>UTILITIES</b>					
47	Electricity	31,448	33,478	0		33,478
48	Telephone/Internet	2,617	2,667	0		2,667
49	<b>TOTAL UTILITIES</b>	<b>\$34,065</b>	<b>\$36,145</b>	<b>\$0</b>		<b>\$36,145</b>
50						
51						
52						
53						
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	A	B	C	D	E	F
55	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SEWER FUND</b>					
56	<b>2021/22 un-audited, Preliminary 2022/23, &amp; Final 2022/23</b>					
57						
58						
59						
60		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
61	<b>MAINTENANCE &amp; SUPPLIES</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
62	Chemicals	18,747	17,000	0		17,000
63	Computer/Software	1,103	8,150	0		8,150
64	Equip. Rental/Lease	71	500	0		500
65	Fixed Equip.	51,981	60,500	0		60,500
66	Fuel & Oil	6,575	6,000	0		6,000
67	Lab Testing	31,729	24,600	0		24,600
68	Struct./Grnds.	4,312	7,470	0		7,470
69	Small Tools/Equip.	2,583	1,200	0		1,200
70	Supplies	1,858	1,500	0		1,500
71	Vehicles	3,873	2,400	0		2,400
72	<b>TOTAL MAINT. &amp; SUP.</b>	<b>\$122,832</b>	<b>\$129,320</b>	<b>\$0</b>		<b>\$129,320</b>
73						
74						
75	<b>GENERAL &amp; ADMINISTRATION</b>					
76	Allocation of General Fund	271,262	284,056	4,196	updated info	288,252
77	Alarm/Answering Service	932	1,000	0		1,000
78	Bank Charges/Fees	0	0	0		0
79	Consulting/Engineering	2,866	5,000	0		5,000
80	Dues/Subscription	1,733	3,800	0		3,800
81	Insurance (Property/Liability)	11,533	12,586	0		12,586
82	Legal/Attorney	2,336	0	0		0
83	Licenses/Permits	10,762	12,900	0		12,900
84	Plan Check & Inspection	517	5,000	0		5,000
85	Professional Service	5,858	25,000	0		25,000
86	Training & Travel	0	3,000	0		3,000
87	<b>TOTAL G &amp; A</b>	<b>\$307,801</b>	<b>\$352,342</b>	<b>\$4,196</b>		<b>\$356,538</b>
88						
89						
90						
91	<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
92	Project	149,171	1,513,607	0		1,513,607
93	Equipment	38,127	62,000	0		62,000
94	<b>TOTAL CAPITAL</b>	<b>\$187,298</b>	<b>\$1,575,607</b>	<b>\$0</b>		<b>\$1,575,607</b>
95						
96	<b>DEBT</b>					
97	Western Alliance Lease-PVS	38,640	38,587	0		38,587
98	<b>TOTAL DEBT</b>	<b>\$38,640</b>	<b>\$38,587</b>	<b>\$0</b>		<b>\$38,587</b>
99						
100						
101	FUNDED DEPRECIATION	98,000	98,000	0		98,000
102	UNFUNDED DEPRECIATION	0	0	0		0
103						
104	<b>TOTAL EXPENSE</b>	<b>\$1,005,905</b>	<b>\$2,522,476</b>	<b>\$7,409</b>		<b>\$2,529,885</b>
105						
106	TRANSFER TO RESERVES	\$39,313	\$38,835	\$0		\$38,835
107						
108						
109	<b>FUND TOTAL</b>	<b>\$98,633</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1</b>

	A	B	C	D	E	F
1	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - SOLID WASTE FUND</b>					
2	2021/22 un-audited, Preliminary 2022/23, & Final 2022/23					
3						
4						
5						
6		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
7	<b>OPERATING REVENUE</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
8	TOTAL FRANCHISE FEES	\$79,860	\$82,587	\$0		\$82,587
9						
10						
11						
12						
13	<b>EXPENSE</b>					
14	Allocation of General Fund	54,252	56,811	839	updated info	57,650
15	TOTAL EXPENSES	\$54,252	\$56,811	\$839		\$57,650
16						
17	TRANSFER TO RESERVES	\$25,607	\$25,776	(\$839)		\$24,937
18						
19	<b>FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
20						

	A	B	C	D	E	F
1	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - GENERAL FUND</b>					
2	2021/22 un-audited, Preliminary 2022/23, & Final 2022/23					
