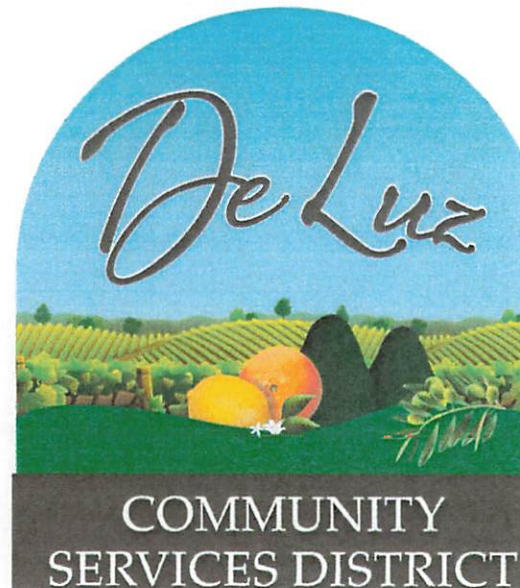


DE LUZ COMMUNITY SERVICES DISTRICT

**DISTRICT BUDGET
FISCAL YEAR 2026-2027**

Adopted – June 17, 2026



De Luz Community Services District

FISCAL YEAR 2026-2027 REVENUE AND EXPENSE SUMMARY DRAFT

REVENUE

Projected Balance Forward	\$0
2025-2026 Benefit Fees	\$1,452,975
2024-2025 Benefit Fees	\$89,000
2025-2026 Roadway Rehab.	\$400,000
2025-2026 Exempt Parcel Billing	\$60,000
CR&R Franchise Fees	\$90,000
Permit Fees	\$25,000
Interest Income	\$125,000
FEMA 2019 Obligations - Sandia Creek	\$432,000
Sheriff Special Tax	\$290,267
TOTAL REVENUE--->>	\$2,964,242

EXPENSE

Contract and P.O. Work	\$130,000
Emergency Maintenance	\$67,500
Roadway Rehabilitation/Reserves	\$400,000
In-House Road Maintenance	\$421,736
General & Administrative	\$1,324,357
Capital Expenditures	\$85,000
Law Enforcement Expenditures Est.	\$316,000
Year-End Carryover (+/- Roadway Rehab. Fund)	\$245,382
Year-End Carryover (+/-To Sheriff Fund)	-\$25,733
TOTAL EXPENSE--->>	\$2,964,242

**De Luz Community Services District
Fiscal Year 2026-2027
General and Administrative
Expenses**

	2026-2027 Proposed Budget	% Change +/-	2025-2026 Actual Annualized	2025-2026 Budget	% Change +/-
Director Stipend	11,000	4.17%	10,560	12,000	-12.00%
Wages	568,160	6.00%	536,000	615,640	-12.94%
HRA/FSA Administrative	5,100	6.25%	4,800	4,800	0.00%
Payroll Taxes	9,980	6.17%	9,400	9,300	1.08%
State Payroll Taxes	1,642	6.90%	1,536	1,488	3.23%
UAL - Unfunded Accrued Liability	159,000	-18.42%	194,903	215,000	-9.35%
Retirement	59,000	4.65%	56,378	66,500	-15.22%
GASB 68 & 75 Actuary	5,500	5.77%	5,200	5,200	0.00%
Workers' Compensation	7,240	4.23%	6,946	7,720	-10.03%
Health Insurance	99,000	5.09%	94,206	85,250	10.51%
Legal Fees	85,000	-3.38%	87,976	42,000	109.47%
Legal Notices	2,000	0.81%	1,984	1,500	32.27%
Accounting & Audit	32,000	-19.50%	39,750	27,794	43.02%
Telephone/Alarm/Interent	9,300	3.33%	9,000	6,975	29.03%
Meetings & Seminars	20,000	5.26%	19,000	18,000	5.56%
Office Supplies	12,000	0.00%	12,000	10,241	17.18%
Printing	3,000	-16.67%	3,600	5,000	-28.00%
Postage	2,000	0.00%	2,000	2,500	-20.00%
Office Eq. Lease/Maintenance	18,000	4.60%	17,208	12,852	33.89%
IT Maintenance	50,000	2.99%	48,550	50,110	-3.11%
Utilities	7,200	3.66%	6,946	7,672	-9.47%
Liability Insurance & Bonds	90,585	5.00%	86,271	80,145	7.64%
Data Processing	5,300	3.41%	5,125	5,250	-2.38%
County Service Fees Assmts/Election	26,000	10.40%	23,550	5,500	328.18%
Travel & Mileage	300	294.74%	76	50	52.00%
Membership & Dues/Website Consulting	12,000	-24.69%	15,934	7,201	121.28%
POA Dues	12,000	5.32%	11,394	12,419	-8.25%
Property Taxes	12,050	0.07%	12,042	12,000	0.35%
Total General and Admin	1,324,357	0.15%	1,322,335	1,330,106	-0.58%

**De Luz Community Services District
Fiscal Year 2026-2027
In House Road Maintenance
Expenses**

	2026-2027 Proposed Budget	% Change +/-	2025-2026 Actual Annualized	2025-2026 Budget	% Change +/-
Road Maintenance					
Equipment Yard Rental	9,600	3.23%	9,300	8,400	10.71%
Wages - IHRM	224,901	8.00%	208,242	191,200	8.91%
Payroll Taxes	3,350	6.15%	3,156	2,100	50.29%
State Payroll Taxes	690	6.81%	646	495	30.51%
Retirement	32,285	4.69%	30,839	22,218	38.80%
Workers' Compensation	8,900	4.85%	8,488	7,437	14.13%
Health Insurance	42,609	5.00%	40,580	57,000	-28.81%
Field Supplies	9,400	4.44%	9,000	10,000	-10.00%
Equipment Maintenance	12,000	11.58%	10,755	12,000	-10.38%
Vehicle/Eq Insurance	10,000	3.09%	9,700	10,000	-3.00%
Vehicle/Equipment Fuel	15,000	13.94%	13,165	19,550	-32.66%
Vehicle Repairs/Maintenance	20,000	-33.05%	29,874	12,000	148.95%
Contract Labor Traffic Eng.	0	0.00%	0	5,000	-100.00%
Contract Labor Gen Eng.	33,000	-2.17%	33,730	30,000	12.43%
Total Road Maintenance	421,736	3.50%	407,475	387,400	5.18%
Contract & Budget Work					
Routine	130,000	9.62%	118,592	130,000	-8.78%
Roadway Rehabilitation	400,000	36.26%	293,552	430,000	-31.73%
Emergency	67,500	1295.20%	4,838	67,500	-92.83%
Total Contract & RR Work	597,500	143.29%	416,982	627,500	-33.55%
Capital Asset					
Capital Asset Reserves (Administrative)	5,000	#DIV/0!	0	0	#DIV/0!
Capital Asset Equipment (Field Eq.)	0	-100.00%	9,624	10,000	-3.76%
GIS Platform Improvements	15,000	6.45%	14,091	15,000	-6.06%
Long Term Planning - (Lobbying)	60,000	0.00%	60,000	60,000	0.00%
Building Improvements	5,000	-63.90%	13,850	10,000	38.50%
Total Capital Asset Exp./Reserve	85,000	-12.88%	97,564	95,000	2.70%