



WILL ROBERTS TAX COLLECTOR

Serving to make a difference

Budget Summary: Fiscal Year 2022-23

The Volusia County Tax Collector continually strives to balance efficiency with providing excellent service to its customers. As a fee-based organization, the Office collects revenue to cover its expenses. Per Florida statute, funds remaining after the end of the fiscal year are returned to the tax authorities. The fiscal year runs Oct. 1, 2022 through Sept. 30, 2023.

The attached budget request has been approved by the Florida Department of Revenue and includes a summary of appropriations by category. The table compares the estimated FY 2021-22 budget with the State-approved 2022-23 budget. The figures cited for the estimated FY 2021-22 budget do not include a full fiscal year for the provision of driver license services. The mandatory assumption of State driver license offices was not complete until January 2022.

Personnel services

Personnel services account for nearly 70% of Office expenses in the approved budget. Increased personnel costs are the result of mandatory increases to the Office's contribution to the Florida Retirement System and the increased cost of health insurance. Ten new positions are included for a new Deltona office. The budget also includes a full year of staffing to cover the South Daytona driver license office, which transitioned to the tax collector in January 2022.

Additionally, the Office of the Tax Collector followed the lead of the County of Volusia and the other constitutional officers by increasing wages for all staff by 4% at the beginning of the fiscal year. Hiring and retaining adequate staff continues to be a challenge due to the tight labor market. Therefore, retention initiatives also are being implemented.

Operating expenses

Inflation has increased supply costs by as much as 25 percent. The approved budget includes a full year of operation of the South Daytona driver license office and the buildout and operation of a new office in Deltona that will serve as a one-stop shop for tax collector services. The budget also includes preliminary planning for a Southeast Volusia location to replace the New Smyrna Beach office that has outgrown demand.

Capital expenses

Capital needs for the new Deltona location constitute the majority of the \$1.25 million in capital outlay.

Total expenditures

The State-approved budget is nearly 23% higher than the estimated FY 2021-22 budget. This increase primarily is a result of inflationary effects on operational expenses, the State-mandated assumption of driver license services and capital outlay for a new location in Deltona.

Projected revenues

The approved budget includes an \$18.8 million revenue projection for fees and commissions. This is a 6% increase over the previous fiscal year. The fee schedule for tax collector services is established by the Florida legislature. Fees for driver license services have not been increased since September 2009.

**BUDGET REQUEST FOR TAX COLLECTORS
 SUMMARY OF THE 2022-23 BUDGET BY APPROPRIATION CATEGORY**

**VOLUSIA
 COUNTY**

9/15/2022
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2020-21	APPROVED BUDGET 2021-22	ACTUAL EXPENDITURES 6/30/22	REQUEST 2022-23	(INCREASE/DECREASE)		AMOUNT APPROVED 2022-23	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$3,199,361	\$7,152,107	\$4,752,493	\$8,351,203	\$1,199,096	16.77%	\$8,351,203	\$1,199,096	16.77%
OPERATING EXPENSES (Sch. II)	\$1,269,934	\$2,185,448	\$1,295,486	\$2,709,896	\$524,448	24.00%	\$2,709,896	\$524,448	24.00%
OPERATING CAPITAL OUTLAY (Sch. III)	\$51,131	\$688,400	\$342,150	\$1,254,222	\$565,822	82.19%	\$1,254,222	\$565,822	82.19%
TOTAL EXPENDITURES	\$4,520,426	\$10,025,955	\$6,390,129	\$12,315,321	\$2,289,366	22.83%	\$12,315,321	\$2,289,366	22.83%
NUMBER OF POSITIONS		117		128	11	9.40%	128	11	9.40%
					COL (5) - (3)	COL (6) / (3)			



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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September 15, 2022

Honorable Will Roberts
Volusia County Tax Collector
wroberts@volusia.org

Dear Mr. Roberts:

Under section 195.087, Florida Statutes, the Department of Revenue (Department) has reviewed the budget request for your office's operation for October 1, 2022 through September 30, 2023. The Department will send copies of this letter and your tentative budget to your board of county commissioners.

The budget contains the Department's tentative amendments and changes. The salary this budget reflects for the official is based on the salary for 2021-2022. The Office of Economic and Demographic Research will provide the final salary computations for 2022-2023, and the Department will make the necessary adjustments when this information becomes available.

Florida Statutes do not provide for budget appeals. However, the tax collector and county commission may submit additional information or testimony before September 30, 2022. The Department will make final amendments or changes to the budget and will notify both you and your board of county commissioners then. Please provide all additional information by September 28 to allow sufficient review before the September 30 deadline.

If you have questions, please contact me at (850) 617-8849.

Sincerely,

Gavrielle Alday
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners