

DE LUZ COMMUNITY SERVICES DISTRICT

**DISTRICT BUDGET
FISCAL YEAR 2022-2023**

**ADOPTED
JUNE 15, 2022**



De Luz Community Services District

**FISCAL YEAR 2022-2023
REVENUE AND EXPENSE SUMMARY
ADOPTED**

| REVENUE | 2022-2023 |
|----------------------------------------------|--------------------|
| Projected Balance Forward | \$0 |
| 2022-2023 Benefit Fees | \$1,345,672 |
| 2021-2022 Benefit Fees | \$52,250 |
| 2022-2023 Roadway Rehab. | \$587,078 |
| 2022-2023 Exempt Parcel Billing | \$62,000 |
| Franchise Fees | \$66,000 |
| Permit Fees | \$6,000 |
| FEMA 2022-2023 Obligations Large Projects | \$629,000 |
| FEMA 2022-2023 Large Project Overrun (Est.) | \$175,000 |
| Sheriff Special Tax | \$296,000 |
| TOTAL REVENUE-->> | \$3,219,000 |
| EXPENSE | |
| Contract and P.O. Work | \$176,050 |
| Emergency Maintenance | \$67,500 |
| Roadway Rehabilitation/Reserves | \$675,000 |
| FEMA (Sandia Creek & Via Vaquero) Retention | \$75,000 |
| In-House Road Maintenance | \$379,006 |
| General & Administrative | \$923,671 |
| Capital Expenditures | \$105,000 |
| Law Enforcement Expenditures Est. | \$292,000 |
| Year-End Carryover (+/- Roadway Rehab. Fund) | \$521,773 |
| Year-End Carryover (+/-To Sheriff Fund) | \$4,000 |
| TOTAL EXPENSE-->> | \$3,219,000 |

De Luz Community Services District
Fiscal Year 2022-2023
General and Administrative Expense Summary

| | 2022-2023 | % Change | 2021-2022 | 2021-2022 | % Change |
|----------------------------------|-----------------|--------------|-------------------|----------------|---------------|
| | Proposed Budget | +/- | Actual Annualized | Budget | +/- |
| Director Stipend | 12,500 | 0.00% | 12,500 | 14,000 | -10.71% |
| Wages | 360,839 | 7.90% | 334,420 | 311,682 | 7.30% |
| HRA/FSA Administrative | 2,200 | 0.00% | 2,200 | 2,200 | 0.00% |
| Payroll Taxes | 7,581 | 7.90% | 7,026 | 6,986 | 0.57% |
| State Payroll Taxes | 830 | 7.90% | 769 | 765 | 0.52% |
| UAL - Unfunded Accrued Liability | 104,750 | 1.86% | 102,842 | 105,814 | -2.81% |
| Retirement | 31,000 | 1.29% | 30,605 | 30,333 | 0.90% |
| GASB 68 & 75 Actuary | 4,000 | 0.00% | 4,000 | 1,500 | 166.67% |
| Workers' Compensation | 6,742 | 7.90% | 6,248 | 7,906 | -20.97% |
| Health Insurance | 74,945 | 7.90% | 69,458 | 69,442 | 0.02% |
| Legal Fees | 48,000 | -39.32% | 79,108 | 42,000 | 88.35% |
| Legal Notices | 1,500 | 71.43% | 875 | 1,500 | -41.67% |
| Accounting & Audit | 26,000 | -17.91% | 31,672 | 26,672 | 18.75% |
| Telephone/Alarm/Interent | 6,902 | 7.90% | 6,397 | 4,970 | 28.71% |
| Meetings & Seminars | 19,500 | 29.14% | 15,100 | 14,500 | 4.14% |
| Office Supplies | 7,779 | 7.90% | 7,209 | 6,825 | 5.63% |
| Printing | 2,587 | 7.90% | 2,398 | 2,500 | -4.08% |
| Postage | 968 | 7.90% | 897 | 600 | 49.50% |
| Office Eq. Lease/Maintenance | 4,248 | 7.90% | 3,937 | 4,137 | -4.83% |
| IT Maintenance - Support | 35,688 | 7.90% | 33,075 | 30,000 | 10.25% |
| Utilities | 5,249 | 7.90% | 4,865 | 4,000 | 21.63% |
| Liability Insurance & Bonds | 64,395 | 7.90% | 59,680 | 45,362 | 31.56% |
| Data Processing | 5,400 | -21.74% | 6,900 | 5,400 | 27.78% |
| County Service Fees Assessments | 5,700 | 0.44% | 5,675 | 3,000 | 89.17% |
| Travel & Mileage | 144 | 7.90% | 133 | 750 | -82.27% |
| Membership & Dues | 7,447 | 7.90% | 6,902 | 7,468 | -7.57% |
| Mortgage Payment | 53,907 | 0.00% | 53,907 | 53,907 | 0.00% |
| POA Dues | 10,555 | 7.90% | 9,782 | 8,700 | 12.43% |
| Property Taxes | 12,316 | 7.90% | 11,414 | 11,528 | -0.99% |
| Total General and Admin | 923,671 | 1.50% | 909,994 | 824,446 | 10.38% |

