

**Linne Community Services District  
Profit and Loss Budget**

	Approved FY 25-26	Proposed FY 26-27	Assumptions/Comments
<b>Income</b>			
SLOC-Gen'l Prop Tax Rev Sharing	\$32,826.00	\$ 33,980.00	Provided by SLCO
LCSD Parcel Assessment	\$68,432.00	\$ 68,432.00	\$752 x 91 homes
FEMA Funds	\$-	\$ 90,639.81	
Emergency Reserve - Prior YR	\$20,000.00	\$ 20,000.00	
<b><u>Total Income</u></b>	<b><u>\$121,258.00</u></b>	<b><u>\$ 213,051.81</u></b>	
<b>Expenses</b>			
<b>Administrative Expenses</b>			
Office Supplies	\$300.00	\$ 300.00	
Membership Fees			
- CSDA	\$362.00	\$ 381.00	Assumes 5% increase
- LAFCO	\$263.00	\$ 277.00	Assumes 7% increase
Total Membership Fees	<b><u>\$625.00</u></b>	<b><u>\$ 658.00</u></b>	
Website & Software			
- Road Maintenance Software	\$998.00	\$ 1,088.00	contract includes a 9% escalation clause each yr.
- Website	\$300.00	\$ 330.00	Assumes 10% increase
Total Website & Software	\$1,298.00	\$ 1,418.00	
<b>Total Administrative Expenses</b>	<b><u>\$2,223.00</u></b>	<b><u>\$ 2,376.00</u></b>	
Audit Services	\$1,600.00	\$ 1,800.00	Can skip & move to 2-yr audit. \$\$ the same
Insurance	\$3,203.00	\$ 3,460.00	Assumes 8% increase
County Election Fees	\$350.00	\$ 368.00	Assumes 5% increase
Membership Fees	\$1,900.00	\$ 1,995.00	Assumes 5% increase
FEMA Projects TBD	\$-	\$ 90,639.81	
Road Maintenance - Major	\$89,080.00	\$ 91,887.00	Assumes 3.15% increase
Road Maintenance - Minor	\$2,902.00	\$ 2,902.00	Assumes 2.8% increase
<b>Total Expenses</b>	<b><u>\$101,258.00</u></b>	<b><u>\$ 193,051.81</u></b>	
<b>Net Income</b>	<b><u>\$20,000.00</u></b>	<b><u>\$ 20,000.00</u></b>	