

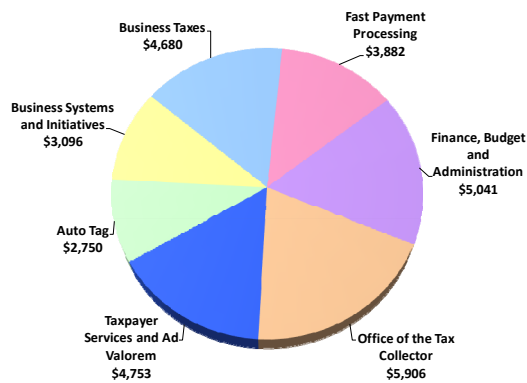
FY 2022 - 23 Adopted Budget and Multi-Year Capital Plan

Tax Collector

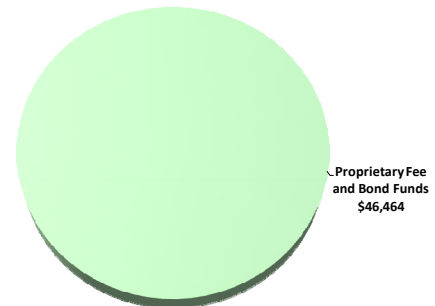
The Tax Collector Department facilitates the collection and distribution of current and delinquent real estate, personal property, local business, and convention and tourist taxes, as well as special assessments for all local taxing authorities. Additionally, the Tax Collector Department acts as an agent on behalf of the State of Florida to issue automobile, vessel and mobile home registrations and titles and hunting and fishing licenses.

FY 2022-23 Adopted Operating Budget

Expenditures by Activity
(dollars in thousands)

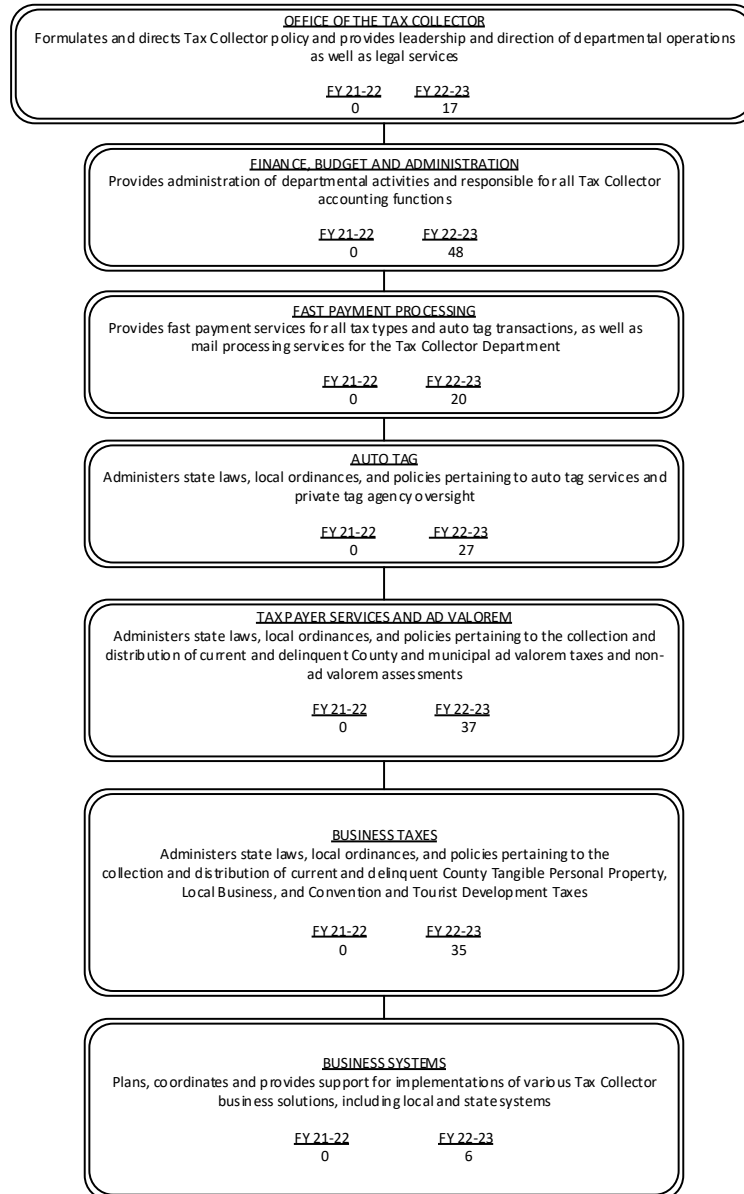


Revenues by Source
(dollars in thousands)



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TABLE OF ORGANIZATION



The FY 2022-23 total number of full-time equivalent positions is 190.

