BUDGET REQUEST FOR TAX COLLECTORS

SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY

Flagler
COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %	AMOUNT APPROVED 2025-26	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	$4,067,839	$4,807,499	$3,163,811	$5,129,639	$322,140	6.70%			
OPERATING EXPENSES (Sch. II)	$762,841	$1,303,408	$815,087	$1,367,958	$64,550	4.95%			
OPERATING CAPITAL OUTLAY (Sch. III)	$45,654					-----			
TOTAL EXPENDITURES	**$4,876,333**	**$6,110,907**	**$3,978,898**	**$6,497,597**	**$386,690**	6.33%			
NUMBER OF POSITIONS		45		46	1	2.2%			
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF SALARIES

FY 2025-2026

SCHEDULE I

Flagler

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	2% or $1,000 Guideline	Other-	Funding	Annual Rate 9/30/25	Guideline	Other	Funding	Annual Rate 3/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
New Positions:											
1	Official	$185,511					$185,511				
44	Current Positions	$2,809,221		$56,349			$2,865,570				
1	New Positions						$61,118				
46	TOTAL	$2,994,732		$56,349			$3,112,199				

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

Flagler

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	159,203	185,511	139,225	185,511			
12 EMPLOYEES (REGULAR)	2,458,189	2,804,945	1,871,673	2,926,688	121,743	4.34%	
13 EMPLOYEES (TEMPORARY)		4,000		4,000			
14 OVERTIME	29,953	15,300	4,330	15,300			
15 SPECIAL PAY	62,276	168,524	43,284	206,747	38,223	22.68%	
21 FICA							
2152 REGULAR	197,187	242,417	149,667	254,792	12,375	5.10%	
2153 OTHER						-----	
22 RETIREMENT							
2251 OFFICIAL	91,143	108,858	85,418	101,233	(7,625)	-7.00%	
2252 EMPLOYEE	229,098	267,739	156,395	300,485	32,746	12.23%	
2253 SMS/SES	227,012	234,346	156,458	225,218	(9,128)	-3.89%	
2254 DROP	48,258	59,267	41,102	63,897	4,630	7.81%	
23 LIFE & HEALTH INSURANCE	560,949	709,965	513,005	838,990	129,025	18.17%	
24 WORKER'S COMPENSATION	3,477	3,627	1,878	3,777	150	4.14%	
25 UNEMPLOYMENT COMP.	1,093	3,000	1,375	3,000			
TOTAL PERSONNEL SERVICES	$4,067,839	$4,807,499	$3,163,811	$5,129,639	$322,140	6.70%	
	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

SCHEDULE II

Flagler

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	38,345	57,162	44,651	68,000	10,838	18.96%	
3154 LEGAL	1,756	16,400	3,000	44,450	28,050	171.04%	
3159 OTHER	45,414	58,050	49,114	48,482	(9,568)	-16.48%	
32 ACCOUNTING & AUDITING						-----	
33 COURT REPORTER						-----	
34 OTHER CONTRACTUAL	60,678	178,024	53,590	200,148	22,124	12.43%	
40 TRAVEL	6,607	29,459	19,656	52,874	23,415	79.48%	
41 COMMUNICATIONS	3,747	4,775	4,855	8,700	3,925	82.20%	
42 TRANSPORTATION							
4251 POSTAGE	47,480	124,160	94,536	133,272	9,112	7.34%	
4252 FREIGHT						-----	
43 UTILITIES	63,753	48,406	34,613	51,033	2,627	5.43%	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	1,362	2,040	1,529	2,040			
4452 VEHICLES	1,184					-----	
4453 OFFICE SPACE	94,925	109,116	79,551	114,344	5,228	4.79%	
4454 E.D.P.						-----	
45 INSURANCE & SURETY						-----	

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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	21,677	24,132	23,973	27,165	3,033	12.57%	
4652 VEHICLES		2,987	1,726	5,810	2,823	94.51%	
4653 OFFICE SPACE	15,562	66,930	9,444	15,600	(51,330)	-76.69%	
4654 E.D.P.	230,938	381,489	259,987	328,962	(52,527)	-13.77%	
47 PRINTING & BINDING		12,000	6,894	30,000	18,000	150.00%	
48 PROMOTIONAL				14,850	14,850	-----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	311	3,000	373	3,000			
4959 OTHER	18,330	72,953	49,227	73,640	687	0.94%	
51 OFFICE SUPPLIES	83,722	70,220	43,348	59,000	(11,220)	-15.98%	
52 OPERATING SUPPLIES	5,097	17,470	12,943	23,000	5,530	31.65%	
54 BOOKS & PUBLICATIONS							
5451 BOOKS	591	900		1,870	970	107.78%	
5452 SUBSCRIPTIONS		2,080	1,436	28,394	26,314	1265.10%	
5453 EDUCATION	15,274	14,230	14,938	26,004	11,774	82.74%	
5454 DUES/MEMBERSHIPS	6,089	7,425	5,705	7,320	(105)	-1.41%	
TOTAL OPERATING EXPENSES	$762,841	$1,303,408	$815,087	$1,367,958	$64,550	4.95%	
	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

SCHEDULE III

Flagler

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND						---	
62 BUILDINGS						---	
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						---	
6452 OFFICE FURNITURE						---	
6453 OFFICE EQUIPMENT						---	
6454 VEHICLES	45,654					---	
66 BOOKS						---	
68 INTANGIBLE ASSETS (SOFTWARE)						---	
TOTAL CAPITAL OUTLAY	**$45,654**						
	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)**	