

# FY 2024-25 Adopted Budget and Multi-Year Capital Plan

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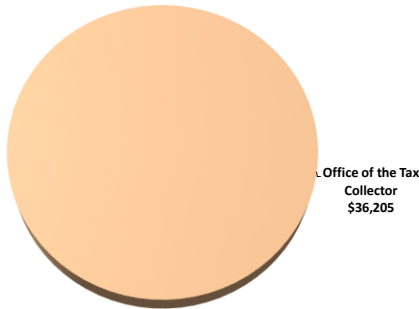
## Tax Collector

The Tax Collector facilitates the collection and distribution of current and delinquent real estate, personal property, as well as special assessments for all local taxing authorities. Additionally, the Office of the Tax Collector acts as an agent on behalf of the State of Florida to issue automobile, vessel and mobile home registrations and titles and hunting and fishing licenses.

### FY 2024-25 Adopted Operating Budget

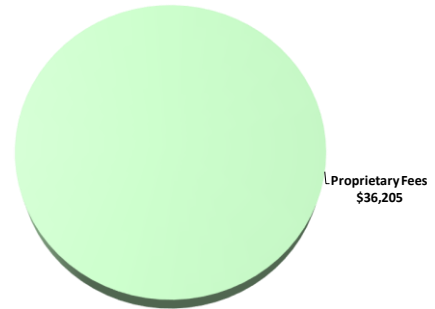
#### Expenditures by Activity

(dollars in thousands)



#### Revenues by Source

(dollars in thousands)



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## TABLE OF ORGANIZATION

<u>TAX COLLECTOR</u>	
Formulates and directs Tax Collector policy and provides leadership and direction of departmental operations as well as legal services	
<u>FY 23-24</u> 204	<u>FY 24-25</u> 192

The FY 2024-25 total number of full-time equivalent positions is 192

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### ADDITIONAL INFORMATION

- In FY 2024-25, the Office of the Tax Collector will become a constitutional office effective January 7, 2025; as such, the County will be transitioning the department, which will be a newly established governmental entity known as the Miami-Dade County Tax Collector's Office
- The FY 2024-25 Adopted Budget continues to prioritize the preparation for the transition to the constitutional office in January of 2025
- Per the State of Florida Attorney General Opinion 76-173, the County is under a duty to the Tax Collector to provide office space within the county seat to the county tax collector without charge; as such, the rent revenues budgeted to ISD for office space occupied by the Tax Collector will be funded by the general fund
- **The FY 2024-25 Adopted Budget includes the transfer of the activities related to the collection and distribution of Tourist Taxes from the Tax Collector's Office to Regulatory and Economic Resources to maximize efficiencies (13 positions, \$6.441 million)**
- In FY 2024-25, the County will propose to enter into an interlocal agreement with the Tax Collector to ensure the effective transfer of resources; this agreement will enable the Tax Collector to assume its statutory duties on January 7, 2025, and will provide administrative, financial (from the Clerk of the Court and Comptroller's Office), and other support services through a transition period, ensuring uninterrupted service to the community
- **The FY 2024-25 Adopted Budget includes the addition of one Public Information Officer to manage communications and engagement efforts to the public (\$105,000)**

### CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- In support of the Office of the Tax Collector, the FY 2024-25 Adopted Budget and Multi-Year Capital Plan includes capital program #2000003175 – Tax Collector – Headquarters Reconfiguration in the Internal Services Departmental (ISD) capital budget, ISD in conjunction with the Office of the Tax Collector will reconfigure the office to allow for additional customer service representatives to reduce customer wait times; the transition of the Office of the Tax Collector from a standalone Department and to a constitutional office has necessitated the reconfiguration of the office; the capital program is funded through the Countywide Infrastructure Investment Program (CIIP) (total program cost \$1.64 million; \$1.24 million in FY 2024-25; capital program #2000003175)

## FY 2024-25 Adopted Budget and Multi-Year Capital Plan

### OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Adopted FY 24-25	(dollars in thousands)	Total Funding Budget FY 23-24	Total Funding Adopted FY 24-25	Total Positions Budget FY 23-24	Total Positions Adopted FY 24-25
<b>Revenue Summary</b>					<b>Strategic Area: General Government</b>				
Ad Valorem Fees	0	17,050	15,120	15,680	Office of the Tax Collector	2,585		0	17
Auto Tag Fees	0	16,103	16,415	16,561	Finance, Budget and Administration	9,552		0	49
Carryover	0	14,330	9,888	5,193	Fast Payment Processing	3,869		0	22
Local Business Tax Receipt	0	4,559	2,540	2,533	Auto Tag	2,605		0	28
Miscellaneous Revenues	0	682	10	195	Taxpayer Services and Ad Valorem	5,715		0	48
Tourist Tax Fees	0	6,416	7,247	0	Business Taxes	4,311		0	34
Total Revenues	0	59,140	51,220	40,162	Business Systems and Initiatives	4,731		0	6
<b>Operating Expenditures Summary</b>					<b>Strategic Area: Constitutional Office</b>				
Salary	0	11,882	15,511	15,839	Office of the Tax Collector	0	36,205	0	192
Fringe Benefits	0	5,093	6,822	7,200	Total Operating Expenditures	33,368	36,205	204	192
Contractual Services	0	443	2,180	2,564					
Other Operating	0	6,974	5,616	6,127					
Charges for County Services	0	2,118	2,584	3,877					
Capital	0	452	655	598					
Total Operating Expenditures	0	26,962	33,368	36,205					
<b>Non-Operating Expenditures Summary</b>									
Transfers	0	16,388	17,852	0					
Distribution of Funds In Trust	0	0	0	0					
Debt Service	0	0	0	0					
Depreciation, Amortizations and Depletion	0	0	0	0					
Reserve	0	0	0	3,957					
Total Non-Operating Expenditures	0	16,388	17,852	3,957					