3						
4						
5						
6						
7	<b>OPERATING REVENUE</b>	<b>Un-audited 21/22</b>	<b>Preliminary 22/23</b>	<b>Changes from Preliminary</b>	<b>Notes</b>	<b>Final Budget 22/23</b>
8	Transfer from other Funds	0	0	0		0
9	Miscellaneous Income	46,700	500	0		500
10	<b>TOTAL OPERATING</b>	<b>\$46,700</b>	<b>\$500</b>	<b>\$0</b>		<b>\$500</b>
11						
12						
13						
14	<b>NON-OPERATING REVENUE</b>					
15	Property Tax	61,230	63,507	0		63,507
16	Interest	0	0	0		0
17	<b>TOTAL NON-OPERATING</b>	<b>\$61,230</b>	<b>\$63,507</b>	<b>\$0</b>		<b>\$63,507</b>
18						
19						
20						
21	<b>RESERVE REVENUE</b>					
22	Capital Reserves	0	0	0		0
23	General Reserves	0	0	0		0
24	<b>TOTAL RESERVE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
25						
26	<b>TOTAL REVENUE</b>	<b>\$107,930</b>	<b>\$64,007</b>	<b>\$0</b>		<b>\$64,007</b>
27						
28						
29						
30	<b>OPERATING EXPENSES</b>					
31						
32	<b>SALARIES AND BENEFITS</b>					
33	Salaries	425,544	408,345	5,001	updated info	413,346
34	Overtime	0	0	0		0
35	Health Insurance	44,858	52,815	4,555	updated info	57,370
36	Health Insurance - Retirees	73,614	47,600	0		47,600
37	Pers Retirement	80,221	68,639	862	updated info	69,501
38	OPEB Funding/Transfer	0	28,306	0		28,306
39	Workers Comp. Ins.	1,942	2,823	0		2,823
40	Directors' Fees	7,200	9,000	0		9,000
41	Medicare/FICA	6,765	6,052	72	updated info	6,124
42	Car Allowance	3,000	3,000	0		3,000
43	SUI/ETT	637	1,000	0		1,000
44	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$643,782</b>	<b>\$627,580</b>	<b>\$10,490</b>		<b>\$638,070</b>
45						
46						
47						
48	<b>UTILITIES</b>					
49	Electricity	195	209	0		209
50	Propane	1,402	1,466	0		1,466
51	Telephone/Internet	5,005	5,101	0		5,101
52	<b>TOTAL UTILITIES</b>	<b>\$6,602</b>	<b>\$6,777</b>	<b>\$0</b>		<b>\$6,777</b>
53						
54						

	A	B	C	D	E	F
55	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - GENERAL FUND</b>					
56	<b>2021/22 un-audited, Preliminary 2022/23, &amp; Final 2022/23</b>					
57						
58						
59						
60		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
61	<b>MAINTENANCE &amp; SUPPLIES</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
62	Computer/Software	31,240	17,400	0		17,400
63	Equip. Rental/Lease	0	0	0		0
64	Fixed Equip.	662	0	0		0
65	Office Supplies	1,336	1,500	0		1,500
66	Parks & Recreation	0	0	0		0
67	Struct./Grnds.	2,156	3,735	0		3,735
68	Supplies	13	0	0		0
69	<b>TOTAL MAINT. &amp; SUP.</b>	<b>\$35,406</b>	<b>\$22,635</b>	<b>\$0</b>		<b>\$22,635</b>
70						
71						
72	<b>GENERAL &amp; ADMINISTRATION</b>					
73	Ads./Advertising	1,382	1,500	0		1,500
74	Alarm/Answering Service	1,864	2,000	0		2,000
75	Audit	8,485	10,000	0		10,000
76	Bank Charges/Fees	5,707	1,000	0		1,000
77	Consulting/Engineering	0	0	0		0
78	Dues/Subscription	6,625	0	0		0
79	Elections	0	5,000	0		5,000
80	Insurance (Property/Liability)	9,371	10,226	0		10,226
81	LAFCO	6,269	6,930	0		6,930
82	Legal/Attorney	9,138	25,000	0		25,000
83	Licenses/Permits	0	0	0		0
84	Postage	15,108	15,000	0		15,000
85	Professional Service	14,719	12,300	0		12,300
86	Tax Collection	6,158	6,200	0		6,200
87	Staff Training & Travel	368	6,000	0		6,000
88	Board Training & Travel	100	1,000	0		1,000
89	<b>TOTAL G &amp; A</b>	<b>\$85,294</b>	<b>\$102,156</b>	<b>\$0</b>		<b>\$102,156</b>
90						
91						
92						
93	<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
94	Project	0	0	0		0
95	Equipment	0	0	0		0
