

Tax Collector

Adam Ross, Tax Collector

OMB Budget Analyst(s): Diana Carro

Department Purpose

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 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

0001- General Fund

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
Constitutional Officers Transfers	\$25,551,651	\$28,506,369	\$30,033,891	\$32,443,530	\$30,228,430
Grand Total	\$25,551,651	\$28,506,369	\$30,033,891	\$32,443,530	\$30,228,430

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	285.0	285.0	285.0	285.0	285.0

Budget Drivers

- FY27 revenue from Tax Collector commission fees totals \$34.757M. Of this amount, \$30.228M transfers from the General Fund to pay commissions for BCC Countywide, MSTU, and the School Board "nonvoted" collections. The remaining \$4.529M supports EMS, Health, Special Taxing Districts, the 12 Dependent Fire Districts, and Non-Ad Valorem tax collections and is included in the budgets of their individual funds.
 - **School Board Commission Change:** Based on clarification of Florida statutory requirements, the County will no longer remit commissions on the School Board's voter approved 1.0000 mill levy, resulting in a \$2.215M reduction in General Fund transfers to the Tax Collector. Beginning in FY27, the Tax Collector will bill the School District for these commissions.
- 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 \$10.782M for FY27, bringing the estimated net General Fund expense to \$19.446M.
- The Tax Collector's FY27 total expenditure budget, supported by collection fees from municipalities and all taxing entities countywide, increases \$861,000 (2.2%) to \$39.497M.
 - Personnel Services increase by \$1.304M (4.6%) to \$29.481M due primarily to a 3.0% general wage increase, career proficiency increases, and 5-year midpoint increases.
 - Operating Expenses decrease by \$411,000 (4.0%) to \$9.834M due primarily to a reduction of \$197,000 in operating supplies, a reduction of \$82,000 in postage, and removing \$283,000 in E.D.P. contingency funding

for custom IT services no longer needed.

- o Capital decreases by \$32,000 (15.0%) to \$182,000 due to the completion of a one-time Capital Project.

Performance Measures

Measure	Unit of Measure	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
Bankruptcies	Count	72	49	85	33
Birth Certificates Issued	Count	1,168	0	1,500	500
Concealed Weapon Licenses Issued	Count	4,130	4,020	3,500	4,000
Current Year Taxes: Deferred Accounts	Count	8	13	12	6
Current Year Taxes: Installment Accounts	Count	17,238	17,240	18,080	2,400
Current Year Taxes: Tax Bills Processed	Count	404,229	403,125	413,900	425,000
Delinquent Taxes: Partial Payments	Count	36	139	50	44
Delinquent Taxes: Personal Property Tax Warrants Issued	Count	1409	1,179	1500	1,200
Delinquent Taxes: Real Estate Tax Certificates Sold	Count	10,296	11,357	11,000	11,300
Driver's Licenses and Identifications	Count	203,403	188,804	250,000	250,000
Handicapped Parking Permits Issued	Count	28,979	28,957	32,500	35,000
Sport Licenses Issued	Count	1,287	1,439	1,400	1,500
Telephone Calls Received	Count	341,158	351,356	435,000	400,000
Tourist Tax Accounts	Count	2,717	2,727	2,800	2,765
Vehicle and Vessel Registrations	Count	1,255,882	907,000	1,300,000	1,300,000
Vehicle Titles Processed	Count	791,965	470,025	750,000	600,000
Walk In Customers	Count	520,367	493,648	650,000	550,000

