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| **NASSAU** | **DR-584, R. 12/14**  **Rule 12D-16.002, F.A.C.**  **Provisional**  **BUDGET REQUEST FOR TAX COLLECTORS**  **SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY**  9/29/2023  **EXHIBIT A** | | | | | | | | |
| **COUNTY** |
| **APPROPRIATION** | **ACTUAL** | **APPROVED** | **ACTUAL** |  | **(INCREASE/DECREASE)** | | **AMOUNT** | **(INCREASE/DECREASE)** | |
| **CATEGORY** | **EXPENDITURES**  **2021-22** | **BUDGET**  **2022-23** | **EXPENDITURES**  **3/31/23** | **REQUEST**  **2023-24** | **AMOUNT** | **%** | **APPROVED**  **2023-24** | **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** | **(8)** | **(8a)** |
| **PERSONNEL SERVICES**  **(Sch. 1-1A)** | $2,877,480 | $3,360,765 | $2,394,002 | $3,669,928 | $309,163 | 9.20% | $3,684,556 | $323,791 | 9.63% |
| **OPERATING EXPENSES**  **(Sch. II)** | $1,179,540 | $1,019,719 | $602,786 | $901,924 | ($117,795) | -11.55% | $985,193 | ($34,526) | -3.39% |
| **OPERATING**  **CAPITAL OUTLAY**  **(Sch. III)** | $80,335 | $66,656 | $8,109 | $103,107 | $36,451 | 54.69% | $103,107 | $36,451 | 54.69% |
| **TOTAL EXPENDITURES** | **$4,137,355** | **$4,447,140** | **$3,004,897** | **$4,674,959** | **$227,819** | 5.12% | **$4,772,856** | **$325,716** | 7.32% |
|  | | | | | | |  | | |
| **NUMBER OF POSITIONS** |  | **39** |  | **42** | **3** | **7.69%** | **42** | **3** | **7.69%** |
| **COL (5) - (3) COL (6) / (3)** | | | | | | |  | | |

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| **DETAIL OF SALARIES**  **FY 2023-24 SCHEDULE I**  **NASSAU *DOR USE ONLY*** | | | | | | | | | | | |
|  | | | | **REQUESTED INCREASES** | | | | **APPROVED INCREASES** | | | |
| **Pos.**  **No.** | **Position**  **Classification** | **Annual Rate**  **9/30/23** | **Position**  **Designation** | **Guideline** | **Other** | **Funding** | **Annual Rate**  **9/30/24** | **Guideline** | **Other** | **Funding** | **Annual Rate**  **9/30/24** |
| **(1)** | **(2)** | **(3)** | **(3a)** | **(4a)** | **(4b)** | **(5)** | **(6)** | **(7a)** | **(7b)** | **(8)** | **(9)** |
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| **New Positions:** | | | | | | | |  |  |  |  |
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| **1** | **Official** | **138,883** |  | **0** | **0** | **138,883** | **138,883** | **8,841** | **0** | **147,724** | **147,724** |
| **38** | **Current Positions** | **2,155,907** |  | **99,552** | **(32,306)** | **2,190,903** | **2,223,153** | **0** | **0** | **2,190,903** | **2,155,907** |
| **3** | **New Positions** |  |  |  |  | **105,984** | **105,984** |  |  | **105,984** | **105,984** |
| **42** | **TOTAL** | **$2,294,790** |  | **$99,552** | **($32,306)** | **$2,435,770** | **$2,468,020** | **$8,841** | **$0** | **$2,444,611** | **$2,409,615** |

