

# **ANNUAL OPERATING BUDGET**

**of the**

## **LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT**

**Vacherie, Louisiana**

**For the Period**

**January 1, 2025 - December 31, 2025**

ANNUAL OPERATING BUDGET  
of the

**LAFOURCHE BASIN CONSERVATION, LEVEE &  
DRAINAGE DISTRICT**

Vacherie, Louisiana

For the Period

January 1, 2025 - December 31, 2025

James P. Jasmin  
President

Arthur Bosworth IV  
Vice-President

Donald R. Henry  
Executive Director

Prepared by  
Wayne C. Theall  
External Accountant

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
Calendar Year Ending December 31, 2025

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**LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT**  
**POST OFFICE BOX 670**  
**21380 HIGHWAY 20**  
**VACHERIE, LOUISIANA 70090**  
**(225) 265-7545**

**GOVERNING BOARD**

James P. Jasmin  
President  
St. James Parish

Arthur Bosworth IV  
Vice President  
St. James Parish

Craig Carter  
Assumption Parish

Jeffery Henry  
Ascension Parish

Russell Loupe  
St. Charles Parish

Eric Matherne  
St. Charles Parish

Marlin Rogers  
St. Charles Parish

Larry Sorapuru  
St. John the Baptist Parish

Gary Watson  
St. John the Baptist Parish

**LAFOURCHE BASIN CONSERVATION LEVEE & DRAINAGE DISTRICT  
CREATED IN 1892**

**MISSISSIPPI RIVER LEVEE - 63 MILES  
NUMBER OF BOARD MEMBERS: 11**

The Lafourche Basin Conservation, Levee & Drainage District was created by the Legislature in 1892. The district extended from Donaldsonville (Bayou Lafourche) to the Jefferson Parish Line to the Gulf of Mexico, known as the Third Levee District, and comprised a portion of the following parishes: Ascension, St. James, St. John the Baptist, St. Charles, and Assumption located on the west bank of the Mississippi River.

The primary mission of the Lafourche Basin Conservation, Levee & Drainage District is to provide flood protection from the potential flooding from the mighty Mississippi River. Without this protection, the area would be in jeopardy as homes, businesses, highways, forest, crop lands and wildlife habitats would be overwhelmed with devastating flood waters from the river.

The Board of Commissioners of the Lafourche Basin Conservation, Levee & Drainage District is comprised of eleven (11) members as per Act 346 of the 2009 Regular Session and the members are as follows:

- (a) one board member appointed from Ascension Parish
- (b) one board member appointed from Assumption Parish
- (c) one board member appointed from St. James Parish
- (d) one board member appointed from St. John the Baptist Parish
- (e) two board members appointed from St. Charles Parish
- (f) five members to be appointed from the district at large

The Board of Commissioners meets three times per month. The regular Board meeting is held on the first Wednesday of the month, the Finance Committee meeting is held on the second Monday of the month, and the various committee meetings are held on the second Wednesday of the month. All board and committee meetings are open to the public with dates and times posted outside the Vacherie office at least twenty-four hours prior to the meeting. The levee district headquarters is located at 21380 Highway 20 in Vacherie, Louisiana.

The Lafourche Basin Conservation, Levee & Drainage District's current budget is derived from 3.84 mills of ad valorem tax in the five parish area and a limited amount of interest and oil and gas royalties. In addition, according to Act No. 32, House Bill No. 47, of the 2006 First Extraordinary Session fifteen percent (15%) of the ad valorem taxes and royalties collected in Lafourche Parish will be transferred to the district beginning in calendar year 2009. These payments shall be made by the North and South Lafourche Levee Districts to the Lafourche Basin Conservation, Levee & Drainage District.

The Lafourche Basin Conservation, Levee & Drainage District assists the parish governments in their jurisdictional area with drainage and protection levee systems.

The Lafourche Basin Conservation, Levee & Drainage District has agreed to partner with the Coastal Restoration Authority (CPRA) to develop a Hurricane Protection plan for the communities in the Barataria Basin.

Another project being performed by the Lafourche Basin Conservation, Levee & Drainage District is the construction of the West Bank Hurricane Levee Project in St. Charles Parish. The Lafourche Basin Conservation, Levee & Drainage District funds this project with fifty-seven percent (57%) of the ad valorem tax it collects annually from St. Charles Parish as per Louisiana Revised Statute 38:334. Effective August 1, 2015, Act 220 which amends R.S. 38:334(A) provides that the provisions the annual transfer of funds shall not apply during any tax year in which the Lafourche Basin Conservation, Levee & Drainage District maintains the St. Charles Parish West Bank Hurricane Protection Levee system, including the West Bank and general vicinity, Western Tie-In, Davis Pond Freshwater Diversion Levee, Willowridge Levee, Ellington Levee, Magnolia Ridge Levee, and Sunset Drainage District Levee, as a whole or as each section is transferred to the Lafourche Basin Conservation, Levee & Drainage District for maintenance, operation, and control, subject to any amendments made by the state of Louisiana.

The overall responsibility of the Lafourche Basin Conservation, Levee & Drainage District is to preserve the integrity of the levee system which it maintains. Frequent inspections are performed to enhance the protection of this levee system. The United States Army Corps of Engineers is responsible for the construction of the levee under the Mississippi River and Tributaries Project, but the levee district maintains the levee system that is within the jurisdiction of the Lafourche Basin Levee District.

James P. Jasmin  
President, Board of Commissioners  
Lafourche Basin Conservation, Levee & Drainage District

**LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025**

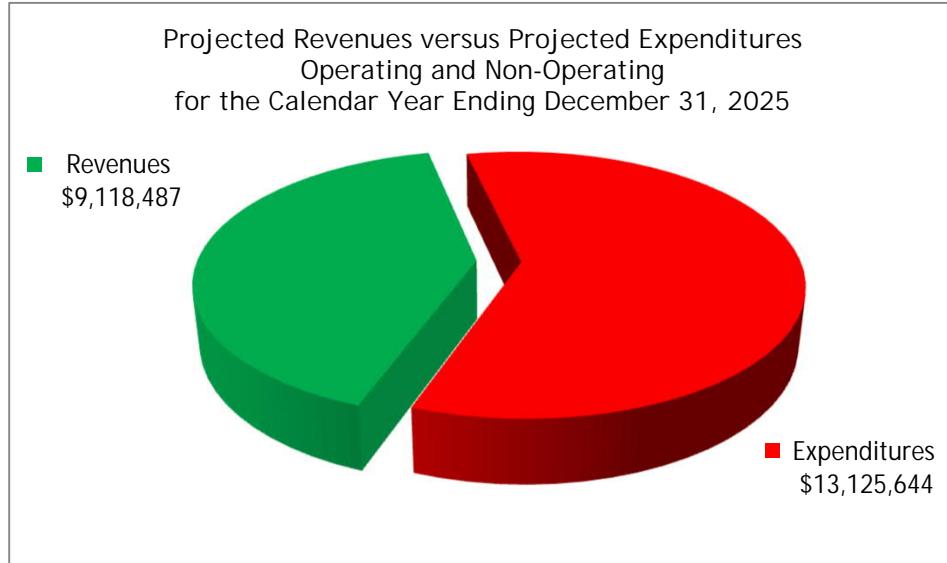
**ANALYSIS OF THE BUDGET**

The General Fund Budget for calendar year 2025 for Lafourche Basin Conservation, Levee & Drainage District has been prepared in accordance with Louisiana Revised Statute 38:318 and contains no changes in its scope of operations. Lafourche Basin Conservation, Levee & Drainage District is comprised of the portions of Ascension, Assumption, St. James, St. John the Baptist and St. Charles parishes that are located on the west bank of the Mississippi River.

