

5-year Budget Projection Summary Page

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Income					
ARFCD Benefit Assessment	1,429,793	1,451,240	1,473,008	1,495,103	1,517,530
Consolidated Capital Assessment District	980,000	980,000	980,000	980,000	980,000
O&M Agreements	312,057	316,738	321,489	326,311	331,206
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Budgeted Income	2,799,117	2,826,404	2,854,100	2,882,211	2,910,744
Expense					
Operations and Maintenance	1,833,728	1,833,528	1,889,283	1,948,238	2,010,665
Administration	745,200	571,059	753,714	629,353	812,990
Special Projects	215,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	200,000	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	350,000	115,000	40,000	40,000	40,000
Retiree Health Benefits	-	297,000	297,000	297,000	297,000
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Total Budgeted Expenses	3,343,927	3,121,587	3,284,997	3,219,591	3,465,655
Difference	(544,811)	(295,183)	(430,897)	(337,380)	(554,911)
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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	% Increase (Escalation Factor)
Operations and Maintenance Expense						
Salary/Wages	804,858	816,931	829,185	841,623	854,247	1.5%
Payroll Taxes	64,389	65,354	66,335	67,330	68,340	1.5%
Pension	230,196	234,800	239,496	244,286	249,172	2.0%
Compensation Insurance	40,243	40,847	41,459	42,081	42,712	1.5%
Medical/Dental/Vision	231,542	254,696	280,166	308,182	339,001	10.0%
Fuel & Oil	55,000	56,650	58,350	60,100	61,903	3.0%
Equipment Rental	15,000	15,450	15,914	16,391	16,883	3.0%
Equipment Repair/Parts	65,000	66,950	68,959	71,027	73,158	3.0%
Equipment Purchase (less than \$5,000)	15,000	15,450	15,914	16,391	16,883	0.0%
Shop Supplies	27,500	28,325	29,175	30,050	30,951	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	40,000	41,200	42,436	43,709	45,020	3.0%
Levee Maintenance (Services)	80,000	82,400	84,872	87,418	90,041	3.0%
Rodent Abatement (Supplies & Materials)	10,000	10,300	10,609	10,927	11,255	3.0%
Employee Uniforms	6,000	7,500	7,500	7,500	7,500	0.0%
Staff Training	5,000	5,000	5,000	5,000	5,000	0.0%
Miscellaneous	1,500	2,000	2,000	2,000	2,000	0.0%
Small Tools and Equipment	7,500	7,725	7,957	8,195	8,441	0.0%
Emergency Preparedness	25,000	25,750	26,523	27,318	28,138	0.0%
Engineering Services	20,000	20,600	21,218	21,855	22,510	0.0%
Environmental Services/Studies	-	-	-	-	-	0.0%
Survey Services	-	-	-	-	-	0.0%
Encroachment Remediation	15,000	15,000	15,000	15,000	15,000	0.0%
Urban Camp Cleanup, Contract & Expenses	30,000	50,000	50,000	50,000	50,000	100.0%
Regulation Compliance (OSHA)	25,000	6,000	6,000	6,000	6,000	0.0%
Total Operations and Maintenance	1,833,728	1,833,528	1,889,283	1,948,238	2,010,665	
Special Projects Expense						
Engineering Studies/Survey Studies	20,000	15,000	15,000	15,000	15,000	0.0%
Levee Standards Compliance	25,000	140,000	140,000	140,000	140,000	0.0%
Encroachment Remediation	-	-	-	-	-	0.0%
Vegetation Management	-	-	-	-	-	0.0%
Small Capital Projects	170,000	50,000	50,000	50,000	50,000	0.0%
Total Special Projects Expense	215,000	205,000	205,000	205,000	205,000	

