

2027 PRELIMINARY BUDGET

REVENUES				
	2026 BUDGET	2027 BUDGET		
TAXING UNIT ASSESSMENTS	\$2,698,163	\$2,949,516	—	
INTEREST (3 YEAR AVERAGE)	\$32,400	\$0		\$0
GRANTS / PENALTY EARINGS (3 YEAR AVERAGE)	\$53,166	\$0		\$0
REVENUES TOTAL	\$2,783,729	\$2,949,516		\$0
EXPENDITURES				
	2026 BUDGET	2027 BUDGET	DIFFERENCE	% DIFF
SALARIES	\$1,313,937	\$1,356,534	\$42,597	3.24%
CAR ALLOWANCE	\$19,000	\$22,500	\$3,500	18.42%
MERIT INCENTIVE	\$8,500	\$17,000	\$8,500	100.00%
RETIREMENT	\$183,907	\$165,202	(\$18,705)	-10.17%
HEALTH INSURANCE	\$401,320	\$401,320	\$0	0.00%
DENTAL INSURANCE	\$11,400	\$11,000	(\$400)	-3.51%
LIFE INSURANCE	\$1,000	\$1,000	\$0	0.00%
WORKMANS COMP INSURANCE	\$7,000	\$7,000	\$0	0.00%
RETIREE MEDICARE SUPPLEMENT	\$5,000	\$6,000	\$1,000	20.00%
MEDICARE TAX	\$20,000	\$20,000	\$0	0.00%
LONGEVITY ADJUSTMENT	\$20,448	\$21,888	\$1,440	7.04%
PERSONNEL & BENEFITS TOTAL	\$1,991,512	\$2,029,444	\$37,932	1.90%
BOARD -CONFERENCE REGISTRATION FEES	\$2,000	\$2,000	\$0	0.00%
BOARD -TRAVEL/MEALS/HOTEL	\$3,000	\$3,000	\$0	0.00%
BOARD - POST MEETING NOTICES	\$100	\$100	\$0	0.00%
GOVERNING BOARD TOTAL	\$5,100	\$5,100	\$0	0.00%
ARB - REGISTRATION / SEMINAR	\$500	\$500	\$0	0.00%
ARB - TRAVEL EXPENSES	\$300	\$0	(\$300)	-100.00%
ARB - SUPPLIES	\$300	\$300	\$0	0.00%
ARB - ATTORNEY RETAINER	\$1,000	\$2,000	\$1,000	100.00%
ARB - LEGAL ADVERTISING	\$1,000	\$1,000	\$0	0.00%
ARB -MEETING PER DIEM	\$19,000	\$20,000	\$1,000	5.26%
ARB - POST MEETING NOTICE	\$175	\$200	\$25	14.29%
ARB - IN PERSON SECURITY	\$0	\$0	\$0	0.00%
REVIEW BOARD TOTAL	\$22,275	\$24,000	\$1,725	7.74%
COURSE REGISTRATION / EDUCATION	\$5,000	\$8,000	\$3,000	60.00%
TRAVEL / MEALS / HOTEL	\$15,000	\$18,000	\$3,000	20.00%
TEAM BUILDING	\$1,500	\$1,500	\$0	0.00%
STAFF DEVELOPMENT TOTAL	\$21,500	\$27,500	\$6,000	27.91%
TDLR	\$500	\$500	\$0	0.00%
TAAD / IAAO / TAAO	\$3,000	\$3,000	\$0	0.00%
THREE RIVERS CHAPTER	\$100	\$100	\$0	0.00%
TX BUILDING & PROCUREMENT	\$100	\$100	\$0	0.00%
MARSHALL & SWIFT	\$1,500	\$1,500	\$0	0.00%
PERSONAL PROPERTY SUBSCRIPTIONS	\$1,000	\$1,000	\$0	0.00%

