

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY

PALM BEACH
COUNTY

8/14/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	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)	\$25,044,953	\$27,211,679	\$12,235,455	\$27,616,032	\$404,353	1.49%	\$27,616,032	\$404,353	1.49%
OPERATING EXPENSES (Sch. II)	\$3,829,668	\$4,173,351	\$2,113,570	\$4,070,402	(\$102,949)	-2.47%	\$4,070,402	(\$102,949)	-2.47%
OPERATING CAPITAL OUTLAY (Sch. III)	\$93,774	\$0	\$0	\$318,000	\$318,000	-----	\$318,000	\$318,000	-----
NON-OPERATING (Sch. IV)		\$120,000		\$1,001,890	\$881,890	734.91%	\$1,001,890	\$881,890	734.91%
TOTAL AMOUNT	\$28,968,395	\$31,505,030	\$14,349,025	\$33,006,324	\$1,501,294	4.77%	\$33,006,324	\$1,501,294	4.77%
NUMBER OF POSITIONS		228		222	(6)	-2.63%	222	(6)	-2.63%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES	
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FY 2026-2027
PALM BEACH

SCHEDULE I

DOR USE ONLY

[illegible]

PALM BEACH DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	214,385	220,757	106,100	220,757	0	0.00%	220,757
12 EMPLOYEES (REGULAR)	17,260,558	18,676,369	8,522,708	18,524,510	(151,859)	-0.81%	18,524,510
13 EMPLOYEES (TEMPORARY)	8,856	24,000			(24,000)	-100.00%	0
14 OVERTIME	6,266	15,000	242	7,500	(7,500)	-50.00%	7,500
15 SPECIAL PAY	286,463	250,000	77,117	150,000	(100,000)	-40.00%	150,000
21 FICA							
2152 REGULAR	1,310,937	1,454,214	635,492	1,437,866	(16,348)	-1.12%	1,437,866
2153 OTHER	701	1,836			(1,836)	-100.00%	0
22 RETIREMENT							
2251 OFFICIAL	123,194	120,467	57,898	121,416	949	0.79%	121,416
2252 EMPLOYEE	2,023,610	2,285,203	1,009,337	2,170,139	(115,064)	-5.04%	2,170,139
2253 SMS/SES	366,849	313,111	143,256	264,868	(48,243)	-15.41%	264,868
2254 DROP	374,389	462,947	213,961	457,521	(5,426)	-1.17%	457,521
23 LIFE & HEALTH INSURANCE	3,023,927	3,350,000	1,469,344	4,224,000	874,000	26.09%	4,224,000
24 WORKER'S COMPENSATION	42,816	33,775		35,455	1,680	4.97%	35,455
25 UNEMPLOYMENT COMP.	2,002	4,000		2,000	(2,000)	-50.00%	2,000
TOTAL PERSONNEL SERVICES	\$25,044,953	\$27,211,679	\$12,235,455	\$27,616,032	\$404,353	1.49%	\$27,616,032

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

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Col. (3) Ex. A

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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 3/31/26	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.	1,299,522	1,643,976	1,045,144	1,720,103	76,127	4.63%	1,720,103
3152 APPRAISAL		0			0	----	0
3153 MAPPING	175,294	181,000		240,000	59,000	32.60%	240,000
3154 LEGAL	498,040	523,950	248,760	547,820	23,870	4.56%	547,820
3159 OTHER	390,931	379,200	171,492	74,350	(304,850)	-80.39%	74,350
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL		0			0	----	0
40 TRAVEL	136,012	159,104	56,895	183,891	24,787	15.58%	183,891
41 COMMUNICATIONS	1,132	1,500	488	1,500	0	0.00%	1,500
42 TRANSPORTATION							
4251 POSTAGE	245,043	299,400	196,321	329,500	30,100	10.05%	329,500
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	25,837	29,200	12,219	29,020	(180)	-0.62%	29,020
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	3,918	5,175	4,708	5,500	325	6.28%	5,500

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	2,766	10,700	2,250	8,850	(1,850)	-17.29%	8,850
4652 VEHICLES	1,002	7,500	3,709	7,500	0	0.00%	7,500
4653 OFFICE SPACE		0			0	-----	0
4654 E.D.P.	25,438	46,000	10,201	6,300	(39,700)	-86.30%	6,300
47 PRINTING & BINDING	189,184	212,000	65,689	230,500	18,500	8.73%	230,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	502	1,000	224	750	(250)	-25.00%	750
4952 AERIAL PHOTOS		0			0	-----	0
4959 OTHER	7,678	20,500	4,699	20,100	(400)	-1.95%	20,100
51 OFFICE SUPPLIES	100,319	140,000	49,244	145,000	5,000	3.57%	145,000
52 OPERATING SUPPLIES	2,700	4,000	1,421	4,000	0	0.00%	4,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	-----	0
5452 SUBSCRIPTIONS	556,163	342,300	165,439	377,947	35,647	10.41%	377,947
5453 EDUCATION	139,942	126,611	45,320	98,576	(28,035)	-22.14%	98,576
5454 DUES/MEMBERSHIPS	28,245	40,235	29,347	39,195	(1,040)	-2.58%	39,195
TOTAL OPERATING EXPENSES	\$3,829,668	\$4,173,351	\$2,113,570	\$4,070,402	(\$102,949)	-2.47%	\$4,070,402

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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 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	93,774	0		318,000	318,000	----	318,000
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	\$93,774	\$0	\$0	\$318,000	\$318,000	----	\$318,000

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Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

PALM BEACH

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		70,000		30,000	(40,000)	-57.14%	30,000
92 OTHER CONTRACT RESERVE		50,000		50,000	0	0.00%	50,000
93 SPECIAL CONTINGENCY		0		921,890	921,890	-----	921,890
94 EMERGENCY CONTINGENCY		0			0	-----	0
TOTAL NON-OPERATING		\$120,000		\$1,001,890	\$881,890	734.91%	\$1,001,890

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Col. (5) Ex. A

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