

## 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

		FY10 Budget	FY10 Projection	FY11 Request
0101	STATUTORY FEES & COMMISSIONS	17,497,240	16,951,900	16,444,420
	<b>TOTAL REVENUES</b>	<b>17,497,240</b>	<b>16,951,900</b>	<b>16,444,420</b>
	GENERAL FUND TAX SUPPORT	100%		100%

#### Department Expenditures by Fund/Cost Center

		FY10 Budget	FY10 Projection	FY11 Request
0101	1401000 TAX COLLECTOR	17,497,240	16,951,900	16,444,420
	<i>Unused Fees Returned to BCC</i>	(8,992,020)	(9,181,740)	(9,321,750)
	<b>TOTAL EXPENDITURES - NET*</b>	<b>8,505,220</b>	<b>7,770,160</b>	<b>7,122,670</b>

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

#### Personnel Summary

Total Permanent Funded Positions*	266	261
-----------------------------------	-----	-----

\*Includes Total Budget

Target Reconciliation	
FY10 Projection Target of 97%	97%
FY11 Budget Request Target of \$16,409,330**	\$16,444,420
FY11 Budget Request Target of 15%	12%

\*\*Calculated against General Fund portion of budget

#### TAX COLLECTOR TOTAL BUDGET

	FY10 Budget	FY11 Request
General Fund Portion	17,497,240	16,444,420
Other BCC Ad Valorem Funds Portion	1,007,920	752,680
Fire Districts Ad Valorem Funds Portion	305,960	275,490
Other County Non-Ad Valorem Fees	735,080	524,280
<u>Not reflected in County budget:</u>		
Non-County Fees/Revenues (licenses, registrations)	1,078,175	1,976,463
<b>Total Tax Collector Budget</b>	<b>20,624,375</b>	<b>19,973,333</b>

Pinellas County FY11 Budget Development

Major Program Budget Service Level Changes

Tax Collector

<b><u>Program/Service</u></b>	<b><u>Financial Impact</u></b>	<b><u>FTE</u></b>	<b><u>Result</u></b>
Various	(\$342,000)	(5)	The Tax Collector's proposed budget includes the elimination of 5 full-time positions and the closure of the 501 – 1 <sup>st</sup> Ave. N., St. Petersburg office. Staff and workload of the St. Petersburg office will be absorbed by other office locations.

## Pinellas County FY11 Budget Development

### Budget Summary Analysis

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

##### **Fund 0101 – GENERAL FUND**

- The FY10 Projection meets the 97% target. The FY10 Projection is \$16,951,900 or 97% of the FY10 Budget.
- The FY11 Budget Request does not meet the Board's target of \$16,409,330. The FY11 Request of \$16,444,420 is \$35,090 more than the target amount and represents a 12% decrease from the FY10 Adjusted Base Budget. 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 FY11 proposed budget includes 261 funded full-time positions. The FY11 proposed budget includes the elimination of five (5) positions.
  - The Tax Collector's proposed budget reflects the closure of the 501 - 1<sup>st</sup> Ave. N., St. Petersburg office in August, 2010. Staff and workload will be absorbed by other office locations.

**Department: TAX COLLECTOR**  
**Strategic Focus Area: EFFECTIVE GOVERNMENT**

Program	Classification	Description	FY11 Total Program Allocation (\$)	FTE's	FY11 Total Program Revenue (\$)	Performance Measures	Estimated FY11
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.	\$16,444,420	n/a	\$16,444,420	Tax Bills Processed	414,500
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.	\$752,680	n/a	\$752,680		
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.	\$275,490	n/a	\$275,490		
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.	\$524,280	n/a	\$524,280	Tourist Tax Accounts	2,800
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.	\$1,976,463	n/a	\$1,976,463	Vehicle, Mobile Home, Vessel Registrations Processed	1,570,000
						Driver's Licenses Processed	172,000
<b>TOTALS:</b>			<b>\$19,973,333</b>	<b>261</b>	<b>\$19,973,333</b>		

## Pinellas County FY11 Budget Development - Growth Trends - 5-Year History

### Tax Collector (Florida Department of Revenue Approved Total 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
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	\$20,624,375	(\$2,443,038)	-10.6%	266	-19	-6.7%
2011	\$19,973,333	(\$651,042)	-3.2%	261	-5	-1.9%

NOTE: The percentage change from FY10 to FY11 is a budget to budget comparison that does not match the target reduction percentage which takes into account changes in cost allocation, offsetting revenues, and the forecast 1.7% inflationary FY11 increase.

