

**BUDGET REQUEST FOR TAX COLLECTORS**  
**SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY**

NASSAU  
 COUNTY

9/29/2023  
 EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	(INCREASE/DECREASE)		AMOUNT APPROVED 2023-24	(INCREASE/DECREASE)	
					AMOUNT	%		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)			

FY 2023-24  
NASSAU

DETAIL OF SALARIES

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification	Annual Rate 9/30/23	Position Designation	REQUESTED INCREASES			APPROVED INCREASES				
				Guideline	Other	Funding	Annual Rate 9/30/24	Guideline	Other	Funding	Annual Rate 9/30/24
				(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
<b>New Positions:</b>											
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	<b>TOTAL</b>	<b>\$2,294,790</b>		<b>\$99,552</b>	<b>(\$32,306)</b>	<b>\$2,435,770</b>	<b>\$2,468,020</b>	<b>\$8,841</b>	<b>\$0</b>	<b>\$2,444,611</b>	<b>\$2,409,615</b>

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)										
<b>PERSONNEL SERVICES:</b>																	
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										
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$2,877,480</b>	<b>\$3,360,765</b>	<b>\$2,394,002</b>	<b>\$3,669,928</b>	<b>\$309,163</b>	<b>9.20%</b>	<b>\$3,684,556</b>										

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Col.(2) Ex. A

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Col. (5) - (3)

Col. (6) / (3)

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)										
<b>OPERATING EXPENSES:</b>																	
<b>31 PROFESSIONAL SERVICES</b>																	
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										
<b>32 ACCOUNTING &amp; AUDITING</b>																	
		0			0	----	0										
<b>33 COURT REPORTER</b>																	
		0			0	----	0										
<b>34 OTHER CONTRACTUAL</b>																	
	29,514	29,405	18,856	31,242	1,837	6.25%	31,242										
<b>40 TRAVEL</b>																	
	6,832	16,925	3,731	13,240	(3,685)	-21.77%	13,240										
<b>41 COMMUNICATIONS</b>																	
	108,344	100,897	18,243	75,086	(25,811)	-25.58%	75,086										
<b>42 TRANSPORTATION</b>																	
<b>4251 POSTAGE</b>																	
	54,392	55,756	61,530	58,568	2,812	5.04%	58,568										
<b>4252 FREIGHT</b>																	
		0			0	----	0										
<b>43 UTILITIES</b>																	
	36,615	35,415	34,136	39,035	3,620	10.22%	39,035										
<b>44 RENTALS &amp; LEASES</b>																	
<b>4451 OFFICE EQUIPMENT</b>																	
	14,924	15,142	11,388	16,559	1,417	9.36%	16,559										
<b>4452 VEHICLES</b>																	
		0			0	----	0										
<b>4453 OFFICE SPACE</b>																	
	48,398	57,211	36,136	48,627	(8,584)	-15.00%	48,627										
<b>4454 E.D.P.</b>																	
		0			0	----	0										
<b>45 INSURANCE &amp; SURETY</b>																	
	5,836	8,000		6,000	(2,000)	-25.00%	6,000										

**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)
<b>46 REPAIR &amp; MAINTENANCE</b>							
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
<b>49 OTHER CURRENT CHARGES</b>							
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
<b>54 BOOKS &amp; PUBLICATIONS</b>							
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
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,179,540</b>	<b>\$1,019,719</b>	<b>\$602,786</b>	<b>\$901,924</b>	<b>(\$117,795)</b>	<b>-11.55%</b>	<b>\$985,193</b>

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Col. (6) / (3)

**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
<b>TOTAL OPERATING CAPITAL OUTLAY</b>	<b>\$80,335</b>	<b>\$66,656</b>	<b>\$8,109</b>	<b>\$103,107</b>	<b>\$36,451</b>	<b>54.69%</b>	<b>\$103,107</b>

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