

## Tax Collector

**Pinellas County Tax Collector:** Adam Ross, Tax Collector

**OMB Budget Analyst(s):** Veronica Ettel

### Purpose

The Pinellas County Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts. The Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; issues fishing and hunting licenses; processes applications for Concealed Weapons Licenses; issues Drivers Licenses and Birth Certificates; and takes application for voter ID cards. This budget is funded with the Tax Collector fees related to the collection of the Countywide and Unincorporated area (MSTU) millage. The Tax Collector is elected by the citizens of Pinellas County every four years.

### Budget Summary

#### All Funds

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Constitutional Officers Transfers	\$23,588,059	\$25,551,651	\$28,506,369	\$31,439,510	\$31,827,400
Grand Total	<b>\$23,588,059</b>	<b>\$25,551,651</b>	<b>\$28,506,369</b>	<b>\$31,439,510</b>	<b>\$31,827,400</b>

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
FTE	285.0	285.0	285.0	285.0	285.0
Grand Total	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>

#### 0001- General Fund

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Constitutional Officers Transfers	\$23,588,059	\$25,551,651	\$28,506,369	\$31,439,510	\$31,827,400
Grand Total	<b>\$23,588,059</b>	<b>\$25,551,651</b>	<b>\$28,506,369</b>	<b>\$31,439,510</b>	<b>\$31,827,400</b>

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Grand Total	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>

## **Budget Drivers**

- FY26 fees budgeted as BCC expense for tax collection services total \$35.1M. General Fund fees, estimated at \$31.8M in the summary table below, pay commissions for BCC Countywide, MSTU, and School Board collections. Fees for EMS, Health, Special Taxing Districts, and the 12 Dependent Fire Districts, estimated to total \$3.3M for FY26, are included in the budgets of the separate individual funds. Fees from other non-County taxing authorities are also collected as revenue to support the Tax Collector's total expenditure budget.
- The fees are formula-based commissions set by Florida Statute, and each year the Tax Collector returns unused commissions to all the taxing entities. The annual return of unused commissions to the County General Fund is projected at \$7.9M for FY26, bringing the estimated net General Fund expense to \$23.9M.
- The Tax Collector's total FY26 Budget of \$38.9M decreases by a net of \$779,799 (2.0%) from FY25.
- Salary and Benefit expense increases \$775,052, with an estimated 3.0% pay increase based on the mid-point of the salary ranges. The increase is offset by decreases in Overtime and Special Pay (\$465,590) and Life and Health Insurance (\$172,595), bringing the net personnel increase down to \$266,499 (0.9%) over FY25.
- Operating expenses decrease \$148,298 (-1.5%) overall. Decreases from FY25 include, \$123,360 in Electronic Data Processing (E.D.P.) and \$57,140 in Operating Supplies. The \$446,000 now in Software Subscriptions is a transfer of budgeted expense from the Contractual category.
- Capital Outlay decreases \$898,000 largely due to completion of the mid-county building renovation.

## **Performance Measures**

Measure	Unit of Measure	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Bankruptcies	Count	148	72	160	85
Birth Certificates Issued	Count	1,599	1,168	2,000	1,500
Concealed Weapon Licenses Issued	Count	5,891	4,130	6,000	3,500
Current Year Taxes: Deferred Accounts	Count	10	8	15	12
Current Year Taxes: Installment Accounts	Count	17,214	17,238	18,070	18,080
Current Year Taxes: Tax Bills Processed	Count	411,675	404,229	413,900	413,900
Delinquent Taxes: Partial Payments	Count	33	36	50	50
Delinquent Taxes: Personal Property Tax Warrants Issued	Count	950	1,409	950	1,500
Delinquent Taxes: Real Estate Tax Certificates Sold	Count	10,495	10,296	11,000	11,000
Driver's Licenses and Identifications	Count	253,384	203,403	200,000	250,000
Handicapped Parking Permits Issued	Count	36,894	28,979	35,000	32,500
Sport Licenses Issued	Count	1,260	1,287	1,630	1,400
Telephone Calls Received	Count	401,393	341,158	430,000	435,000
Tourist Tax Accounts	Count	2,681	2,717	2,750	2,800
Vehicle and Vessel Registrations	Count	1,076,716	1,255,882	1,300,000	1,300,000
Vehicle Titles Processed	Count	605,695	791,965	600,000	750,000
Walk In Customers	Count	499,305	520,367	675,010	650,005

