DR-584, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

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

NASSAU
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	(INCREASE/DECREASE) %	AMOUNT APPROVED 2026-27	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	$3,643,439	$4,119,922	$2,863,870	$4,633,332	$513,410	12.46%	$4,432,261	$312,339	7.58%
OPERATING EXPENSES (Sch. II)	$999,818	$1,196,642	$736,330	$1,243,193	$46,551	3.89%	$1,243,193	$46,551	3.89%
OPERATING CAPITAL OUTLAY (Sch. III)	$141,937	$96,000	$33,750	$70,000	($26,000)	-27.08%	$70,000	($26,000)	-27.08%
TOTAL EXPENDITURES	**$4,785,194**	**$5,412,564**	**$3,633,950**	**$5,946,525**	**$533,961**	9.87%	**$5,745,454**	**$332,890**	6.15%
NUMBER OF POSITIONS		**46**		**48**	**2**	**4.35%**	**48**	**2**	**4.35%**
					COL (5) - (3)	COL (6) / (3)			

DETAIL OF SALARIES

FY 2026-27
NASSAU

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/26	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/27	Guideline	Other	Funding	Annual Rate 9/30/27
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
New Positions:											
1	Official	186,783		0	0	186,783	186,783	0	0	186,783	186,783
45	Current Positions	2,627,024		216,202	(176,532)	2,853,476	2,666,694	139,242	0	2,666,694	2,766,266
2	New Positions					76,960	76,960			76,960	76,960
48	TOTAL	$2,813,807		$216,202	($176,532)	$3,117,219	$2,930,437	$139,242	$0	$2,930,437	$3,030,009

DETAIL OF PERSONNEL SERVICES

NASSAU **SCHEDULE IA**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	181,180	186,783	136,495	186,783	0	0.00%	186,783
12 EMPLOYEES (REGULAR)	2,325,817	2,527,452	1,779,963	2,930,436	402,984	15.94%	2,743,654
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME	9,106	8,805	8,363	11,100	2,295	26.06%	11,100
15 SPECIAL PAY	21,192	111,538		117,233	5,695	5.11%	117,233
21 FICA							
2152 REGULAR	187,118	216,497	142,802	248,143	31,646	14.62%	233,854
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	104,312	101,928	74,486	102,731	803	0.79%	102,731
2252 EMPLOYEE	212,492	238,317	170,926	253,103	14,786	6.20%	253,103
2253 SMS/SES	164,864	167,296	120,967	171,905	4,609	2.75%	171,905
2254 DROP	46,083	71,683	43,176	78,287	6,604	9.21%	78,287
23 LIFE & HEALTH INSURANCE	375,415	473,623	386,692	517,611	43,988	9.29%	517,611
24 WORKER'S COMPENSATION	15,860	16,000		16,000	0	0.00%	16,000
25 UNEMPLOYMENT COMP.		0			0	-----	0
TOTAL PERSONNEL SERVICES	**$3,643,439**	**$4,119,922**	**$2,863,870**	**$4,633,332**	**$513,410**	**12.46%**	**$4,432,261**
	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

NASSAU **SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	329,908	382,061	268,225	424,388	42,327	11.08%	424,388
3154 LEGAL	8,767	7,000	4,302	8,500	1,500	21.43%	8,500
3159 OTHER	6,900	30,000	1,764	19,000	(11,000)	-36.67%	19,000
32 ACCOUNTING & AUDITING		0			0	-----	0
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	60,457	39,340	42,376	64,915	25,575	65.01%	64,915
40 TRAVEL	6,678	23,036	8,363	17,987	(5,049)	-21.92%	17,987
41 COMMUNICATIONS	73,461	72,299	19,105	73,460	1,161	1.61%	73,460
42 TRANSPORTATION							
4251 POSTAGE	74,339	76,233	90,364	77,093	860	1.13%	77,093
4252 FREIGHT		0			0	-----	0
43 UTILITIES	35,482	37,852	27,020	42,066	4,214	11.13%	42,066
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	14,065	15,777	10,118	18,218	2,441	15.47%	18,218
4452 VEHICLES		0			0	-----	0
4453 OFFICE SPACE	48,707	50,769	37,715	52,084	1,315	2.59%	52,084
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY	20,675	19,016		22,887	3,871	20.36%	22,887

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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT		0			0	-----	0
4652 VEHICLES	15,902	8,500	8,378	11,500	3,000	35.29%	11,500
4653 OFFICE SPACE	163,871	290,246	118,288	245,043	(45,203)	-15.57%	245,043
4654 E.D.P.		0			0	-----	0
47 PRINTING & BINDING	40,456	47,909	41,998	50,129	2,220	4.63%	50,129
48 PROMOTIONAL	5,983	6,000		7,000	1,000	16.67%	7,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	1,000	3,163	1,379	3,332	169	5.34%	3,332
4959 OTHER		0			0	-----	0
51 OFFICE SUPPLIES	38,611	36,801	25,939	39,576	2,775	7.54%	39,576
52 OPERATING SUPPLIES	43,062	9,600	17,839	29,300	19,700	205.21%	29,300
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	-----	0
5452 SUBSCRIPTIONS	1,520	1,560	1,520	1,560	0	0.00%	1,560
5453 EDUCATION	5,534	34,055	11,172	29,730	(4,325)	-12.70%	29,730
5454 DUES/MEMBERSHIPS	4,440	5,425	465	5,425	0	0.00%	5,425
TOTAL OPERATING EXPENSES	**$999,818**	**$1,196,642**	**$736,330**	**$1,243,193**	**$46,551**	**3.89%**	**$1,243,193**
	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