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| **NASSAU** |  | **DETAIL OF PERSONNEL SERVICES** | | |  |  | **SCHEDULE IA** |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES**  **2021-22** | **APPROVED**  **BUDGET**  **2022-23** | **ACTUAL**  **EXPENDITURES**  **3/31/23** | **REQUEST**  **2023-24** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED**  **2023-24** |
| **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** |
| **PERSONNEL SERVICES:** |  |  |  |  |  |  |  |
| 11 OFFICIAL | 128,813 | 138,883 | 101,491 | 138,883 | 0 | 0.00% | 147,724 |
| 12 EMPLOYEES (REGULAR) | 1,805,774 | 2,085,866 | 1,492,988 | 2,296,887 | 211,021 | 10.12% | 2,296,887 |
| 13 EMPLOYEES (TEMPORARY) |  | 0 |  |  | 0 | ----- | 0 |
| 14 OVERTIME | 6,435 | 7,000 | 6,219 | 7,500 | 500 | 7.14% | 7,500 |
| 15 SPECIAL PAY | 22,396 | 33,653 |  | 34,900 | 1,247 | 3.71% | 34,900 |
| **21 FICA** |  |  |  |  |  |  |  |
| 2152 REGULAR | 143,324 | 173,303 | 117,489 | 189,657 | 16,354 | 9.44% | 190,256 |
| 2153 OTHER |  | 0 |  |  | 0 | ----- | 0 |
| **22 RETIREMENT** |  |  |  |  |  |  |  |
| 2251 OFFICIAL | 68,171 | 79,163 | 57,850 | 81,496 | 2,333 | 2.95% | 86,684 |
| 2252 EMPLOYEE | 144,262 | 177,823 | 122,974 | 204,492 | 26,669 | 15.00% | 204,492 |
| 2253 SMS/SES | 138,898 | 166,709 | 121,825 | 186,829 | 20,120 | 12.07% | 186,829 |
| 2254 DROP | 7,903 | 19,605 | 14,331 | 52,556 | 32,951 | 168.07% | 52,556 |
| 23 LIFE & HEALTH INSURANCE | 402,715 | 470,260 | 347,519 | 465,728 | (4,532) | -0.96% | 465,728 |
| 24 WORKER'S COMPENSATION | 8,485 | 8,500 | 10,011 | 11,000 | 2,500 | 29.41% | 11,000 |
| 25 UNEMPLOYMENT COMP. | 304 | 0 | 1,305 |  | 0 | ----- | 0 |
| **TOTAL PERSONNEL SERVICES** | **$2,877,480** | **$3,360,765** | **$2,394,002** | **$3,669,928** | **$309,163** | **9.20%** | **$3,684,556** |

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| **NASSAU** |  | **DETAIL OF OPERATING EXPENSES** | | |  |  | **SCHEDULE II** |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES**  **2021-22** | **APPROVED**  **BUDGET**  **2022-23** | **ACTUAL**  **EXPENDITURES**  **3/31/23** | **REQUEST**  **2023-24** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED**  **2023-24** |
| **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** |
| **OPERATING EXPENSES:** |  |  |  |  |  |  |  |
| **31 PROFESSIONAL SERVICES** |  |  |  |  |  |  |  |
| **3151 E.D.P.** | 414,568 | 318,666 | 231,764 | 292,461 | (26,205) | -8.22% | 375,730 |
| **3154 LEGAL** | 5,855 | 12,000 | 1,918 | 7,500 | (4,500) | -37.50% | 7,500 |
| **3159 OTHER** | 28,788 | 30,000 | 20,892 | 29,036 | (964) | -3.21% | 29,036 |
| **32 ACCOUNTING & AUDITING** |  | 0 |  |  | 0 | ----- | 0 |
| **33 COURT REPORTER** |  | 0 |  |  | 0 | ----- | 0 |
| **34 OTHER CONTRACTUAL** | 29,514 | 29,405 | 18,856 | 31,242 | 1,837 | 6.25% | 31,242 |
| **40 TRAVEL** | 6,832 | 16,925 | 3,731 | 13,240 | (3,685) | -21.77% | 13,240 |
| **41 COMMUNICATIONS** | 108,344 | 100,897 | 18,243 | 75,086 | (25,811) | -25.58% | 75,086 |
| **42 TRANSPORTATION** |  |  |  |  |  |  |  |
| **4251 POSTAGE** | 54,392 | 55,756 | 61,530 | 58,568 | 2,812 | 5.04% | 58,568 |
| **4252 FREIGHT** |  | 0 |  |  | 0 | ----- | 0 |
| **43 UTILITIES** | 36,615 | 35,415 | 34,136 | 39,035 | 3,620 | 10.22% | 39,035 |
| **44 RENTALS & LEASES** |  |  |  |  |  |  |  |
| **4451 OFFICE EQUIPMENT** | 14,924 | 15,142 | 11,388 | 16,559 | 1,417 | 9.36% | 16,559 |
| **4452 VEHICLES** |  | 0 |  |  | 0 | ----- | 0 |
| **4453 OFFICE SPACE** | 48,398 | 57,211 | 36,136 | 48,627 | (8,584) | -15.00% | 48,627 |
| **4454 E.D.P.** |  | 0 |  |  | 0 | ----- | 0 |
| **45 INSURANCE & SURETY** | 5,836 | 8,000 |  | 6,000 | (2,000) | -25.00% | 6,000 |