## **Budget Summary by Program and Fund**

### **Tax Collector**

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
0001 - General Fund	\$23,588,059	\$25,551,651	\$28,506,369	\$31,439,510	\$31,827,400
<b>Grand Total</b>	<b>\$23,588,059</b>	<b>\$25,551,651</b>	<b>\$28,506,369</b>	<b>\$31,439,510</b>	<b>\$31,827,400</b>

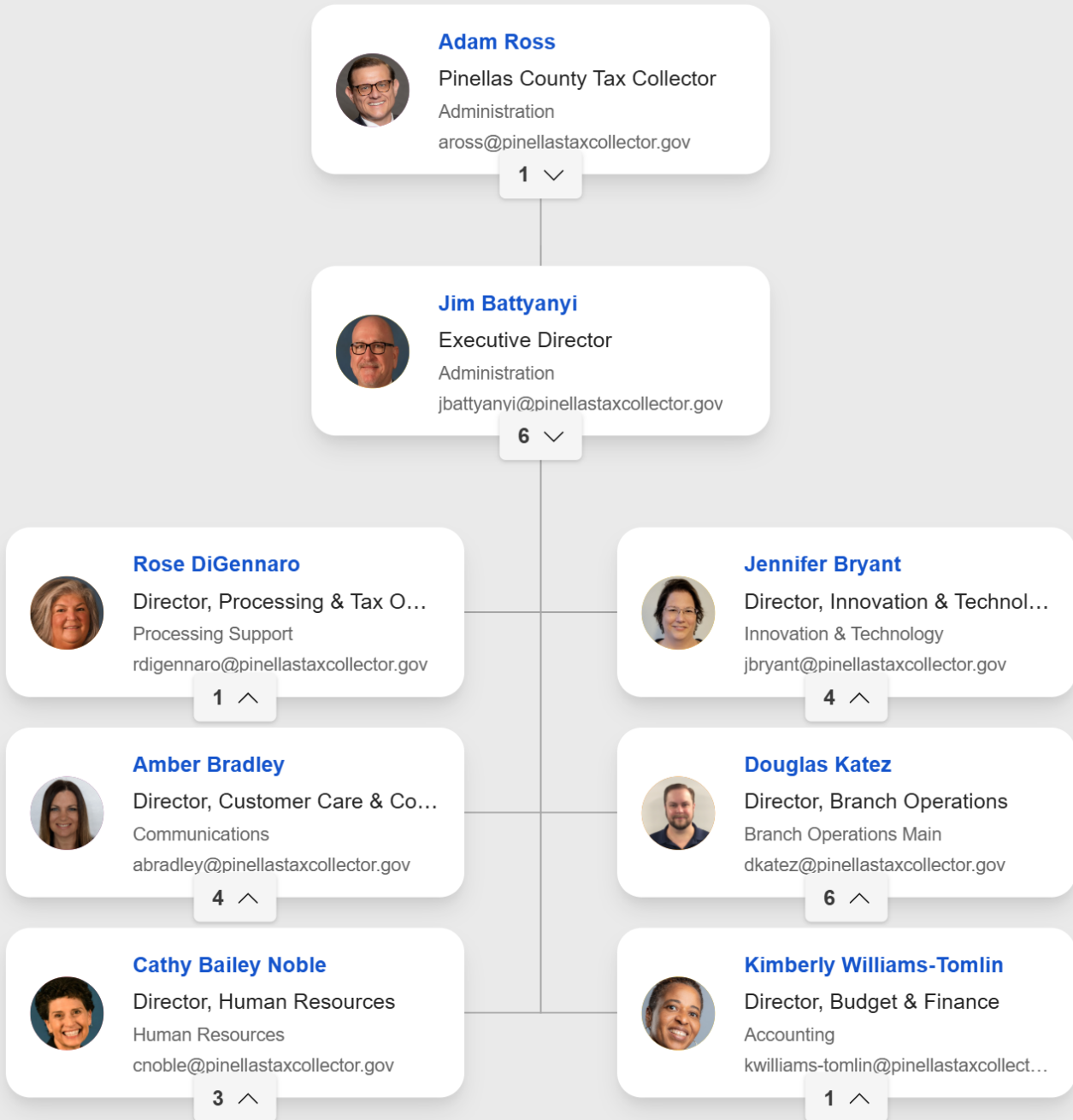
	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
FTE	285.0	285.0	285.0	285.0	285.0
<b>Grand Total</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>	<b>285.0</b>

The FTE count is 285 for the total Tax Collector Budget of \$38.9M. Services are provided to all taxing entities and residents.

