

County Line
Drainage District

**Proposed Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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PROPOSED BUDGET
COUNTY LINE DRAINAGE DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

| | FISCAL YEAR 2026/2027 BUDGET |
|-----------------------------------|---|
| REVENUES | |
| Assessments | 244,119 |
| Miscellaneous Income | 0 |
| Interest Income | 1,320 |
| Total Revenues | \$ 245,439 |
| EXPENDITURES | |
| Management Fees | 33,348 |
| Legal Fees | 18,000 |
| Legal Advertising | 1,500 |
| Engineering | 7,000 |
| Audit Fees | 11,000 |
| Insurance | 10,100 |
| Meetings and Membership Dues | 750 |
| Miscellaneous | 600 |
| Postage | 175 |
| Office Supplies | 325 |
| Outside Maintenance Labor | 32,000 |
| Weed Control | 28,000 |
| Control Structures | 20,000 |
| Fuel/Lubricants | 4,000 |
| Equipment Parts/Repairs | 10,000 |
| Construction Materials | 500 |
| Road Maintenance | 15,000 |
| Canal Maintenance | 12,500 |
| North Dike Maintenance | 12,500 |
| Water Analyses | 3,000 |
| Reserve | 30,494 |
| Drainage | 0 |
| Total Expenditures | \$ 250,792 |
| Revenues Less Expenditures | \$ (5,353) |
| Tax Collector Fees | (732) |
| Discounts For Early Payments | (13,561) |
| Property Appraiser Fees | (354) |
| Excess/ (Shortfall) | \$ (20,000) |
| Carryover From Prior Year | 20,000 |
| Net Excess/ (Shortfall) | \$ - |

Notes

Reserve Funds Balance As Of 3-31-26 is \$30,000.

Projected Available Funds Balance As Of 9-30-26 is \$125,000. This amount is in addition to the District Reserves.

DETAILED PROPOSED BUDGET
COUNTY LINE DRAINAGE DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

| | FISCAL YEAR 2024/2025 ACTUAL | FISCAL YEAR ACTUAL 2025/2026 AS OF 3/31/2026 | FISCAL YEAR 2025/2026 BUDGET | FISCAL YEAR 2026/2027 BUDGET | COMMENTS |
|-----------------------------------|------------------------------------|---|------------------------------------|------------------------------------|--|
| REVENUES | | | | | |
| Assessments | 170,851 | 242,731 | 244,119 | 244,119 | Expenditures Less Interest/.94 |
| Miscellaneous Income | 0 | 0 | 0 | 0 | |
| Interest Income | 5,362 | 1,986 | 1,200 | 1,320 | Interest Projected At \$110 Per Month |
| Total Revenues | \$ 176,213 | \$ 244,717 | \$ 245,319 | \$ 245,439 | |
| EXPENDITURES | | | | | |
| Management Fees | 31,560 | 16,236 | 32,472 | 33,348 | CPI Adjustment |
| Legal Fees | 37,416 | 683 | 20,000 | 18,000 | \$2,000 Decrease From 2025/2026 Budget |
| Legal Advertising | 1,385 | 0 | 1,500 | 1,500 | No Change From 2025/2026 Budget |
| Engineering | 2,280 | 0 | 7,000 | 7,000 | No Change From 2025/2026 Budget |
| Audit Fees | 10,200 | 0 | 10,500 | 11,000 | \$500 Increase From 2025/2026 Budget |
| Insurance | 9,298 | 9,307 | 9,800 | 10,100 | Insurance Estimate |
| Meetings and Membership Dues | 175 | 175 | 750 | 750 | No Change From 2025/2026 Budget |
| Miscellaneous | 253 | 56 | 650 | 600 | \$50 Decrease From 2025/2026 Budget |
| Postage | 181 | 37 | 175 | 175 | No Change From 2025/2026 Budget |
| Office Supplies | 389 | 123 | 325 | 325 | No Change From 2025/2026 Budget |
| Outside Maintenance Labor | 33,350 | 4,500 | 32,000 | 32,000 | No Change From 2025/2026 Budget |
| Weed Control | 12,000 | 0 | 28,000 | 28,000 | No Change From 2025/2026 Budget |
| Control Structures | 18,722 | 0 | 20,000 | 20,000 | No Change From 2025/2026 Budget |
| Fuel/Lubricants | 0 | 0 | 4,000 | 4,000 | No Change From 2025/2026 Budget |
| Equipment Parts/Repairs | 28,754 | 0 | 10,000 | 10,000 | No Change From 2025/2026 Budget |
| Construction Materials | 0 | 0 | 500 | 500 | No Change From 2025/2026 Budget |
| Road Maintenance | 15,685 | 0 | 15,000 | 15,000 | No Change From 2025/2026 Budget |
| Canal Maintenance | 0 | 0 | 12,500 | 12,500 | No Change From 2025/2026 Budget |
| North Dike Maintenance | 0 | 0 | 12,500 | 12,500 | No Change From 2025/2026 Budget |
| Water Analyses | 1,100 | 558 | 3,000 | 3,000 | No Change From 2025/2026 Budget |
| Reserve | 0 | 0 | 30,000 | 30,494 | Reserve |
| Drainage | 18,884 | 0 | 0 | 0 | |
| Total Expenditures | \$ 221,632 | \$ 31,675 | \$ 250,672 | \$ 250,792 | |
| Revenues Less Expenditures | \$ (45,419) | \$ 213,042 | \$ (5,353) | \$ (5,353) | |
| Tax Collector Fees | (516) | (628) | (732) | (732) | Tax Collector Fees |
| Discounts For Early Payments | (3,134) | (7,152) | (13,561) | (13,561) | Four Percent Discount |
| Property Appraiser Fees | (354) | (354) | (354) | (354) | Property Appraiser Fees |
| Excess/ (Shortfall) | \$ (49,423) | \$ 204,908 | \$ (20,000) | \$ (20,000) | |
| Carryover From Prior Year | 0 | 0 | 20,000 | 20,000 | Carryover From Prior Year |
| Net Excess/ (Shortfall) | \$ (49,423) | \$ 204,908 | \$ - | \$ - | |

Notes

Reserve Funds Balance As Of 3-31-26 is \$30,000.

Projected Available Funds Balance As Of 9-30-26 is \$125,000. This amount is in addition to the District Reserves.

County Line Drainage District Assessment Comparison

| | Fiscal Year 2023/2024 Assessment Per Unit | Fiscal Year 2024/2025 Assessment Per Unit | Fiscal Year 2025/2026 Assessment Per Unit | Fiscal Year 2026/2027 Projected Assessment Per Unit |
|-----------------------------|--|--|--|--|
| Assessments (Per Acre Rate) | \$ 44.91 | \$ 44.91 | \$ 65.42 | \$ 65.42 |

* Assessments Include the Following :

4% Discount for Early Payments
And County Tax Collector Fee And
County Property Appraiser Fee

District Information:

Units (One Unit = 1 Acre) 3,732.04