

2026 Final Budget

| ACCOUNT #                          | NAME                                    | 2025                   | 2026                   | % CHANGE     | DOLLAR AMT         |
|------------------------------------|-----------------------------------------|------------------------|------------------------|--------------|--------------------|
| <b>51000 Personnel Services</b>    |                                         |                        |                        |              |                    |
| 51010                              | Salaries                                | \$ 588,500.00          | \$ 608,800.00          | 3.45%        | \$ 20,300.00       |
| 51020                              | Medicare                                | \$ 8,533.00            | \$ 8,828.00            | 3.46%        | \$ 295.00          |
| 51090                              | FICA                                    | \$ 36,487.00           | \$ 37,746.00           | 3.45%        | \$ 1,259.00        |
| 51110                              | Health Insurance (13 Employees)         | \$ 161,199.00          | \$ 158,352.00          | -1.77%       | \$ (2,847.00)      |
| 51130                              | Worker's Compensation Insurance         | \$ 3,000.00            | \$ 3,000.00            | 0.00%        | \$ -               |
| 51150                              | Retirement                              | \$ 64,735.00           | \$ 66,968.00           | 3.45%        | \$ 2,233.00        |
| 51170                              | Unemployment Compensation               | \$ 16,478.00           | \$ 17,046.00           | 3.45%        | \$ 568.00          |
| 51175                              | Merit/Incentive/Step Allowance          | \$ 6,000.00            | \$ 6,000.00            | 0.00%        | \$ -               |
| 51195                              | Accrual Benefit Liability               | \$ 3,000.00            | \$ 1,500.00            | -50.00%      | \$ (1,500.00)      |
| <b>52000 Operating Expenses</b>    |                                         |                        |                        |              |                    |
| 52010                              | Office Supply                           | \$ 9,000.00            | \$ 10,000.00           | 11.11%       | \$ 1,000.00        |
| 52020                              | Warranty Deeds                          | \$ -                   | \$ -                   |              | \$ -               |
| 52040                              | Appraisal Rolls & Notices               | \$ 30,000.00           | \$ 22,000.00           | -26.67%      | \$ (8,000.00)      |
| 52050                              | Postage                                 | \$ 36,000.00           | \$ 6,000.00            | -83.33%      | \$ (30,000.00)     |
| 52060                              | Appraisal/Discovery Tools               | \$ 2,000.00            | \$ 2,000.00            | 0.00%        | \$ -               |
| 52100                              | Janitorial Supplies                     | \$ 1,000.00            | \$ 1,000.00            | 0.00%        | \$ -               |
| 52300                              | Dues & Subscriptions                    | \$ 6,000.00            | \$ 6,000.00            | 0.00%        | \$ -               |
| 52400                              | Cellphone Allowance                     | \$ 2,520.00            | \$ 3,600.00            | 42.86%       | \$ 1,080.00        |
| 52450                              | Travel, Training, & Tuition             | \$ 16,000.00           | \$ 12,000.00           | -25.00%      | \$ (4,000.00)      |
| 52500                              | Utilities                               | \$ 9,000.00            | \$ 11,000.00           | 22.22%       | \$ 2,000.00        |
| 52520                              | Telephone                               | \$ 7,000.00            | \$ 7,000.00            | 0.00%        | \$ -               |
| 52550                              | Vehicle Allowance                       | \$ 10,000.00           | \$ 10,000.00           | 0.00%        | \$ -               |
| 52600                              | Public Notices                          | \$ 3,000.00            | \$ 2,000.00            | -33.33%      | \$ (1,000.00)      |
| 52650                              | Insurance                               | \$ 6,000.00            | \$ 3,000.00            | -50.00%      | \$ (3,000.00)      |
| 52850                              | Appraisal Review Board                  | \$ 10,000.00           | \$ 8,000.00            | -20.00%      | \$ (2,000.00)      |
| 52880                              | Building Repair & Maintenance           | \$ 10,000.00           | \$ 10,000.00           | 0.00%        | \$ -               |