**OVERVIEW OF GENERAL FUND BUDGET**

The General Fund's operating revenues are estimated at \$9,118,487 for calendar year 2025. The majority of operating revenues are ad valorem tax collections at 3.88 mills for 2025 and 3.88 mills for 2024.

The General Fund's operating expenditures are estimated at \$11,684,644 and non-operating expenditures at \$1,441,000 for total expenditures of \$13,125,644 calendar year 2025.

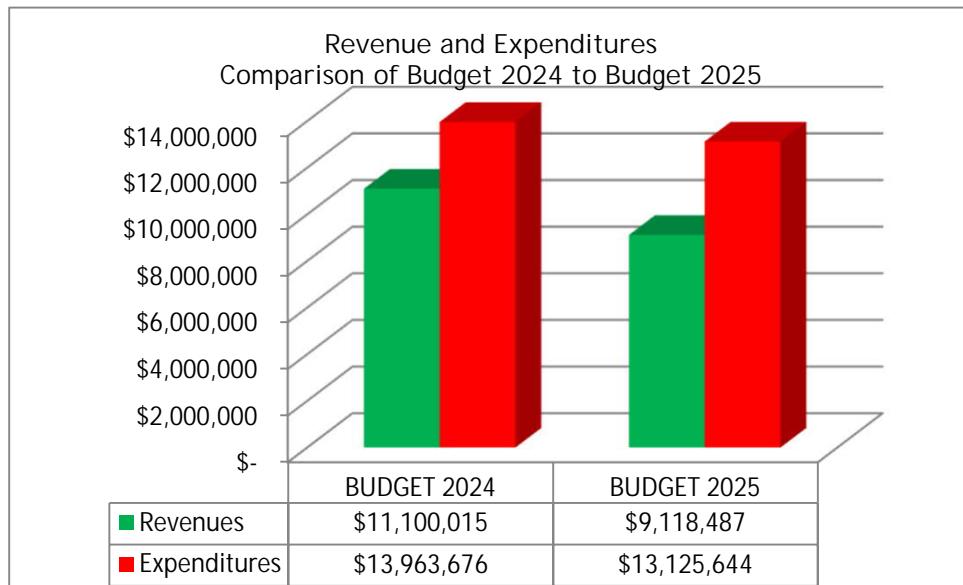


The estimated operating and non-operating expenditures will exceed the estimated operating and non-operating revenues creating an estimated deficit of \$4,007,157 for calendar year ending December 31, 2025. There is also an estimated deficit of \$2,863,661 at December 31, 2024. The surplus at December 31, 2023 of \$10,582,895 (per audit) will more than cover these two estimated deficits leaving an estimated surplus of \$3,712,077 at December 31, 2025.

## **COMPARISON OF 2025 TO 2024 ESTIMATED REVENUES AND EXPENDITURES**

The operating and non-operating revenues for 2025 are estimated at \$9,118,487. This is a decrease of \$1,981,528 or 17.85% over the 2024 estimated operating and non-operating revenues of \$11,100,015.

The operating and non-operating expenditures for 2025 are estimated at \$13,125,644. This is a decrease of \$838,032 or 6.00% over the 2024 estimated operating and non-operating expenditures of \$13,963,676.



## **ACCOUNTING FOR OTHER FUNDS**

In addition to the regular operations, the Lafourche Basin Conservation, Levee & Drainage District has a verbal agreement with CPRA Coastal Project. The accounting for this project will be maintained as a separate fund. This additional fund revenue will be transfers from the general fund to cover operating expenses. In addition, beginning with the 2002 tax roll .97 mills of the 3.88 ad valorem taxes will be deposited into the Upper Barataria Project fund and invested until needed for construction. All other revenues and/or reimbursements from outside sources pertaining to these funds will be deposited directly into this account. Louisiana Revised Statutes do not require a budget to be adopted for this type fund.

## **OTHER GENERAL INFORMATION**

Lafourche Basin Conservation, Levee & Drainage District is structured with three (3) departments: Executive, Administration, and Levee Maintenance.

The Executive department is the Board of Commissioners, which is comprised of eleven (11) members.

The Administration department is responsible for the day to day administrative operations of the district. There are five (5) full-time employees in the Administration department.

Levee Maintenance is responsible for maintaining the integrity of the levee system. There are thirty-five (35) full-time employees in Levee Maintenance.

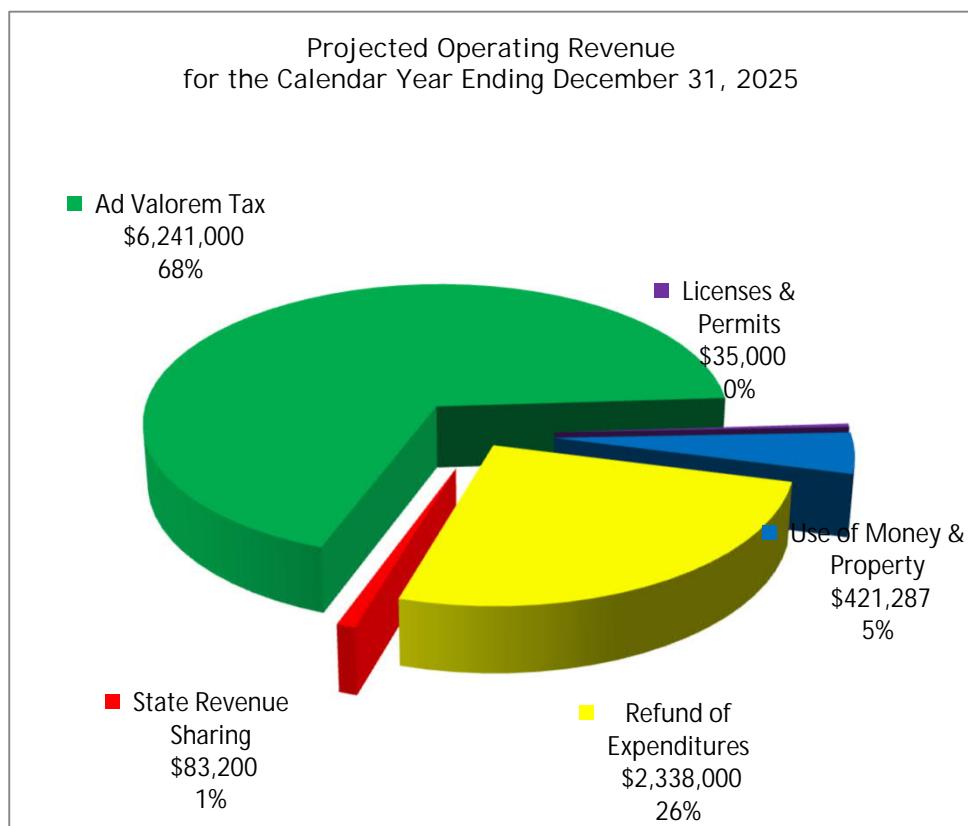
Lafourche Basin Conservation, Levee & Drainage District has a total of forty (40) full-time employees.

## **OPERATING AND NON-OPERATING REVENUES**

Total operating revenues budgeted for calendar year 2025 are \$9,118,487 a decrease of \$1,981,528 or 17.85% over the 2024 budget of \$11,100,015.

