

Budget Summary: Fiscal Year 2026-27

Overall summary

The Office of the Tax Collector's State-approved FY 2026-27 budget is 1.79% higher than the prior fiscal year's budget. The modest overall increase reflects higher personnel and operating requirements, partially offset by an 84% reduction in capital outlay following the deferral of planned capital projects. The budget maintains the Office's current number of authorized positions while supporting workforce continuity, customer access, security and the technology needed to deliver essential services.

The Florida Department of Revenue has approved the budget request, including a summary of appropriations by category and the required supporting schedules. The summary table compares estimated FY 2025-26 expenditures with the State-approved FY 2026-27 budget. The FY 2025-26 amounts are based on projections through June 30, 2026, and therefore do not represent a complete fiscal year of expenditures.

Personnel services

Personnel services increase by approximately 15%, with no change in the number of budgeted positions. The increase includes a 3% cost-of-living adjustment, the filling of 10 existing vacancies assigned to the expanded DeLand office and Dealer Services, and additional staffing for the customer contact center to address sustained call volume related to driver licenses, identification cards, motor vehicles and other services.

A compensation market study compared Office salaries with those offered by nearby organizations and resulted in pay adjustments affecting approximately half of the workforce. The budget also provides temporary staffing overlap in three key positions to support cross-training and knowledge transfer ahead of planned retirements. Employee health insurance costs are projected to increase by 56%, contributing significantly to the overall change in personnel expenditures.

Operating expenses

Operating expenses increase by approximately 30%, reflecting inflation and higher costs for services required to support daily operations. Contractual services rise by 27% and include technology agreements that support public services, along with increased charges for services provided through the County of Volusia. To strengthen safety for employees and visitors, the budget also funds additional security services for two locations.

The operating budget also includes legal advertising costs as required; those expenses are expected to be recovered when paid by delinquent taxpayers. Postage is reflected as an expense, with most of the cost expected to be reimbursed by taxing authorities and increased mail fees for tag renewals and license plates. Additional funding supports the replacement of computers throughout all branches and accommodates a 94% increase in general liability and property insurance costs.

Capital projects

Capital outlay decreases by approximately 84% as previously planned capital projects are deferred. During FY 2026-27, the Office will continue evaluating mobile technology options to extend services to communities located farther from existing branches, including northwest and northeast Volusia County. This approach is intended to improve access. Should service demands continue to demonstrate a need, these initiatives may be pursued in future budget cycles.

The approved FY 2026-27 budget summary follows and includes supporting schedules detailing personnel services operating expenses and capital outlay.

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY

VOLUSIA
COUNTY

9/15/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$10,926,782	\$13,299,943	\$9,031,188	\$15,306,152	\$2,006,209	15.08%	\$15,290,182	\$1,990,239	14.96%
OPERATING EXPENSES (Sch. II)	\$3,983,162	\$3,912,002	\$3,400,463	\$5,084,089	\$1,172,087	29.96%	\$5,084,089	\$1,172,087	29.96%
OPERATING CAPITAL OUTLAY (Sch. III)	\$377,208	\$3,348,500	\$135,466	\$553,500	(\$2,795,000)	-83.47%	\$553,500	(\$2,795,000)	-83.47%
TOTAL EXPENDITURES	\$15,287,152	\$20,560,445	\$12,567,117	\$20,943,741	\$383,296	1.86%	\$20,927,771	\$367,326	1.79%
NUMBER OF POSITIONS		152		152	0	0.00%	152	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-27 VOLUSIA	DETAIL OF SALARIES		SCHEDULE I
		DOR USE ONLY	

FY 2026-27 VOLUSIA	DETAIL OF SALARIES		SCHEDULE I
		DOR USE ONLY	

FY 2026-27 VOLUSIA	DETAIL OF SALARIES		SCHEDULE I
		DOR USE ONLY	

FY 2026-27 VOLUSIA	DETAIL OF SALARIES		SCHEDULE I
		DOR USE ONLY	

[illegible]