### **Attachments:**

1. Organizational Chart (p.4)
2. Budget Report by Program and Fund (p.5)
3. PCTC Budget Request (pp.6-10)

Attachment 1



Executive Leadership Org Chart

4/11/2025

Attachment 2

<p style="text-align: center;"><b>PINELLAS COUNTY TAX COLLECTOR</b>  <b>General Fund</b>  <b>Tax Collector</b></p>								
Account	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Final PC Budget	FY26 Request	Budget to Budget Change	Budget to Budget % Change	OMB Notes
5919980 - Trans To Tax Collector	22,679,837	24,544,837	27,393,585	30,202,540	30,566,910	364,370	1.21%	Transfers are formula based commissions set by Florida Statutes.
5919982 - Trans To Tax Coll-Mstu	908,222	1,006,814	1,112,784	1,236,970	1,260,490	23,520	1.90%	Transfers are formula based commissions set by Florida Statutes.
<b>Expenditures Total</b>	<b>23,588,059</b>	<b>25,551,651</b>	<b>28,506,369</b>	<b>31,439,510</b>	<b>31,827,400</b>	<b>387,890</b>	<b>1.23%</b>	

**BUDGET REQUEST FOR TAX COLLECTORS**  
**SUMMARY OF THE 2025-2026 BUDGET BY APPROPRIATION CATEGORY**

**Pinellas**  
**COUNTY**

**EXHIBIT A**

	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	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)	\$25,192,528	\$28,521,757	\$12,764,015	\$28,788,256	\$266,499	0.93%			
OPERATING EXPENSES (Sch. II)	\$7,098,098	\$10,073,574	\$3,966,927	\$9,925,276	(\$148,298)	-1.47%			
OPERATING CAPITAL OUTLAY (Sch. III)	\$493,166	\$1,112,000	\$452,800	\$214,000	(\$898,000)	-80.76%			
TOTAL EXPENDITURES	\$32,783,792	\$39,707,331	\$17,183,742	\$38,927,532	(\$779,799)	-1.96%			
NUMBER OF POSITIONS		285		285	0	0.0%			
COL (5) - (3)							COL (6) / (3)		

## DETAIL OF PERSONNEL SERVICES

## SCHEDULE IA

Pinellas

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONNEL SERVICES:</b>							
11 OFFICIAL	202,713	229,438	112,665	229,438			
12 EMPLOYEES (REGULAR)	15,504,183	17,942,710	7,683,846	18,717,762	775,052	4.32%	
13 EMPLOYEES (TEMPORARY)						-----	
14 OVERTIME	60,030	95,333	47,032	63,200	(32,133)	-33.71%	
15 SPECIAL PAY	422,792	610,309	550,092	176,852	(433,457)	-71.02%	
<b>21 FICA</b>							
2152 REGULAR	1,178,708	1,435,922	609,963	1,461,529	25,607	1.78%	
2153 OTHER						-----	
<b>22 RETIREMENT</b>							
2251 OFFICIAL	118,952	134,634	66,112	134,635	1	0.00%	
2252 EMPLOYEE	1,855,194	2,190,745	967,550	2,254,312	63,567	2.90%	
2253 SMS/SES	412,221	351,474	179,624	410,107	58,633	16.68%	
2254 DROP	172,767	278,169	114,334	259,994	(18,175)	-6.53%	
23 LIFE & HEALTH INSURANCE	5,214,270	5,160,068	2,391,846	4,987,473	(172,595)	-3.34%	
24 WORKER'S COMPENSATION	47,107	82,955	40,951	82,955	(0)	0.00%	
25 UNEMPLOYMENT COMP.	3,591	10,000		10,000			
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$25,192,528</b>	<b>\$28,521,757</b>	<b>\$12,764,015</b>	<b>\$28,788,256</b>	<b>\$266,499</b>	<b>0.93%</b>	