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| **DETAIL OF OPERATING EXPENSES (CONT.)**  **SCHEDULE II** | | | | | | | |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES**  **2021-22** | **APPROVED**  **BUDGET**  **2022-23** | **ACTUAL**  **EXPENDITURES**  **3/31/23** | **REQUEST**  **2023-24** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED**  **2023-24** |
| **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** |
|  | | | | | | | |
| **46 REPAIR & MAINTENANCE** |  |  |  |  |  |  |  |
| **4651 OFFICE EQUIPMENT** |  | 0 |  |  | 0 | ----- | 0 |
| **4652 VEHICLES** | 8,588 | 7,000 | 4,863 | 7,024 | 24 | 0.34% | 7,024 |
| **4653 OFFICE SPACE** | 323,263 | 225,480 | 93,481 | 146,573 | (78,907) | -35.00% | 146,573 |
| **4654 E.D.P.** |  | 0 |  |  | 0 | ----- | 0 |
| **47 PRINTING & BINDING** | 32,557 | 36,611 | 30,451 | 37,710 | 1,099 | 3.00% | 37,710 |
| **48 PROMOTIONAL** | 4,815 | 5,000 |  | 5,000 | 0 | 0.00% | 5,000 |
| **49 OTHER CURRENT CHARGES** |  |  |  |  |  |  |  |
| **4951 LEGAL ADVERTISEMENTS** | 2,994 | 3,340 | 2,703 | 3,387 | 47 | 1.41% | 3,387 |
| **4959 OTHER** |  | 0 |  |  | 0 | ----- | 0 |
| **51 OFFICE SUPPLIES** | 33,133 | 35,175 | 13,899 | 35,179 | 4 | 0.01% | 35,179 |
| **52 OPERATING SUPPLIES** | 8,454 | 11,200 | 6,863 | 28,737 | 17,537 | 156.58% | 28,737 |
| **54 BOOKS & PUBLICATIONS** |  |  |  |  |  |  |  |
| **5451 BOOKS** |  | 0 |  |  | 0 | ----- | 0 |
| **5452 SUBSCRIPTIONS** | 1,525 | 1,511 | 1,530 | 1,530 | 19 | 1.26% | 1,530 |
| **5453 EDUCATION** | 5,170 | 9,655 | 5,402 | 13,755 | 4,100 | 42.47% | 13,755 |
| **5454 DUES/MEMBERSHIPS** | 4,975 | 5,330 | 5,000 | 5,675 | 345 | 6.47% | 5,675 |
| **TOTAL OPERATING EXPENSES** | **$1,179,540** | **$1,019,719** | **$602,786** | **$901,924** | **($117,795)** | **-11.55%** | **$985,193** |

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| **DETAIL OF OPERATING CAPITAL OUTLAY**  **NASSAU SCHEDULE III** | | | | | | | |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES**  **2021-22** | **APPROVED**  **BUDGET**  **2022-23** | **ACTUAL**  **EXPENDITURES**  **3/31/23** | **REQUEST**  **2023-24** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED**  **2023-24** |
| **AMOUNT** | **%** |
| **(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.** | 74,615 | 42,881 | 7,149 | 70,107 | 27,226 | 63.49% | 70,107 |
| **6452 OFFICE FURNITURE** |  | 23,000 |  | 21,000 | (2,000) | -8.70% | 21,000 |
| **6453 OFFICE EQUIPMENT** | 5,720 | 775 | 960 | 12,000 | 11,225 | 1448.39% | 12,000 |
| **6454 VEHICLES** |  | 0 |  |  | 0 | ---- | 0 |
| **66 BOOKS** |  | 0 |  |  | 0 | ---- | 0 |
| **68 INTANGIBLE ASSETS** |  | 0 |  |  | 0 |  | 0 |
| **TOTAL OPERATING CAPITAL**  **OUTLAY** | **$80,335** | **$66,656** | **$8,109** | **$103,107** | **$36,451** | **54.69%** | **$103,107** |

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| **Col. (2) Ex. A** | **Col. (3) Ex. A** | **Col. (4) Ex. A** | **Col. (5) Ex. A.** |  |  |