

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, and issues Drivers Licenses. This budget reflects the funds associated with the Tax Collector fees related to the collection of the Countywide and Unincorporated area (MSTU) millage. In addition, 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% on taxes collected up to an assessed valuation of \$50 million, and 2% on the balance above \$50 million. 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 of other property tax levying funds (EMS, 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 authority.

0101 GENERAL FUND

Department Revenues by Fund

	FY09 Budget	FY09 Projection	FY10 Request
0101 STATUTORY FEES & COMMISSIONS	20,127,730	19,522,140	17,497,240
TOTAL REVENUES	20,127,730	19,522,140	17,497,240
GENERAL FUND TAX SUPPORT	100%	100%	100%

Department Expenditures by Fund/Cost Center

	FY09 Budget	FY09 Projection	FY10 Request
0101 1401000 TAX COLLECTOR	20,127,730	19,522,140	17,497,240
Unused Fees Returned to BCC	(9,626,270)	(11,577,370)	(8,992,020)
TOTAL EXPENDITURES - NET*	10,501,460	7,944,770	8,505,220

*Unused fees are netted out to more accurately reflect budgetary impact of Tax Collector operations.

Personnel Summary

Total Permanent Funded Positions	285	266
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Target Reconciliation

FY09 Projection Target of 97%	97%
FY10 Budget Request Target of \$18,184,060**	\$17,497,240
**Calculated against General Fund portion of budget	23%

TAX COLLECTOR TOTAL BUDGET

	FY09 Budget	FY10 Request
General Fund Portion	20,127,730	17,497,240
Other BCC Ad Valorem Funds Portion	1,029,810	828,980
Fire Districts Ad Valorem Funds Portion	329,200	284,200
Other County Non-Ad Valorem Fees	823,870	745,460
Non-County Fees/Revenues (licenses, registrations)	756,803	1,484,465
Total Tax Collector Budget	23,067,413	20,840,345

Pinellas County FY10 Budget Development

Major Program Budget Service Level Changes

Tax Collector

<u>Program/Service</u>	<u>Financial Impact</u>	<u>FTE</u>	<u>Result</u>
Various	(\$999,793)	(19)	The Tax Collector is not funding 19 positions in their FY10 budget request to the Florida Department of Revenue. The ability to reduce staffing levels has been accomplished by implementing upgraded and current technology for tax collection and registration processing functions. No major effect on current service levels is anticipated.

Pinellas County FY10 Budget Development

Budget Summary Analysis

SFA: Effective Government **Department: Tax Collector**

Fund 0101 – GENERAL FUND

- The FY09 Projection meets the 97% target. The FY09 Projection is \$19,522,140 or 97% of the FY09 Budget.
- The FY10 Budget request is below the target General Fund budget amount of \$18,184,060. The submitted request was \$17,497,240, or \$686,820 below the target. It should be noted that the Tax Collector's revenue budget is calculated by a statutory formula based on a percentage of tax collections, and will change based on the final amount of taxes levied by the Board.
 - The Tax Collector's Office has no control over the fees and commissions paid by the Board's General Fund or any of the other taxing authorities in the County as these commission rates are set by Florida Statute.
 - The Tax Collector's approved budget for FY09 includes 285 funded full time positions. As result of improved efficiencies through the use of technology and normal attrition the Tax Collector's office anticipates not funding an additional 19 full time positions in the FY10 budget to be submitted to the Florida Department of Revenue. The impact of this \$999,793 reduction in staff level is reflected in the FY10 amounts reported in the budget request.

Department: TAX COLLECTOR
Strategic Focus Area: EFFECTIVE GOVERNMENT

Program	Classification	Description	FY10 Total Program Allocation (\$)	FTE's	FY10 Total Program Revenue (\$)	Performance Measures	Estimated FY10
General Fund Tax Collections	Mandatory	Under this program the Tax Collector bills, collects and distributes all taxes for the Board's General Fund Countywide, Municipal Services Taxing Unit (MSTU), and Health ad valorem levies, as well as the School Board countywide levy and municipal levies.	\$17,497,240	n/a	\$17,497,240	Tax Bills Processed -	416,000
Other BCC Funds Tax Collections	Mandatory	Under this program the Tax Collector bills, collects and distributes all taxes related to the Emergency Medical Services, Library Co-Op MSTU, Palm Harbor Recreation and Library, and Feather Sound Community Services ad valorem levies.	\$828,980	n/a	\$828,980		
Fire District Fees Tax Collections	Mandatory	Under this program the Tax Collector bills, collects and distributes all taxes related to the unincorporated area Fire Districts ad valorem levies.	\$284,200	n/a	\$284,200		
County Non-Ad Valorem Taxes and Fees Collections	Mandatory	Under this program the Tax Collector collects and distributes all Tourist Development taxes, and user fee assessments for unincorporated street lighting districts and the Lealman Solid Waste district.	\$745,460	n/a	\$745,460	Tourist Tax Accounts -	2,500
Non-County Fees and Revenues Collections	Mandatory	Under this area the Tax Collector collects and distributes the sales tax on vehicles, vessels, and mobile homes. 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 Drivers Licenses, and makes application for voter ID cards.	\$1,484,465	n/a	\$1,484,465	Vehicle, Mobile Home, Vessel Registrations Processed - Driver's Licenses Processed -	1,600,000 356,000
TOTALS:			\$20,840,345	266	\$20,840,345		

Pinellas County FY10 Budget Development - Growth Trends - 5-Year History

Tax Collector (Total Florida Department of Revenue Approved Budget)

Year	Budget	Increase (Decrease) from Previous Year	Percent Change from Previous Year	Positions	Increase (Decrease) from Previous Year	Percent Staff Change From Previous Year
2006	\$25,175,442	\$2,087,688	9.0%	294	13	4.6%
2007	\$26,849,271	\$1,673,829	6.6%	295	1	0.3%
2008	\$24,836,527	(\$2,012,744)	-7.5%	295	0	0.0%
2009	\$23,067,413	(\$1,769,114)	-7.1%	285	-10	-3.4%
2010	\$20,840,345	(\$2,227,068)	-9.7%	266	-19	-6.7%

