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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 2024-25 BUDGET BY APPROPRIATION CATEGORY** | | | | | | |  |  |
| **COUNTY** |  |  |  |  |  |  |  |  | 9/30/2024 |
|  |  |  |  |  |  |  | **EXHIBIT A** | |
| **APPROPRIATION** | **ACTUAL** | **APPROVED** | **ACTUAL** |  | **(INCREASE/DECREASE)** | | **AMOUNT** | **(INCREASE/DECREASE)** | |
| **CATEGORY** | **EXPENDITURES** | **BUDGET** | **EXPENDITURES** | **REQUEST** | **AMOUNT** | **%** | **APPROVED** | **AMOUNT** | **%** |
| **2022-23** | **2023-24** | **6/30/24** | **2024-25** | **2024-25** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** | **(8)** | **(8a)** |
| **PERSONNEL SERVICES** | $3,226,955 | $3,695,660 | $2,577,898 | $3,888,696 | $193,036 | 5.22% | $3,891,753 | $196,093 | 5.31% |
| **(Sch. 1-1A)** |
| **OPERATING EXPENSES** | $1,030,494 | $985,193 | $618,356 | $1,112,400 | $127,207 | 12.91% | $1,112,400 | $127,207 | 12.91% |
| **(Sch. II)** |
| **OPERATING** | $81,504 | $103,107 | $0 | $184,708 | $81,601 | 79.14% | $184,708 | $81,601 | 79.14% |
| **CAPITAL OUTLAY** |
| **(Sch. III)** |
| **TOTAL EXPENDITURES** | **$4,338,953** | **$4,783,960** | **$3,196,254** | **$5,185,804** | **$401,844** | 8.40% | **$5,188,861** | **$404,901** | 8.46% |
|  | | | | | | |  | | |
| **NUMBER OF POSITIONS** |  | **42** |  | **42** | **0** | **0.00%** | **42** | **0** | **0.00%** |
|  |  |  |  |  | **COL (5) - (3)** | **COL (6) / (3)** |  | | |

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| **DETAIL OF SALARIES** | | | | | | | | | | | |
| **FY 2024-25** | |  |  |  |  |  |  |  |  |  | **SCHEDULE I** |
| **NASSAU** | |  |  |  |  |  |  |  | ***DOR USE ONLY*** | |  |
|  | | | | **REQUESTED INCREASES** | | | | **APPROVED INCREASES** | | | |
| **Pos.** | **Position** | **Annual Rate** | **Position** | **Guideline** | **Other** | **Funding** | **Annual Rate** | **Guideline** | **Other** | **Funding** | **Annual Rate** |
| **No.** | **Classification** | **9/30/24** | **Designation** | **9/30/25** | **9/30/25** |
| **(1)** | **(2)** | **(3)** | **(3a)** | **(4a)** | **(4b)** | **(5)** | **(6)** | **(7a)** | **(7b)** | **(8)** | **(9)** |
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| **New Positions:** | | | | | | | |  |  |  |  |
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| **1** | **Official** | **174,427** |  | **0** | **0** | **174,427** | **174,427** | **0** | **0** | **174,427** | **174,427** |
| **41** | **Current Positions** | **2,261,891** |  | **53,016** | **(1,062)** | **2,313,845** | **2,313,845** | **53,016** | **99,552** | **2,313,845** | **2,414,459** |
| **0** | **New Positions** |  |  |  |  | **0** | **0** |  |  | **0** | **0** |
| **42** | **TOTAL** | **$2,436,318** |  | **$53,016** | **($1,062)** | **$2,488,272** | **$2,488,272** | **$53,016** | **$99,552** | **$2,488,272** | **$2,588,886** |