Budget Summary by Program and Fund

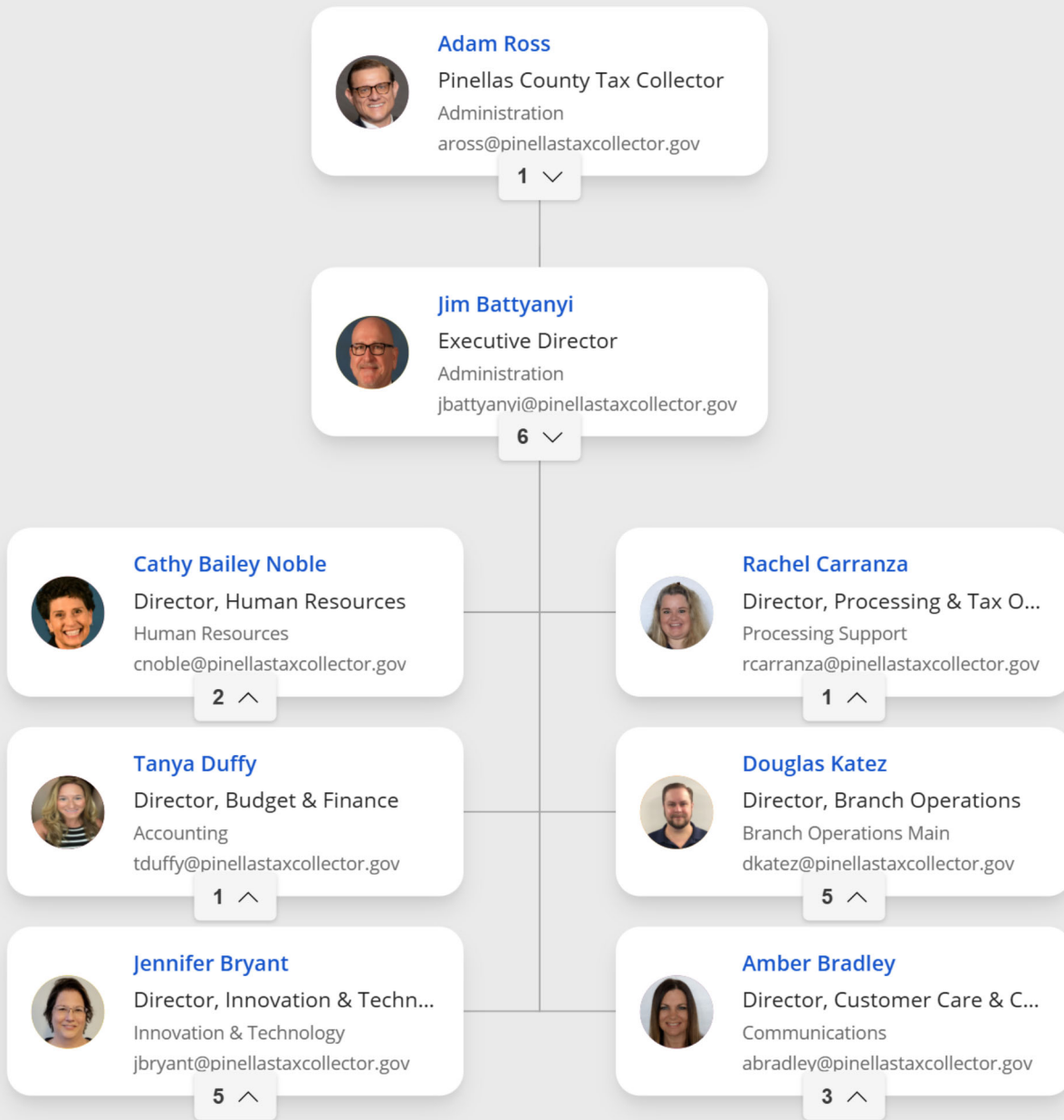
Tax Collector

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.

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
General Fund	\$25,551,651	\$28,506,369	\$30,033,891	\$32,443,530	\$30,228,430
Grand Total	\$25,551,651	\$28,506,369	\$30,033,891	\$32,443,530	\$30,228,430

Attachments:

1. Organizational Chart (p.4)
2. FY27 Tax Collector Budget Request by Account (p.5)
3. Pinellas County Tax Collector Budget Detail Tables (pgs. 6-13)



Executive Team

5/20/2026

Pinellas County Tax Collector

Fund: 0001 - General Fund Expenditures

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Request	Budget to Budget Change	Budget to Budget % Change	OMB Notes
5919980 - Trans To Tax Collector	24,544,837	27,393,585	28,827,605	31,118,580	28,905,580	(2,213,000)	-7.11%	The Budget to Budget reduction is due to the County no longer paying commissions for the School Board's voter-approved 1.0000 levy, based on legal clarification of Florida statutory requirements. Beginning in FY27, the Tax Collector will charge the School District for these commissions. This \$2.980M reduction is offset by adjusting the estimated collection rate from budgeting at 96.85% in FY26 to 98.0% in FY27.
5919982 - Trans To Tax Coll-MSTU	1,006,814	1,112,784	1,206,287	1,324,950	1,322,850	(2,100)	-0.16%	The Budget to Budget reduction is due to budgeting 100% collection rate in FY26 to 98% in FY27.
Expenditures Total	25,551,651	28,506,369	30,033,891	32,443,530	30,228,430	(2,215,100)	-6.83%	

