



# **De Luz Community Services District**

**District Budget**

**Fiscal Year 2021-2022**

**Adopted June 16, 2021**

# De Luz Community Services District

## FISCAL YEAR 2021-2022 REVENUE AND EXPENSE SUMMARY DRAFT

REVENUE	2021-2022
2021-2022 Benefit Fees	\$1,442,218
2020-2021 Benefit Fees	\$122,468
2021-2022 Roadway Rehabilitation & FEMA	\$1,892,314
2021-2022 Exempt Parcels	\$57,000
Franchise Fees	\$60,512
Permit Fees	\$6,000
Sheriff Special Tax	\$293,000
<b>TOTAL REVENUE—&gt;&gt;</b>	<b>\$3,873,512</b>
<b>EXPENSE</b>	
Contract and P.O. Work	\$176,050
Emergency Maintenance	\$67,500
Roadway Rehabilitation	\$1,749,270
In-House Road Maintenance	\$381,690
General & Administrative	\$854,446
Long Range Planning	\$25,000
Capital Expenditures	\$45,000
Law Enforcement Expenditures	\$257,000
Appropriated to Roadway Rehabilitation and Sheriff Fund Reserve	\$317,556
<b>TOTAL EXPENSE—&gt;&gt;</b>	<b>\$3,873,512</b>

**De Luz Community Services District  
Fiscal Year 2021-2022  
Revenue Expense Summary**

	2021-2022		2020-2021	2020-2021	% Change
	Proposed Budget	% Inc./-Dec	Actual Annualized	Budget	+/-
Director Stipend	14,000	0.00%	11,000	14,000	-21.43%
Wages - General Manager	152,235	0.33%	152,235	151,735	0.33%
Wages - Administrative - Finance	159,447	5.00%	159,852	151,852	5.27%
HRA/FSA Administrative	2,200	0.00%	2,200	2,200	0.00%
Payroll Taxes	6,986	1.13%	7,760	6,908	12.33%
State Payroll Taxes	765	-9.42%	909	845	7.63%
UAL - Unfunded Accrued Liability	105,814	5.65%	100,344	100,152	0.19%
Retirement	30,333	-7.74%	29,669	32,878	-9.76%
GASB 68 Actuary	1,500	0.00%	1,500	1,500	0.00%
Workers' Compensation	7,906	17.56%	7,530	6,725	11.97%
Health Insurance	34,309	-24.22%	32,675	45,276	-27.83%
Retirement Health Care	35,133	143.45%	33,460	14,431	131.86%
Legal Fees	42,000	0.00%	46,000	42,000	9.52%
Legal Notices	1,500	-14.29%	1,500	1,750	-14.29%
Accounting & Audit	26,672	42.63%	25,895	18,700	38.48%
Telephone & Alarm	4,970	45.32%	3,844	3,420	12.40%
Meetings & Seminars	14,500	0.00%	2,365	14,500	-83.69%
Office Supplies	6,825	5.00%	7,680	6,500	18.15%
Printing	2,500	66.67%	1,950	1,500	30.00%
Postage	600	20.00%	634	500	26.80%
Office Eq. Lease/Maintenance	4,137	3.42%	4,056	4,000	1.40%
IT Maintenance - Support	30,000	13.29%	32,694	26,480	23.47%
Utilities	4,000	17.65%	4,000	3,400	17.65%
Liability Insurance & Bonds	45,362	16.06%	41,238	39,085	5.51%
Data Processing	5,400	-22.86%	5,208	7,000	-25.60%
County Service Fees	3,000	-18.92%	2,800	3,700	-24.32%
Travel & Mileage	750	0.00%	50	750	-93.33%
Membership & Dues	7,468	2.06%	7,250	7,317	-0.92%
Equipment Rental	0	-100.00%	0	650	-100.00%
Mortgage Payment	53,907	0.00%	53,907	53,907	0.00%
POA Dues	8,700	9.30%	8,286	7,960	4.10%
Property Taxes	11,528	4.80%	11,414	11,000	3.76%
Capital Asset Purchases	10,000	-50.00%	17,275	20,000	-13.63%
Long Range Planning (GIS/Mapping/IT Cloud)	20,000	-55.56%	31,843	45,000	-29.24%
<b>Total General and Admin</b>	<b>854,446</b>	<b>0.81%</b>	<b>849,024</b>	<b>847,621</b>	<b>0.17%</b>

**De Luz Community Services District  
Fiscal Year 2021-2022  
Revenue Expense Summary  
In House Road Maintenance**

	2021-2022 Proposed Budget	2021-2022 % Inc/-Dec	2020-2021 Actual Annualized	2020-2021 Budget	% Change +/-
<b>In-House Road Maintenance</b>					
Equipment Yard Rental	7,200	0.00%	7,200	7,200	0.00%
Wages - Supervisor	87,214	-13.31%	83,061	100,600	-17.43%
Wages - Maintenance Worker	115,668	1.39%	110,160	114,078	-3.43%
Payroll Taxes	1,593	-10.52%	1,710	1,780	-3.93%
State Payroll Taxes	314	-16.19%	291	375	-22.35%
Retirement	10,020	-34.07%	9,987	15,197	-34.28%
Workers' Compensation	9,191	60.73%	8,753	5,718	53.08%
Health Insurance	21,478	-16.77%	20,455	25,804	-20.73%
Field Supplies	8,500	0.00%	9,786	8,500	15.13%
Equipment Maintenance	2,930	-58.15%	2,790	7,000	-60.14%
Equipment Fuel	1,575	96.88%	1,496	800	87.00%
Vehicle Fuel	11,477	-4.36%	9,564	12,000	-20.30%
Vehicle Repairs/Maintenance	7,000	0.00%	4,250	7,000	-39.29%
Equipment Insurance	9,532	123.81%	7,332	7,699	-4.76%
Contract Labor Traffic Eng.	18,000	163.64%	26,045	11,000	136.77%
Contract Labor Gen Eng.	30,000	25.00%	29,636	24,000	23.49%
Capital Asset Equipment	40,000	0.00%	0	40,000	-100.00%
<b>Total In-House Road Maintenance</b>	<b>381,690</b>	<b>-1.82%</b>	<b>332,516</b>	<b>388,750</b>	<b>-14.47%</b>
<b>Contract Work</b>					
Routine	176,050	0.00%	136,437	176,050	-22.50%
Rd. Rehab. (Buena Vista)	754,270	7.75%	887,525	700,000	26.79%
Emergency	67,500	0.00%	156,679	67,500	132.12%
<b>Total Contract &amp; RR Work</b>	<b>997,820</b>	<b>5.75%</b>	<b>1,180,641</b>	<b>943,550</b>	<b>25.13%</b>