

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

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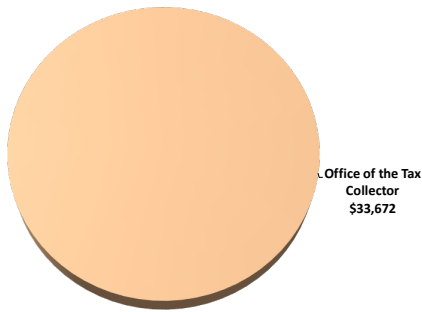
## Tax Collector

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 Proposed Operating Budget

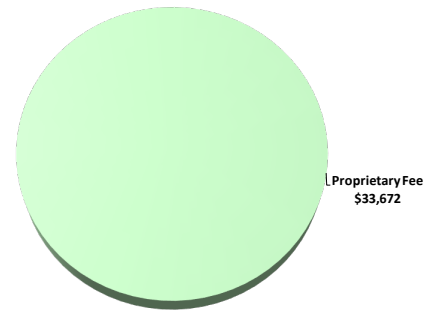
#### Expenditures by Activity

(dollars in thousands)



#### Revenues by Source

(dollars in thousands)



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

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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>	<u>FY 24-25</u>
204	182

The FY 2024-25 total number of full-time equivalent positions is 182

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## Tax Collector

### 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 Proposed 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 Proposed Budget includes the transfer of the activities related to the collection and distribution of Local Business, Convention and Tourist Development taxes from the Tax Collector's Office to Regulatory and Economic Resources to maximize efficiencies (22 positions, \$8.974 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

### CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The Tax Collector's FY 2024-25 Proposed Budget and Multi-Year Capital Plan includes the reconfiguration of the office; the reconfiguration of the office will allow for additional customer service representatives reducing 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 Proposed Budget and Multi-Year Capital Plan

### OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Proposed FY 24-25
<b>Revenue Summary</b>				
Ad Valorem Fees	0	17,050	15,120	15,680
Auto Tag Fees	0	16,103	16,415	16,561
Carryover	0	14,330	9,888	5,193
Local Business Tax Receipt	0	4,559	2,540	0
Miscellaneous Revenues	0	682	10	195
Tourist Tax Fees	0	6,416	7,247	0
Total Revenues	0	59,140	51,220	37,629
<b>Operating Expenditures Summary</b>				
Salary	0	11,882	15,511	14,971
Fringe Benefits	0	5,093	6,822	6,787
Contractual Services	0	443	2,180	2,564
Other Operating	0	6,974	5,616	4,875
Charges for County Services	0	2,118	2,584	3,877
Capital	0	452	655	598
Total Operating Expenditures	0	26,962	33,368	33,672
<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

(dollars in thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 23-24	Proposed FY 24-25	Budget FY 23-24	Proposed FY 24-25
<b>Strategic Area: General Government</b>				
Office of the Tax Collector	2,585	0	17	0
Finance, Budget and Administration	9,552	0	49	0
Fast Payment Processing	3,869	0	22	0
Auto Tag	2,605	0	28	0
Taxpayer Services and Ad Valorem	5,715	0	48	0
Business Taxes	4,311	0	34	0
Business Systems and Initiatives	4,731	0	6	0
<b>Strategic Area: Constitutional Office</b>				
Office of the Tax Collector	0	33,672	0	182
Total Operating Expenditures	33,368	33,672	204	182

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

### CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE	TOTAL
<b>Revenue</b>									
CIIP Program Bonds	1,640	0	0	0	0	0	0	0	1,640
Total:	1,640	0	0	0	0	0	0	0	1,640
<b>Expenditures</b>									
<b>Strategic Area: CO</b>									
Infrastructure Improvements	400	1,240	0	0	0	0	0	0	1,640
Total:	400	1,240	0	0	0	0	0	0	1,640

### FUNDED CAPITAL PROGRAMS

(dollars in thousands)

#### HEADQUARTERS RECONFIGURATION - TAX COLLECTOR

**PROGRAM #: 2000003175**

DESCRIPTION: Reconfigure office space at the Tax Collector headquarters

LOCATION: 200 NW 2 Ave

District Located: 5

City of Miami

District(s) Served:

2,Countywide

REVENUE SCHEDULE:	PRIOR	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	FUTURE	TOTAL
CIIP Program Bonds	1,640	0	0	0	0	0	0	0	1,640
<b>TOTAL REVENUES:</b>	<b>1,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,640</b>
EXPENDITURE SCHEDULE:	PRIOR	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	FUTURE	TOTAL
Construction	310	272	0	0	0	0	0	0	582
Furniture Fixtures and Equipment	0	754	0	0	0	0	0	0	754
Permitting	5	10	0	0	0	0	0	0	15
Planning and Design	75	11	0	0	0	0	0	0	86
Project Administration	10	73	0	0	0	0	0	0	83
Technology Hardware/Software	0	120	0	0	0	0	0	0	120
<b>TOTAL EXPENDITURES:</b>	<b>400</b>	<b>1,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,640</b>