

FY 2026-2027 Budget Summary Page

	2023-24 EOY	2024-25 EOY	2025-2026 Budget	2025-26 Estimated to Close	2026-27 Budget Proposed	% Diff.
Income						
ARFCD Benefit Assessment	1,290,620	1,290,620	1,429,792	1,429,792	1,429,792	0%
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000	0%
O&M Agreements	-	-	-	-	-	0%
Interest	271,699	271,699	77,267	228,289	250,000	224%
Reserve Fund Transfers	-	-	-	-	-	n/a
Miscellaneous	465,840	465,840	312,057	166	-	0%
Total Budgeted Income	3,008,159	3,008,159	2,799,116	2,638,247	2,659,792	-5%
Expense						
Operations and Maintenance	1,847,378	1,996,649	2,279,002	2,071,340	2,195,489	-4%
Administration	463,546	714,537	561,109	498,094	712,610	27%
Special Projects	2,509	-	25,000	-	15,000	-40%
Capital Outlay: Flood Control	274,815	1,199,069	150,000	-	150,000	0%
Capital Outlay: District Facilities	-	-	-	-	-	0%
Retiree Health Benefits (OPEB Transfer)	-	-	-	-	-	0%
Emergency Repair	-	-	-	-	-	0%
Flood Emergency Response	-	-	-	-	-	0%
Reserve Fund Transfers	-	-	-	-	-	0%
Total Budgeted Expenses	2,588,248	3,910,255	3,015,110	2,569,435	3,073,099	1.92%
Difference	419,911	(902,096)	(215,994)	68,812	(413,307)	

	2023-24 EOY	2024-25 EOY	2025-2026 Budget	2025-26 Estimated to Close	2026-27 Budget Proposed	% Diff.	Notes
Income							
ARFCD Benefit Assessment	1,290,620	1,290,620	1,429,792	1,429,792	1,429,792	0%	Zone A, Zone B, and Zone C
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000	0%	Collected and Disbursed by SAFCA
O&M Agreements	-	-	-	-	-	0%	Maintenance of North Area Creeks and Mayhew Levees for SAFCA
Interest	271,699	271,699	77,267	228,289	250,000	224%	River City Bank, City Pool A, LAIF
Reserve Fund Transfers	-	-	-	-	-	0%	Pay Operating Funds back for the purchase of Lathrop Way (if needed)
Miscellaneous	465,840	465,840	312,057	166	-	-100%	RPA Fund Refund, Surplus equipment disposals, recycling, etc.
Total Income	3,008,159	3,008,159	2,799,116	2,638,247	2,659,792	-5%	

	2023-24 EOY	2024-25 EOY	2025-2026 Budget	2025-26 Estimated to Close	2026-27 Budget Proposed	% Diff.	Notes
Operations and Maintenance Expense							
Salary/Wages	945,440	1,018,877	1,178,081	1,100,476	1,098,789	-7%	assumes 6% increase (COLA + merit)
Payroll Taxes	72,225	79,866	94,246	88,038	87,903	-7%	8% of Salary/Wages
Pension	212,034	245,205	246,044	246,044	252,450	3%	PERS Classic-EO 12.56%, PEPR-EO 7.93% + Unfunded Liability \$168597 (Classic&PEPRA), Pers EPMC 7%

Compensation Insurance	20,709	22,934	58,904	58,904	54,939	-7%	5% of Comp
Medical/Dental/Vision	213,197	229,522	290,977	259,724	268,207	-8%	
Fuel & Oil	45,764	46,798	60,000	66,410	75,000	25%	
Equipment Rental	48,447	36,460	25,000	18,935	25,000	0%	
Equipment Repair/Parts	69,777	110,163	75,000	68,945	75,000	0%	
Equipment Purchase (less than \$5,000)	11,390	9,668	7,500	-	7,500	0%	
Shop Supplies	11,985	7,818	10,000	4,220	10,000	0%	
Levee Maintenance (Supplies & Materials)	18,244	25,214	25,000	14,457	25,000	0%	
Levee Maintenance (Chemicals)	27,012	22,031	25,000	22,719	27,500	10%	
Levee Maintenance (Services)	41,876	36,183	40,000	28,593	40,000	0%	
Rodent Abatement (Supplies & Materials)	16,125	11,518	18,750	24,386	20,000	7%	
Employee Uniforms	5,376	6,469	6,500	5,531	5,200	-20%	
Staff Training	2,368	6,171	6,500	424	6,500	0%	
Regulation Compliance (OSHA)	17,308	13,118	20,000	16,047	20,000	0%	
Miscellaneous O&M	2,088	1,248	1,500	1,603	1,500	0%	
Small Tools and Equipment	21,618	9,607	10,000	5,724	10,000	0%	
Emergency Preparedness and Response	12,118	8,566	25,000	1,949	25,000	0%	
Engineering Services	8,245	11,232	15,000	4,162	15,000	0%	
Environmental Services/Studies	-	-	-	-	-	0%	
Survey Services	-	-	-	-	-	0%	
Encroachment Remediation	-	-	5,000	-	5,000	0%	
Urban Camp Cleanup, Contract & Expenses	24,032	37,981	35,000	34,049	40,000	14%	
Total Operations and Maintenance	1,847,378	1,996,649	2,279,002	2,071,340	2,195,489	-4%	