96	<b>TOTAL CAPITAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
97						
98						
99	FUNDED DEPRECIATION	15,000	15,000	0		15,000
100	UNFUNDED DEPRECIATION	0		0		0
101						
102	<b>TOTAL EXPENSE</b>	<b>\$786,085</b>	<b>\$774,148</b>	<b>\$10,490</b>		<b>\$784,638</b>
103						
104	TRANSFERRED TO OTHER FUNDS	<b>(\$678,155)</b>	<b>(\$710,140)</b>	<b>(\$10,490)</b>		<b>(\$720,630)</b>
105						
106	<b>FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	A	B	C	D	E	F
1	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET</b>					
2	2021/22 un-audited, Preliminary 2022/23, & Final 2022/23					
3						
4						
5						
6						
7	<b>OPERATING REVENUE</b>	<b>Un-audited 21/22</b>	<b>Preliminary 22/23</b>	<b>Changes from Preliminary</b>	<b>Notes</b>	<b>Final Budget 22/23</b>
8	Water Fees	1,241,485	1,107,981	0		1,107,981
9	Sewer Fees	726,883	704,110	0		704,110
10	Hook-Up Fees	3,700	3,000	0		3,000
11	Turn on Fees	3,850	3,500	0		3,500
12	Late Fees	25,471	18,500	0		18,500
13	Plan Check & Inspection	1,293	10,000	0		10,000
14	Miscellaneous Income	68,255	500	0		500
15	<b>OPERATING</b>	<b>\$2,070,938</b>	<b>\$1,847,591</b>	<b>\$0</b>		<b>\$1,847,591</b>
16						
17						
18						
19	<b>FRANCHISE REVENUE</b>					
20	<b>FRANCHISE</b>	<b>79,860</b>	<b>82,587</b>	<b>0</b>		<b>\$82,587</b>
21						
22						
23	<b>TOTAL OPERATING</b>	<b>\$2,150,798</b>	<b>\$1,930,178</b>	<b>\$0</b>		<b>\$1,930,178</b>
24						
25						
26	<b>NON-OPERATING REVENUE</b>					
27	Standby Charges	236,047	242,144	0		242,144
28	Property Tax	408,199	423,381	0		423,381
29	Interest	13,244	15,000	0		15,000
30	Connection Fees	82,559	70,580	0		70,580
31	<b>TOTAL NON-OPERATING</b>	<b>\$740,048</b>	<b>\$751,105</b>	<b>\$0</b>		<b>\$751,105</b>
32						
33						
34						
35	<b>RESERVE REVENUE</b>					
36	Capital Reserves	109,372	503,512	0	updated FYE	503,512
37	General Reserves	462,509	1,396,077	17,682	updated FYE	1,413,759
38	<b>TOTAL RESERVE</b>	<b>\$571,881</b>	<b>\$1,899,589</b>	<b>\$17,682</b>		<b>\$1,917,271</b>
39						
40						
41	<b>TOTAL NON-OPERATING</b>	<b>\$1,311,930</b>	<b>\$2,650,694</b>	<b>\$17,682</b>		<b>\$2,668,376</b>
42						
43						
44	<b>TOTAL ALL REVENUE</b>	<b>\$3,462,727</b>	<b>\$4,580,872</b>	<b>\$17,682</b>		<b>\$4,598,554</b>
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	A	B	C	D	E	F
55	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET</b>					
56	2021/22 un-audited, Preliminary 2022/23, & Final 2022/23					
57						
58						
59						
60	<b>OPERATING EXPENSES</b>					
61						
62		<b>Un-audited</b>	<b>Preliminary</b>	<b>Changes from</b>		<b>Final Budget</b>
63	<b>SALARIES AND BENEFITS</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
64	Salaries	760,235	908,749	5,001	updated info	913,750
65	Health Insurance	118,049	146,525	12,585	updated info	159,110
66	Health Insurance - Retiree	73,614	47,600	0		47,600
67	Pers Retirement	168,653	149,009	862	updated info	149,871
68	OPEB Funding/Transfer	0	28,306	0		28,306
69	Standby	12,862	13,200	0		13,200
70	Overtime	10,311	10,811	1	rounding	10,812
71	Workers Comp. Ins.	16,185	23,525	0		23,525
72	Directors' Fees	7,200	9,000	0		9,000
73	Medicare/FICA	11,941	13,110	72	updated info	13,182
74	Car Allowance	3,000	3,000	0		3,000
75	SUI/ETT	637	1,000	0		1,000
76	Uniforms	4,236	5,000	0		5,000
77	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$1,186,924</b>	<b>\$1,358,835</b>	<b>\$18,521</b>		<b>\$1,377,356</b>
78						
79						