Pinellas County Tax Collector
Tax Collector Fees - Transfers to Tax Collector

Fiscal Year 2026 - 2027 Budget Preparation

Fund	Description	Adopted County			Proposed Budget
		Actual 10/01/24 - 09/30/25	Budget 2025-26	Estimated 2025 - 2026	
<u>General Fund Fees</u>					
F0001	General Fund	\$ 28,827,680	\$ 12,949,030	\$ 13,020,564	\$ 13,349,650
F0001	School Board		17,746,050	16,498,514	15,555,930
	County Wide (5919200)	28,827,680	30,695,080	29,519,078	28,905,580
F0001	General Fund - MSTU (5919201)	1,206,287	1,324,950	1,185,380	1,322,850
	County General Fund	30,033,967	32,020,030	30,704,458	30,228,430
<u>Other Funds Fees</u>					
F1002	Health Fund	185,821	215,750	201,370	219,480
F1006	Emergency Medical Services	2,006,757	2,167,770	2,099,610	2,208,060
F1014	Library Co-Op MSTU	179,373	196,490	177,940	200,170
F1081	Palm Harbor Recreation & Lib	68,528	75,020	68,460	76,440
F1082	Feather Sound Comm Svcs	6,792	7,060	6,840	7,200
F1083	Eastlake Library Svcs	20,611	22,490	20,710	22,910
F1084	Eastlake Recreation Svcs	20,624	22,490	20,710	22,910
	Sub total - Other Funds Fees	2,488,505	2,707,070	2,595,640	2,757,170
<u>Fire District Fees</u>					
F1050	Belleair Bluffs	15,662	15,820	15,620	16,180
F1050	Clearwater	60,830	58,750	78,970	59,810
F1050	Dunedin	22,580	25,140	22,650	25,490
F1050	Gandy	1,947	1,800	2,080	1,820
F1050	Largo	42,238	41,160	50,490	41,910
F1050	Pinellas Park	22,586	25,050	25,800	25,410
F1050	Safety Harbor	4,239	4,010	5,000	4,060
F1050	Tarpon Springs	13,920	15,070	14,980	15,360
F1050	Seminole	147,894	184,790	163,530	188,410
F1050	Highpoint	61,001	64,660	60,350	65,840
F1050	Tierra Verde	51,909	57,250	55,940	58,360
F1050	South Pasadena	1,735	1,670	1,660	1,690
	Total Fire Districts	446,542	495,170	497,070	504,340
<u>Non Ad Valorem Fees</u>					
F1040	Tourist Development Tax	702,748	750,000	750,000	750,000
F1090	Street Lighting Districts	29,561	29,500	31,760	32,480
F1093	Lealman Solid Waste	36,595	29,970	33,370	50,080
F1085	Seminole Recreation	20,943	23,010	21,830	23,470
F1094	Hidden Cove	57	60	60	60
	Pinellas Planning Council	52,126	49,280	54,870	50,190
F1094	Unincorporated Surface Water	309,359	395,520	301,910	360,980
	Total Non Ad Valorem Fees	1,151,389	1,277,340	1,193,800	1,267,260
Total Fees		\$ 34,120,402	\$ 36,499,610	\$ 34,990,968	\$ 34,757,200

Pinellas County Tax Collector
Revenue Estimates (Unused Fees to BCC General Fund and Related Parties)
Fiscal Year 2026 - 2027 Budget Preparation

Constitutional Office	Fund	Acct. No.	Account Title	Revenue Actual FYE 2025	Revenue Budgeted FYE 2026	Revenue Projection FYE 2026	Revenue Estimate FYE 2027 (*)
Tax Collector	0001	3415100	Fees and Commissions - General Fund	\$ 7,895,118	\$ 8,202,040	\$ 10,528,782	\$ 10,444,272
Tax Collector	0001	3415102	Fees and Commissions - MSTU	320,717	269,010	334,801	337,681
		0001	Unused Fees to BCC - General Fund	8,215,835	8,471,050	10,863,583	10,781,952
Tax Collector	Other Funds (A)		Unused Fees to Related Parties	914,845	657,490	977,193	951,785
Total County Unused Fees				<u>\$ 9,130,680</u>	<u>\$ 9,128,540</u>	<u>\$ 11,840,776</u>	<u>\$ 11,733,737</u>

(A) See attached for detail of related parties.

(*) Estimated figures based on unknown assessed values, millage rates, and Florida legislative action.