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| **NASSAU** |  | **DETAIL OF PERSONNEL SERVICES** | | |  |  | **SCHEDULE IA** |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES 2022-23** | **APPROVED**  **BUDGET 2023-24** | **ACTUAL**  **EXPENDITURES 6/30/24** | **REQUEST 2024-25** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED 2024-25** |
| **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** |
| **PERSONNEL SERVICES:** |  |  |  |  |  |  |  |
| 11 OFFICIAL | 138,883 | 154,400 | 107,952 | 174,427 | 20,027 | 12.97% | 174,427 |
| 12 EMPLOYEES (REGULAR) | 2,045,416 | 2,296,887 | 1,625,387 | 2,313,845 | 16,958 | 0.74% | 2,313,845 |
| 13 EMPLOYEES (TEMPORARY) | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 14 OVERTIME | 8,434 | 7,500 | 6,628 | 8,500 | 1,000 | 13.33% | 8,500 |
| 15 SPECIAL PAY | 0 | 34,900 | 0 | 124,939 | 90,039 | 257.99% | 124,939 |
| **21 FICA** |  |  |  |  |  |  |  |
| 2152 REGULAR | 160,903 | 190,767 | 127,807 | 200,561 | 9,794 | 5.13% | 200,200 |
| 2153 OTHER | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **22 RETIREMENT** |  |  |  |  |  |  |  |
| 2251 OFFICIAL | 79,791 | 90,601 | 63,346 | 102,354 | 11,753 | 12.97% | 102,354 |
| 2252 EMPLOYEE | 174,688 | 204,492 | 155,137 | 225,573 | 21,081 | 10.31% | 226,973 |
| 2253 SMS/SES | 170,902 | 186,829 | 139,451 | 171,731 | (15,098) | -8.08% | 171,731 |
| 2254 DROP | 20,329 | 52,556 | 17,129 | 47,837 | (4,719) | -8.98% | 49,855 |
| 23 LIFE & HEALTH INSURANCE | 416,293 | 465,728 | 335,061 | 507,929 | 42,201 | 9.06% | 507,929 |
| 24 WORKER'S COMPENSATION | 10,011 | 11,000 | 0 | 11,000 | 0 | 0.00% | 11,000 |
| 25 UNEMPLOYMENT COMP. | 1,305 | 0 | 0 | 0 | 0 | ----- | 0 |
| **TOTAL PERSONNEL SERVICES** | **$3,226,955** | **$3,695,660** | **$2,577,898** | **$3,888,696** | **$193,036** | **5.22%** | **$3,891,753** |

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| **DETAIL OF OPERATING EXPENSES** | | | | | | | |
| **NASSAU** |  |  |  |  |  |  | **SCHEDULE II** |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES 2022-23** | **APPROVED**  **BUDGET 2023-24** | **ACTUAL**  **EXPENDITURES 6/30/24** | **REQUEST 2024-25** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED 2024-25** |
| **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** |
| **OPERATING EXPENSES:** |  |  |  |  |  |  |  |
| **31 PROFESSIONAL SERVICES** |  |  |  |  |  |  |  |
| **3151 E.D.P.** | 334,016 | 375,730 | 211,223 | 393,176 | 17,446 | 4.64% | 393,176 |
| **3154 LEGAL** | 3,509 | 7,500 | 1,528 | 20,000 | 12,500 | 166.67% | 20,000 |
| **3159 OTHER** | 28,506 | 29,036 | 20,796 | 65,328 | 36,292 | 124.99% | 65,328 |
| **32 ACCOUNTING & AUDITING** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **33 COURT REPORTER** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **34 OTHER CONTRACTUAL** | 58,662 | 31,242 | 22,258 | 83,908 | 52,666 | 168.57% | 83,908 |
| **40 TRAVEL** | 10,316 | 13,240 | 4,956 | 14,867 | 1,627 | 12.29% | 14,867 |
| **41 COMMUNICATIONS** | 116,429 | 75,086 | 18,632 | 79,370 | 4,284 | 5.71% | 79,370 |
| **42 TRANSPORTATION** |  |  |  |  |  |  |  |
| **4251 POSTAGE** | 56,186 | 58,568 | 79,110 | 67,651 | 9,083 | 15.51% | 67,651 |
| **4252 FREIGHT** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **43 UTILITIES** | 39,396 | 39,035 | 25,683 | 39,555 | 520 | 1.33% | 39,555 |
| **44 RENTALS & LEASES** |  |  |  |  |  |  |  |
| **4451 OFFICE EQUIPMENT** | 14,934 | 16,559 | 10,647 | 16,559 | 0 | 0.00% | 16,559 |
| **4452 VEHICLES** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **4453 OFFICE SPACE** | 48,481 | 48,627 | 36,219 | 49,474 | 847 | 1.74% | 49,474 |
| **4454 E.D.P.** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **45 INSURANCE & SURETY** | 9,414 | 6,000 | 0 | 10,000 | 4,000 | 66.67% | 10,000 |