The summary of budgeted operating and non-operating revenues for calendar year 2025 is as follows:

Budgeted Operating Revenue For Year Ending December 31, 2025		
	BUDGET 2025	Percentage
Operating Revenue		
Ad Valorem Tax	\$ 6,241,000	68.44%
Licenses & Permits	35,000	0.38%
Use of Money & Property	421,287	4.62%
Refund of Expenditures	2,338,000	25.64%
State Revenue Sharing	83,200	0.91%
Total Operating Revenues	<u>\$ 9,118,487</u>	<u>100.00%</u>



## **OPERATING REVENUES**

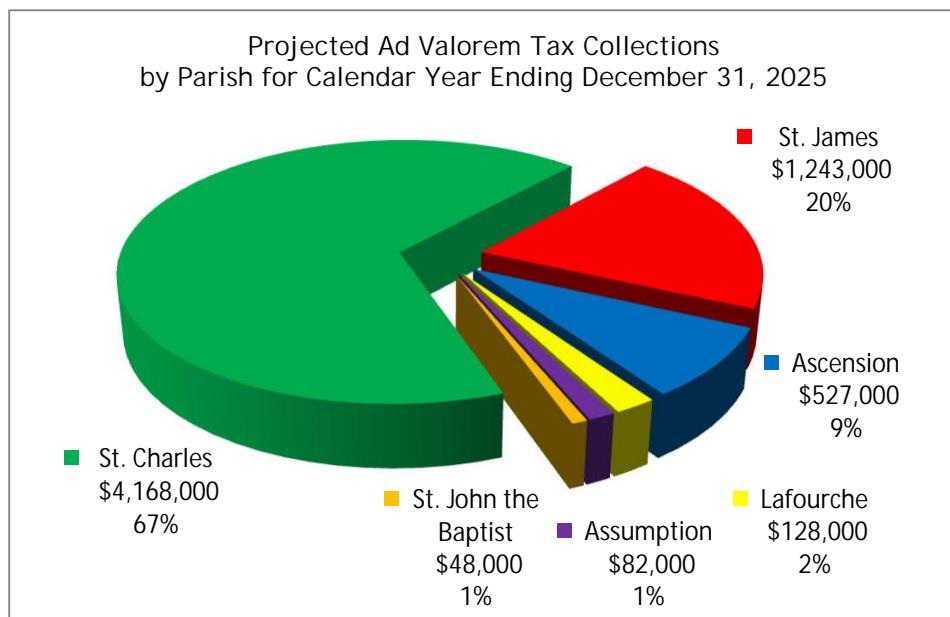
### ***AD VALOREM TAX***

Ad valorem tax collections for 2025 are based on 3.84 mills on property valuation of \$1,564,195,521 (furnished by the Legislative Auditor's office). Collections are estimated at \$6,241,000 which is an increase of \$1,042,500 over the 2024 budget.

Ad valorem tax is collected from the portion of the five parishes located on the west bank of the Mississippi River that comprise Lafourche Basin Conservation, Levee & Drainage District. The district also receives fifteen (15%) percent of ad valorem taxes collected by North Lafourche Conservation, Levee and Drainage District on any lands previously owned by Lafourche Basin Conservation, Levee & Drainage District per Act 32 of the First Extraordinary Session of 2006.

Projected Ad valorem tax collections from these parishes are: Ascension, \$527,000 (8.51%), Assumption, \$82,000 (1.32%), St. Charles, \$4,168,000 (67.27%), St. James, \$1,243,000 (20.06%), St. John the Baptist, \$48,000 (.77%), and Lafourche, \$128,000 (2.07%)

Ad valorem tax is 68.44% of the total projected revenues for calendar year 2025.



According to Act 32 of the First Extraordinary Session of 2006, (R.S. 38:3291) because the Lafourche Basin Conservation, Levee & Drainage District continues to provide mainline Mississippi River levee protection which is beneficial to Lafourche Parish, the North Lafourche Conservation, Levee and Drainage District shall make payments, for the year 2009 and thereafter, to the Lafourche Basin Conservation, Levee & Drainage District of fifteen (15) percent of the first five mills of the ad valorem property taxes received by the levee district that it levies for levee protection.

These payments are made to Lafourche Basin Conservation, Levee & Drainage District on a quarterly basis each year.

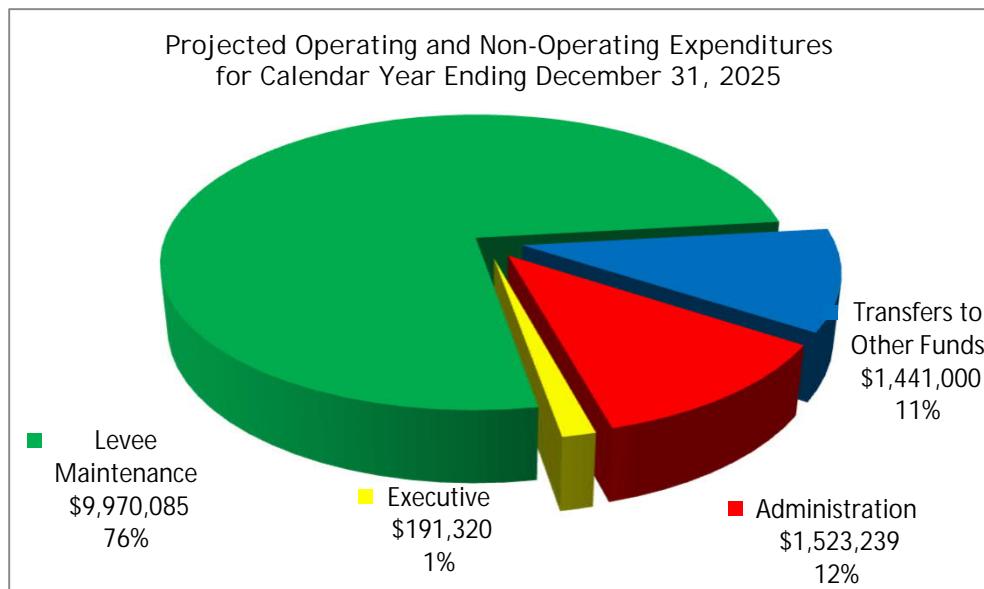
## **OPERATING AND NON-OPERATING EXPENDITURES**

Total operating expenditures budgeted for calendar year 2025 are \$11,684,644, a decrease of \$1,081,032 or 8.47% over the 2024 budget of \$12,765,676. Total non-operating expenditures are budgeted for \$1,441,000, an increase of \$243,000, compared to \$1,198,000 for the year 2024 budget.

The summary of budgeted operating and non-operating expenditures for calendar year 2025 is as follows:

### Budgeted Operating and Non-Operating Expenditures For Year Ending December 31, 2025

	BUDGET 2025	Percentage
Operating Expenditures		
Executive	\$ 191,320	1.46%
Administration	1,523,239	11.61%
Levee Maintenance	9,970,085	75.96%
Total Operating Expenditures	11,684,644	89.02%
Non-Operating Expenditures		
Transfers to Other Funds	1,441,000	10.98%
Total Operating and Non-Operating Expenditures	<u>\$ 13,125,644</u>	<u>100.00%</u>



## **TRANSFERS**

### *TRANSFERS TO OTHER FUNDS*

Lafourche Basin Conservation, Levee & Drainage District Upper Barataria Project is budgeted at an estimated \$1,441,000, or .97 mills of ad valorem tax collected in calendar year 2025. The fund will be invested until needed for construction.

