



De Luz Community
Services District

**DE LUZ COMMUNITY SERVICES DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2023-2024**



De Luz Community Services District

**FISCAL YEAR 2023-2024
REVENUE AND EXPENSE SUMMARY
ADOPTED**

REVENUE

2023-2024

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|                                          |                    |
|------------------------------------------|--------------------|
| Projected Balance Forward                | \$0                |
| 2023-2024 Benefit Fees                   | \$1,594,208        |
| 2022-2023 Benefit Fees                   | \$52,250           |
| 2023-2024 Roadway Rehab                  | \$353,500          |
| 2023-2024 Exempt Parcel Billing          | \$42,000           |
| Franchise Fees                           | \$65,000           |
| Permit Fees                              | \$6,000            |
| FEMA 2019 Obligations & CAT Z in Process | \$554,000          |
| Sheriff Special Tax                      | \$296,000          |
| <b>TOTAL REVENUE ----&gt;&gt;</b>        | <b>\$2,962,958</b> |

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**EXPENSE**

|                                              |             |
|----------------------------------------------|-------------|
| Contract and P.O. Work                       | \$176,050   |
| Emergency Maintenance                        | \$67,500    |
| Roadway Rehabilitation /Reserves             | \$225,000   |
| In-House Road Maintenance                    | \$402,354   |
| General & Administrative                     | \$1,070,804 |
| Capital Expenditures                         | \$182,500   |
| Law Enforcement Expenditures Est.            | \$293,000   |
| Year-End Carryover (+/- Roadway Rehab. Fund) | \$540,750   |
| Year-End Carryover ( +/- To Sheriff Fund)    | \$5,000     |

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|                                   |                    |
|-----------------------------------|--------------------|
| <b>TOTAL EXPENSE ----&gt;&gt;</b> | <b>\$2,962,958</b> |
|-----------------------------------|--------------------|

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**De Luz Community Services District  
Fiscal Year 2023-2024  
General And Administrative Expenses Summary**

|                                  | 2023-2024<br>Proposed Budget | % Change<br>+/- | 2022-2023<br>Actual Annualized | 2022-2023<br>Budget | % Change<br>+/- |
|----------------------------------|------------------------------|-----------------|--------------------------------|---------------------|-----------------|
| Director Stipend                 | 14,500                       | -8.23%          | 15,800                         | 12,500              | 26.40%          |
| Wages                            | 472,000                      | 7.52%           | 439,000                        | 360,839             | 21.66%          |
| HRA/FSA Administrative           | 2,200                        | 0.00%           | 2,200                          | 2,200               | 0.00%           |
| Payroll Taxes                    | 8,642                        | 3.19%           | 8,375                          | 7,581               | 10.47%          |
| State Payroll Taxes              | 1,205                        | 7.40%           | 1,122                          | 830                 | 35.22%          |
| UAL - Unfunded Accrued Liability | 107,000                      | 1.75%           | 105,158                        | 104,750             | 0.39%           |
| Retirement                       | 32,000                       | 4.56%           | 30,605                         | 31,000              | -1.27%          |
| GASB 68 & 75 Actuary             | 5,500                        | 10.00%          | 5,000                          | 4,000               | 25.00%          |
| Workers' Compensation            | 7,206                        | 7.91%           | 6,678                          | 6,742               | -0.94%          |
| Health Insurance                 | 78,000                       | 7.42%           | 72,609                         | 74,945              | -3.12%          |
| Legal Fees                       | 48,000                       | -29.35%         | 67,945                         | 48,000              | 41.55%          |
| Legal Notices                    | 1,500                        | 3.45%           | 1,450                          | 1,500               | -3.33%          |
| Accounting & Audit               | 27,000                       | -23.31%         | 35,207                         | 26,000              | 35.41%          |
| Telephone/Alarm/Interent         | 6,923                        | 5.00%           | 6,593                          | 6,902               | -4.48%          |
| Meetings & Seminars              | 18,000                       | 8.17%           | 16,640                         | 19,500              | -14.67%         |
| Office Supplies                  | 9,000                        | 9.02%           | 8,255                          | 7,779               | 6.13%           |
| Printing                         | 2,600                        | 6.78%           | 2,435                          | 2,587               | -5.89%          |
| Postage                          | 800                          | 3.76%           | 771                            | 968                 | -20.34%         |
| Office Eq. Lease/Maintenance     | 9,750                        | 40.05%          | 6,962                          | 4,248               | 63.89%          |
| IT Maintenance                   | 39,600                       | 3.28%           | 38,341                         | 35,688              | 7.43%           |
| Utilities                        | 5,675                        | 8.03%           | 5,253                          | 5,249               | 0.07%           |
| Liability Insurance & Bonds      | 73,740                       | 5.00%           | 70,229                         | 72,965              | -3.75%          |
| Data Processing                  | 5,700                        | 1.06%           | 5,640                          | 5,400               | 4.44%           |
| County Service Fees Assessments  | 5,700                        | 4.11%           | 5,475                          | 5,700               | -3.95%          |
| Travel & Mileage                 | 120                          | 9.09%           | 110                            | 144                 | -23.35%         |
| Membership & Dues                | 9,036                        | 5.00%           | 8,606                          | 7,447               | 15.56%          |
| Mortgage Payment                 | 53,907                       | 0.00%           | 53,907                         | 53,907              | 0.00%           |
| POA Dues                         | 13,150                       | 13.57%          | 11,579                         | 10,555              | 9.70%           |
| Property Taxes                   | 12,350                       | 0.20%           | 12,325                         | 12,316              | 0.08%           |
| <b>Total General and Admin</b>   | <b>1,070,804</b>             | <b>2.54%</b>    | <b>1,044,270</b>               | <b>932,241</b>      | <b>12.02%</b>   |

