

PREPARED January 31, 2025	Lake Barcroft Watershed Improvement District						
	FY2025 BUDGET WORKSHEET SUMMARY FY2025 PROJECTED & FY2026 PROPOSED						
	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Reserve Funds-Beginning Balance							
Operations	\$150,000	150,000	150,000	150,000	150,000	150,000	150,000
Dredging	20,000	20,000	20,000	20,000	20,000	20,000	20,000
General Capital	20,000	20,000	20,000	20,000	20,000	20,000	20,000
General Reserves	1,372,881	1,731,679	1,126,981	1,993,789	1,944,089	2,184,503	2,176,253
Reserve Funds-Beginning Balance	\$1,562,881	\$1,921,679	\$1,451,981	\$2,183,789	\$2,134,089	\$2,374,503	\$2,366,253
Plus: Revenues							
Real Estate Property Taxes	1,305,103	1,348,394	1,382,000	1,393,291	1,458,000	1,458,000	1,538,190
Brokerage Account Interest	(158)	24,842	10,000	8,215	10,000	10,000	5,000
Reimbursements		39,194	0	8,061	0	0	1,000
Misc. Income	2,730	4,800	2,000	14,868	2,000	2,000	500
Grants/Awards (Dam Project)							315,000
Gain/Loss Sale of Assets		-2,117					
Total Revenue	1,307,675	1,415,113	1,394,000	1,424,435	1,470,000	1,470,000	1,859,690
Total Available	\$2,870,556	\$3,336,792	\$2,845,981	\$3,608,224	\$3,604,089	\$3,844,503	\$4,225,943
Less: Expenditures by Major Functiion							
Operations	836,671	878,422	945,700	936,493	1,054,250	1,068,250	1,110,000
Dredging and Silt Disposal	57,549	78,990	135,000	87,490	110,000	85,000	87,550
General Capital	37,227	67,674	42,500	33,656	50,000	75,000	65,000
Dam and Lake Management Projects	17,430	127,917	425,000	176,082	250,000	250,000	250,000
Total Expenditures	948,877	1,153,003	1,548,200	1,233,721	1,464,250	1,478,250	1,512,550
Reserve Funds-Ending Balance	\$1,921,679	\$2,183,789	\$1,297,781	\$2,374,503	\$2,139,839	\$2,366,253	\$2,713,393
Reserve Funds-Ending Balance Allocations							
	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Operations	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Dredging and Silt Disposal	20,000	20,000	20,000	20,000	20,000	20,000	20,000
General Capital	20,000	20,000	20,000	20,000	20,000	20,000	20,000
General Reserves	1,731,679	1,993,789	1,107,781	2,184,503	1,949,839	2,176,253	2,523,393
Reserve Funds-Ending Balance	\$1,921,679	\$2,183,789.17	\$1,297,781	\$2,374,503	\$2,139,839	\$2,366,253	\$2,713,393

January 31, 2025	Lake Barcroft Watershed Improvement District WORKSHEET Statement of Expenses						
OPERATIONS EXPENDITURES STATEMENT	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Personnel							
Staff Base Pay	488,908	490,300	530,000	550,640	575,000	596,000	619,000
Staff Overtime, Hazard Pay & Bonus	23,152	27,151	45,000	18,739	45,000	30,000	35,000
Part-Time Employees	2,112	3,957	0	0	0	0	0
Fringe - FOAB	38,719	39,056	53,000	42,947	62,000	60,000	62,000
Fringe - Retirement	48,092	52,597	53,000	54,631	62,000	62,000	64,000
Fringe - Health Plan	73,340	77,507	80,000	70,938	82,000	82,000	85,000
VRSA Workers Comp	13,337	14,860	15,000	6,853	16,500	16,500	17,000
COVID Paid Leave	0	0	0	0	0	0	0
Service 25+ Retirement		4,000		6,000	6,000	6,000	6,000
Total Personnel	687,660	709,427	776,000	750,749	848,500	852,500	888,000
Administration							
Accounting	7,500	7,500	10,000	6,875	9,000	9,000	9,000
Auditing	7,800	4,502	4,000	4,400	5,500	5,500	5,500
Computer Expenses	2,109	6,774	1,500	12,358	3,000	3,000	3,500
Postage	128	123	200	0	250	250	500
Public Information	0	290	1,500	0	2,500	2,500	2,500
Public Meetings	0	10,154	1,000	0	10,000	10,000	10,000
Office Supplies	668	1,174	1,500	1,008	1,500	1,500	2,000
VRSA Insurance	21,820	14,977	25,000	16,718	25,500	25,500	26,000
Legal	0	0	2,500	5,123	2,500	2,500	3,000
Misc Administrative	12,105	16,385	13,500	19,647	18,000	18,000	18,000
Total Administration	52,130	61,879	60,700	66,129	77,750	77,750	80,000
Utilities							
Electricity	9,445	11,833	12,500	11,615	13,000	13,000	13,500
Security System	5,308	3,645	4,000	2,928	4,500	4,500	4,500
Telephone/Internet/Web Site	11,329	11,115	12,000	11,895	12,500	12,500	13,000
Water	375	420	500	453	500	500	500
Total Utilities	26,457	27,013	29,000	26,891	30,500	30,500	31,500