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
 GENERAL FUND BUDGET  
 BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

TOTAL REVENUES, EXPENDITURES, TRANSFERS TO OTHER FUNDS

	Pg. No.	BUDGET 2024	BUDGET 2025
TOTAL OPERATING REVENUES	17	\$ 11,100,015	\$ 9,118,487
TOTAL OPERATING EXPENDITURES	28	12,765,676	11,684,644
EXCESS REVENUES/(DEFICIT)	28	(1,665,661)	(2,566,157)
(Before Transfers)			
OTHER REVENUES	29	-	-
TRANSFERS TO OTHER FUNDS	29	(1,198,000)	(1,441,000)
EXCESS REVENUES/(DEFICIT)	29	(2,863,661)	(4,007,157)
(After Transfers)			
FUND BALANCES			
FUND BALANCE AT DECEMBER 31, 2023*	29	10,582,895	
*(Per Audit of 2023)			
ESTIMATED FUND BALANCE @ 12/31/2024		\$ 7,719,234	7,719,234
ESTIMATED FUND BALANCE @ 12/31/2025	29		\$ 3,712,077

## LAFOURCHE BASIN CONSERVATION, LEVEE &amp; DRAINAGE DISTRICT

## GENERAL FUND BUDGET

BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

## CAPITAL OUTLAY COMBINED DETAIL SCHEDULE

Account No.	Item Description	Qty.	Cost Per Unit	Item Total	Budget Line Item Total
<b>ADMINISTRATION</b>					
60614	Building - Sign	1	50,000	50,000	X \$ 50,000
60611	Fire Proof File Cabinet	10	4,100	41,000	X 41,000
60612	Furniture - New Building	1	25,000	25,000	X 25,000
60614	Flooring-Shop Bathroom Kitchen	1	10,000	10,000	X 10,000
<b>TOTAL ADMINISTRATION</b>					\$ 126,000
<b>LEVEE MAINTENANCE</b>					
70643	Pickup Truck	3	75,000	225,000	X \$ 225,000
70651	Rotary Mowers 15 Ft - John Deere	1	33,000	33,000	X 33,000
70653	Tractors - 125 HP - John Deere	1	139,000	139,000	X 139,000
70653	Tractors - 120 HP - John Deere	1	99,000	99,000	99,000
70659.05	18 Pull Trailer	1	5,500	5,500	X 5,500
70659.11	Utility Vehicle	1	24,000	24,000	X 24,000
70659.13	Skid Steer Attachment	1	15,000	15,000	15,000
70664	Power Chain Saw	1	600	600	X 600
70665	Weed Trimmer	2	375	750	X 750
70668	Backpack Blower	2	300	600	600
70651	Rotary Side Mower System	1	70,000	70,000	X 70,000
70658	Spray Rig	1	4,000	4,000	X 4,000
70656	O Turn Mower	1	20,000	20,000	X 20,000
<b>TOTAL LEVEE MAINTENANCE</b>					\$ 636,450
<b>TOTAL CAPITAL OUTLAY</b>					\$ 762,450

Budgeted in Fiscal Year 2024 and not purchased

X \$ 597,850

## LAFOURCHE BASIN CONSERVATION, LEVEE &amp; DRAINAGE DISTRICT

## GENERAL FUND BUDGET

BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

## SUMMARY OF REVENUES AND EXPENDITURES

	Pg No	ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024		
<b>OPERATING REVENUES</b>							
<u>Local Sources</u>							
Ad Valorem Tax	15	\$ 6,097,272	\$ 5,198,500	\$ 6,241,000	\$ 1,042,500		
Licenses & Permits	16	35,200	35,000	35,000	-		
Fines & Forfeitures	16	-	-	-	-		
Use of Money & Property	16	383,967	285,315	421,287	135,972		
Refund of Expenditures	16	410,699	5,500,000	2,338,000	(3,162,000)		
Total Local Sources	16	6,927,138	11,018,815	9,035,287	(1,983,528)		
<u>Intergovernment Revenue</u>							
<u>State Sources</u>							
State Revenue Sharing	17	68,900	81,200	83,200	2,000		
Total State Sources	17	68,900	81,200	83,200	2,000		
<u>Federal Sources</u>							
FEMA	17	-	-	-	-		
<b>TOTAL OPERATING REVENUES</b>	<b>17</b>	<b>\$ 6,996,038</b>	<b>\$ 11,100,015</b>	<b>\$ 9,118,487</b>	<b>\$ (1,981,528)</b>		
<b>OPERATING EXPENDITURES</b>							
<u>Executive</u>							
Personnel Services	18	\$ 53,167	\$ 65,010	\$ 67,820	\$ 2,810		
Operating Services	18	24,120	24,000	26,000	2,000		
Travel and Other Charges	18	68,306	73,000	97,500	24,500		
Total Executive	18	145,593	162,010	191,320	29,310		
<u>Administration</u>							
Personnel Services	19	610,086	647,711	679,019	31,308		
Operating Services	21	230,558	272,100	372,000	99,900		
Materials and Supplies	21	45,425	30,700	30,700	-		
Travel and Other Charges	21	(61,767)	51,800	61,800	10,000		
Capital Outlay	22	909,176	126,000	126,000	-		
Intergovernmental	22	200,022	212,260	253,720	41,460		
Total Administration	22	1,933,499	1,340,571	1,523,239	182,668		
<u>Levee Maintenance</u>							
Personnel Services	23	2,013,760	2,424,257	2,751,005	326,747		
Operating Services	25	456,565	546,450	571,250	24,800		
Materials and Supplies	26	441,875	631,850	654,850	23,000		
Travel and Other Charges	26	3,277	7,000	7,000	-		
Capital Outlay	27	285,495	492,950	636,450	143,500		
Total Levee Maintenance	27	3,200,972	4,102,507	4,620,555	518,047		
<u>Levee Projects</u>							
Materials	28	(7,200)	5,690,088	-	(5,690,088)		
Operating Services	28	1,856,216	1,470,500	5,349,530	3,879,030		
Total Levee Projects	28	1,849,016	7,160,588	5,349,530	(1,811,058)		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>28</b>	<b>\$ 7,129,081</b>	<b>\$ 12,765,676</b>	<b>\$ 11,684,644</b>	<b>\$ (1,081,032)</b>		

## LAFOURCHE BASIN CONSERVATION, LEVEE &amp; DRAINAGE DISTRICT

## GENERAL FUND BUDGET

BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

## SUMMARY OF REVENUES AND EXPENDITURES

	Pg No	ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024	
<b><u>OPERATING REVENUES</u></b>						
<u>Local Sources</u>						
EXCESS OPERATING REVENUE/(DEFICIT)						
OVER OPERATING EXPENDITURES	28	\$ (133,043)	\$ (1,665,661)	\$ (2,566,157)	\$ 900,496	
<b>NON OPERATING INCOME/DISBURSEMENTS</b>						
Other Disbursements						
Transfers to Other Funds	29	1,155,174	1,198,000	1,441,000	243,000	
<b>ESTIMATED SURPLUS/(DEFICIT)</b>						
AT DECEMBER 31	29	\$ (1,288,217)	\$ (2,863,661)	\$ (4,007,157)	\$ 1,143,496	
FUND BALANCE AT DECEMBER 31, 2023*	29	<u>\$ 10,582,895</u>	10,582,895			
<b>ESTIMATED FUND BALANCE</b>						
AT DECEMBER 31, 2024	29		<u>\$ 7,719,234</u>	\$ 7,719,234		
Commitment - Upper Barataria Project			10,310,395			
Unreserved - Undesignated			(2,591,161)			
Total			<u>\$ 7,719,234</u>			
<b>ESTIMATED FUND BALANCE</b>						
AT DECEMBER 31, 2025	29			<u>\$ 3,712,077</u>		

\* Per audit of calendar year ending December 31, 2023

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
 GENERAL FUND BUDGET  
 BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF REVENUE  
 LOCAL SOURCES