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Col. (5) - (3)

Col. (6) / (3)

## DETAIL OF OPERATING EXPENSES

## SCHEDULE II

Pinellas

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	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.		151,200		151,200			
3154 LEGAL	1,243	5,444	400	5,500	56	1.03%	
3159 OTHER	931	2,400	820	2,400			
32 ACCOUNTING & AUDITING	15,528	20,000		17,120	(2,880)	-14.40%	
33 COURT REPORTER	144	400		400			
34 OTHER CONTRACTUAL	2,598,067	3,658,523	1,861,426	3,088,562	(569,961)	-15.58%	
40 TRAVEL	91,165	150,000	25,661	178,070	28,070	18.71%	
41 COMMUNICATIONS	56,593	68,870	29,057	75,970	7,100	10.31%	
42 TRANSPORTATION							
4251 POSTAGE	626,028	849,584	224,278	848,112	(1,472)	-0.17%	
4252 FREIGHT	6,758	10,600	3,916	11,000	400	3.77%	
43 UTILITIES	89,600	109,190	36,415	118,290	9,100	8.33%	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	16,283	24,230	9,486	22,690	(1,540)	-6.36%	
4452 VEHICLES	12,466	15,650	7,825	15,183	(467)	-2.98%	
4453 OFFICE SPACE	2,158,035	2,258,410	1,099,154	2,318,450	60,040	2.66%	
4454 E.D.P.						----	
45 INSURANCE & SURETY	149,173	258,303	129,679	258,303	0	0.00%	



## DETAIL OF OPERATING EXPENSES (CONT.)

## SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>46 REPAIR &amp; MAINTENANCE</b>							
4651 OFFICE EQUIPMENT	40,366	41,116	22,403	46,036	4,920	11.97%	
4652 VEHICLES	5,228	4,080	1,432	5,789	1,709	41.89%	
4653 OFFICE SPACE	7,954	20,300	6,878	26,600	6,300	31.03%	
4654 E.D.P.	75,658	453,650	82,339	330,290	(123,360)	-27.19%	
47 PRINTING & BINDING	409,907	337,810	244,929	382,250	44,440	13.16%	
48 PROMOTIONAL	17,700	54,378	19,077	56,790	2,412	4.44%	
<b>49 OTHER CURRENT CHARGES</b>							
4951 LEGAL ADVERTISEMENTS	13,557	17,356	1,213	17,300	(56)	-0.32%	
4959 OTHER	(34,789)	7,610	5,537	5,000	(2,610)	-34.30%	
51 OFFICE SUPPLIES	117,401	167,530	41,133	161,190	(6,340)	-3.78%	
52 OPERATING SUPPLIES	368,564	907,500	45,647	850,360	(57,140)	-6.30%	
<b>54 BOOKS &amp; PUBLICATIONS</b>							
5451 BOOKS	4,320	7,420	2,820	7,520	100	1.35%	
5452 SUBSCRIPTIONS	188,556	278,660	31,218	724,660	446,000	160.05%	
5453 EDUCATION	40,002	163,000	16,503	168,550	5,550	3.40%	
5454 DUES/MEMBERSHIPS	21,659	30,360	17,681	31,690	1,330	4.38%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$7,098,098</b>	<b>\$10,073,574</b>	<b>\$3,966,927</b>	<b>\$9,925,276</b>	<b>(148,298)</b>	<b>-1.47%</b>	

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DETAIL OF OPERATING CAPITAL OUTLAY							SCHEDULE III
Pinellas							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND						----	
62 BUILDINGS						----	
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	260,192	287,000	77,249		(287,000)	-100.00%	
6452 OFFICE FURNITURE	181,328	520,000	371,151	26,000	(494,000)	-95.00%	
6453 OFFICE EQUIPMENT	51,647	305,000	4,400	18,000	(287,000)	-94.10%	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS (SOFTWARE)				170000	170,000	----	
TOTAL CAPITAL OUTLAY	\$493,166	\$1,112,000	\$452,800	\$214,000	(\$898,000)	-80.76%	
	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)	