80						
81	<b>UTILITIES</b>					
82	Electricity	111,497	124,292	0		124,292
83	Propane	1,402	1,466	0		1,466
84	Water Purchase	23,114	23,114	0		23,114
85	Telephone/Internet	11,376	11,594	0		11,594
86	<b>TOTAL UTILITIES</b>	<b>\$147,389</b>	<b>\$160,466</b>	<b>\$0</b>		<b>\$160,466</b>
87						
88						
89						
90	<b>MAINTENANCE &amp; SUPPLIES</b>					
91	Chemicals	66,467	79,000	0		79,000
92	Computer/Software	34,072	33,900	0		33,900
93	Equip. Rental/Lease	1,007	2,500	0		2,500
94	Fixed Equip.	112,364	187,000	0		187,000
95	Fuel & Oil	16,437	15,000	0		15,000
96	Lab Testing	55,138	59,000	0		59,000
97	Office Supplies	1,336	1,500	0		1,500
98	Parks & Recreation	0	0	0		0
99	Struct./Grnds.	8,625	14,940	0		14,940
100	Small Tools/Equip.	6,458	3,000	0		3,000
101	Supplies	5,660	4,500	0		4,500
102	Meters/Equip.	450	12,000	0		12,000
103	Vehicles	9,683	6,000	0		6,000
104	<b>TOTAL MAINT. &amp; SUP.</b>	<b>\$317,696</b>	<b>\$418,340</b>	<b>\$0</b>		<b>\$418,340</b>
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106						
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109						

	A	B	C	D	E	F
110	<b>HERITAGE RANCH COMMUNITY SERVICES DISTRICT - CONSOLIDATED BUDGET</b>					
111	2021/22 un-audited, Preliminary 2022/23, & Final 2022/23					
112						
113						
114						
115		<b>Un-audited</b>	<b>Budget</b>	<b>Changes from</b>		<b>Final Budget</b>
116	<b>GENERAL &amp; ADMINISTRATION</b>	<b>21/22</b>	<b>22/23</b>	<b>Preliminary</b>	<b>Notes</b>	<b>22/23</b>
117	Ads./Advertising	1,382	1,500	0		1,500
118	Alarm/Answering Service	3,728	4,000	0		4,000
119	Audit	8,485	10,000	0		10,000
120	Bank Charges/Fees	5,707	1,000	0		1,000
121	Consulting/Engineering	7,744	10,000	0		10,000
122	Dues/Subscription	11,515	10,000	0		10,000
123	Elections	0	5,000	0		5,000
124	Insurance (Property/Liability)	36,042	39,330	0		39,330
125	LAFCO	6,269	6,930	0		6,930
126	Legal/Attorney	14,979	25,000	0		25,000
127	Licenses/Permits	25,945	29,000	0		29,000
128	Plan Check & Inspection	1,293	10,000	0		10,000
129	Postage/Billing	15,108	15,000	0		15,000
130	Professional Service	47,822	89,300	0		89,300
131	Tax Collection	6,158	6,200	0		6,200
132	Staff Training & Travel	410	12,000	0		12,000
133	Board Training & Travel	100	1,000	0		1,000
134	<b>TOTAL G &amp; A</b>	<b>\$192,688</b>	<b>\$275,260</b>	<b>\$0</b>		<b>\$275,260</b>
135						
136						
137						
138	<b>CAPITAL PROJECTS &amp; EQUIPMENT</b>					
139	Structures/Improvements	476,333	1,513,607	0		1,513,607
140	Equipment	95,317	155,000	0		155,000
141	<b>TOTAL CAPITAL</b>	<b>\$571,650</b>	<b>\$1,668,607</b>	<b>\$0</b>		<b>\$1,668,607</b>
142						
143						
144						
145	<b>DEBT</b>					
146	State Loan Payment - DWR	103,628	103,629	0		103,629
147	State Loan Payment Phase II - SRF	58,739	58,740	0		58,740
148	Western Alliance Lease-PVS	152,850	152,638	0		152,638
149	<b>TOTAL DEBT</b>	<b>\$315,217</b>	<b>\$315,007</b>	<b>\$0</b>		<b>\$315,007</b>
150						
151	FUNDED DEPRECIATION	\$288,000	\$288,000	\$0		\$288,000
152	UNFUNDED DEPRECIATION	\$0	\$0	\$0		\$0
153						
154						
155	<b>TOTAL EXPENSE</b>	<b>\$3,019,564</b>	<b>\$4,484,516</b>	<b>\$18,521</b>		<b>\$4,503,037</b>
156						
157	CAPACTIY CHARGES TRANSFER	\$82,559	\$70,580	\$0		\$70,580
158						
159	SOLID WASTE FEES TRANSFER	\$25,607	\$25,776	(\$839)	updated info	\$24,937
160			\$96,356			\$95,517
161						
162	<b>FUND TOTAL</b>	<b>\$334,997</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1</b>