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| **DETAIL OF OPERATING EXPENSES (CONT.)**  **SCHEDULE II** | | | | | | | |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES 2022-23** | **APPROVED**  **BUDGET 2023-24** | **ACTUAL**  **EXPENDITURES 6/30/24** | **REQUEST 2024-25** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED 2024-25** |
| **AMOUNT** | **%** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(6a)** | **(7)** |
|  | | | | | | | |
| **46 REPAIR & MAINTENANCE** |  |  |  |  |  |  |  |
| **4651 OFFICE EQUIPMENT** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **4652 VEHICLES** | 7,826 | 7,024 | 3,462 | 8,000 | 976 | 13.90% | 8,000 |
| **4653 OFFICE SPACE** | 192,033 | 146,573 | 93,664 | 134,572 | (12,001) | -8.19% | 134,572 |
| **4654 E.D.P.** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **47 PRINTING & BINDING** | 35,486 | 37,710 | 32,224 | 39,253 | 1,543 | 4.09% | 39,253 |
| **48 PROMOTIONAL** | 1,200 | 5,000 | 0 | 6,000 | 1,000 | 20.00% | 6,000 |
| **49 OTHER CURRENT CHARGES** |  |  |  |  |  |  |  |
| **4951 LEGAL ADVERTISEMENTS** | 3,087 | 3,387 | (7,762) | 4,372 | 985 | 29.08% | 4,372 |
| **4959 OTHER** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **51 OFFICE SUPPLIES** | 31,475 | 35,179 | 16,699 | 35,090 | (89) | -0.25% | 35,090 |
| **52 OPERATING SUPPLIES** | 27,514 | 28,737 | 39,832 | 24,160 | (4,577) | -15.93% | 24,160 |
| **54 BOOKS & PUBLICATIONS** |  |  |  |  |  |  |  |
| **5451 BOOKS** | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **5452 SUBSCRIPTIONS** | 1,530 | 1,530 | 1,560 | 1,560 | 30 | 1.96% | 1,560 |
| **5453 EDUCATION** | 5,494 | 13,755 | 7,100 | 13,755 | 0 | 0.00% | 13,755 |
| **5454 DUES/MEMBERSHIPS** | 5,000 | 5,675 | 525 | 5,750 | 75 | 1.32% | 5,750 |
| **TOTAL OPERATING EXPENSES** | **$1,030,494** | **$985,193** | **$618,356** | **$1,112,400** | **$127,207** | **12.91%** | **$1,112,400** |

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

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| **DETAIL OF OPERATING CAPITAL OUTLAY**  **NASSAU SCHEDULE III** | | | | | | | |
| **OBJECT CODE** | **ACTUAL**  **EXPENDITURES 2022-23** | **APPROVED**  **BUDGET 2023-24** | **ACTUAL**  **EXPENDITURES 6/30/24** | **REQUEST 2024-25** | **INCREASE/(DECREASE)** | | **AMOUNT**  **APPROVED 2024-25** |
| **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.** | 16,910 | 70,107 | 0 | 83,000 | 12,893 | 18.39% | 83,000 |
| **6452 OFFICE FURNITURE** | 58,733 | 21,000 | 0 | 15,000 | (6,000) | -28.57% | 15,000 |
| **6453 OFFICE EQUIPMENT** | 5,861 | 12,000 | 0 | 40,000 | 28,000 | 233.33% | 40,000 |
| **6454 VEHICLES** | 0 | 0 | 0 | 46,708 | 46,708 | ---- | 46,708 |
| **66 BOOKS** | 0 | 0 | 0 | 0 | 0 | ---- | 0 |
| **68 INTANGIBLE ASSETS** | 0 | 0 | 0 | 0 | 0 | ---- | 0 |
| **TOTAL OPERATING CAPITAL OUTLAY** | **$81,504** | **$103,107** | **$0** | **$184,708** | **$81,601** | **79.14%** | **$184,708** |

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