

5-year Budget Projection Summary Page

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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	231,801	235,278	238,807	242,389	246,025
Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	700,000	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Budgeted Income	3,418,861	2,744,944	2,771,418	2,798,289	2,825,563
Expense					
Operations and Maintenance	1,780,112	1,772,336	1,824,816	1,880,280	1,938,981
Administration	642,023	568,364	698,760	625,656	755,368
Special Projects	245,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	100,000	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	702,000	40,000	40,000	40,000	40,000
Retiree Health Benefits	-	297,000	297,000	297,000	297,000
Emergency Repair	-	-	-	-	-
Flood Emergency Response	-	-	-	-	-
Reserve Fund Transfers	-	-	-	-	-
Total Budgeted Expenses	3,469,135	2,982,700	3,165,575	3,147,936	3,336,349
Difference	(50,274)	(237,757)	(394,157)	(349,647)	(510,785)
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
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Interest	77,267	78,426	79,602	80,796	82,008
Reserve Fund Transfers	700,000	-	-	-	-
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Total Income	3,418,861	2,744,944	2,771,418	2,798,289	2,825,563

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	% Increase (Escalation Factor)
Operations and Maintenance Expense						
Salary/Wages	833,238	845,736	858,422	871,299	884,368	1.5%
Payroll Taxes	66,659	67,659	68,674	69,704	70,749	1.5%
Pension	189,428	193,217	197,081	201,023	205,043	2.0%
Compensation Insurance	41,662	42,287	42,921	43,565	44,218	1.5%
Medical/Dental/Vision	216,125	237,738	261,511	287,662	316,429	10.0%
Fuel & Oil	35,000	36,050	37,132	38,245	39,393	3.0%
Equipment Rental	20,000	20,600	21,218	21,855	22,510	3.0%
Equipment Repair/Parts	50,000	51,500	53,045	54,636	56,275	3.0%
Equipment Purchase (less than \$5,000)	15,000	15,450	15,914	16,391	16,883	0.0%
Shop Supplies	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Supplies & Materials)	20,000	20,600	21,218	21,855	22,510	3.0%
Levee Maintenance (Chemicals)	27,500	28,325	29,175	30,050	30,951	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	7,500	7,500	7,500	7,500	7,500	0.0%
Staff Training	7,500	5,000	5,000	5,000	5,000	0.0%
Regulation Compliance (OSHA)	6,000	6,000	6,000	6,000	6,000	0.0%
Miscellaneous	2,000	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	35,000	36,050	37,132	38,245	39,393	0.0%
Engineering Services	20,000	20,600	21,218	21,855	22,510	0.0%
Environmental Services/Studies	5,000	-	-	-	-	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	50,000	50,000	50,000	50,000	50,000	100.0%
Total Operations and Maintenance	1,780,112	1,772,336	1,824,816	1,880,280	1,938,981	
Special Projects Expense						
Engineering Studies/Survey Studies	170,000	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	50,000	0.0%
Total Special Projects Expense	245,000	205,000	205,000	205,000	205,000	

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	% 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	143,000	157,300	173,030	190,333	209,366	10.0%
Office/Shop/Yard Lease	7,200	7,344	7,491	7,641	-	3.0%
Office Equipment/Furniture	7,500	8,250	8,498	8,752	9,015	24.0%
Office Supplies	-	-	-	-	-	3.0%
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	-	-	-	-	-	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	99,723	-	102,715	-	105,796	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	642,023	568,364	698,760	625,656	755,368	

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	% Increase (Escalation Factor)
Capital Outlay: Flood Control						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	-	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	100,000	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
Total Capital Outlay: Flood Control	100,000	100,000	100,000	100,000	100,000	
Capital Outlay: District Headquarters						
Building Improvements/Maintenance	700,000	25,000	25,000	25,000	25,000	0.0%
La Riviera Improvements/Maintenance	2,000	15,000	15,000	15,000	15,000	0.0%
Construction Management	-	-	-	-	-	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	702,000	40,000	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	3,469,135	2,982,700	3,165,575	3,147,936	3,336,349	