

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY

NASSAU
COUNTY

9/30/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	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)	\$3,540,906	\$3,934,100	\$2,546,679	\$4,125,923	\$191,823	4.88%	\$4,119,922	\$185,822	4.72%
OPERATING EXPENSES (Sch. II)	\$986,062	\$1,101,541	\$655,233	\$1,196,642	\$95,101	8.63%	\$1,196,642	\$95,101	8.63%
OPERATING CAPITAL OUTLAY (Sch. III)	\$42,554	\$283,255	\$141,937	\$96,000	(\$187,255)	-66.11%	\$96,000	(\$187,255)	-66.11%
TOTAL EXPENDITURES	\$4,569,522	\$5,318,896	\$3,343,849	\$5,418,565	\$99,669	1.87%	\$5,412,564	\$93,668	1.76%
NUMBER OF POSITIONS		44		46	2	4.55%	46	2	4.55%
COL (5) - (3)							COL (6) / (3)		

FY 2025-26
NASSAU

SCHEDULE I

DOR USE ONLY

[illegible]

NASSAU DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	154,400	181,180	132,401	181,180	0	0.00%	186,783
12 EMPLOYEES (REGULAR)	2,230,267	2,339,845	1,628,855	2,527,452	187,607	8.02%	2,527,452
13 EMPLOYEES (TEMPORARY)	0	0	0	0	0	-----	0
14 OVERTIME	8,795	8,500	5,972	8,805	305	3.59%	8,805
15 SPECIAL PAY	35,254	124,939	0	111,538	(13,401)	-10.73%	111,538
21 FICA							
2152 REGULAR	178,358	202,287	129,881	216,416	14,129	6.98%	216,497
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	90,602	106,317	77,693	106,316	(1)	0.00%	101,928
2252 EMPLOYEE	212,623	230,517	154,729	238,317	7,800	3.38%	238,317
2253 SMS/SES	183,601	171,731	120,587	174,593	2,862	1.67%	167,296
2254 DROP	28,384	49,855	30,792	71,683	21,828	43.78%	71,683
23 LIFE & HEALTH INSURANCE	409,268	507,929	265,769	473,623	(34,306)	-6.75%	473,623
24 WORKER'S COMPENSATION	9,354	11,000	0	16,000	5,000	45.45%	16,000
25 UNEMPLOYMENT COMP.	0	0	0	0	0	-----	0
TOTAL PERSONNEL SERVICES	\$3,540,906	\$3,934,100	\$2,546,679	\$4,125,923	\$191,823	4.88%	\$4,119,922
	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 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	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.	286,655	393,176	226,700	382,061	(11,115)	-2.83%	382,061
3154 LEGAL	4,604	20,000	4,299	7,000	(13,000)	-65.00%	7,000
3159 OTHER	28,409	35,576	5,576	30,000	(5,576)	-15.67%	30,000
32 ACCOUNTING & AUDITING	0	0	0	0	0	-----	0
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	37,634	83,908	34,977	39,340	(44,568)	-53.12%	39,340
40 TRAVEL	11,250	14,867	2,535	23,036	8,169	54.95%	23,036
41 COMMUNICATIONS	100,472	79,370	16,956	72,299	(7,071)	-8.91%	72,299
42 TRANSPORTATION							
4251 POSTAGE	86,622	67,651	78,988	76,233	8,582	12.69%	76,233
4252 FREIGHT	0	0	0	0	0	-----	0
43 UTILITIES	35,986	39,555	24,701	37,852	(1,703)	-4.31%	37,852
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	14,443	16,559	10,566	15,777	(782)	-4.72%	15,777
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	49,393	49,474	36,748	50,769	1,295	2.62%	50,769
4454 E.D.P.	0	0	0	0	0	-----	0
45 INSURANCE & SURETY	18,268	10,000	284	19,016	9,016	90.16%	19,016

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 APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	0	0	0	0	0	----	0
4652 VEHICLES	5,737	8,000	11,987	8,500	500	6.25%	8,500
4653 OFFICE SPACE	153,182	153,465	105,968	290,246	136,781	89.13%	290,246
4654 E.D.P.	0	0	0	0	0	----	0
47 PRINTING & BINDING	37,334	39,253	36,177	47,909	8,656	22.05%	47,909
48 PROMOTIONAL	5,614	6,000	920	6,000	0	0.00%	6,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	3,074	4,372	1,000	3,163	(1,209)	-27.65%	3,163
4959 OTHER	0	0	0	0	0	----	0
51 OFFICE SUPPLIES	29,781	35,090	21,928	36,801	1,711	4.88%	36,801
52 OPERATING SUPPLIES	62,034	24,160	24,595	9,600	(14,560)	-60.26%	9,600
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	0	0	0	0	----	0
5452 SUBSCRIPTIONS	1,560	1,560	1,520	1,560	0	0.00%	1,560
5453 EDUCATION	8,285	13,755	8,368	34,055	20,300	147.58%	34,055
5454 DUES/MEMBERSHIPS	5,725	5,750	440	5,425	(325)	-5.65%	5,425
TOTAL OPERATING EXPENSES	\$986,062	\$1,101,541	\$655,233	\$1,196,642	\$95,101	8.63%	\$1,196,642

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

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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 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND	0	0	0	0	0	----	0
62 BUILDINGS	0	0	0	0	0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	42,554	83,000	0	0	(83,000)	-100.00%	0
6452 OFFICE FURNITURE	0	15,000	0	51,000	36,000	240.00%	51,000
6453 OFFICE EQUIPMENT	0	138,547	101,248	45,000	(93,547)	-67.52%	45,000
6454 VEHICLES	0	46,708	40,689	0	(46,708)	-100.00%	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	\$0	0		0
TOTAL OPERATING CAPITAL OUTLAY	\$42,554	\$283,255	\$141,937	\$96,000	(\$187,255)	-66.11%	\$96,000

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)