NASSAU **SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND		0			0	----	0
62 BUILDINGS		0			0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE	101,248	51,000	33,750	30,000	(21,000)	-41.18%	30,000
6453 OFFICE EQUIPMENT	40,689	45,000		40,000	(5,000)	-11.11%	40,000
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	$141,937	$96,000	$33,750	$70,000	($26,000)	-27.08%	$70,000
	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)	

DR-404 TC
R. 3/08 Effective 11/12

TAX COLLECTOR
BUDGET AMENDMENT/TRANSFER

County Nassau | Request Number 1 - DOR
Official Honorable John Drew | B/A X | B/T
Budget Year Ending September 30, 2027 | Date 10/2/2026

CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	REQUEST Positions Rate AMOUNT + OR (-)	(DOR Use Only) APPROVAL Positions Rate $1,122 AMOUNT + OR (-)
Personnel Services - Official	11	Elected Official's FY 2026-27 Salary		$1,122
		Calculations		
Personnel Services - FICA	2152	Elected Official's FY 2026-27 Salary		$16
		Calculations		
Personnel Services - Retirement (Official)	2251	Elected Official's FY 2026-27 Salary		$617
		Calculations		
		TOTAL	$0	$1,755

OFFICIAL

Holly Russell
DEPARTMENT OF REVENUE

10/2/2026
DATE

(Approval Pursuant to Section 195.087(2)F.S.)

Excess Fees Use Only

Original Excess Fees Estimate	$1,292,476
Current Excess Fees Estimate	
Amount of this Amendment	$1,755
Remaining Excess Fees	$1,290,721

TAX COLLECTOR'S
BUDGET
FISCAL YEAR 2026-27

NASSAU **COUNTY**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/2/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	48								**48**
ANNUAL SALARY RATE	3,030,009	1,122							**3,031,131**
PERSONNEL SERVICES:									
11 OFFICIAL	186,783	1,122							**187,905**
12 EMPLOYEES (REGULAR)	2,743,654								**2,743,654**
13 EMPLOYEES (TEMPORARY)	0								**0**
14 OVERTIME	11,100								**11,100**
15 SPECIAL PAY	117,233								**117,233**
21 FICA									
2152 FICA - REGULAR	233,854	16							**233,870**
2153 FICA - OTHER	0								**0**
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	102,731	617							**103,348**
2252 RETIREMENT - EMPLOYEE	253,103								**253,103**
2253 RETIREMENT - SMS/SES	171,905								**171,905**
2254 RETIREMENT - DROP	78,287								**78,287**
23 LIFE & HEALTH INSURANCE	517,611								**517,611**
24 WORKER'S COMPENSATION	16,000								**16,000**
25 UNEMPLOYMENT COMP.	0								**0**
TOTAL PERSONNEL SERVICES	**$4,432,261**	**$1,755**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$4,434,016**
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	424,388								**424,388**
3154 LEGAL SERVICES	8,500								**8,500**
3159 OTHER PROFESS. SERVICES	19,000								**19,000**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/2/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								**0**
33 COURT REPORTER	0								**0**
34 OTHER CONTR. SERVICES	64,915								**64,915**
40 TRAVEL & PER DIEM	17,987								**17,987**
41 COMMUNICATIONS	73,460								**73,460**
42 TRANSPORTATION									
4251 POSTAGE	77,093								**77,093**
4252 FREIGHT	0								**0**
43 UTILITIES	42,066								**42,066**
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	18,218								**18,218**
4452 VEHICLES	0								**0**
4453 OFFICE SPACE	52,084								**52,084**
4454 EDP	0								**0**
45 INSURANCE	22,887								**22,887**
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	0								**0**
4652 VEHICLES	11,500								**11,500**
4653 OFFICE SPACE	245,043								**245,043**
4654 EDP	0								**0**
47 PRINTING & BINDING	50,129								**50,129**
48 PROMOTIONAL	7,000								**7,000**
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	3,332								**3,332**
4959 OTHER	0								**0**
51 OFFICE SUPPLIES	39,576								**39,576**
52 OPERATING SUPPLIES	29,300								**29,300**
54 BOOKS/PUBLICATIONS									
5451 BOOKS	0								**0**
5452 SUBSCRIPTIONS	1,560								**1,560**
5453 EDUCATION	29,730								**29,730**
5454 DUES/MEMBERSHIPS	5,425								**5,425**
TOTAL OPERATING EXPENSES	$1,243,193	$0	$0	$0	$0	$0	$0	$0	**$1,243,193**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/2/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
61 LAND	0								**0**
62 BUILDINGS	0								**0**
64 MACHINERY AND EQUIPMENT									
6451 EDP EQUIPMENT	0								**0**
6452 OFFICE FURNITURE	30,000								**30,000**
6453 OFFICE EQUIPMENT	40,000								**40,000**
6454 VEHICLES	0								**0**
66 BOOKS	0								**0**
68 INTANGIBLE ASSETS	0								**0**
TOTAL OPERATING CAPITAL OUTLAY	**$70,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$70,000**
TOTAL AMOUNT	**$5,745,454**	**$1,755**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,747,209**