| 52885                              | Repairs to Equipment                    | \$ -                   | \$ -                   |              | \$ -               |
| 52890                              | Contingencies                           | \$ 5,000.00            | \$ 4,000.00            | -20.00%      | \$ (1,000.00)      |
| 52894                              | Computers                               | \$ 10,000.00           | \$ 10,000.00           | 0.00%        | \$ -               |
| 52895                              | BIS EMAIL HOST 50 GB & DAILY BACKUP     | \$ 21,754.00           | \$ 24,513.00           | 12.68%       | \$ 2,759.00        |
| 52900                              | TNT WEBSITE*                            | \$ 3,410.00            | \$ 3,410.00            | 0.00%        | \$ -               |
| 52910                              | VERIZON INTERNET PLAN                   | \$ 2,000.00            | \$ 2,500.00            | 25.00%       | \$ 500.00          |
| 52950                              | Microsoft SQL server & Windows Licens   | \$ -                   | \$ -                   |              | \$ -               |
| <b>51200 Mapping Expenses</b>      |                                         |                        |                        |              |                    |
| 51265                              | True Automation Mapping Contract        | \$ 27,600.00           | \$ 28,715.00           | 4.04%        | \$ 1,115.00        |
| <b>53000 Professional Services</b> |                                         |                        |                        |              |                    |
| 53050                              | Audit Services                          | \$ 6,190.00            | \$ 6,600.00            | 6.62%        | \$ 410.00          |
| 53100                              | Legal Services-District                 | \$ 8,000.00            | \$ 10,000.00           | 25.00%       | \$ 2,000.00        |
| 53110                              | Legal Services-ARB                      | \$ 1,500.00            | \$ 1,500.00            | 0.00%        | \$ -               |
| 53120                              | I.T. Services                           | \$ 6,500.00            | \$ 6,500.00            | 0.00%        | \$ -               |
| 53140                              | Pest Control Service                    | \$ 600.00              | \$ 600.00              | 0.00%        | \$ -               |
| 53355                              | TA-Software License/Maintenance/Moi     | \$ 73,481.00           | \$ 85,383.00           | 16.20%       | \$ 11,902.00       |
| 53500                              | Janitorial Services                     | \$ 7,800.00            | \$ 10,400.00           | 33.33%       | \$ 2,600.00        |
| 53600                              | Appraisal Contract-Industrial & Mineral | \$ 72,573.00           | \$ 74,024.00           | 2.00%        | \$ 1,451.00        |
| 53625                              | Appraisal Contract-Commerical & Busin   | \$ 66,300.00           | \$ 67,626.00           | 2.00%        | \$ 1,326.00        |
| 53630                              | Eagleview                               | \$ 11,450.00           | \$ 11,450.00           | 0.00%        | \$ -               |
| 53650                              | Lawn Services                           | \$ 3,500.00            | \$ 4,185.00            | 19.57%       | \$ 685.00          |
| <b>54000 Contract Services</b>     |                                         |                        |                        |              |                    |
| 54350                              | Copier Lease                            | \$ 8,000.00            | \$ 9,000.00            | 12.50%       | \$ 1,000.00        |
| 54355                              | Postage Meter Rental                    | \$ 1,620.00            | \$ 1,620.00            | 0.00%        | \$ -               |
| <b>55000 Capital Expenditures</b>  |                                         |                        |                        |              |                    |
| 55010                              | Capitol Outlay                          |                        |                        |              | \$ -               |
|                                    | Reserves                                | \$ 303,943.00          | \$ 303,943.00          |              |                    |
| <b>Totals</b>                      |                                         | <b>\$ 1,382,730.00</b> | <b>\$ 1,383,866.00</b> | <b>0.08%</b> | <b>\$ 1,136.00</b> |

BUDGET SUBJECT TO LINE ITEM ADJUSTMENT AMOUNTS OUT OF LINE ITEMS AND INTO OTHER LINE ITEMS AS NEEDED AS LONG AS THE TOTAL BOTTOM LINE BUDGET IS NOT INCREASED OR RESULT IN ADDITIONAL FUNDING FROM THE ENTITIES.