January 31, 2025	Lake Barcroft Watershed Improvement District WORKSHEET Statement of Expenses						
OPERATIONS EXPENDITURES STATEMENT	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Environment							
Debris Control	272	0	500	0	500	500	500
Environmental Engineering	12,215	9,600	12,000	9,900	11,000	11,000	11,000
Natural Resources	5,000	2,540	5,000	5,057	6,500	6,500	6,500
Community Garden Maintenance	6,173	4,449	6,000	3,554	6,000	6,000	6,500
Water Quality Monitoring	0	0	0	0	0	0	0
Tree Removal	6,500	9,625	5,000	900	10,000	10,000	10,000
Waste Disposal	3,860	5,416	4,000	5,996	6,000	6,000	6,500
Total Environment	34,020	31,630	32,500	25,407	40,000	40,000	41,000
Maintenance and Equipment							
Aeration System	437	3,652	5,000	1,887	5,000	5,000	5,000
Dam Corrosion	0	0	3,000	0	3,500	3,500	3,500
Fuel	8,741	8,123	8,000	7,176	9,500	9,500	9,500
Landscaping	0	0	500	0	500	500	500
Maintenance of Equipment	18,281	22,570	20,000	19,513	23,500	23,500	24,000
Equipment Rental	128	0	1,000	139	1,000	1,000	1,000
Maintenance of Facilities	1,442	5,329	2,500	26,459	5,000	15,000	16,000
Miscellaneous	7,375	8,799	7,500	12,143	9,500	9,500	10,000
Total Maint. & Equip.	36,404	48,473	47,500	67,318	57,500	67,500	69,500
Total Operations	\$836,671	\$878,422	\$945,700	\$936,493	\$1,054,250	\$1,068,250	\$1,110,000

January 31, 2025	Lake Barcroft Watershed Improvement District WORKSHEET Statement of Expenses						
DREDGING CAPITAL EXPENDITURE STATEMENT	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Silt Disposal	52,925	78,990	85,000	34,175	85,000	70,000	87,550
Equipment	0	0	50,000	53,315	25,000	15,000	0
Facilities	4,624	0	0	0	0	0	0
Other Items	0	0	0	0	0	0	0
Total Dredging Expenditures	57,549	78,990	135,000	87,490	110,000	85,000	87,550
GENERAL CAPITAL EXPENDITURE STATEMENT	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Engineering - Dam							
Inspection and Recertification	16,203	18,579	10,000	841	10,000	25,000	25,000
General Engineering	0	0	10,000	0	10,000	0	10,000
Dam Hydraulic Control System	2,082	6,648	2,500	26,615	5,000	7,500	5,000
Computer Control System	13,681	28,606	5,000	5,311	10,000	30,000	10,000
Construction	0	5,707	2,500	0	2,500	2,500	2,500
Equipment (From Capital Items)	5,261	8,134	10,000	888	10,000	10,000	10,000
Facilities	0	0	2,500	0	2,500	0	2,500
Total Capital Items	37,227	67,674	42,500	33,656	50,000	75,000	65,000
DAM & LAKE MANAGEMENT PROJECTS EXPENDITURE STATEMENT	FY2022 Audited	FY2023 Audited	FY2024 Approved	FY2024 Non-Audited	FY2025 Approved	FY2025 Projected	FY2026 Proposed
Concrete restoration	0	0	0	0	0	0	0
Bascule gate painting	0	0	0	0	0	0	0
Install Bascule Gate Access Platform	0	0	0	0	0	0	0
Hydraulic cylinder replacement	0	0	0	0	0	0	0
Hydraulic pipe protective shield replacement	0	0	0	0	0	0	0
Replace PLC control	0	0	0	0	0	0	0
New bascule gate side seals	0	0	0	0	0	0	0
Cathodic Protection System	0	0	0	0	0	0	0
Storm Water Management	0	86,076	25,000	12,000	0	0	0
Land Purchase-new access road	17,430	0	0	0	0	0	0
DCR Regulatory Requirements	0	41,841	400,000	164,082	250,000	250,000	250,000
Total Dam & Lake Management Projects	17,430	127,917	425,000	176,082	250,000	250,000	250,000
Total Dredging+Capital+Dam/Lake Management	112,206	274,581	602,500	297,228	410,000	410,000	402,550
Total LBWID Expenditures	\$948,877	\$1,153,003	\$1,548,200	\$1,233,721	\$1,464,250	\$1,478,250	\$1,512,550