

County Line Drainage District

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

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FINAL 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 7-31-26 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 FINAL BUDGET
COUNTY LINE DRAINAGE DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR ACTUAL 2025/2026 AS OF 7/31/2026	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	
REVENUES	ACTUAL	AS OF 7/31/2026	BUDGET	BUDGET	COMMENTS
Assessments	170,851	243,543	244,119	244,119	Expenditures Less Interest/.94
Miscellaneous Income	0	0	0	0	
Interest Income	5,362	3,533	1,200	1,320	Interest Projected At \$110 Per Month
Total Revenues	\$ 176,213	\$ 247,076	\$ 245,319	\$ 245,439	
EXPENDITURES					
Management Fees	31,560	27,060	32,472	33,348	CPI Adjustment
Legal Fees	37,416	4,537	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	10,542	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	129	650	600	\$50 Decrease From 2025/2026 Budget
Postage	181	65	175	175	No Change From 2025/2026 Budget
Office Supplies	389	194	325	325	No Change From 2025/2026 Budget
Outside Maintenance Labor	33,350	9,560	32,000	32,000	No Change From 2025/2026 Budget
Weed Control	12,000	7,900	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	702	3,000	3,000	No Change From 2025/2026 Budget
Reserve	0	0	30,000	30,494	Reserve
Drainage	18,884	16,630	0	0	
Total Expenditures	\$ 221,632	\$ 86,801	\$ 250,672	\$ 250,792	
Revenues Less Expenditures	\$ (45,419)	\$ 160,275	\$ (5,353)	\$ (5,353)	
Tax Collector Fees	(516)	(627)	(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)	\$ 152,142	\$ (20,000)	\$ (20,000)	
Carryover From Prior Year	0	0	20,000	20,000	Carryover From Prior Year
Net Excess/ (Shortfall)	\$ (49,423)	\$ 152,142	\$ -	\$ -	

Notes

Reserve Funds Balance As Of 7-31-26 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