Special Projects Expense

Engineering Studies/Survey Studies	-	-	-	-	-	0%	
Levee Standards Compliance	-	-	25,000	-	15,000	-40%	
Encroachment Remediation	-	-	-	-	-	0%	
Vegetation Management	-	-	-	-	-	0%	
Small Capital Projects	2,509	-	-	-	-	0%	
Total Special Projects Expense	2,509	-	25,000	-	15,000	-40%	

Administration Expense

	2023-24 EOY	2024-25 EOY	2025-2026 Budget	2025-26 Estimated to Close	2026-27 Budget Proposed	% Diff.	Notes
Board of Trustees Compensation	5,216	7,090	7,600	6,381	7,600	0%	
Trustee Expenses	1,190	2,392	2,400	2,535	2,400	0%	
Trustee Training	-	-	5,000	-	5,000	0%	
Accounting Services	1,125	30,725	16,500	13,950	16,500	0%	
Legal Services (General)	19,866	41,795	50,000	29,510	50,000	0%	
Utilities	49,172	49,912	55,000	51,783	55,000	0%	
Telephone/Internet	23,186	24,601	25,000	23,571	25,000	0%	
Retiree Benefits	137,238	143,773	148,109	111,483	137,381	-7%	
Office/Shop/Yard Lease	7,628	1,910	-	-	-	0%	
Office Equipment/Furniture	-	-	2,500	3,377	2,500	0%	
Auto Allowance	7,101	7,103	6,600	6,600	6,600	0%	
Parking & Mileage Reimbursement	16	-	400	153	400	0%	
General Office Expense	15,777	15,466	15,000	12,920	15,000	0%	
Technology and Software	9,401	10,443	10,000	13,643	10,000	0%	
Dues and Association Expenses	29,548	31,784	25,000	30,960	31,000	24%	

Property & Liability Insurance Premiums	48,297	78,427	65,000	88,368	75,000	15%	
Conference/Workshop/Seminar	1,226	1,487	2,500	1,362	-	n/a	
Public Relations/Information	-	771	30,000	25,307	30,000	0%	
Miscellaneous Admin	5,805	35,567	5,000	7,188	5,000	0%	
Employee Morale/Wellness	-	233	2,000	-	2,000	0%	
Election Expenses	-	102,486	0	-	153,729	50%	3 Divisions vs 2 in the previous election
Investment Fees	13,896	13,360	20,000	13,039	15,000	-25%	
Community Services	-	-	1,500	1,000	1,500	0%	
Bookkeeping	10,620	13,757	14,000	14,260	14,000	0%	
Property Taxes	1,788	4,834	2,000	1,855	2,000	0%	
Building Maintenance	15,872	35,934	20,000	13,564	20,000	0%	
DLMS Fees and Services	25,060	24,632	30,000	25,275	30,000	0%	
County Assessment Fees	34,281	36,000	-	-	-	n/a	
Interest Expense	237	55	-	10	-	n/a	
Total Administration	463,546	714,537	561,109	498,094	712,610	27%	

	2023-24 EOY	2024-25 EOY	2025-2026 Budget	2025-26 Estimated to Close	2026-27 Budget Proposed	% Diff.	Notes
Capital Outlay: Flood Control							
Bank Protection	-	-	-	-	-	n/a	
Maggie Creek	-	-	-	-	-	n/a	
Property Acquisition	10,000	732,297	-	-	-	0%	
Equipment Purchase (over \$5,000)	264,815	466,772	150,000	-	150,000	0%	
Miscellaneous	-	-	-	-	-		
Total Capital Outlay: Flood Control	274,815	1,199,069	150,000	-	150,000	0%	

Capital Outlay: District Facilities							
Building Improvements/Maintenance	-	-	-	-	-	n/a	
La Riviera Improvements/Maintenance	-	-	-	-	-	n/a	
Reserve Fund Transfer	-	-	-	-	-		
Architect/Building Design	-	-	-	-	-		
General Construction Contractors	-	-	-	-	-		
Permitting	-	-	-	-	-		
Legal Fees	-	-	-	-	-		
Total Capital Outlay: District Facilities	-	-	-	-	-		

Retiree Health Benefit Expense							
Retiree Health Benefit Expense (OPEB Transfer)	-	-	-	-	-		
Reserve Fund Transfer	-	-	-	-	-		
Total Retiree Health Benefit Expense	-	-	-	-	-		

Emergency Repair Expense							
Emergency Repair Expense	-	-	-	-	-		
Total Emergency Repair Expense	-	-	-	-	-		

Flood Emergency Response Expense

Flood Fight Expenses	-	-	-	-	-	
Flood Litigation	-	-	-	-	-	
Total Flood Emergency Response Expense	-	-	-	-	-	
Total Budgeted Expenses	2,588,248	3,910,255	3,015,110	2,569,435	3,073,099	