

## ATTACHMENT B

BUDGET ITEM	DESCRIPTION	ACTUAL BUDGET FYE JUNE 30, 2025	PROPOSED BUDGET FYE JUNE 30,2026	RE-ESTIMATED BUDGET FYE JUNE 30, 2026	Notes for re- estimated FYE 2026 budget	PROPOSED BUDGET FYE JUNE 30, 2027	% CHANGE	Notes for FYE 2027 proposed budget
FULL TIME STAFF	6 STAFF	256,308	416,152	355,884	New hire for A2A March 2026	418,008	17.46%	Full staff
ASSESSOR		151,762	157,073	157,073		162,571	3.50%	
DEPUTY ASSESSOR		0	133,512	105,619		130,056	23.14%	80% of Assessor salary
EXTRA HELP/TEMPS	2 TEMPS	59,201	113,560	78,780	Only 1 temp for first 6 months	64,770	-17.78%	Temps done Jan 1, 2027
BOARD OF REVIEW	5 MEMBERS & CLERK	14,137	15,000	15,000		15,000	0.00%	
OVERTIME PAY		5,853	0	0		0		
TAXABLE FRINGE BENEFITS	PHONE & LONGEVITY	7,144	3,990	2,340		3,028	29.40%	
FICA		37,370	51,788	44,166	Tied to wage amounts	49,005	10.96%	
IPERS		47,321	78,852	67,246	Tied to wage amounts	74,614	10.96%	
HEALTH & DENTAL INSURANCE		89,865	122,917	164,456	2 Employee changes from single to family	200,598	21.98%	8% increase and full staff
UNEMPLOYMENT		0	1,000	1,000		1,000	0.00%	
LIFE & DISABILITY INSURANCE, MEDICARE, WORK COMP		594	25,045	21,268		23,498	10.48%	Full staff
<b>TOTAL PAYROLL EXPENSES</b>		<b>669,555</b>	<b>1,118,889</b>	<b>1,012,833</b>		<b>1,142,148</b>	<b>12.77%</b>	

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BOARD OF REVIEW EXPENSES		429	1,000	1,000		1,000	0.00%	
GIS/MAPPING PROJECTS/AERIAL PHOTOGRAPHY	ATTACHMENT "D"	16,780	45,585	45,585		46,505	2.02%	
OFFICE SUPPLIES		3,790	5,000	5,000		5,000	0.00%	
PUBLICATION AND LEGAL NOTICES		0	500	500		500	0.00%	
REVALUATION APPRAISAL SERVICES		48,110	30,000	30,000		30,000	0.00%	
POSTAGE		9,348	13,600	18,000	Mailing to owner and renter for project	14,500	-19.44%	
MILEAGE AND TRAVEL		2,702	6,000	6,000		6,000	0.00%	
COMMUNICATION SERVICES-TELEPHONE	ATTACHMENT "D"	6,042	4,155	350	Moved to IT services	0	-100.00%	Included in IT services
DATA PROCESSING & SOFTWARE	ATTACHMENT "D"	108,841	96,686	96,686		93,449	-3.35%	
CONTINUING EDUCATION & TRAINING		13,564	30,000	30,000		30,000	0.00%	
UTILITIES-CITY HALL EXPENSES	ATTACHMENT "D"		19,943	19,943		20,267	1.62%	
EQUIPMENT RENT/MAINTENANCE		788	2,000	2,000		1,500	-25.00%	

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INSURANCE & BONDS		100	200	200		200	0.00%	Bond for Assessor and Deputy
DUES AND MEMBERSHIPS	ICA, RES, AAS, IAAO, ISAA	1,720	3,000	3,000		3,000	0.00%	
APPEALS & COURT	APPRAISALS & OUTSIDE COUNSEL	68,569	120,000	180,000	Appraisals for '25 appeals	150,000	-16.67%	Several court cases in 26-27 from 25 will be heard
MANAGEMENT SERVICES	ATTACHMENT "D"	56,513	96,194	96,194		96,658	0.48%	
EQUIPMENT & MACHINERY	OFFICE COMPUTER PURCHASES/LEA	27,358	25,000	25,000		7,000	-72.00%	Replace 2 computers per year (5 year cycle)
SPECIAL PROJECTS		0	0	45,461	Adjustable desks for front office staff & remove old	0	-100.00%	
CONFERENCE BOARD			100	100		100	0.00%	
EXAMINING BOARD			100	100		100	0.00%	
<b>TOTAL OFFICE EXPENSES</b>		<b>364,654</b>	<b>499,063</b>	<b>605,119</b>		<b>505,779</b>	<b>-16.42%</b>	
<b>TOTAL BUDGETED EXPENSES</b>		<b>1,034,209</b>	<b>1,617,952</b>	<b>1,617,952</b>		<b>1,647,927</b>	<b>1.85%</b>	
LEVY RATE		<b>0.322280</b>	<b>0.300490</b>	<b>0.300490</b>		<b>0.300620</b>	<b>0.04%</b>	
<b>DOM TAXABLE VALUE</b>		<b>3,560,235,490</b>	<b>3,652,600,265</b>	<b>3,652,600,265</b>		<b>3,866,336,350</b>	<b>5.85%</b>	