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SALES DATA	\$5,000	\$5,000	\$0	0.00%
LITERATURE / REFERENCE BOOKS	\$600	\$600	\$0	0.00%
DAILY DEED RECORDS	\$200	\$200	\$0	0.00%
MISC. MEMBERSHIPS (SAM'S, TACA)	\$400	\$400	\$0	0.00%
DUES, MEMBERSHIPS, BOOKS, SUBSCRIPTIONS TOTAL	<u>\$12,400</u>	<u>\$12,400</u>	<u>\$0</u>	<u>0.00%</u>
LITIGATION / ARBITRATION	\$30,000	\$50,000	\$20,000	66.67%
ATTORNEY RETAINER - GENERAL COUNSEL	\$10,000	\$10,000	\$0	0.00%
LEGAL ADVERTISING - GENERAL	\$1,200	\$1,200	\$0	0.00%
LEGAL TOTAL	<u>\$41,200</u>	<u>\$61,200</u>	<u>\$20,000</u>	<u>48.54%</u>
AUDIT TOTAL	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0.00%</u>
BONDS / NOTARY PUBLIC	\$400	\$400	\$0	0.00%
LIABILITY / E&O INSURANCE	\$6,000	\$6,000	\$0	0.00%
PROPERTY / FLOOD INSURANCE	\$5,200	\$5,200	\$0	0.00%
AUTOMOBILE INSURANCE	\$6,800	\$6,000	(\$800)	-11.76%
CYBER SECURITY INSURANCE	\$1,500	\$1,500	\$0	0.00%
INSURANCE TOTAL	<u>\$19,900</u>	<u>\$19,100</u>	<u>(\$800)</u>	<u>-4.02%</u>
NOTICE OF APPRAISED VALUE	\$15,000	\$15,000	\$0	0.00%
PERSONAL PROPERTY RENDITIONS	\$3,000	\$3,000	\$0	0.00%
PRINTING TOTAL	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>	<u>0.00%</u>
PAPER	\$2,000	\$2,000	\$0	0.00%
INK CARTRIDGES / RIBBONS	\$8,000	\$8,000	\$0	0.00%
GENERAL SUPPLIES	\$8,000	\$8,000	\$0	0.00%
OFFICE SUPPLIES TOTAL	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>	<u>0.00%</u>
POSTAGE: NOTICES	\$25,000	\$25,000	\$0	0.00%
POSTAGE: PO BOX RENTAL	\$400	\$400	\$0	0.00%
POSTAGE: METER & STAMPS	\$15,000	\$15,000	\$0	0.00%
POSTAGE TOTAL	<u>\$40,400</u>	<u>\$40,400</u>	<u>\$0</u>	<u>0.00%</u>
INDUSTRIAL APPRAISAL CONTRACT TOTAL	<u>\$194,740</u>	<u>\$208,372</u>	<u>\$13,632</u>	<u>7.00%</u>
COMPUTER: SERVICE CONTRACTS / REPAIRS	\$71,402	\$85,000	\$13,598	19.04%
COMPUTER: NEW	\$12,000	\$12,000	\$0	0.00%
COMPUTER: SOFTWARE	\$6,000	\$6,000	\$0	0.00%
AERIAL PHOTOGRAPHY	\$45,300	\$43,000	(\$2,300)	-5.08%
APPRAISAL SOFTWARE ANNUAL MAINT & SUPPORT	\$126,000	\$199,000	\$73,000	57.94%
MAPPING SOFTWARE ANNUAL MAINT & SUPPORT	\$14,000	\$22,000	\$8,000	57.14%
COPIER & POSTAGE MAINTENANCE	\$1,000	\$1,000	\$0	0.00%
APEX	\$5,000	\$6,000	\$1,000	20.00%
CUSTODIAL	\$20,000	\$14,000	(\$6,000)	-30.00%
LAWN CARE	\$7,000	\$7,000	\$0	0.00%
TRASH REMOVAL	\$2,200	\$2,200	\$0	0.00%
SECURITY ALARM	\$500	\$500	\$0	0.00%
FIRE EXTINGUISHER INSPECTIONS	\$500	\$500	\$0	0.00%

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PEST CONTROL SERVICE	\$500	\$500	\$0	0.00%
SHREDDING SERVICE	\$500	\$500	\$0	0.00%
OPERATING EXPENSES TOTAL	<u>\$311,902</u>	<u>\$399,200</u>	<u>\$87,298</u>	<u>27.99%</u>
AUTO PURCHASE	\$24,000	\$24,000	\$0	0.00%
GAS, OIL CHANGE, SERVICE AND REPAIRS	\$5,000	\$5,000	\$0	0.00%
TRANSPORTATION TOTAL	<u>\$29,000</u>	<u>\$29,000</u>	<u>\$0</u>	<u>0.00%</u>
ELECTRICITY	\$13,000	\$13,000	\$0	0.00%
WATER SUPPLY	\$1,800	\$1,800	\$0	0.00%
PHONE / INTERNET / WIRELESS	\$17,000	\$17,000	\$0	0.00%
UTILITIES TOTAL	<u>\$31,800</u>	<u>\$31,800</u>	<u>\$0</u>	<u>0.00%</u>
BUILDING MAINTENANCE / REPAIRS	\$5,000	\$5,000	\$0	0.00%
OFFICE EQUIPMENT REPAIRS	\$1,000	\$1,000	\$0	0.00%
MAINTENANCE & REPAIR TOTAL	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>	<u>0.00%</u>
FURNITURE	\$4,000	\$4,000	\$0	0.00%
OFFICE EQUIPMENT	\$2,000	\$2,000	\$0	0.00%
FURNITURE & EQUIPMENT TOTAL	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>	<u>0.00%</u>
MISCELLANEOUS TOTAL	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>	<u>0.00%</u>
EXPENDITURES TOTAL	<u>\$2,783,729</u>	<u>\$2,949,516</u>	<u>\$165,787</u>	<u>5.96%</u>
GRAND TOTAL (Inc. Revenues)	<u>\$2,698,163</u>	<u>\$2,949,516</u>	<u>\$165,787</u>	<u>6.14%</u>

RESERVE ACCOUNT BREAKDOWN

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>REMAINING</u>
3 Months Operating	\$736,515	\$668,986	-\$67,529
Building Renewal	\$467,500	\$424,636	-\$42,864
Litigation	\$800,000	\$726,651	-\$73,349
Computer Hardware / Software	\$100,000	\$90,831	-\$9,169
Retirement	\$788,642	\$716,334	-\$72,308
Furniture & Fixtures	<u>\$106,000</u>	<u>\$96,281</u>	<u>-\$9,719</u>
Total	\$2,998,657	\$2,723,720	-\$274,937