

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2025-2026 BUDGET BY APPROPRIATION CATEGORY

UNION
COUNTY

8/15/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$421,071	\$477,422	\$218,942	\$515,282	\$37,860	7.93%	\$510,108	\$32,686	6.85%
OPERATING EXPENSES (Sch. II)	\$77,761	\$79,195	\$28,057	\$83,107	\$3,912	4.94%	\$83,107	\$3,912	4.94%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$0		\$0	\$0	----	\$0	\$0	----
TOTAL AMOUNT	\$498,832	\$556,617	\$246,999	\$598,389	\$41,772	7.50%	\$593,215	\$36,598	6.58%
NUMBER OF POSITIONS		5		5	0	0.00%	5	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2025-2026
UNION

DETAIL OF SALARIES

SCHEDULE I

DOR USE ONLY											
				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
1	Official	125,895		0	0	125,895	125,895	0	0	125,895	125,895
4	Current Positions	180,424		5,413	15,000	200,837	200,837	5,413	15,000	200,837	200,837
0	New Positions					0	0			0	0
5	TOTAL	\$306,319		\$5,413	\$15,000	\$326,732	\$326,732	\$5,413	\$15,000	\$326,732	\$326,732

DETAIL OF PERSONNEL SERVICES							
UNION							SCHEDULE IA
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	122,028	125,895	62,948	125,895	0	0.00%	125,895
12 EMPLOYEES (REGULAR)	143,520	180,424	73,999	200,837	20,413	11.31%	200,837
13 EMPLOYEES (TEMPORARY)		0			0	----	0
14 OVERTIME		0			0	----	0
15 SPECIAL PAY		0			0	----	0
21 FICA							
2152 REGULAR	19,721	23,434	10,246	24,995	1,561	6.66%	24,995
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	71,936	73,875	36,938	73,875	0	0.00%	68,701
2252 EMPLOYEE	19,585	24,592	10,132	28,177	3,585	14.58%	28,177
2253 SMS/SES		0			0	----	0
2254 DROP		0			0	----	0
23 LIFE & HEALTH INSURANCE	44,281	49,202	24,679	61,503	12,301	25.00%	61,503
24 WORKER'S COMPENSATION		0			0	----	0
25 UNEMPLOYMENT COMP.		0			0	----	0
TOTAL PERSONNEL SERVICES	\$421,071	\$477,422	\$218,942	\$515,282	\$37,860	7.93%	\$510,108
	Post this total to Col.(2) Ex. A	Post this total to Col. (3) Ex. A	Post this total to Col. (4) Ex. A	Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	

UNION DETAIL OF OPERATING EXPENSES SCHEDULE II							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	2,777	6,750		6,750	0	0.00%	6,750
3152 APPRAISAL		0			0	----	0
3153 MAPPING	3,000	2,500	1,673	2,500	0	0.00%	2,500
3154 LEGAL	1,200	1,200		1,200	0	0.00%	1,200
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING	1,449	500	366	500	0	0.00%	500
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	2,500	2,000	1,434	2,500	500	25.00%	2,500
40 TRAVEL	3,021	2,808	2,113	2,808	0	0.00%	2,808
41 COMMUNICATIONS	20,930	19,800	6,386	21,000	1,200	6.06%	21,000
42 TRANSPORTATION							
4251 POSTAGE	9,626	10,535	33	10,849	314	2.98%	10,849
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	3,624	3,500		3,500	0	0.00%	3,500
4452 VEHICLES	454	500	54	500	0	0.00%	500
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.	7,365	8,052	4,875	9,750	1,698	21.09%	9,750
45 INSURANCE & SURETY		0			0	----	0

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	384	500		500	0	0.00%	500
4652 VEHICLES	391	500		500	0	0.00%	500
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	2,945	2,500	874	2,500	0	0.00%	2,500
47 PRINTING & BINDING		0			0	----	0
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	149	600		600	0	0.00%	600
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	10,515	8,500	4,134	8,500	0	0.00%	8,500
52 OPERATING SUPPLIES		0			0	----	0
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS	1,499	900	1,100	900	0	0.00%	900
5453 EDUCATION	2,212	2,750	673	2,950	200	7.27%	2,950
5454 DUES/MEMBERSHIPS	3,720	4,800	4,342	4,800	0	0.00%	4,800
TOTAL OPERATING EXPENSES	\$77,761	\$79,195	\$28,057	\$83,107	\$3,912	4.94%	\$83,107

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

UNION

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	----	\$0

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING							
UNION				SCHEDULE IV			
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0			0	----	0
92 OTHER CONTRACT RESERVE		0			0	----	0
93 SPECIAL CONTINGENCY		0			0	----	0
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING		\$0		\$0	\$0	----	\$0
		Post this total to			Post this total to	Col. (5) - (3)	Col. (6) / (3)
		Col. (3) Ex. A			Col. (5) Ex. A		