Account Number	<u>LOCAL SOURCES</u>				OVER/(UNDER) BUDGET 2024
		ACTUAL 2023	BUDGET 2024	BUDGET 2025	
<b>OPERATING REVENUE</b>					
3110.01	Ascension	\$ 519,950	\$ 431,000	\$ 527,000	\$ 96,000
3110.02	Assumption	76,999	76,000	82,000	6,000
3110.03	Lafourche	224,712	122,000	128,000	6,000
3110.04	St. Charles	3,935,555	3,346,000	4,168,000	822,000
3110.05	St. James	1,239,156	1,139,000	1,243,000	104,000
3110.06	St. John the Baptist	41,772	39,500	48,000	8,500
	Total	<u>6,038,145</u>	<u>5,153,500</u>	<u>6,196,000</u>	<u>1,042,500</u>
<u>Prior Year</u>					
3111.01	Ascension	66	-	-	-
3111.02	Assumption	11	-	-	-
3111.03	Lafourche	712	-	-	-
3111.04	St. Charles	9,442	-	-	-
3111.06	St. John the Baptist	48	-	-	-
	Total	<u>10,279</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Interest on Taxes</u>					
3112.01	Ascension	283	-	-	-
3112.02	Assumption	174	-	-	-
3112.04	St. Charles	4,893	-	-	-
3112.05	St. James	3,275	-	-	-
3112.06	St. John the Baptist	1,076	-	-	-
3113.05	Payment in Lieu of Taxes	39,146	45,000	45,000	-
	Total	<u>48,848</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
<b>TOTAL AD VALOREM TAX</b>		<b>\$ 6,097,272</b>	<b>\$ 5,198,500</b>	<b>\$ 6,241,000</b>	<b>\$ 1,042,500</b>

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF REVENUE

LOCAL SOURCES

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)				
					BUDGET 2024				
<u>LOCAL SOURCES</u>									
<u>LICENSES AND PERMITS</u>									
3215	Levee Permits	35,200	35,000	35,000	-				
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 35,200</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>				
<u>USE OF MONEY AND PROPERTY</u>									
Interest Earned - Investments									
3320	Sale of Equipment	64,069	-	-	-				
3610.10	LAMP	155,209	231,919	264,570	32,651				
3610.20	Treasury Bills	149,217	34,096	141,116	107,020				
3610.30	Checking Account	345	300	600	300				
3615	Royalties	13,942	19,000	15,000	(4,000)				
3799	Miscellaneous	1,184	-	-	-				
	<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>\$ 383,967</b>	<b>\$ 285,315</b>	<b>\$ 421,287</b>	<b>\$ 135,972</b>				
<u>REFUNDS OF EXPENDITURES</u>									
3910.05	Off Levee Projects	15,054	-	-	-				
3910.15	Refunds - Auto Coverage	1,073	-	-	-				
3910.20	Refunds - Workmen's Compensation	1,765	-	-	-				
3910.30	Refunds - Travel	66	-	-	-				
3910.40	Insurance Refunds	62,618	-	-	-				
3910.50	Refund - St. Charles Parish	-	2,000,000	-	(2,000,000)				
3910.55	Refunds - CPRA	-	3,500,000	2,338,000	(1,162,000)				
3910.60	Refund - Lafourche Parish	3,189	-	-	-				
3910.65	Refund - State of Louisiana	324,281	-	-	-				
3910.99	Refunds - Miscellaneous	2,651	-	-	-				
	<b>TOTAL REFUNDS OF EXPENDITURES</b>	<b>\$ 410,699</b>	<b>\$ 5,500,000</b>	<b>\$ 2,338,000</b>	<b>\$ (3,162,000)</b>				
<b>TOTAL LOCAL SOURCES</b>									
		<b>\$ 6,927,138</b>	<b>\$ 11,018,815</b>	<b>\$ 9,035,287</b>	<b>\$ (1,983,528)</b>				

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
 GENERAL FUND BUDGET  
 BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF REVENUE

STATE SOURCES

<u>STATE SOURCES</u>	ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)
				BUDGET 2024
<u>STATE REVENUE SHARING</u>				
4110.01 Ascension	7,820	9,200	9,200	-
4110.04 St. Charles	46,168	52,000	54,000	2,000
4110.05 St. James	11,669	16,000	16,000	-
4110.06 St. John	3,243	4,000	4,000	-
<b>TOTAL STATE SOURCES</b>	<b>\$ 68,900</b>	<b>\$ 81,200</b>	<b>\$ 83,200</b>	<b>\$ 2,000</b>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 6,996,038</b>	<b>\$ 11,100,015</b>	<b>\$ 9,118,487</b>	<b>\$ (1,981,528)</b>

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

EXECUTIVE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)				
					BUDGET 2024				
<b>OPERATING EXPENDITURES</b>									
<b>PERSONAL SERVICES</b>									
	<u>Salaries and Wages</u>								
50111	President's Salary	\$ 10,727	\$ 12,000	\$ 12,000	\$ -				
50112	Executive Secretary Salary	-	6,000	6,000	-				
50140	Commissioners' Per Diem	38,662	42,390	45,000	2,610				
	Total	49,389	60,390	63,000	2,610				
	<u>Employee Benefits</u>								
50151	Social Security	3,062	3,744	3,906	162				
50155	Medicare	716	876	914	38				
	Total	3,778	4,620	4,820	200				
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 53,167</b>	<b>\$ 65,010</b>	<b>\$ 67,820</b>	<b>\$ 2,810</b>				
<b>OPERATING SERVICES</b>									
	Advertisements, Dues, Subscriptions								
50214	Membership Dues	24,120	24,000	26,000	2,000				
	<b>TOTAL OPERATING SERVICES</b>	<b>\$ 24,120</b>	<b>\$ 24,000</b>	<b>\$ 26,000</b>	<b>\$ 2,000</b>				
<b>TRAVEL AND OTHER CHARGES</b>									
	<u>Travel</u>								
50411	President's Expenses	917	4,000	4,000	-				
50412	Commissioners' Mileage	8,501	11,000	11,000	-				
	Conventions, Seminars, Workshops								
50414.1	In-State	28,026	36,000	44,000	8,000				
50414.2	Out-of-State	30,863	22,000	38,500	16,500				
	<b>TOTAL TRAVEL/OTHER CHARGES</b>	<b>\$ 68,306</b>	<b>\$ 73,000</b>	<b>\$ 97,500</b>	<b>\$ 24,500</b>				
	<b>TOTAL EXECUTIVE</b>	<b>\$ 145,593</b>	<b>\$ 162,010</b>	<b>\$ 191,320</b>	<b>\$ 29,310</b>				

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

ADMINISTRATION

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)					
					BUDGET 2024	BUDGET 2025				
<b><u>PERSONAL SERVICES</u></b>										
<b><u>Salaries and Wages</u></b>										
Administrative Salaries										
60113.1	Regular	\$ 378,790	\$ 392,050	\$ 383,254	\$ (8,796)					
60113.2	Overtime	3,996	10,000	10,000	-					
	Total	<u>382,786</u>	<u>402,050</u>	<u>393,254</u>		<u>(8,796)</u>				
<b><u>Employee Benefits</u></b>										
60151	Social Security	23,733	24,927	24,382	(545)					
60152	Retirement Contributions	63,764	80,410	78,651	(1,759)					
60153	Group Insurance	96,732	105,695	140,698	35,003					
60155	Medicare	5,550	5,830	5,702	(128)					
60158	Group Ins - Surviving Spouse	4,261	1,512	5,132	3,620					
60159	Group Insurance - Retirees	33,259	27,287	31,200	3,913					
	Total	<u>227,300</u>	<u>245,661</u>	<u>285,765</u>		<u>40,104</u>				
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 610,086</b>	<b>\$ 647,711</b>	<b>\$ 679,019</b>	<b>\$ 31,308</b>					
<b><u>OPERATING SERVICES</u></b>										
<b><u>Advertisements, Dues, Subscriptions</u></b>										
60212	Legal Publication	20,192	10,000	10,000	-					
60213	Subscriptions	811	1,200	1,200	-					
60214	Membership Dues	3,070	3,600	3,600	-					
60215	Advertisements	77	1,200	1,200	-					
	Total	<u>24,149</u>	<u>16,000</u>	<u>16,000</u>		<u>0</u>				
<b><u>Computer System Expense</u></b>										
60221	Training	-	1,800	1,800	-					
60222	Maintenance Fees	6,050	6,500	7,000	500					
60223	License Fee	7,910	14,000	14,000	-					
	Total	<u>13,960</u>	<u>22,300</u>	<u>22,800</u>		<u>500</u>				

