

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

**PALM BEACH
COUNTY**

7/15/2025
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)	\$23,829,400	\$26,608,388	\$11,865,343	\$25,949,601	(\$658,787)	-2.48%	\$25,949,601	(\$658,787)	-2.48%
OPERATING EXPENSES (Sch. II)	\$3,661,066	\$4,249,308	\$2,096,376	\$4,173,351	(\$75,957)	-1.79%	\$4,173,351	(\$75,957)	-1.79%
OPERATING CAPITAL OUTLAY (Sch. III)	\$10,780	\$93,641	\$93,774	\$0	(\$93,641)	-100.00%	\$0	(\$93,641)	-100.00%
NON-OPERATING (Sch. IV)		\$130,000		\$1,382,078	\$1,252,078	963.14%	\$1,382,078	\$1,252,078	963.14%
TOTAL AMOUNT	\$27,501,246	\$31,081,337	\$14,055,493	\$31,505,030	\$423,693	1.36%	\$31,505,030	\$423,693	1.36%
NUMBER OF POSITIONS		230		228	(2)	-0.87%	228	(2)	-0.87%
COL (5) - (3)							COL (6) / (3)		

FY 2025-2026
PALM BEACH

DOR USE ONLY

[illegible]

PALM BEACH DETAIL OF PERSONNEL SERVICES 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	207,868	214,385	103,053	214,385	0	0.00%	214,385
12 EMPLOYEES (REGULAR)	16,454,029	18,216,833	8,194,006	17,656,539	(560,294)	-3.08%	17,656,539
13 EMPLOYEES (TEMPORARY)	14,194	20,000		24,000	4,000	20.00%	24,000
14 OVERTIME	19,536	25,000	5,882	15,000	(10,000)	-40.00%	15,000
15 SPECIAL PAY	137,255	225,000	177,406	250,000	25,000	11.11%	250,000
21 FICA							
2152 REGULAR	1,238,092	1,449,781	622,179	1,376,071	(73,710)	-5.08%	1,376,071
2153 OTHER	1,143	1,530		1,836	306	20.00%	1,836
22 RETIREMENT							
2251 OFFICIAL	121,977	125,801	60,407	125,801	0	0.00%	125,801
2252 EMPLOYEE	1,921,845	2,201,482	968,337	2,165,024	(36,458)	-1.66%	2,165,024
2253 SMS/SES	356,342	418,183	161,397	295,554	(122,629)	-29.32%	295,554
2254 DROP	301,493	313,577	169,530	437,616	124,039	39.56%	437,616
23 LIFE & HEALTH INSURANCE	3,016,286	3,350,000	1,403,146	3,350,000	0	0.00%	3,350,000
24 WORKER'S COMPENSATION	38,009	42,816		33,775	(9,041)	-21.12%	33,775
25 UNEMPLOYMENT COMP.	1,331	4,000		4,000	0	0.00%	4,000
TOTAL PERSONNEL SERVICES	\$23,829,400	\$26,608,388	\$11,865,343	\$25,949,601	(\$658,787)	-2.48%	\$25,949,601
	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)	

PALM BEACH 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.	1,450,955	1,546,661	873,384	1,643,976	97,315	6.29%	1,643,976
3152 APPRAISAL		0			0	----	0
3153 MAPPING	175,294	181,000		181,000	0	0.00%	181,000
3154 LEGAL	480,016	510,000	241,768	523,950	13,950	2.74%	523,950
3159 OTHER	380,057	401,520	142,030	379,200	(22,320)	-5.56%	379,200
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL		0			0	----	0
40 TRAVEL	138,521	167,283	63,201	159,104	(8,179)	-4.89%	159,104
41 COMMUNICATIONS	1,180	1,500	465	1,500	0	0.00%	1,500
42 TRANSPORTATION							
4251 POSTAGE	218,899	285,000	217,043	299,400	14,400	5.05%	299,400
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	22,896	29,000	12,219	29,200	200	0.69%	29,200
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY		4,500	3,918	5,175	675	15.00%	5,175

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	3,190	11,800	2,250	10,700	(1,100)	-9.32%	10,700
4652 VEHICLES	3,161	5,000	684	7,500	2,500	50.00%	7,500
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	7,770	50,759	15,529	46,000	(4,759)	-9.38%	46,000
47 PRINTING & BINDING	171,831	213,500	62,867	212,000	(1,500)	-0.70%	212,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	445	1,500	228	1,000	(500)	-33.33%	1,000
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER	6,950	20,200	4,511	20,500	300	1.49%	20,500
51 OFFICE SUPPLIES	185,369	130,000	23,053	140,000	10,000	7.69%	140,000
52 OPERATING SUPPLIES	3,113	4,000	1,442	4,000	0	0.00%	4,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS	302,302	482,306	352,674	342,300	(140,006)	-29.03%	342,300
5453 EDUCATION	75,902	165,534	61,367	126,611	(38,923)	-23.51%	126,611
5454 DUES/MEMBERSHIPS	33,215	38,245	17,743	40,235	1,990	5.20%	40,235
TOTAL OPERATING EXPENSES	\$3,661,066	\$4,249,308	\$2,096,376	\$4,173,351	(\$75,957)	-1.79%	\$4,173,351

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 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.	10,780	93,641	93,774		(93,641)	-100.00%	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	\$10,780	\$93,641	\$93,774	\$0	(\$93,641)	-100.00%	\$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

PALM BEACH

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		70,000	70,000	-----	70,000
92 OTHER CONTRACT RESERVE		130,000		50,000	(80,000)	-61.54%	50,000
93 SPECIAL CONTINGENCY		0		1,262,078	1,262,078	-----	1,262,078
94 EMERGENCY CONTINGENCY		0			0	-----	0
TOTAL NON-OPERATING		\$130,000		\$1,382,078	\$1,252,078	963.14%	\$1,382,078

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

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

Col. (5) - (3)

Col. (6) / (3)