September 15, 2023

Budget Summary: Fiscal Year 2023-24

With the mandatory assumption of driver license services completed in the previous fiscal year, the Office of the Tax Collector's approved FY 23-24 budget demonstrates the ongoing need to hire and retain employees in a competitive labor market. The Office also continues to enhance access and efficiency of the services it provides to customers.

The Florida Department of Revenue has approved the attached budget request, which includes a summary of appropriations by category. The table compares the estimated FY 2022-23 budget with the State-approved 2023-24 budget. The figures cited for the estimated FY 2022-23 budget do not include a full fiscal year of expenses and only are cited through June 30, 2023.

Personnel services

The largest portion of the annual budget is allocated to personnel services and employee benefits. Due to legislative changes to the Florida Retirement System, participating organizations are now required to contribute a larger contribution for each enrolled employee. Healthcare premiums also have increased significantly over the previous fiscal year. Employees who work on the front line to provide motorist services will receive a wage increase that was identified as a competitive need through a salary study.

In fiscal year 23-24, additional full-time positions are budgeted as the Office implements initiatives to better serve customers. Projects include technology and staff for a small mobile DMV unit to assist homebound customers, the creation of a dedicated customer call center, and support for human and technology applications that drive tax collector services.

Operating expenses

Several factors will increase the Office's operating expenses by 19 percent. The increased cost of services is most evident in this line. To reduce expenses and eliminate the need for duplication, the Office continues to contract with the County of Volusia for many services. However, the cost of this contract will increase in FY 23-24.

Security services, employee training initiatives, enhanced reporting software, and the opening of the first Office of the Tax Collector branch in Deltona also contributed to the increase.

Capital expenses

The decrease in capital outlay is a result of completing construction and opening the new Deltona branch. Looking into the new fiscal year, the Office will work to move the New Smyrna Beach branch to a location that meets the growing demand for services in Southeast Volusia County. This will also accommodate the provision of issuance of driver licenses and identification cards along with existing services such as vehicle titles, registrations, hunting and fishing licenses and collection of property tax payments offered in the current New Smyrna Beach branch.

Total expenditures

In summary, the State-approved FY 23-24 budget includes a nearly 10 percent increase over the previous fiscal year. The vast majority of the increase is the result of the increase in the cost of goods, services and personnel expenses.

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2023-24 BUDGET BY APPROPRIATION CATEGORY

VOLUSIA

COUNTY

9/29/2023
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2021-22	APPROVED BUDGET 2022-23	ACTUAL EXPENDITURES 3/31/23	REQUEST 2023-24	(INCREASE/DECREASE) AMOUNT	%	AMOUNT APPROVED 2023-24	(INCREASE/DECREASE) AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	$5,738,387	$8,329,755	$5,066,672	$9,849,088	$1,519,333	18.24%	$9,886,620	$1,556,865	18.69%
OPERATING EXPENSES (Sch. II)	$2,108,507	$2,749,696	$2,514,207	$3,230,070	$480,374	17.47%	$3,230,070	$480,374	17.47%
OPERATING CAPITAL OUTLAY (Sch. III)	$434,610	$1,254,222	$529,352	$510,147	($744,075)	-59.33%	$510,147	($744,075)	-59.33%
TOTAL EXPENDITURES	$8,281,504	$12,333,673	$8,110,231	$13,589,305	$1,255,632	10.18%	$13,626,837	$1,293,164	10.48%
NUMBER OF POSITIONS		128		140	12	9.38%	140	12	9.38%
					COL (5) - (3)	COL (6) / (3)			