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	% Increase (Escalation Factor)
Administration Expense						
Board of Trustees Compensation	7,600	7,828	8,063	8,305	8,554	3.0%
Trustee Expenses	2,400	2,472	2,546	2,623	2,701	3.0%
Trustee Training	5,000	5,150	5,305	5,464	5,628	3.0%
Accounting Services	15,000	15,450	15,914	16,391	16,883	3.0%
Legal Services (General)	50,000	51,500	53,045	54,636	56,275	3.0%
Utilities	40,000	41,200	42,436	43,709	45,020	3.0%
Telephone/Internet	25,000	25,750	26,523	27,318	28,138	3.0%
Retiree Benefits	148,109	162,920	179,212	197,133	216,846	10.0%
Office/Shop/Yard Lease	7,491	7,344	7,491	7,641	-	3.0%
Office Equipment/Furniture	2,500	2,750	2,833	2,917	3,005	24.0%
Auto Allowance	6,600	7,100	7,100	7,100	7,100	0.0%
Parking & Mileage Reimbursement	500	150	150	150	150	0.0%
General Office Expense	15,000	15,450	15,914	16,391	16,883	3.0%
Technology and Software	10,000	10,300	10,609	10,927	11,255	3.0%
Legislative Services	-	-	-	-	-	0.0%
Dues and Association Expenses	25,000	25,750	26,523	27,318	28,138	3.0%
Property & Liability Insurance Premiums	42,000	43,260	44,558	45,895	47,271	3.0%
Conference/Workshop/Seminar	2,500	2,575	2,652	2,732	2,814	3.0%
Public Relations/Information	30,000	30,900	31,827	32,782	33,765	3.0%
Miscellaneous	5,000	5,150	5,305	5,464	5,628	3.0%
Employee Morale/Wellness	2,000	1,500	1,500	1,500	1,500	0.0%
Election Expenses	200,000	-	154,500	-	159,135	3.0%
Investment Fees	20,000	20,600	21,218	21,855	22,510	3.0%
Community Services	1,500	1,500	1,500	1,500	1,500	0.0%
Bookkeeping	14,000	14,420	14,853	15,298	15,757	3.0%
Property Taxes	3,000	3,090	3,183	3,278	3,377	3.0%
Building Maintenance	10,000	10,300	10,609	10,927	11,255	3.0%
County DTech Fees for DLMS	55,000	56,650	58,350	60,100	61,903	3.0%
Total Administration	745,200	571,059	753,714	629,353	812,990	

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	% Increase (Escalation Factor)
Capital Outlay: Flood Control						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	-	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	200,000	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
Total Capital Outlay: Flood Control	200,000	100,000	100,000	100,000	100,000	
Capital Outlay: District Headquarters						
Building Improvements/Maintenance	-	100,000	25,000	25,000	25,000	0.0%
La Riviera Improvements/Maintenance	-	15,000	15,000	15,000	15,000	0.0%
Reserve Fund Transfer	350,000	-	-	-	-	0.0%
Architect/Building Design	-	-	-	-	-	0.0%
General Construction Contractors	-	-	-	-	-	0.0%
Permitting	-	-	-	-	-	0.0%
Legal Fees	-	-	-	-	-	0.0%
Total Capital Outlay: District Headquarters Build-Out	350,000	115,000	40,000	40,000	40,000	
Retiree Health Benefit Expense						
Retiree Health Benefit Expense (OPEB Transfer)	-	297,000	297,000	297,000	297,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	
Total Retiree Health Benefit Expense	-	297,000	297,000	297,000	297,000	
Emergency Repair Expense						
Emergency Repair Expense	-	-	-	-	-	0.0%
Total Emergency Repair Expense	-	-	-	-	-	
Flood Emergency Response Expense						
Flood Fight Expenses	-	-	-	-	-	0.0%
Flood Litigation	-	-	-	-	-	0.0%
Total Flood Emergency Response Expense	-	-	-	-	-	
Total Budgeted Expenses	3,343,927	3,121,587	3,284,997	3,219,591	3,465,655	