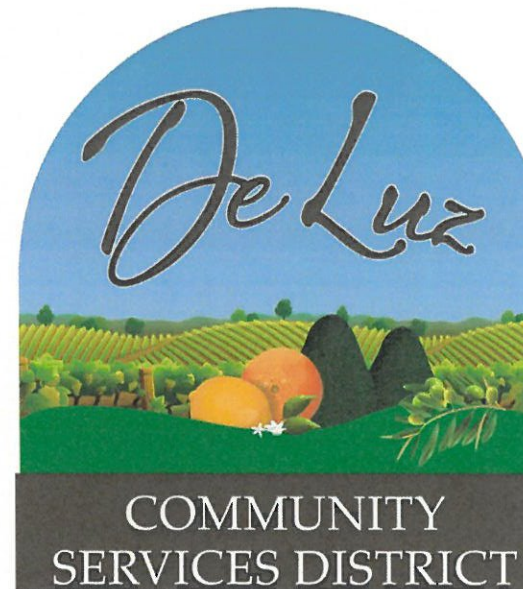


DE LUZ COMMUNITY SERVICES DISTRICT

**DISTRICT BUDGET
FISCAL YEAR 2025-2026**

Adopted June 18, 2025



De Luz Community Services District

FISCAL YEAR 2025-2026 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	\$56,250
CR&R Franchise Fees	\$78,188
Permit Fees	\$10,000
Interest Income	\$100,000
FEMA 2019 Obligations - Sandia Creek	\$432,000
Sheriff Special Tax	\$290,267
TOTAL REVENUE--->>	\$2,908,680

EXPENSE

Contract and P.O. Work	\$100,000
Emergency Maintenance	\$67,500
Roadway Rehabilitation/Reserves	\$400,000
In-House Road Maintenance	\$377,400
General & Administrative	\$1,330,106
Capital Expenditures	\$95,000
Law Enforcement Expenditures Est.	\$277,000
Year-End Carryover (+/- Roadway Rehab. Fund)	\$248,407
Year-End Carryover (+/-To Sheriff Fund)	\$13,267
TOTAL EXPENSE--->>	\$2,908,680

De Luz Community Services District
Fiscal Year 2025-2026
General and Administrative
Expenses

	2025-2026 Proposed Budget	% Change +/-	2024-2025 Actual Annualized	2024-2025 Budget	% Change +/-
Director Stipend	12,000	11.11%	10,800	12,000	-10.00%
Wages	615,640	10.00%	559,673	538,574	3.92%
HRA/FSA Administrative	4,800	0.00%	4,800	4,800	0.00%
Payroll Taxes	9,300	3.40%	8,994	9,314	-3.43%
State Payroll Taxes	1,488	3.84%	1,433	1,205	18.92%
UAL - Unfunded Accrued Liability	215,000	-10.04%	239,000	205,000	16.59%
Retirement	66,500	3.60%	64,192	56,000	14.63%
GASB 68 & 75 Actuary	5,200	4.00%	5,000	5,000	0.00%
Workers' Compensation	7,720	9.89%	7,025	7,206	-2.51%
Health Insurance	85,250	13.71%	74,971	80,000	-6.29%
Legal Fees	42,000	-42.21%	72,673	83,000	-12.44%
Legal Notices	1,500	0.00%	1,500	1,500	0.00%
Accounting & Audit	27,794	5.00%	26,471	27,000	-1.96%
Telephone/Alarm/Interent	6,975	5.00%	6,643	6,923	-4.04%
Meetings & Seminars	18,000	20.18%	14,977	18,000	-16.79%
Office Supplies	10,241	5.00%	9,753	9,000	8.37%
Printing	5,000	11.81%	4,472	2,600	72.00%
Postage	2,500	13.58%	2,201	800	175.13%
Office Eq. Lease/Maintenance	12,852	5.00%	12,240	9,750	25.54%
IT Maintenance	50,110	3.00%	48,650	49,300	-1.32%
Utilities	7,672	5.00%	7,307	5,675	28.76%
Liability Insurance & Bonds	80,145	10.00%	72,859	75,000	-2.85%
Data Processing	5,250	5.00%	5,000	6,300	-20.63%
County Service Fees Assessments	5,500	0.33%	5,482	5,700	-3.82%
Travel & Mileage	50	0.00%	50	120	-58.33%
Membership & Dues	7,201	5.00%	6,858	6,790	1.00%
Mortgage Payment	0	-100.00%	53,906	53,907	0.00%
POA Dues	12,419	10.00%	11,290	13,150	-14.14%
Property Taxes	12,000	1.63%	11,808	12,350	-4.39%
Total General and Admin	1,330,106	-1.48%	1,350,028	1,305,964	3.37%

De Luz Community Services District
Fiscal Year 2025-2026
General and Administrative
Expenses

	2025-2026 Proposed Budget	% Change +/-	2024-2025 Actual Annualized	2024-2025 Budget	% Change +/-
Road Maintenance					
Equipment Yard Rental	8,400	0.00%	8,400	8,400	0.00%
Wages - IHRM	191,200	10.00%	173,820	187,100	-7.10%
Payroll Taxes	2,100	-8.89%	2,305	2,310	-0.22%
State Payroll Taxes	495	-8.33%	540	550	-1.82%
Retirement	22,218	3.60%	21,446	16,725	28.23%
Workers' Compensation	7,437	10.00%	6,761	6,771	-0.15%
Health Insurance	57,000	13.72%	50,121	66,947	-25.13%
Field Supplies	10,000	10.51%	9,049	8,500	6.46%
Equipment Maintenance	12,000	8.23%	11,088	7,000	58.40%
Vehicle/Equipment Fuel	19,550	7.20%	18,237	19,550	-6.72%
Vehicle Repairs/Maintenance	12,000	10.60%	10,850	5,000	117.00%
Contract Labor Traffic Eng.	5,000	65.98%	3,013	17,184	-82.47%
Contract Labor Gen Eng.	30,000	8.32%	27,695	15,376	80.12%
Total Road Maintenance	377,400	9.93%	343,324	361,413	-5.00%
Contract & Budget Work					
Routine	100,000	0.19%	99,806	100,000	-0.19%
Roadway Rehabilitation	400,000	105.61%	194,542	430,000	-54.76%
Emergency	67,500	595.52%	9,705	67,500	-85.62%
Total Contract & RR Work	567,500	186.65%	304,053	597,500	-49.11%
Capital Asset					
Capital Asset Reserves (Administrative)	15,000	341.18%	3,400	15,000	-77.33%
Capital Asset Equipment (Field Eq.)	0	#DIV/0!	0	30,000	-100.00%
GIS Platform Improvements	15,000	-23.54%	19,619	9,000	117.99%
Long Term Planning - (Lobbying)	60,000	0.00%	60,000	35,000	71.43%
Building Improvements	5,000	-70.62%	17,021	5,000	240.42%
Total Capital Asset Exp./Reserve	95,000	-5.04%	100,040	94,000	6.43%