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

ADMINISTRATION

	ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
<b><u>Communications</u></b>				
60241 Postage	1,109	500	1,000	500
60242 Telephone & Telephone Upgrade	<u>19,173</u>	24,000	24,000	-
Total	20,282	24,500	25,000	500
<b><u>Rentals</u></b>				
60252 Rental of Equipment	428	1,000	1,000	-
Total	<u>428</u>	1,000	1,000	0
<b><u>Property &amp; Equip Repairs/Outside Agent</u></b>				
60262 Buildings	-	7,000	7,000	-
60264 Office Machines and Equipment	<u>3,156</u>	2,000	2,000	-
Total	3,156	9,000	9,000	0
<b><u>Maintenance Service - Contractual</u></b>				
60274 Pest Control	1,982	300	1,000	700
60275 Janitorial	589	3,000	3,000	-
60277 Office Machines and Equipment	<u>2,326</u>	5,000	5,000	-
Total	4,897	8,300	9,000	700
<b><u>Professional Services</u></b>				
60281 Annual Physical & Drug Screenin	2,160	4,500	4,500	-
60282 Investment Advisor	7,541	10,000	10,000	-
60283 Board Attorney	50,000	50,000	50,000	-
60284 Accounting Services	17,205	40,000	40,000	-
60285 Audit Cost	4,350	10,000	10,000	-
60286 External Attorneys	40,587	15,000	20,000	5,000
60287 External Attorneys	4,988	8,000	8,000	-
60289.10 Public Relations	-	5,000	100,000	95,000
60289.20 Web Site	<u>-</u>	2,800	2,800	-
Total	126,830	145,300	245,300	100,000

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

ADMINISTRATION

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
<b><u>General Insurance</u></b>					
60291	Automobile Policy	5,175	11,000	11,000	-
60296	Public Official Bond	25,350	500	25,000	24,500
60297	Workmen's Compensation	800	27,000	700	(26,300)
60298	Unemployment	-	1,000	1,000	-
60299.25	Fiduciary Liability/Identity Fraud	1,920	2,200	2,200	-
60299.26	Cyber Liability	3,611	4,000	4,000	-
	Total	<u>36,857</u>	<u>45,700</u>	<u>43,900</u>	<u>(1,800)</u>
<b>TOTAL OPERATING SERVICES</b>					
		\$ 230,558	\$ 272,100	\$ 372,000	\$ 99,900

**MATERIALS AND SUPPLIES**

60310	<u>Office Supplies</u>	\$ 20,890	\$ 22,000	\$ 22,000	\$ -
	Total	<u>20,890</u>	<u>22,000</u>	<u>22,000</u>	<u>0</u>
<b><u>Operating Supplies</u></b>					
60322	Medical & Drugs	-	100	100	-
60324	Materials & Supplies	2,602	700	700	-
60327	Vehicle Supplies (Gas, Oil)	-	2,500	2,500	-
60328	Janitorial Supplies	-	400	400	-
	Total	<u>2,602</u>	<u>3,700</u>	<u>3,700</u>	<u>0</u>
60339	<u>Miscellaneous</u>	<u>21,934</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	Total	<u>21,934</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<b>TOTAL MATERIALS AND SUPPLIES</b>					
		\$ 45,425	\$ 30,700	\$ 30,700	\$ -

**TRAVEL AND OTHER CHARGES**

Conventions, Seminars, Workshops

60414.1	In-State Expenses	\$ 25,586	\$ 35,000	\$ 35,000	\$ -
60414.2	Out-of-State Expenses	7,219	10,000	20,000	10,000
60445	Permit Costs	349	500	500	-
60442	Investment Security Fees	5,225	6,000	6,000	-
60450	Unrealized Loss - Investments	(100,146)	-	-	-
60499	Miscellaneous	-	300	300	-
<b>TOTAL TRAVEL/OTHER CHARGES</b>					
		\$ (61,767)	\$ 51,800	\$ 61,800	\$ 10,000

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

ADMINISTRATION

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
<b><u>CAPITAL OUTLAY</u></b>					
	Acquisitions for Office				
60611	Office Equipment	\$ 4,145	\$ 41,000	\$ 41,000	\$ -
60612	Office Furniture	3,975	25,000	25,000	-
60614	Building Improvements	-	60,000	60,000	-
60690	Construction in Progress	901,057	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 909,176</b>	<b>\$ 126,000</b>	<b>\$ 126,000</b>	<b>\$ -</b>
<b><u>INTERGOVERNMENTAL</u></b>					
	<u>State Government</u>				
60710	Civil Service	\$ 9,473	\$ 10,000	\$ 10,000	\$ -
	Total	9,473	10,000	10,000	0
	<u>Deductions for Pensions</u>				
60720.01	Ascension	17,116	17,240	21,080	3,840
60720.02	Assumption	2,584	3,040	3,280	240
60720.04	St. Charles	129,129	133,840	166,720	32,880
60720.05	St. James	39,432	45,560	49,720	4,160
60720.06	St. John the Baptist	1,722	1,580	1,920	340
	Total	189,984	201,260	242,720	41,460
	<u>Parish Government</u>				
60752	Parish Government	565	1,000	1,000	-
	Total	565	1,000	1,000	0
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 200,022</b>	<b>\$ 212,260</b>	<b>\$ 253,720</b>	<b>\$ 41,460</b>
	<b>TOTAL ADMINISTRATION</b>	<b>\$ 1,933,499</b>	<b>\$ 1,340,571</b>	<b>\$ 1,523,239</b>	<b>\$ 182,668</b>

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

LEVEE MAINTENANCE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)				
					BUDGET 2024				
<b><u>PERSONAL SERVICES</u></b>									
<b><u>Salaries and Wages</u></b>									
	Maintenance Salaries								
70116.1	Regular	\$ 1,168,236	\$ 1,408,610	\$ 1,616,841	\$ 208,231				
70116.2	Overtime	47,919	80,000	80,000	-				
	Total	1,216,155	1,488,610	1,696,841	208,231				
<b><u>Employee Benefits</u></b>									
70151	Social Security	79,825	92,294	105,204	12,910				
70152	Retirement Contributions	213,987	297,722	339,368	41,646				
70153	Group Insurance	448,143	468,079	547,158	79,079				
70155	Medicare	16,492	21,585	24,604	3,019				
70158	Group Ins - Surviving Spouse	4,927	9,762	6,630	(3,133)				
70159	Group Insurance - Retirees	34,232	46,205	31,200	(15,005)				
	Total	797,605	935,648	1,054,164	118,516				
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 2,013,760</b>	<b>\$ 2,424,257</b>	<b>\$ 2,751,005</b>	<b>\$ 326,747</b>				
<b><u>OPERATING SERVICES</u></b>									
<b><u>Advertisements, Dues, Subscriptions</u></b>									
70214	Membership Dues	\$ -	\$ 1,500	\$ 1,500	\$ -				
70215	Advertisements	136	1,500	1,500	-				
	Total	136	3,000	3,000	0				
<b><u>Utilities</u></b>									
70231	Electricity	16,825	20,000	20,000	-				
70232	Gas	205	1,000	1,000	-				
70233	Water	794	600	600	-				
70235	Garbage	64	150	150	-				
	Total	17,887	21,750	21,750	0				
<b><u>Communications</u></b>									
70242	Telephone	3,682	5,000	5,000	-				
	Total	3,682	5,000	5,000	0				

