

Lake Barcroft Watershed Improvement District
Proposed FY-2027 Budget
January 28, 2026

PREPARED January 28, 2026	Lake Barcroft Watershed Improvement District FY2025 BUDGET WORKSHEET SUMMARY FY2026 PROJECTED & FY2027 PROPOSED				
FY2 Appr	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Reserve Funds-Beginning Balance					
Operations	150,000	150,000	150,000	150,000	150,000
Dredging	20,000	20,000	20,000	20,000	20,000
General Capital	20,000	20,000	20,000	20,000	20,000
General Reserves	1,944,089	2,189,795	1,949,839	2,781,736	3,315,926
Reserve Funds-Beginning Balance	\$2,134,089	\$2,379,795	\$2,139,839	\$2,971,736	\$3,505,926
Plus: Revenues					
Real Estate Property Taxes	1,458,000	1,468,969	1,538,190	1,538,190	1,672,014
Brokerage Account Interest	10,000	17,962	5,000	15,000	15,000
Reimbursements	0	4,827	1,000	1,000	1,000
Misc. Income	2,000	756	500	500	500
Grants/Awards (Dam Project)		500,000	315,000	525,000	0
Gain/Loss Sale of Assets					
Total Revenue	1,470,000	1,992,514	1,859,690	2,079,690	1,688,514
Total Available	\$3,604,089	\$4,372,309	\$3,999,529	\$5,051,426	\$5,194,440
Less: Expenditures by Major Functiion					
Operations	1,054,250	988,971	1,110,000	1,131,500	1,160,500
Dredging and Silt Disposal	110,000	87,304	87,550	0	90,177
General Capital	50,000	65,448	65,000	64,000	55,000
Dam and Lake Management Projects	250,000	258,850	250,000	350,000	2,025,000
Auidt Adjustment					
Total Expenditures	1,464,250	1,400,573	1,512,550	1,545,500	3,330,677
Reserve Funds-Ending Balance	\$2,139,839	\$2,971,736	\$2,486,979	\$3,505,926	\$1,863,763
Reserve Funds-Ending Balance Allocations	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Operations	150,000	150,000	150,000	150,000	150,000
Dredging and Silt Disposal	20,000	20,000	20,000	20,000	20,000
General Capital	20,000	20,000	20,000	20,000	20,000
General Reserves	1,949,839	2,781,736	2,296,979	3,315,926	1,673,763
Reserve Funds-Ending Balance	\$2,139,839	\$2,971,736	\$2,486,979	\$3,505,926	\$1,863,763

Lake Barcroft Watershed Improvement District
Proposed FY-2027 Budget
January 28, 2026

January 28, 2026	Lake Barcroft Watershed Improvement District WORKSHEET Statement of Expenses				
OPERATIONS EXPENDITURES STATEMENT	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Personnel					
Staff Base Pay	575,000	595,499	619,000	625,000	640,000
Staff Overtime, Hazard Pay & Bonus	45,000	19,726	35,000	35,000	30,000
Part-Time Employees	0	0	0	0	0
Fringe - FOAB	62,000	46,463	62,000	50,000	52,000
Fringe - Retirement	62,000	60,469	64,000	64,000	66,000
Fringe - Health Plan	82,000	71,728	85,000	85,000	90,000
VRSA Workers Comp	16,500	12,397	17,000	17,000	18,000
COVID Paid Leave	0	0	0	0	0
Service 25+ Retirement	6,000	6,377	6,000	6,000	10,500
Total Personnel	848,500	812,660	888,000	882,000	906,500
Administration					
Accounting	9,000	7,500	9,000	9,000	9,000
Auditing	5,500	5,662	5,500	6,000	6,000
Computer Expenses	3,000	3,394	3,500	25,000	3,500
Postage	250	0	500	500	500
Public Information	2,500	0	2,500	2,500	2,500
Public Meetings	10,000	2,312	10,000	2,500	10,000
Office Supplies	1,500	1,805	2,000	2,000	2,000
VRSA Insurance	25,500	27,313	26,000	28,000	26,000
Legal	2,500	0	3,000	30,000	20,000
Misc Administrative	18,000	13,915	18,000	18,000	18,000
Total Administration	77,750	61,900	80,000	123,500	97,500
Utilities					
Electricity	13,000	11,964	13,500	12,500	13,500
Security System	4,500	3,623	4,500	4,000	4,500
Telephone/Internet/Web Site	12,500	13,659	13,000	14,000	13,000
Water	500	450	500	500	500
Total Utilities	30,500	29,695	31,500	31,000	31,500

