

5-year Budget Projection Summary Page

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Income					
ARFCD Benefit Assessment	1,429,792	1,451,239	1,473,007	1,495,103	1,517,529
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	2,799,116	2,826,403	2,854,099	2,882,210	2,910,743
Expense					
Operations and Maintenance	1,898,172	1,875,165	1,933,344	1,994,977	2,060,364
Administration	625,850	802,474	631,571	868,681	688,183
Special Projects	45,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	330,000	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	90,000	115,000	40,000	40,000	40,000
Retiree Health Benefits	-	-	-	-	-
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Total Budgeted Expenses	2,989,022	3,097,639	2,909,915	3,208,658	3,093,548
Difference	(189,906)	(271,237)	(55,816)	(326,448)	(182,804)
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	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	% Increase (Escalation Factor)
Operations and Maintenance Expense						
Salary/Wages	861,494	874,416	887,533	900,846	914,358	1.5%
Payroll Taxes	68,920	69,953	71,003	72,068	73,149	1.5%
Pension	208,156	212,319	216,566	220,897	225,315	2.0%
Compensation Insurance	43,075	43,721	44,377	45,042	45,718	1.5%
Medical/Dental/Vision	256,528	282,181	310,399	341,439	375,583	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	10,000	10,300	10,609	10,927	11,255	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	25,000	25,750	26,523	27,318	28,138	3.0%
Levee Maintenance (Services)	80,000	82,400	84,872	87,418	90,041	3.0%
Rodent Abatement (Supplies & Materials)	15,000	15,450	15,914	16,391	16,883	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)	50,000	6,000	6,000	6,000	6,000	0.0%
Total Operations and Maintenance	1,898,172	1,875,165	1,933,344	1,994,977	2,060,364	
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	-	50,000	50,000	50,000	50,000	0.0%
Total Special Projects Expense	45,000	205,000	205,000	205,000	205,000	

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	% 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	55,000	56,650	58,350	60,100	61,903	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	7,641	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	12,500	12,875	13,261	13,659	14,069	3.0%
Dues and Association Expenses	25,000	25,750	26,523	27,318	28,138	3.0%
Property & Liability Insurance Premiums	65,000	66,950	68,959	71,027	73,158	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	50,000	200,000	-	206,000	-	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	20,000	20,600	21,218	21,855	22,510	3.0%
County DTech Fees for DLMS	35,000	36,050	37,132	38,245	39,393	3.0%
Total Administration	625,850	802,474	631,571	868,681	688,183	

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	% Increase (Escalation Factor)
Capital Outlay: Flood Control						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	-	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	330,000	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
Total Capital Outlay: Flood Control	330,000	100,000	100,000	100,000	100,000	
Capital Outlay: District Headquarters						
Building Improvements/Maintenance	90,000	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	-	-	-	-	-	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	90,000	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	2,989,022	3,394,639	3,206,915	3,505,658	3,390,548	