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

LEVEE MAINTENANCE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
<b><u>Rentals</u></b>					
70252	Equipment	1,863	2,000	4,000	2,000
70255	Uniform Rental	43,586	36,000	40,000	4,000
	Total	<u>45,449</u>	<u>38,000</u>	<u>44,000</u>	<u>6,000</u>
<b><u>Property &amp; Equip Repairs/Outside Agent</u></b>					
70262	Buildings	520	-	-	-
70263	Vehicles	3,592	10,000	5,000	(5,000)
70264	Equipment and Machinery	22,503	20,000	25,000	5,000
70267	Boat and Motor	-	2,000	2,000	-
70269	Damage - Personal Property	-	1,000	1,000	-
	Total	<u>26,615</u>	<u>33,000</u>	<u>33,000</u>	<u>0</u>
<b><u>Maintenance Service - Contractual</u></b>					
70274	Pest Control	282	800	800	-
70275	Janitorial	-	3,800	3,800	-
70276	Auction Software Services	-	300	300	-
70277	Furniture & Fixtures	854	5,000	2,000	(3,000)
	Total	<u>1,136</u>	<u>9,900</u>	<u>6,900</u>	<u>(3,000)</u>
<b><u>Professional Services</u></b>					
70281	Annual Physical & Drug Screenin	10,865	13,000	13,000	-
70282.1	Research/Surveys	<u>17,636</u>	<u>25,000</u>	<u>20,000</u>	<u>(5,000)</u>
	Total	<u>28,501</u>	<u>38,000</u>	<u>33,000</u>	<u>(5,000)</u>

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

LEVEE MAINTENANCE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
<b><u>General Insurance</u></b>					
70291	Automobile Policy	119,277	125,000	150,000	25,000
70292	Buildings/Contents	12,806	14,000	28,000	14,000
70293.1	Mobile Equipment Floater	29,047	32,000	32,000	-
70295	General Liability	90,988	95,000	95,000	-
70296	Marine - Hull & P&I	16,100	17,000	18,000	1,000
70297	Workmen's Compensation	55,943	80,000	65,000	(15,000)
70299.1	Pollution Liability	-	26,500	26,500	-
70299.11	Vessel Pollution Liability	2,655	2,800	2,800	-
70299.2	Terrorism	3,552	1,800	3,600	1,800
70299.3	Flood Insurance	2,793	3,700	3,700	-
	Total	<u>333,161</u>	<u>397,800</u>	<u>424,600</u>	<u>26,800</u>
<b>TOTAL OPERATING SERVICES</b>		<b>\$ 456,565</b>	<b>\$ 546,450</b>	<b>\$ 571,250</b>	<b>\$ 24,800</b>

**MATERIALS AND SUPPLIES**

**Operating Supplies**

70310	Office Supplies	\$ 156	\$ -	\$ -	\$ -
70323	Shop Supplies	<u>16,488</u>	<u>12,000</u>	<u>15,000</u>	<u>3,000</u>
	Total	<u>16,645</u>	<u>12,000</u>	<u>15,000</u>	<u>3,000</u>

**Equipment Supplies**

70325.1	Gasoline	13,834	24,000	24,000	-
70325.2	Lubricants	33,848	30,000	30,000	-
70325.3	Diesel Fuel	144,022	225,000	225,000	-
70325.4	Tires	20,880	20,000	20,000	-
70325.5	Tubes	422	400	400	-
70325.6	Batteries	4,207	3,200	3,200	-
70328	Janitorial	20,149	24,000	24,000	-
70329	Miscellaneous	6,482	10,000	10,000	-
	Total	<u>243,845</u>	<u>336,600</u>	<u>336,600</u>	<u>0</u>

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

LEVEE MAINTENANCE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)		
					BUDGET 2024		
<b><u>Materials</u></b>							
Levee Materials:							
70331.1	Limestone	43,562	50,000	70,000	20,000		
70331.2	Sand	-	50,000	50,000	-		
70331.3	Dirt	48,656	50,000	50,000	-		
70331.4	Rock	-	3,000	3,000	-		
70333	Culverts and Concrete	55	2,000	2,000	-		
70335	Equipment & Vehicle Parts	77,790	100,000	100,000	-		
70338	Chemicals	1,259	2,750	2,750	-		
70339	Miscellaneous	276	1,000	1,000	-		
70340	Workmen's Tools	2,100	2,500	2,500	-		
	Total	173,697	261,250	281,250	20,000		
<b><u>Safety Program</u></b>							
70351	Equipment	6,629	12,000	12,000	-		
70352	Supplies	1,059	2,000	2,000	-		
	Total	7,688	14,000	14,000	0		
<b><u>Contingencies and Emergencies</u></b>							
70391	Emergencies	-	6,000	6,000	-		
70393	Flood Fight Contingency	-	2,000	2,000	-		
	Total	0	8,000	8,000	0		
<b>TOTAL MATERIALS AND SUPPLIES</b>		\$ 441,875	\$ 631,850	\$ 654,850	\$ 23,000		
<b><u>TRAVEL AND OTHER CHARGES</u></b>							
Conventions, Seminars, Workshops							
70414.1	In-State	-	2,000	2,000	-		
70414.2	Out-of-State	-	1,000	1,000	-		
70441	Escort Fees	440	2,000	2,000	-		
70499	Miscellaneous	2,837	2,000	2,000	-		
<b>TOTAL TRAVEL/OTHER CHARGES</b>		\$ 3,277	\$ 7,000	\$ 7,000	\$ -		

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

LEVEE MAINTENANCE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER)				
					BUDGET 2024				
<b><u>CAPITAL OUTLAY</u></b>									
<b><u>Acquisition of Vehicles</u></b>									
70643	Pickup Trucks	-	85,000	225,000	140,000				
	Total	0	85,000	225,000	140,000				
<b><u>Acquisition of Heavy Equipment</u></b>									
70651	Rotary Mowers	-	60,000	103,000	43,000				
70653	Tractors	78,756	220,000	238,000	18,000				
70656	Finishing Mower	13,883	18,000	20,000	2,000				
70658	Weed Sprayer	-	4,000	4,000	-				
70659.04	Amphibian March Excavator	192,596	-	-	-				
70659.05	Double Axel Pull Trailer	-	-	5,500	5,500				
70659.11	Utility Vehicle	-	24,000	24,000	-				
70659.13	Skid Steer Attachment	-	-	15,000	15,000				
70659.70	Skid Loader	-	80,000	-	(80,000)				
	Total	285,235	406,000	409,500	3,500				
* Did not purchase in 2018. Carried over to 2019.									
<b><u>Acquisition of Other Equipment</u></b>									
70664	Power Chain Saws	-	600	600	-				
70668	Backpack Blower	-	600	600	-				
70665	Weed Trimmers	260	750	750	-				
	Total	260	1,950	1,950	0				
<b>TOTAL CAPITAL OUTLAY</b>		\$ 285,495	\$ 492,950	\$ 636,450	\$ 143,500				
<b>TOTAL LEVEE MAINTENANCE</b>		\$ 3,200,972	\$ 4,102,507	\$ 4,620,555	\$ 518,047				

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

DETAIL OF EXPENDITURES

LEVEE MAINTENANCE

		ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
<b><u>LEVEE PROJECTS</u></b>					
<b><u>Materials</u></b>					
75611	Expropriation of Property	(7,200)	-	-	-
75325.90	Materials	-	5,690,088	-	(5,690,088)
	Total	(7,200)	5,690,088	0	(5,690,088)
<b><u>Operating Services</u></b>					
80282	Project Engineer Reimbursed	1,856,216	-	-	-
80282.1	Project Engineer Surveying	-	1,470,500	5,349,530	3,879,030
	Total	1,856,216	1,470,500	5,349,530	3,879,030
<b>TOTAL LEVEE PROJECTS</b>					
		\$ 1,849,016	\$ 7,160,588	\$ 5,349,530	\$ (1,811,058)
<b>TOTAL OPERATING EXPENDITURE</b>					
		<u>\$ 7,129,081</u>	<u>\$ 12,765,676</u>	<u>\$ 11,684,644</u>	<u>\$ (1,081,032)</u>

