

5-year Budget Projection Summary Page

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
<b>Income</b>					
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	-	-	-	-	-
<b>Total Budgeted Income</b>	<b>2,799,116</b>	<b>2,826,403</b>	<b>2,854,099</b>	<b>2,882,210</b>	<b>2,910,743</b>
<b>Expense</b>					
Operations and Maintenance	2,174,214	2,177,949	2,243,243	2,312,401	2,385,758
Administration	647,029	602,474	708,821	662,681	767,751
Special Projects	45,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	1,249,864	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	-	-	-	-	-
<b>Total Budgeted Expenses</b>	<b>4,206,107</b>	<b>3,200,423</b>	<b>3,297,064</b>	<b>3,320,082</b>	<b>3,498,508</b>
<b>Difference</b>	<b>(1,406,991)</b>	<b>(374,020)</b>	<b>(442,965)</b>	<b>(437,872)</b>	<b>(587,765)</b>
<b>Income</b>					
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<b>Total Income</b>	<b>2,799,116</b>	<b>2,826,403</b>	<b>2,854,099</b>	<b>2,882,210</b>	<b>2,910,743</b>

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	% Increase (Escalation Factor)
<b>Operations and Maintenance Expense</b>						
Salary/Wages	1,115,429	1,132,160	1,149,143	1,166,380	1,183,876	1.5%
Payroll Taxes	89,234	90,573	91,931	93,310	94,710	1.5%
Pension	232,802	237,458	242,207	247,051	251,992	2.0%
Compensation Insurance	55,771	56,608	57,457	58,319	59,194	1.5%
Medical/Dental/Vision	290,977	320,075	352,082	387,290	426,019	10.0%
Fuel & Oil	55,000	56,650	58,350	60,100	61,903	3.0%
Equipment Rental	20,000	20,600	21,218	21,855	22,510	3.0%
Equipment Repair/Parts	65,000	66,950	68,959	71,027	73,158	3.0%
Equipment Purchase (less than \$5,000)	7,500	7,725	7,957	8,195	8,441	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)	40,000	41,200	42,436	43,709	45,020	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	10,000	10,300	10,609	10,927	11,255	0.0%
Emergency Preparedness	25,000	25,750	26,523	27,318	28,138	0.0%
Engineering Services	10,000	10,300	10,609	10,927	11,255	0.0%
Environmental Services/Studies	-	-	-	-	-	0.0%
Survey Services	-	-	-	-	-	0.0%
Encroachment Remediation	5,000	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)	40,000	6,000	6,000	6,000	6,000	0.0%
<b>Total Operations and Maintenance</b>	<b>2,174,214</b>	<b>2,177,949</b>	<b>2,243,243</b>	<b>2,312,401</b>	<b>2,385,758</b>	
<b>Special Projects Expense</b>						
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%
<b>Total Special Projects Expense</b>	<b>45,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	% Increase (Escalation Factor)
<b>Administration Expense</b>						
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	3,821	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	75,000	-	77,250	-	79,568	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%
<b>Total Administration</b>	<b>647,029</b>	<b>602,474</b>	<b>708,821</b>	<b>662,681</b>	<b>767,751</b>	

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	% Increase (Escalation Factor)
<b>Capital Outlay: Flood Control</b>						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	800,000	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	449,864	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
<b>Total Capital Outlay: Flood Control</b>	<b>1,249,864</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Capital Outlay: District Headquarters</b>						
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%
<b>Total Capital Outlay: District Headquarters Build-Out</b>	<b>90,000</b>	<b>115,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	
<b>Retiree Health Benefit Expense</b>						
Retiree Health Benefit Expense (OPEB Transfer)	-	297,000	297,000	297,000	297,000	0.0%
Reserve Fund Transfer	-	-	-	-	-	
<b>Total Retiree Health Benefit Expense</b>	<b>-</b>	<b>297,000</b>	<b>297,000</b>	<b>297,000</b>	<b>297,000</b>	
<b>Emergency Repair Expense</b>						
Emergency Repair Expense	-	-	-	-	-	0.0%
<b>Total Emergency Repair Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Flood Emergency Response Expense</b>						
Flood Fight Expenses	-	-	-	-	-	0.0%
Flood Litigation	-	-	-	-	-	0.0%
<b>Total Flood Emergency Response Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Budgeted Expenses</b>	<b>4,206,107</b>	<b>3,497,423</b>	<b>3,594,064</b>	<b>3,617,082</b>	<b>3,795,508</b>	