

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY

PALM BEACH
COUNTY

9/30/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	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)	\$30,170,769	\$33,346,437	\$23,566,021	\$35,306,059	\$1,959,622	5.88%	\$35,317,227	\$1,970,790	5.91%
OPERATING EXPENSES (Sch. II)	\$6,812,745	\$8,984,856	\$5,235,055	\$11,385,301	\$2,400,445	26.72%	\$11,385,301	\$2,400,445	26.72%
OPERATING CAPITAL OUTLAY (Sch. III)	\$3,828,271	\$3,843,446	\$735,481	\$10,025,990	\$6,182,544	160.86%	\$9,915,000	\$6,071,554	157.97%
TOTAL EXPENDITURES	\$40,811,785	\$46,174,739	\$29,536,557	\$56,717,350	\$10,542,611	22.83%	\$56,617,528	\$10,442,789	22.62%
NUMBER OF POSITIONS		358		358	0	0.00%	358	0	0.00%
COL (5) - (3)							COL (6) / (3)		

PALM BEACH DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	214,621	241,892	170,529	241,892	0	0.00%	249,050
12 EMPLOYEES (REGULAR)	19,853,554	22,417,441	15,239,782	23,407,912	990,471	4.42%	23,407,912
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME	71,444	80,025	74,181	88,665	8,640	10.80%	88,665
15 SPECIAL PAY	208,716	221,052	225,527	243,046	21,994	9.95%	243,046
21 FICA							
2152 REGULAR	1,469,994	1,730,871	1,128,162	1,807,431	76,560	4.42%	1,807,535
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	125,918	141,942	100,027	132,000	(9,942)	-7.00%	135,906
2252 EMPLOYEE	2,451,067	2,768,365	1,898,553	2,991,301	222,936	8.05%	2,991,301
2253 SMS/SES	462,357	483,196	356,218	495,149	11,953	2.47%	495,149
2254 DROP	158,018	171,881	121,462	156,190	(15,691)	-9.13%	156,190
23 LIFE & HEALTH INSURANCE	5,097,721	5,043,062	4,214,320	5,697,739	654,677	12.98%	5,697,739
24 WORKER'S COMPENSATION	47,248	36,710	36,710	34,734	(1,976)	-5.38%	34,734
25 UNEMPLOYMENT COMP.	10,111	10,000	550	10,000	0	0.00%	10,000
TOTAL PERSONNEL SERVICES	\$30,170,769	\$33,346,437	\$23,566,021	\$35,306,059	\$1,959,622	5.88%	\$35,317,227
	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 EXPENSES

PALM BEACH

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	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.	625,974	1,191,325	562,798	2,059,221	867,896	72.85%	2,059,221
3154 LEGAL	959,805	842,000	184,671	537,000	(305,000)	-36.22%	537,000
3159 OTHER		0			0	-----	0
32 ACCOUNTING & AUDITING		0			0	-----	0
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	1,983,658	2,138,667	1,324,210	2,763,523	624,856	29.22%	2,763,523
40 TRAVEL	47,631	78,716	19,127	81,491	2,775	3.53%	81,491
41 COMMUNICATIONS	21,977	21,154	48,474	88,708	67,554	319.34%	88,708
42 TRANSPORTATION							
4251 POSTAGE	385,610	425,000	573,300	450,000	25,000	5.88%	450,000
4252 FREIGHT		0			0	-----	0
43 UTILITIES	220,808	233,200	170,397	242,224	9,024	3.87%	242,224
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	7,858	7,860	5,893	8,352	492	6.26%	8,352
4452 VEHICLES	8,462	14,076	9,209	14,076	0	0.00%	14,076
4453 OFFICE SPACE	300	300		300	0	0.00%	300
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY	46,631	55,084	47,361	54,414	(670)	-1.22%	54,414

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	44,611	54,138	35,979	54,138	0	0.00%	54,138
4652 VEHICLES	8,723	10,000	6,702	10,000	0	0.00%	10,000
4653 OFFICE SPACE	195,023	466,553	175,488	307,719	(158,834)	-34.04%	307,719
4654 E.D.P.	1,258,574	1,918,117	1,121,286	2,363,436	445,319	23.22%	2,363,436
47 PRINTING & BINDING	227,479	347,174	209,645	358,320	11,146	3.21%	358,320
48 PROMOTIONAL	58,559	74,000	65,293	84,525	10,525	14.22%	84,525
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	20,152	15,000	4,595	15,000	0	0.00%	15,000
4959 OTHER	8,399	19,000	16,497	14,000	(5,000)	-26.32%	14,000
51 OFFICE SUPPLIES	491,364	797,104	493,459	1,582,880	785,776	98.58%	1,582,880
52 OPERATING SUPPLIES	77,032	70,855	54,726	87,805	16,950	23.92%	87,805
54 BOOKS & PUBLICATIONS							
5451 BOOKS	53,073	58,564	41,328	63,280	4,716	8.05%	63,280
5452 SUBSCRIPTIONS		0			0	----	0
5453 EDUCATION	44,193	106,747	30,080	104,667	(2,080)	-1.95%	104,667
5454 DUES/MEMBERSHIPS	16,849	40,222	34,537	40,222	0	0.00%	40,222
TOTAL OPERATING EXPENSES	\$6,812,745	\$8,984,856	\$5,235,055	\$11,385,301	\$2,400,445	26.72%	\$11,385,301

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Col. (2) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

PALM BEACH

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND	4,518,616	0			0	----	0
62 BUILDINGS	(690,345)	3,564,601	452,320	9,915,000	6,350,399	178.15%	9,915,000
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		266,345	283,161		(266,345)	-100.00%	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		12,500		110,990	98,490	787.92%	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	\$3,828,271	\$3,843,446	\$735,481	\$10,025,990	\$6,182,544	160.86%	\$9,915,000

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

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)