ESTIMATED EXCESS OPERATING  
REVENUE/(DEFICIT) OVER  
OPERATING EXPENDITURES      \$ (133,043)    \$ (1,665,661)    \$ (2,566,157)    \$ (900,496)

LAFOURCHE BASIN CONSERVATION, LEVEE & DRAINAGE DISTRICT  
GENERAL FUND BUDGET  
BUDGET CALENDAR YEAR ENDING DECEMBER 31, 2025

NON-OPERATING INCOME/DISBURSEMENTS

	ACTUAL 2023	BUDGET 2024	BUDGET 2025	OVER/(UNDER) BUDGET 2024
NON OPERATING INCOME/ DISBURSEMENTS				
OTHER DISBURSEMENTS				
<u>Transfers</u>				
<u>Transfers to Other Funds</u>				
Lafourche Basin Levee District				
90112.06	Upper Barataria Project Invoice: \$ -	\$ -	\$ -	\$ -
90112.07	UBP - Ad Valorem Tax (.97 mils)	1,155,174	1,198,000	1,441,000
90112.08	Sunset Drainage Levee District	- -	- -	- -
<b>TOTAL OTHER DISBURSEMENTS</b>		<b>\$ 1,155,174</b>	<b>\$ 1,198,000</b>	<b>\$ 1,441,000</b>
<b>\$ 243,000</b>		<b>\$ 243,000</b>		

ESTIMATED SURPLUS/(DEFICIT)				
AT DECEMBER 31	\$ (1,288,217)	\$ (2,863,661)	\$ (4,007,157)	<b>\$ (1,143,496)</b>

Commitment - Upper Barataria Projec 10,582,895

Unreserved - Undesignated

**FUND BALANCE**

At December 31, 2023\* \$ 10,582,895 10,582,895

**ESTIMATED FUND BALANCE**

At December 31, 2024 \$ 7,719,234 7,719,234

**ESTIMATED FUND BALANCE**

At December 31, 2025 \$ 3,712,077

\* Per audit of calendar year ending December 31, 2023

Lafourche Basin Conservation, Levee & Drainage District

Project Details

2025 Engineering Cost Recap by Firm

Budget Year 2025

Engineering

GIS

UBPR	\$	831,530
WBV	\$	1,500,000
General Engineering	\$	180,000
CSRS	\$	500,000

BKI

100% Design - Segment 3 MEP	X	\$	188,000
100% Design - Segment 4	X	\$	1,500,000
Agency Coordination	X	\$	50,000
Miscellaneous	X	\$	50,000

Greenup

Segment3	X	\$	50,000
Segment 4	X	\$	400,000
Sunset	X	\$	100,000

Total 2025 Engineering \$ 5,349,530

Reimbursable Expenditures X \$ 2,338,000

## **Glossary of Key Terms**

**Accounting System** - The total structure of records and procedures that record, classify, and report information on the financial position and operations of the entity.

**Ad Valorem Tax** – Tax that is imposed on a rate percent of value (ad valorem tax on property).

**Administrative** – Activities concerned with establishing and administering policy for operating the entity.

**Annual Budget** – A budget applicable to a single year, calendar or fiscal.

**Appropriation** – An amount placed in the budget to be expended for a particular project or category of expenditure.

**Audit** – An investigation of the accuracy and correction operation of an entity's accounting system, including validation of inventories and existing equipment, documentation of proper legal authority to carry out entity activities, adequacy of controls on fraud, waste, and mismanagement, and the effectiveness of the entity's programs.

**Beginning Fund Balance** – The excess of the assets of a fund over its liabilities and reserves at the beginning of the calendar year.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Business Administration** – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the entity. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, and warehousing.

**Capital Outlay** – Expenditures which result in the acquisition of or addition to fixed assets.

**Calendar Year** - A twelve-month period to which the annual operating budget applies and at the end of which an entity determines its financial position and the results of its operation. A calendar year is January 1 through December 31.

**Category** – A system of classifying like budgeted items of revenues and expenditures.

Examples of revenue categories are (1) Ad valorem taxes, (2) licenses and permits, (3) fines and Forfeitures, (4) use of money and property, and (5) state revenue sharing. Examples of expenditure categories are (1) personal services, (2) operating services, (3) travel and other charges, (4) materials and supplies, and (5) capital outlay.

**Deficit** – The monetary loss where expenditures are more than revenues during an accounting period.

**District** – A territorial division for administrative purposes.

**Employee Benefits** – Amounts paid in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless, is part of the cost of personnel services.

**Ending Fund Balance** – The excess of the assets of a fund over its liabilities and reserves at the end of the budget or calendar year.

**Excess** – The monetary gain where revenues exceed expenditures during an accounting period.

**Expenditure** – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets.

**Federal Revenue** – A source of money or income that comes from the United States Government.

**Function** – A system of classifying budget expenditures by function or department for which the object classification is acquired. Function classifications are: (1) Executive, (2) General Administrative, (3) Levee Maintenance, and (4) other uses of funds.

**Fund** – A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (e.g. General Fund)

**Fund Balance** – Resources remaining from prior years, which are available to be budgeted in the current year.

**General Fund** – General levee board activities are accounted for in the General Fund and are supported primarily by Ad Valorem Tax.

**Governmental Funds** – Accounting segregations of financial resources and their measurement focus is on determination of financial position (sources, uses, and balance of financial resources), rather than on net income determination.

**Interest Expense** – Money paid for the use of money that is borrowed.

**Interest Income** – Money earned from money invested.

**Line Item Budget** – A budget format that presents the exact amount planned to be spent for every separate good or service to be purchased.

**Local Revenue** – A source of money or income that is earned or received from inside the entity's boundaries.

**Mill** – The thousandth part of a dollar used in calculating property taxes.

**Millage** – A sum or total number of mills.

**Object** – A uniform classification of expenditures identifying transactions by the nature of the goods or services purchased. Object classifications are (1) salaries, (2) employee benefits, (3) professional services, (4) property services, (5) other services, (6) supplies, (7) property, (8) other objects, and (9) other uses of funds.

**Other Objects** – Amounts paid for goods and services not classified within the other objects such as (1) dues and fees, (2) judgments, (3) interest payments, and (4) contingencies.

**Other Services** – Amounts paid for services rendered by organizations or people not on the payroll and separate from professional services and property services.

**Other Income** – A number of receipts of governmental funds are not properly classified as revenues but still require budgetary or accounting control.

**Other Disbursements** – A number of receipts of governmental funds are not properly classified as expenditures but still require budgetary or accounting control.

**Parish** – A civil division in Louisiana, corresponding to a county in other states.

**Property** – Expenditures made for acquiring fixed assets, including land and improvements, buildings, equipment, vehicles, and furniture.

**Professional Services** – Services, which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**Property Services** – Services purchased to operate, repair, maintain, and rent property owned or used. Persons other than the entity's employees perform these services.

**Reserved Fund Balance** – Those portions of a fund balance that are not appropriated for expenditure or that are legally segregated for a specific future use.

**Revenue** – An item or source of income.

**Salaries** – Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

**Source** – A dimension that permits segregation of revenues by source. The primary classification differentiates local, state, and federal revenue sources.

**State Revenue** – A source of income that is received from the State of Louisiana.

**Supplies** – Amounts paid for items that are consumed, worn out, or deteriorated through use.

**Tax Levy** – The number of mills that is assessed and collected from property tax.

**Total Assessed Valuation** – The sum of the taxable assessed property values and the homestead exempted property values.

**Taxable Assessed Valuation** – The value of property that is not exempt from property taxes.