De Luz Community Services District
Fiscal Year 2022-2023
General and Administrative Expense Summary

| | 2022-2023 Proposed Budget | % Change +/- | 2021-2022 Actual Annualized | 2021-2022 Proposed Budget | % Change +/- |
|-----------------------------------------|------------------------------|-----------------|--------------------------------|------------------------------|-----------------|
| Road Maintenance | | | | | |
| Equipment Yard Rental | 7,200 | 0.00% | 7,200 | 7,200 | 0.00% |
| Wages - IHRM | 217,958 | 7.90% | 202,000 | 202,882 | -0.43% |
| Payroll Taxes | 1,727 | 7.90% | 1,601 | 1,593 | 0.51% |
| State Payroll Taxes | 341 | 7.90% | 316 | 314 | 0.55% |
| Retirement | 10,795 | 7.90% | 10,005 | 10,020 | -0.15% |
| Workers' Compensation | 6,771 | 7.90% | 6,275 | 9,191 | -31.72% |
| Health Insurance | 31,993 | 7.90% | 29,651 | 21,478 | 38.05% |
| Field Supplies | 8,500 | -26.34% | 11,539 | 8,500 | 35.75% |
| Equipment Maintenance | 5,000 | -70.01% | 16,675 | 2,930 | 469.11% |
| Vehicle/Equipment Fuel | 15,089 | 7.90% | 13,984 | 11,477 | 21.85% |
| Vehicle Repairs/Maintenance | 7,000 | -48.61% | 13,622 | 7,000 | 94.61% |
| Equipment Insurance | 8,570 | 7.90% | 7,943 | 9,532 | -16.67% |
| Contract Labor Traffic Eng. | 22,554 | 7.90% | 20,903 | 18,000 | 16.13% |
| Contract Labor Gen Eng. | 35,507 | 7.90% | 32,907 | 30,000 | 9.69% |
| Total Road Maintenance | 379,006 | 1.17% | 374,621 | 340,116 | 10.15% |
| Contract Work | | | | | |
| Routine | 176,050 | 45.05% | 121,376 | 176,050 | -31.06% |
| Roadway Rehabilitation | 750,000 | 289.61% | 192,500 | 754,270 | -74.48% |
| Emergency | 67,500 | 68.86% | 39,975 | 67,500 | -40.78% |
| Total Contract & RR Work | 993,550 | 280.78% | 353,851 | 997,820 | -64.54% |
| Capital Asset | | | | | |
| Capital Asset Reserves (Administrative) | 15,000 | 50.00% | 10,000 | 10,000 | 0.00% |
| Capital Asset Equipment (Field Equip.) | 15,000 | -62.50% | 40,000 | 40,000 | 0.00% |
| GIS Platform Improvements | 10,000 | -46.77% | 18,788 | 20,385 | -7.83% |
| Long Term Planning | 35,000 | | | | |
| Building Improvements | 30,000 | | | | |
| Total Capital Asset Exp./Reserve | 105,000 | 52.64% | 68,788 | 70,385 | -2.27% |