

TAX COLLECTOR

The 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 reflects the funds associated with the Tax Collector fees related to the collection of the Countywide and Unincorporated area (MSTU) millages. The Tax Collector is elected by the citizens of Pinellas County every four years.

Commissions

In accordance with Florida Statute 192.091, the fees associated with the School Board and municipalities are paid for by the County and are included in the appropriations shown below. The amount the Board must budget as fees and commissions for the Tax Collector is set by statutory formula. In general, the formula calls for fees of 3.0% on taxes collected up to an assessed valuation of \$50.0M, and 2.0% on the balance above \$50.0M. The Tax Collector's total budget request is approved by the Florida Department of Revenue (not the Board of County Commissioners). Statutory fees and commissions shown below reflect those in the General Fund only. Those fees of other property tax levying funds (Emergency Medical Service, Fire Districts, etc.) are shown separately within their fund budgets. Statutory fees and commissions not expended by the Tax Collector are returned proportionately to the taxing authorities and are often referred to as excess fees.

General Fund Budget Summary

Revenues

	FY18 Actuals	FY19 Actual	FY20 Actuals	FY21 Budget	FY21 Estimate	FY22 Total Request	Budget to Budget Change	Budget to Budget % Change
Excess Fees-Tax Coll	9,105,492	9,408,077	9,046,353	8,223,350	10,209,070	7,346,510	-876,840	-10.7%
Excess Fees-TC-MSTU	231,490	245,796	249,962	223,370	286,790	203,970	-19,400	-8.7%
Total	9,336,982	9,653,873	9,296,315	8,446,720	10,495,860	7,550,480	-896,240	-10.6%

Expenditures

	FY18 Actuals	FY19 Actual	FY20 Actuals	FY21 Budget	FY21 Estimate	FY22 Total Request	Budget to Budget Change	Budget to Budget % Change
Trans To Tax Collector	18,404,523	19,371,309	20,544,495	22,342,790	22,342,790	23,400,940	1,058,150	4.7%
Trans To Tax Coll-Mstu	721,201	749,616	811,983	877,840	877,840	922,780	44,940	5.1%
Total	19,125,725	20,120,925	21,356,478	23,220,630	23,220,630	24,323,720	1,103,090	4.8%

Total General Fund (GF) fee transfers are expected to increase \$1.1M, or 4.8% to \$24.3M. The return of excess fees is expected to decrease \$896,240, or 10.6% to \$7.6M.

Please note, the above estimates are based on the use of the final post Value Adjustment Board (VAB) values and the June 1st Estimates distributed by the Property Appraiser. The above estimates will be adjusted again when the July 1st Estimates are distributed by the Property Appraiser.

Tax Collector Operating Budget Summary

	FY18 Actuals	FY19 Actual	FY20 Actuals	FY21 Budget	FY21 Estimate	FY22 Total Request	Budget to Budget Change	Budget to Budget % Change
Personnel Services	19,256,781	20,024,332	20,394,685	23,007,600	23,007,600	23,903,699	896,099	3.9%
Operation Expenses	4,646,502	4,617,977	5,009,371	6,768,028	6,768,028	6,867,198	99,170	1.5%
Capital Outlay	142,610	229,572	270,125	398,240	398,240	682,000	283,760	71.3%
Total	24,045,893	24,871,881	25,674,181	30,173,868	30,173,868	31,452,897	1,279,029	4.2%

Tax Collector Position Summary

	FY18	FY19	FY20	FY21	FY22
Position Count	272	277	281	281	285

The fees will be used to support the Tax Collector’s operating budget totaling \$31.5M submitted on April 30. The total operating budget reflects a net increase of \$1.3M, or 4.2%, above the FY21 Adopted Budget and is less than the inflationary increase expected. This includes funding of State mandates such as State driver license (approximately \$3.0M) and motor vehicle services (approximately \$6.0M) per year. The operating budget supports 285 positions, an increase of four (4) positions from the FY21 Adopted Budget. The increase in the number of positions and personnel services expense is due to a change in the custom services agreement with BTS. The Tax Collector will handle onsite desktop support (non-enterprise) as well as various branch office tasks and duties such as security cameras and ID badges. BTS will provide desktop (enterprise) support, email, Office 365 administration, server, and storage administration. These are some examples of the changes in the custom services agreement. The capital outlay expenses reflect an increase of \$283,760, or 71.3%, over the FY21 Adopted Budget. The increase reflects one-time capital projects including the expansion of the North County Road Range Office, Mid-County Service Center office renovations, South County and Mid County Security Camera replacements, and various computer hardware and software replacements and product implementations.

Attachments:

Attachment 1 - Tax Collector Budget Submission

Attachment 2 - Tax Collector Executive Organizational Chart