

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY

PALM BEACH
COUNTY

9/30/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$32,777,375	\$35,317,227	\$24,276,361	\$36,023,910	\$706,683	2.00%	\$36,023,910	\$706,683	2.00%
OPERATING EXPENSES (Sch. II)	\$7,352,778	\$11,385,301	\$7,701,470	\$8,579,136	(\$2,806,165)	-24.65%	\$8,579,136	(\$2,806,165)	-24.65%
OPERATING CAPITAL OUTLAY (Sch. III)	\$1,040,372	\$9,915,000	\$1,013,045	\$16,730,000	\$6,815,000	68.73%	\$16,730,000	\$6,815,000	68.73%
TOTAL EXPENDITURES	\$41,170,525	\$56,617,528	\$32,990,876	\$61,333,046	\$4,715,518	8.33%	\$61,333,046	\$4,715,518	8.33%
NUMBER OF POSITIONS		358		358	0	0.00%	358	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I
PALM BEACH				DOR USE ONLY

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I
PALM BEACH				DOR USE ONLY

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
PALM BEACH				DOR USE ONLY	

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
PALM BEACH				DOR USE ONLY	

[illegible]

PALM BEACH DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	241,892	249,050	174,621	249,050	0	0.00%	249,050
12 EMPLOYEES (REGULAR)	21,397,417	23,407,912	15,822,145	24,119,093	711,181	3.04%	24,119,093
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME	96,942	88,665	83,342	102,200	13,535	15.27%	102,200
15 SPECIAL PAY	232,248	243,046	213,697	238,036	(5,010)	-2.06%	238,036
21 FICA							
2152 REGULAR	1,580,531	1,807,535	1,173,758	1,864,871	57,336	3.17%	1,864,871
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	139,001	135,906	61,030	55,090	(80,816)	-59.46%	55,090
2252 EMPLOYEE	2,680,955	2,991,301	2,057,883	3,008,189	16,888	0.56%	3,008,189
2253 SMS/SES	493,352	495,149	341,090	498,476	3,327	0.67%	498,476
2254 DROP	165,702	156,190	91,649	127,166	(29,024)	-18.58%	127,166
23 LIFE & HEALTH INSURANCE	5,712,075	5,697,739	4,219,079	5,727,625	29,886	0.52%	5,727,625
24 WORKER'S COMPENSATION	36,710	34,734	34,734	24,114	(10,620)	-30.58%	24,114
25 UNEMPLOYMENT COMP.	550	10,000	3,333	10,000	0	0.00%	10,000
TOTAL PERSONNEL SERVICES	\$32,777,375	\$35,317,227	\$24,276,361	\$36,023,910	\$706,683	2.00%	\$36,023,910
	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 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	892,146	2,059,221	832,077	790,451	(1,268,770)	-61.61%	790,451
3154 LEGAL	226,237	537,000	621,372	537,000	0	0.00%	537,000
3159 OTHER		0			0	-----	0
32 ACCOUNTING & AUDITING		0			0	-----	0
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	1,984,830	2,763,523	1,804,529	2,585,293	(178,230)	-6.45%	2,585,293
40 TRAVEL	36,187	81,491	36,529	81,370	(121)	-0.15%	81,370
41 COMMUNICATIONS	63,661	88,708	33,317	51,200	(37,508)	-42.28%	51,200
42 TRANSPORTATION							
4251 POSTAGE	498,784	450,000	691,835	550,000	100,000	22.22%	550,000
4252 FREIGHT		0			0	-----	0
43 UTILITIES	233,353	242,224	185,028	254,405	12,181	5.03%	254,405
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	7,858	8,352	6,264	8,352	0	0.00%	8,352
4452 VEHICLES	13,931	14,076	10,664	14,412	336	2.39%	14,412
4453 OFFICE SPACE	300	300		300	0	0.00%	300
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY	47,361	54,414	46,626	48,806	(5,608)	-10.31%	48,806

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	37,023	54,138	33,928	46,188	(7,950)	-14.68%	46,188
4652 VEHICLES	8,759	10,000	5,056	10,000	0	0.00%	10,000
4653 OFFICE SPACE	352,218	307,719	173,246	307,719	0	0.00%	307,719
4654 E.D.P.	1,366,810	2,363,436	1,261,521	1,559,735	(803,701)	-34.01%	1,559,735
47 PRINTING & BINDING	320,277	358,320	175,221	325,570	(32,750)	-9.14%	325,570
48 PROMOTIONAL	74,619	84,525	69,074	90,475	5,950	7.04%	90,475
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	5,918	15,000	498,579	11,000	(4,000)	-26.67%	11,000
4959 OTHER	23,123	14,000	92,807	14,000	0	0.00%	14,000
51 OFFICE SUPPLIES	927,049	1,582,880	942,773	1,003,833	(579,047)	-36.58%	1,003,833
52 OPERATING SUPPLIES	80,307	87,805	65,850	88,939	1,134	1.29%	88,939
54 BOOKS & PUBLICATIONS							
5451 BOOKS	59,684	63,280	40,711	65,405	2,125	3.36%	65,405
5452 SUBSCRIPTIONS		0			0	----	0
5453 EDUCATION	56,311	104,667	39,179	89,409	(15,258)	-14.58%	89,409
5454 DUES/MEMBERSHIPS	36,032	40,222	35,284	45,274	5,052	12.56%	45,274
TOTAL OPERATING EXPENSES	\$7,352,778	\$11,385,301	\$7,701,470	\$8,579,136	(\$2,806,165)	-24.65%	\$8,579,136

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

PALM BEACH

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND		0			0	----	0
62 BUILDINGS	518,144	9,915,000	1,013,045	16,730,000	6,815,000	68.73%	16,730,000
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE	294,428	0			0	----	0
6453 OFFICE EQUIPMENT	227,800	0			0	----	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	\$1,040,372	\$9,915,000	\$1,013,045	\$16,730,000	\$6,815,000	68.73%	\$16,730,000

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

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Col. (3) Ex. A

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Col. (4) Ex. A

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

Col. (5) - (3)

Col. (6) / (3)