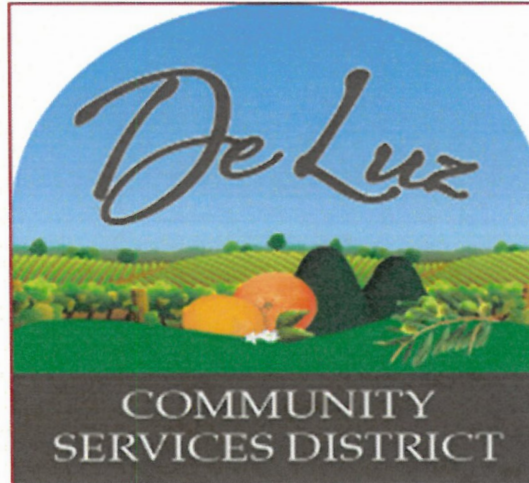




De Luz Community Services District

Adopted Budget

Fiscal Year 2024-2025

De Luz Community Services District

FISCAL YEAR 2024-2025 REVENUE AND EXPENSE SUMMARY DRAFT

REVENUE	2024-2025

Projected Balance Forward	\$0
2024-2025 Benefit Fees	\$1,594,208
2023-2024 Benefit Fees	\$52,250
2024-2025 Roadway Rehab.	\$353,500
2024-2025 Exempt Parcel Billing	\$42,000
Franchise Fees	\$73,000
Permit Fees	\$6,000
Interest Income - Treasury Bills	\$130,000
FEMA 2019 Obligations - Sandia Creek	\$458,132
Sheriff Special Tax	\$296,000
TOTAL REVENUE--->>	\$3,005,090
	=====
EXPENSE	
Contract and P.O. Work	\$100,000
Emergency Maintenance	\$67,500
Roadway Rehabilitation/Reserves	\$430,000
In-House Road Maintenance	\$359,959
General & Administrative	\$1,148,139
Capital Expenditures	\$94,000
CalPERS UAL Payment	\$100,000
Law Enforcement Expenditures Est.	\$304,000
Year-End Carryover (+/- Roadway Rehab. Fund)	\$409,492
Year-End Carryover (+/-To Sheriff Fund)	-\$8,000

TOTAL EXPENSE--->>	\$3,005,090
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De Luz Community Services District
Fiscal Year 2024-2025
General IHRM Expenses Summary

	2024-2025 Proposed Budget	% Change +/-	2023-2024 Actual Annualized	2023-2024 Budget	% Change +/-
Director Stipend	12,000	20.00%	10,000	14,500	-31.03%
Wages	538,574	5.00%	512,928	472,000	8.67%
HRA/FSA Administrative	4,800	108.70%	2,300	2,200	4.55%
Payroll Taxes	9,314	2.35%	9,100	8,642	5.30%
State Payroll Taxes	1,205	-23.64%	1,578	1,205	30.95%
UAL - Unfunded Accrued Liability	105,000	-1.04%	106,099	107,000	-0.84%
Retirement	39,475	4.85%	37,650	32,000	17.66%
GASB 68 & 75 Actuary	5,000	0.00%	5,000	5,500	-9.09%
Workers' Compensation	7,206	75.76%	4,100	7,206	-43.10%
Health Insurance	80,000	1.82%	78,569	78,000	0.73%
Legal Fees	48,000	-66.96%	145,279	48,000	202.66%
Legal Notices	1,500	3.95%	1,443	1,500	-3.80%
Accounting & Audit	27,000	7.47%	25,124	27,000	-6.95%
Telephone/Alarm/Interent	6,923	-22.12%	8,889	6,923	28.40%
Meetings & Seminars	18,000	11.62%	16,126	18,000	-10.41%
Office Supplies	9,000	-22.04%	11,545	9,000	28.28%
Printing	2,600	0.58%	2,585	2,600	-0.58%
Postage	800	42.35%	562	800	-29.75%
Office Eq. Lease/Maintenance	9,750	9.55%	8,900	9,750	-8.72%
IT Maintenance	43,000	-1.44%	43,627	39,600	10.17%
Utilities	5,675	-9.52%	6,272	5,675	10.52%
Liability Insurance & Bonds	75,000	-33.62%	112,978	73,740	53.21%
Data Processing	6,300	2.11%	6,170	5,700	8.25%
County Service Fees Assessments	5,700	-1.22%	5,770	5,700	1.23%
Travel & Mileage	120	336.36%	28	120	-77.08%
Membership & Dues	6,790	4.46%	6,500	9,036	-28.07%
Mortgage Payment	53,907	0.00%	53,907	53,907	0.00%
POA Dues	13,150	0.00%	13,150	13,150	0.00%
Property Taxes	12,350	4.48%	11,821	12,350	-4.28%
Total General and Admin	1,148,139	-8.00%	1,248,000	1,070,804	16.55%

7/1/2024

Pay Classification**Annual Ranges**

	Minimum	Maximum
Finance Manager	107,584.40	143,227.00
Administrative/IT Manager	87,965.00	105,122.00
Administrative Assistant	72,315.00	88,298.00
Inspector/Foreman	85,816.00	102,978.00 Vacant
Maintenance III	71,688.00	82,538.00
Maintenance II	57,394.00	68,274.00
Maintenance I	43,781.00	54,661.00 Vacant
TOTALS:	526,543.40	645,098.00