

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

<b>OPERATING REVENUE</b>	<b>Budget FY 23/24</b>	<b>Actual December</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Water Fees	1,364,806	117,391	776,320	57%	
Sewer Fees	1,018,537	76,034	455,941	45%	
Hook-Up Fees	2,400	0	0	0%	
Turn on Fees	3,500	50	1,425	41%	
Late Fees	18,830	2,299	15,875	84%	
Plan Check & Inspection	1,600	0	0	0%	
Miscellaneous Income	500	146	1,741	348%	
<b>TOTAL OPERATING</b>	<b>\$2,410,173</b>	<b>\$195,920</b>	<b>\$1,251,302</b>	<b>52%</b>	

<b>FRANCHISE REVENUE</b>					
Solid Waste Franchise Fees	88,698	7,184	48,895	55%	
<b>TOTAL FRANCHISE</b>	<b>\$88,698</b>	<b>\$7,184</b>	<b>\$48,895</b>	<b>55%</b>	

**TOTAL OPERATING** \$2,498,871    \$203,104    \$1,300,197    52%

<b>NON-OPERATING REVENUE</b>					
Standby Charges	242,200	26,142	58,844	24%	
Property Tax	454,384	60,784	130,402	29%	
Interest	30,000	823	75,146	250%	Fluctuates based on activity
Connection Fees	70,580	0	0	0%	
<b>TOTAL NON-OPERATING</b>	<b>\$797,164</b>	<b>\$87,748</b>	<b>\$264,391</b>	<b>33%</b>	

<b>RESERVE REVENUE</b>					
Capital Reserves	539,887	43,069	112,299	21%	
Operating Reserves	1,767,061	83,023	241,894	14%	
<b>TOTAL RESERVE</b>	<b>\$2,306,948</b>	<b>\$126,092</b>	<b>\$354,193</b>	<b>15%</b>	

**TOTAL NON-OPERATING** \$3,104,112    \$213,840    \$618,585    20%

<b>TOTAL ALL INCOME</b>	<b>\$5,602,983</b>	<b>\$416,944</b>	<b>\$1,918,782</b>	<b>34%</b>	
-------------------------	--------------------	------------------	--------------------	------------	--

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

**OPERATING EXPENSES**

<b>SALARIES AND BENEFITS</b>	<b>Budget FY 23/24</b>	<b>Actual December</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Salaries	993,973	108,320	450,087	45%	
Health Insurance	183,739	14,927	79,091	43%	
Health Insurance - Retirees	51,408	3,994	23,962	47%	
Pers Retirement	176,138	19,685	98,484	56%	
OPEB Funding/Transfer	10,181	0	0	0%	
Standby	13,200	1,482	5,817	44%	
Overtime	7,930	841	3,559	45%	
Workers Comp. Ins.	24,000	0	23,025	96%	
Directors' Fees	36,000	400	3,100	9%	
Medicare/FICA	14,616	1,638	6,919	47%	
Car Allowance	3,000	250	1,500	50%	
SUI/ETT	1,000	0	0	0%	
Uniforms	5,000	142	3,264	65%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$1,520,185</b>	<b>\$151,678</b>	<b>\$698,807</b>	<b>46%</b>	

**UTILITIES**

Electricity	129,263	15,493	72,430	56%	
Propane	1,525	231	231	15%	
Water Purchase	28,600	0	30,148	105%	Paid Semiannually
Telephone/Internet	12,801	2,253	7,689	60%	
<b>TOTAL UTILITIES</b>	<b>\$172,189</b>	<b>\$17,976</b>	<b>\$110,498</b>	<b>64%</b>	

**MAINTENANCE & SUPPLIES**

Chemicals	82,160	5,119	44,446	54%	
Computer/Software	35,256	639	7,407	21%	
Equip. Rental/Lease	2,600	1,436	8,618	331%	
Fixed Equip.	194,480	20,867	103,849	53%	
Fuel & Oil	15,600	2,161	8,915	57%	
Lab Testing	61,360	7,161	23,754	39%	
Office Supplies	1,560	0	329	21%	
Parks & Recreation	1,000	0	0	0%	
Struct./Grnds.	15,537	496	6,492	42%	
Small Tools/Equip.	3,120	24	4,287	137%	
Supplies	4,680	729	7,750	166%	
Meters/Equip.	12,480	6,095	12,580	101%	Fluctuates based on activity
Vehicles	6,240	2,283	6,317	101%	
<b>TOTAL MAINT. &amp; SUP.</b>	<b>\$436,073</b>	<b>\$47,011</b>	<b>\$234,745</b>	<b>54%</b>	

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

<b>GENERAL &amp; ADMINISTRATION</b>	<b>Budget FY 23/24</b>	<b>Actual December</b>	<b>Actual Year to Date</b>	<b>Percentage Year to Date</b>	<b>Variance Explanation</b>
Ads./Advertising	1,500	432	1,391	93%	Fluctuates based on activity
Alarm/Answering Service	4,160	340	2,030	49%	
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	900	9,387	90%	
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	7,623	15,423	62%	
Licenses/Permits	30,160	12,542	12,722	42%	
Plan Check & Inspection	1,600	0	0	0%	
Postage/Billing	15,600	1,425	7,563	48%	
Professional Service	92,872	2,093	16,637	18%	
Tax Collection	7,300	0	0	0%	
Staff Training & Travel	12,480	105	5,108	41%	
Board Training & Travel	1,000	0	1,930	193%	
<b>TOTAL G &amp; A</b>	<b>\$274,772</b>	<b>\$25,461</b>	<b>\$124,291</b>	<b>45%</b>	

**CAPITAL PROJECTS & EQUIPMENT**

Structures/Improvements	2,271,948	126,092	354,193	16%	
Equipment	35,000	0	0	0%	
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$2,306,948</b>	<b>126,092</b>	<b>354,193</b>	<b>15%</b>	

**DEBT**

State Loan Payment	103,629	0	51,814	50%	paid semiannually
State Loan Payment Phase II	58,740	29,369	29,369	50%	paid semiannually
Western Alliance Lease-PVS	153,314	0	76,580	50%	paid semiannually
<b>TOTAL DEBT</b>	<b>\$315,683</b>	<b>\$29,369</b>	<b>\$157,764</b>		

FUNDED DEPRECIATION	\$288,000	\$24,000	\$142,750	50%	
UNFUNDED DEPRECIATION	\$0	\$0	\$0	0%	

<b>TOTAL EXPENSE</b>	<b>\$5,313,850</b>	<b>\$421,587</b>	<b>\$1,823,048</b>	<b>34%</b>	
----------------------	--------------------	------------------	--------------------	------------	--

CAPACITY CHARGES TRANSFER      \$70,580                      \$0                      \$0                      0%

SOLID WASTE FEES TRANSFER      \$26,109                      \$112                      \$13,413                      51%

<b>FUND TOTAL</b>	<b>\$192,444</b>	<b>(\$4,756)</b>	<b>\$82,321</b>		
-------------------	------------------	------------------	-----------------	--	--