Lake Barcroft Watershed Improvement District
Proposed FY-2027 Budget
January 28, 2026

January 28, 2026	WORKSHEET Statement of Expenses				
FY2 Appr	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Environment					
Debris Control	500	6,425	500	15,000	15,000
Environmental Engineering	11,000	11,700	11,000	11,000	12,000
Natural Resources	6,500	38	6,500	4,000	6,500
Community Garden Maintenance	6,000	10,710	6,500	3,500	6,500
Water Quality Monitoring	0	0	0	0	0
Tree Removal	10,000	1,985	10,000	5,000	10,000
Waste Disposal	6,000	5,134	6,500	6,500	6,500
Total Environment	40,000	35,991	41,000	45,000	56,500
Maintenance and Equipment					
Aeration System	5,000	3,123	5,000	3,500	5,000
Dam Corrosion	3,500	0	3,500	0	3,500
Fuel	9,500	6,133	9,500	7,500	9,500
Landscaping	500	0	500	0	500
Maintenance of Equipment	23,500	18,144	24,000	21,000	24,000
Equipment Rental	1,000	150	1,000	500	1,000
Maintenance of Facilities	5,000	17,123	16,000	10,000	15,000
Miscellaneous	9,500	4,051	10,000	7,500	10,000
Total Maint. & Equip.	57,500	48,724	69,500	50,000	68,500
Total Operations	\$1,054,250	988,971	\$1,110,000	\$1,131,500	\$1,160,500

Lake Barcroft Watershed Improvement District
Proposed FY-2027 Budget
January 28, 2026

January 28, 2026	Lake Barcroft Watershed Improvement District WORKSHEET Statement of Expenses				
DREDGING CAPITAL EXPENDITURE STATEMENT	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Silt Disposal	85,000	70,845	87,550	0	90,177
Equipment	25,000	16,459	0	0	0
Facilities	0	0	0	0	0
Other Items	0	0	0	0	0
Total Dredging Expenditures	110,000	87,304	87,550	0	90,177
GENERAL CAPITAL EXPENDITURE STATEMENT	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Engineering - Dam					
Inspection and Recertification	10,000	15,868	25,000	20,000	25,000
General Engineering	10,000	0	10,000	0	5,000
Dam Hydraulic Control System	5,000	8,668	5,000	5,000	5,000
Computer Control System	10,000	33,698	10,000	30,000	10,000
Construction	2,500	0	2,500	2,500	2,500
Equipment (From Capital Items)	10,000	5,693	10,000	5,000	5,000
Facilities	2,500	1,521	2,500	1,500	2,500
Total Capital Items	50,000	65,448	65,000	64,000	55,000
DAM & LAKE MANAGEMENT PROJECTS EXPENDITURE STATEMENT	FY2025 Approved	FY2025 Unaudited	FY2026 Approved	FY2026 Projected	FY2027 Proposed
Concrete restoration	0	0	0	0	0
Bascule gate painting	0	0	0	0	0
Install Bascule Gate Access Platform	0	0	0	0	0
Hydraulic cylinder replacement	0	0	0	0	0
Hydraulic pipe protective shield replacement	0	0	0	0	0
Replace PLC control	0	0	0	0	0
New bascule gate side seals	0	0	0	0	0
Cathodic Protection System	0	0	0	0	0
Storm Water Management	0	0	0	0	25,000
Land Purchase-new access road	0	0	0	0	0
DCR Regulatory Requirements	250,000	258,850	250,000	350,000	2,000,000
Total Dam & Lake Management Projects	250,000	258,850	250,000	350,000	2,025,000
Total Dredging+Capital+Dam/Lake Management	410,000	411,602	402,550	414,000	2,170,177
Total LBWID Expenditures	\$1,464,250	\$1,400,573	\$1,512,550	\$1,545,500	\$3,330,677