

5-year Budget Projection Summary Page

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
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	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Budgeted Income	2,718,861	2,744,944	2,771,418	2,798,289	2,825,563
Expense					
Operations and Maintenance	1,925,336	1,935,311	1,996,159	2,060,668	2,129,154
Administration	554,175	731,641	610,432	796,564	667,402
Special Projects	215,000	205,000	205,000	205,000	205,000
Capital Outlay: Flood Control	162,000	100,000	100,000	100,000	100,000
Capital Outlay: District Headquarters	2,000	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	2,858,511	3,308,952	3,248,591	3,499,232	3,438,556
Difference	(139,650)	(564,009)	(477,173)	(700,943)	(612,993)
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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	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Increase (Escalation Factor)
Operations and Maintenance Expense						
Salary/Wages	890,792	904,153	917,716	931,481	945,454	1.5%
Payroll Taxes	71,263	72,332	73,417	74,519	75,636	1.5%
Pension	203,100	207,162	211,305	215,531	219,842	2.0%
Compensation Insurance	44,540	45,208	45,886	46,574	47,273	1.5%
Medical/Dental/Vision	273,642	301,006	331,106	364,217	400,639	10.0%
Fuel & Oil	35,000	36,050	37,132	38,245	39,393	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)	35,000	36,050	37,132	38,245	39,393	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	2,500	5,000	5,000	5,000	5,000	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	-	-	-	-	-	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)	20,000	6,000	6,000	6,000	6,000	0.0%
Total Operations and Maintenance	1,925,336	1,935,311	1,996,159	2,060,668	2,129,154	
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	20,000	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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% 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	157,231	172,954	190,250	209,274	230,202	10.0%
Office/Shop/Yard Lease	7,344	7,344	7,491	7,641	-	3.0%
Office Equipment/Furniture	5,000	5,500	5,665	5,835	6,010	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	-	150,373	-	154,884	-	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	554,175	731,641	610,432	796,564	667,402	

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	% Increase (Escalation Factor)
Capital Outlay: Flood Control						
Bank Protection	-	-	-	-	-	0.0%
Magpie Creek	-	-	-	-	-	0.0%
Property Acquisition	-	-	-	-	-	0.0%
Equipment Purchase (over \$5,000)	162,000	100,000	100,000	100,000	100,000	0.0%
Miscellaneous	-	-	-	-	-	0.0%
Total Capital Outlay: Flood Control	162,000	100,000	100,000	100,000	100,000	
Capital Outlay: District Headquarters						
Building Improvements/Maintenance	-	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	2,000	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	2,858,511	3,308,952	3,248,591	3,499,232	3,438,556	