VOLUSIA DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	216,827	224,651	170,340	224,651	0	0.00%	224,651
12 EMPLOYEES (REGULAR)	6,869,932	8,146,308	5,279,780	8,702,075	555,767	6.82%	8,702,075
13 EMPLOYEES (TEMPORARY)		0			0	----	0
14 OVERTIME	237,438	225,000	212,247	250,000	25,000	11.11%	250,000
15 SPECIAL PAY		341,345	257,510	426,378	85,033	24.91%	426,378
21 FICA							
2152 REGULAR	532,988	679,360	442,674	746,616	67,256	9.90%	731,746
2153 OTHER		704		553	(151)	-21.45%	553
22 RETIREMENT							
2251 OFFICIAL	112,589	122,592	93,912	124,658	2,066	1.69%	123,558
2252 EMPLOYEE	825,651	1,024,438	688,690	1,069,013	44,575	4.35%	1,069,013
2253 SMS/SES	250,197	257,381	208,694	260,998	3,617	1.41%	260,998
2254 DROP	62,549	77,178	52,173	80,083	2,905	3.76%	80,083
23 LIFE & HEALTH INSURANCE	1,802,734	2,174,289	1,603,471	3,399,585	1,225,296	56.35%	3,399,585
24 WORKER'S COMPENSATION	13,628	21,697	21,697	16,542	(5,155)	-23.76%	16,542
25 UNEMPLOYMENT COMP.	2,249	5,000		5,000	0	0.00%	5,000
TOTAL PERSONNEL SERVICES	\$10,926,782	\$13,299,943	\$9,031,188	\$15,306,152	\$2,006,209	15.08%	\$15,290,182
	Post this total to Col.(2) Ex. A	Post this total to Col. (3) Ex. A	Post this total to Col. (4) Ex. A	Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	

VOLUSIA DETAIL OF OPERATING EXPENSES SCHEDULE II							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	619,309	731,415	643,941	729,509	(1,906)	-0.26%	729,509
3154 LEGAL	39,371	125,000	27,245	125,000	0	0.00%	125,000
3159 OTHER	536	1,000		1,000	0	0.00%	1,000
32 ACCOUNTING & AUDITING	58,769	62,500	50,787	62,500	0	0.00%	62,500
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	1,308,341	1,310,211	1,178,446	1,664,462	354,251	27.04%	1,664,462
40 TRAVEL	51,254	45,373	12,546	93,077	47,704	105.14%	93,077
41 COMMUNICATIONS	26,497	33,816	19,461	31,344	(2,472)	-7.31%	31,344
42 TRANSPORTATION							
4251 POSTAGE	660,775	334,647	645,302	956,960	622,313	185.96%	956,960
4252 FREIGHT		0			0	-----	0
43 UTILITIES	19,580	33,220	14,446	36,300	3,080	9.27%	36,300
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	25,990	29,019	29,017	66,455	37,436	129.01%	66,455
4452 VEHICLES	29,751	50,000	34,126	66,000	16,000	32.00%	66,000
4453 OFFICE SPACE	509,124	484,679	378,860	509,132	24,453	5.05%	509,132
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY	41,629	15,766	15,766	30,699	14,933	94.72%	30,699

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	145,105	175,000	84,863	161,970	(13,030)	-7.45%	161,970
4652 VEHICLES	26,765	20,000	21,851	32,000	12,000	60.00%	32,000
4653 OFFICE SPACE	32,195	36,716		36,716	0	0.00%	36,716
4654 E.D.P.	8,313	28,000	11,289	17,000	(11,000)	-39.29%	17,000
47 PRINTING & BINDING	135,612	160,000	89,755	153,000	(7,000)	-4.38%	153,000
48 PROMOTIONAL	31,970	49,500	2,563	49,500	0	0.00%	49,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	56,317	2,500	59,542	78,000	75,500	3020.00%	78,000
4959 OTHER		0			0	-----	0
51 OFFICE SUPPLIES	76,712	114,000	28,892	93,900	(20,100)	-17.63%	93,900
52 OPERATING SUPPLIES	6,805	8,850	759	9,204	354	4.00%	9,204
54 BOOKS & PUBLICATIONS							
5451 BOOKS	2,977	3,000	3,372	3,850	850	28.33%	3,850
5452 SUBSCRIPTIONS	143	130	85	150	20	15.38%	150
5453 EDUCATION	57,515	42,660	37,539	59,581	16,921	39.66%	59,581
5454 DUES/MEMBERSHIPS	11,807	15,000	10,010	16,780	1,780	11.87%	16,780
TOTAL OPERATING EXPENSES	\$3,983,162	\$3,912,002	\$3,400,463	\$5,084,089	\$1,172,087	29.96%	\$5,084,089

Post this total to
Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

VOLUSIA

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND		0			0	----	0
62 BUILDINGS		3,000,000			(3,000,000)	-100.00%	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		80,000		85,000	5,000	6.25%	85,000
6453 OFFICE EQUIPMENT	187,449	193,500	73,910	412,500	219,000	113.18%	412,500
6454 VEHICLES	189,759	75,000	61,556	56,000	(19,000)	-25.33%	56,000
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	\$377,208	\$3,348,500	\$135,466	\$553,500	(\$2,795,000)	-83.47%	\$553,500

Post this total to
Col. (2) Ex. A

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Col. (5) - (3)

Col. (6) / (3)