**De Luz Community Services District  
Fiscal Year 2023-2024  
General IHRM Expenses Summary**

|                                         | 2023-2024<br>Proposed Budget | % Change<br>+/- | 2022-2023<br>Actual Annualized | 2022-2023<br>Proposed Budget | % Change<br>+/- |
|-----------------------------------------|------------------------------|-----------------|--------------------------------|------------------------------|-----------------|
| <b>Road Maintenance</b>                 |                              |                 |                                |                              |                 |
| Equipment Yard Rental                   | 7,200                        | -8.86%          | 7,900                          | 7,200                        | 9.72%           |
| Wages - IHRM                            | 185,350                      | 10.99%          | 167,000                        | 217,958                      | -23.38%         |
| Payroll Taxes                           | 1,193                        | 7.90%           | 1,106                          | 1,727                        | -35.98%         |
| State Payroll Taxes                     | 300                          | 11.11%          | 270                            | 341                          | -20.81%         |
| Retirement                              | 16,725                       | 7.90%           | 15,500                         | 10,795                       | 43.58%          |
| Workers' Compensation                   | 6,771                        | 7.90%           | 6,275                          | 6,771                        | -7.33%          |
| Health Insurance                        | 61,558                       | 7.90%           | 57,051                         | 31,993                       | 78.32%          |
| Field Supplies                          | 8,500                        | 25.26%          | 6,786                          | 8,500                        | -20.16%         |
| Equipment Maintenance                   | 5,000                        | 18.76%          | 4,210                          | 5,000                        | -15.80%         |
| Vehicle/Equipment Fuel                  | 27,619                       | 7.90%           | 25,597                         | 15,089                       | 69.64%          |
| Vehicle Repairs/Maintenance             | 7,000                        | -72.05%         | 25,042                         | 7,000                        | 257.74%         |
| Contract Labor Traffic Eng.             | 34,068                       | 7.90%           | 31,574                         | 22,554                       | 39.99%          |
| Contract Labor Gen Eng.                 | 41,070                       | 7.90%           | 38,063                         | 35,507                       | 7.20%           |
| <b>Total Road Maintenance</b>           | <b>402,354</b>               | <b>4.14%</b>    | <b>386,374</b>                 | <b>370,436</b>               | <b>4.30%</b>    |
| <b>Contract &amp; Budget Work</b>       |                              |                 |                                |                              |                 |
| Routine                                 | 176,050                      | 89.24%          | 93,030                         | 176,050                      | -47.16%         |
| Roadway Rehabilitation                  | 225,000                      | -84.86%         | 1,485,829                      | 750,000                      | 98.11%          |
| Emergency                               | 67,500                       | 279.30%         | 17,796                         | 67,500                       | -73.64%         |
| <b>Total Contract &amp; RR Work</b>     | <b>468,550</b>               | <b>29.35%</b>   | <b>1,596,655</b>               | <b>993,550</b>               | <b>60.70%</b>   |
| <b>Capital Asset</b>                    |                              |                 |                                |                              |                 |
| Capital Asset Reserves (Administrative) | 15,000                       | 0.00%           | 15,000                         | 15,000                       | 0.00%           |
| Capital Asset Equipment **1 (Fld Eq.)   | 120,000                      | -5.90%          | 127,523                        | 15,000                       | 750.15%         |
| GIS Platform Improvements               | 7,500                        | -59.35%         | 18,450                         | 10,000                       | 84.50%          |
| Long Term Planning - (Lobbying)         | 35,000                       | 0.00%           | 35,000                         | 35,000                       | 0.00%           |
| Building Improvements                   | 5,000                        | -83.33%         | 30,000                         | 30,000                       | 0.00%           |
| <b>Total Capital Asset Exp./Reserve</b> | <b>182,500</b>               | <b>-19.24%</b>  | <b>225,973</b>                 | <b>105,000</b>               | <b>115.21%</b>  |