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

**Pinellas
COUNTY**

EXHIBIT A

	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$26,650,376	\$28,176,531	\$13,145,215	\$29,480,878	\$1,304,347	4.63%			
OPERATING EXPENSES (Sch. II)	\$7,485,817	\$10,245,025	\$4,299,004	\$9,833,937	(\$411,088)	-4.01%			
OPERATING CAPITAL OUTLAY (Sch. III)	\$572,900	\$214,000	\$17,728	\$182,000	(\$32,000)	-14.95%			
TOTAL EXPENDITURES	\$34,709,093	\$38,635,556	\$17,461,947	\$39,496,816	\$861,260	2.23%			
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 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	227,942	233,838	114,676	233,838			
12 EMPLOYEES (REGULAR)	16,534,368	18,153,857	8,284,055	19,127,271	973,414	5.36%	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME	73,712	63,200	26,405	59,289	(3,911)	-6.19%	
15 SPECIAL PAY	638,126	167,277	122,139	234,737	67,460	40.33%	
21 FICA							
2152 REGULAR	1,272,901	1,417,291	622,973	1,496,235	78,944	5.57%	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL	131,170	127,605	62,579	127,605			
2252 EMPLOYEE	1,973,538	2,250,706	1,054,157	2,324,970	74,264	3.30%	
2253 SMS/SES	388,583	457,460	231,010	476,951	19,491	4.26%	
2254 DROP	230,845	224,328	140,934	311,585	87,257	38.90%	
23 LIFE & HEALTH INSURANCE	5,097,289	4,988,014	2,457,478	4,995,442	7,428	0.15%	
24 WORKER'S COMPENSATION	81,902	82,955	25,768	82,955	(0)	0.00%	
25 UNEMPLOYMENT COMP.		10,000	3,040	10,000			
TOTAL PERSONNEL SERVICES	\$26,650,376	\$28,176,531	\$13,145,215	\$29,480,878	\$1,304,347	4.63%	

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DETAIL OF OPERATING EXPENSES

SCHEDULE II

Pinellas

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.		151,200			(151,200)	-100.00%	
3154 LEGAL	400	5,500	1,250	5,500			
3159 OTHER	1,885	2,400	396	2,400			
32 ACCOUNTING & AUDITING	16,966	17,120	0	17,120			
33 COURT REPORTER	250	400	0	400			
34 OTHER CONTRACTUAL	2,629,147	3,226,232	2,077,358	3,149,053	(77,179)	-2.39%	
40 TRAVEL	82,769	179,205	23,548	182,433	3,228	1.80%	
41 COMMUNICATIONS	72,308	150,770	29,763	148,710	(2,060)	-1.37%	
42 TRANSPORTATION							
4251 POSTAGE	383,090	848,582	240,351	766,092	(82,490)	-9.72%	
4252 FREIGHT	7,923	11,000	3,902	11,000			
43 UTILITIES	103,174	118,290	40,859	118,290			
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	27,141	24,030	14,734	24,030			
4452 VEHICLES	15,650	15,183	5,155	15,183			
4453 OFFICE SPACE	2,212,982	2,378,170	1,153,952	2,378,170			
4454 E.D.P.						----	
45 INSURANCE & SURETY	259,358	258,303	81,597	258,303	0	0.00%	

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	44,206	46,036	31,499	34,984	(11,052)	-24.01%	
4652 VEHICLES	3,557	5,789	2,928	5,789			
4653 OFFICE SPACE	33,904	44,900	8,884	53,400	8,500	18.93%	
4654 E.D.P.	134,160	330,290	40,430	198,290	(132,000)	-39.96%	
47 PRINTING & BINDING	415,659	382,250	232,715	522,280	140,030	36.63%	
48 PROMOTIONAL	25,488	56,790	9,671	43,230	(13,560)	-23.88%	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	14,973	17,300	1,208	17,300			
4959 OTHER	167,809	7,700	7,311	5,000	(2,700)	-35.06%	
51 OFFICE SUPPLIES	191,305	161,190	24,339	218,040	56,850	35.27%	
52 OPERATING SUPPLIES	434,765	851,360	11,626	654,600	(196,760)	-23.11%	
54 BOOKS & PUBLICATIONS							
5451 BOOKS	3,758	7,910	3,020	6,050	(1,860)	-23.51%	
5452 SUBSCRIPTIONS	126,613	754,120	224,323	806,650	52,530	6.97%	
5453 EDUCATION	54,076	163,000	12,200	158,670	(4,330)	-2.66%	
5454 DUES/MEMBERSHIPS	22,501	30,005	15,982	32,970	2,965	9.88%	
TOTAL OPERATING EXPENSES	\$7,485,817	\$10,245,025	\$4,299,004	\$9,833,937	(\$411,088)	-4.01%	

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DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

Pinellas

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND						----	
62 BUILDINGS						----	
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	78,587	170,000	0	132,000	(38,000)	-22.35%	
6452 OFFICE FURNITURE	261,937	26,000	17,728		(26,000)	-100.00%	
6453 OFFICE EQUIPMENT	232,376	18,000	0		(18,000)	-100.00%	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS (SOFTWARE)				50000	50,000	----	
TOTAL CAPITAL OUTLAY	\$572,900	\$214,000	\$17,728	\$182,000	(\$32,000)	-14.95%	

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