



# **WILL ROBERTS** **TAX COLLECTOR** *Serving to make a difference*

September 15, 2025

## **Budget summary: Fiscal year 2025–26**

The Office of the Tax Collector's approved FY 2025–26 budget reflects the ongoing impact of inflation and the rising cost of employee-related expenses. This year's budget also includes capital investment to support the expansion of services in east Volusia County.

The Florida Department of Revenue has approved the attached budget request, which provides a summary of appropriations by category. The table below compares the estimated FY 2024–25 budget with the State-approved FY 2025–26 budget. The FY 2024–25 figures are based on projections through June 30, 2025, and do not reflect a full fiscal year of expenses.

### **Personnel services**

Personnel expenditures are expected to increase by 14% in FY 25–26. This is primarily due to cost-of-living and salary adjustments aimed at recruiting and retaining qualified team members. Notably, health insurance costs were recalculated by the County of Volusia for all agencies within its group plan, contributing to the overall increase. The funding of positions remains nearly flat, with 10 additional positions included in this year's plan.

### **Operating expenses**

Operating expenses are projected to rise by approximately 6.2%, driven largely by inflationary pressures on goods and services. These include increases in supplies, printing, postage, and technology-related materials that are vital for employee training and continued service excellence.

The Office continues to work with the County of Volusia to streamline services and avoid duplication. While this collaboration remains cost-effective, the contract cost will see a modest increase in FY 25–26.

### **Capital expenses**

The most significant increase in the budget falls under capital outlay. FY 25–26 includes \$3 million toward the development of a new branch in east Volusia County. This full-service branch will increase efficiency and expand access to services such as driver license issuance, vehicle registration, property tax payment, and more.

### **Total expenditures**

In summary, the approved FY 25–26 budget represents a 19.6 increase over the previous fiscal year. This increase is attributed to necessary investments in personnel, capital infrastructure, and the continued rise in operating costs.

**BUDGET REQUEST FOR TAX COLLECTORS**  
**SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY**

**VOLUSIA**  
**COUNTY**

9/15/2025  
**EXHIBIT A**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$8,421,338	\$11,646,062	\$8,453,145	\$13,284,674	\$1,638,612	14.07%	\$13,289,785	\$1,643,723	14.11%
OPERATING EXPENSES (Sch. II)	\$3,462,860	\$3,684,094	\$3,335,637	\$3,912,002	\$227,908	6.19%	\$3,912,002	\$227,908	6.19%
OPERATING CAPITAL OUTLAY (Sch. III)	\$309,442	\$1,844,011	\$282,707	\$3,348,500	\$1,504,489	81.59%	\$3,348,500	\$1,504,489	81.59%
TOTAL EXPENDITURES	\$12,193,640	\$17,174,167	\$12,071,489	\$20,545,176	\$3,371,009	19.63%	\$20,550,287	\$3,376,120	19.66%
NUMBER OF POSITIONS		142		152	10	7.04%	152	10	7.04%
COL (5) - (3)							COL (6) / (3)		