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DIVISION: OFFICE OF THE TAX COLLECTOR

Formulates and directs Tax Collector Policy and provides leadership and direction of departmental operations as well as legal services.

- Develops departmental strategy and policy
- Provides oversight and direction for departmental operations

Strategic Objectives - Measures

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Tax Collector collections (dollars in millions)	OP	↑	\$8,607	\$9,191	\$9,250	\$9,467	\$10,224

DIVISION COMMENTS

- The FY 2022-23 Adopted Budget includes one Executive Assistant needed to provide appropriate administrative support to maintain the continuity of operations (\$103,000)
- The FY 2022-23 Adopted Budget includes one Division Director position in preparation for the transition to a constitutionally elected office; the Tax Collector will be assuming all Department of Highway Safety and Motor Vehicle functions on behalf of the state of Florida and will take over all facilities and operations within the County (\$133,000)
- The FY 2022-23 Adopted Budget includes one Assistant Tax Collector, Finance, Budget, and Administration position to provide finance, budget and administration related support (\$142,000)
- The FY 2022-23 Adopted Budget includes one Tax Collector Special Advisor position to provide consultation services for the transition to a constitutionally elected office (\$142,000)
- The FY 2022-23 Adopted Budget includes a transfer of \$17.365 million to the Finance Department to continue funding its operations
- The FY 2022-23 Adopted Budget includes a transfer of \$2.188 million to the General Government Investment Fund (GGIF) to fund pay-as-you-go capital projects

DIVISION: FINANCE, BUDGET AND ADMINISTRATION

Provides administration of departmental activities and monitors all Tax Collector Accounting Functions.

- Directs and manages the preparation of the departmental business plan, budget development and continuity of operation plans
- Distributes all tax revenues and assessment fees to the taxing authorities
- Oversees the planning, implementation and monitoring of departmental strategic initiatives
- Oversees and manages the department's fiscal operations, including development and oversight of the budget, accounting, accounts payable/receivable, refunds and procurement
- Oversees statutory compliance and risk management activities for the Department and conducts internal audit reviews of functional tax collection activities
- Provides human resource services: recruitment, employee counseling and discipline, labor relations, training, staff development and administration of policy and procedures
- Provides overall administration of departmental activities
- Records, reports on and monitors the Tax Collector's financial activities

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Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG4-1: Provide sound financial and risk management 								
Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of tax distributions (dollars in millions)*	OP	↑	\$6,528	\$6,675	\$6,600	\$6,742	\$7,281

*The distribution of taxes has a statutorily required minimum of 14 distributions per year; the Tax Collector may process additional distributions for operational convenience

DIVISION COMMENTS

- The FY 2022-23 Adopted Budget includes one Division Director, Finance, Budget, and Accounting; this position will be responsible for all future budget creation and submissions to the Department of Revenue and oversight of accounts payables, bank reconciliations, cash management, capital projects, payroll, refunds, and central accounting (\$133,000)
- The FY 2022-23 Adopted Budget includes one Accountant 1 position to perform financial activities for the Tax Collector's Office that were previously performed by the Finance Department (\$59,000)
- The FY 2022-23 Adopted Budget includes one Accountant 2 position to perform supervisory functions and to review all financial information (\$72,000)
- The FY 2022-23 Adopted Budget includes one Chief of Human Resources position to perform human resources functions (\$171,000)
- The FY 2022-23 Adopted Budget includes one Manager, Procurement and Contracting position responsible for working with the Internal Services Department to ensure that all Tax Collector procurement needs are met (\$107,000)
- The FY 2022-23 Adopted Budget includes one Special Projects Administrator 2 position responsible for developing the County budget and starting the process of familiarization with the Department of Revenue budget development process (\$85,000)
- The FY 2022-23 Adopted Budget includes three Senior Personnel Specialist positions to support departmental operations (\$217,000)

DIVISION: FAST PAYMENT PROCESSING

Provides fast payment services for all tax types and auto tags, as well as mail processing services for the Tax Collector Department.

- Implements and supports solutions for payment processing of remittances/payments mailed to the Tax Collector for current and delinquent County and municipal ad valorem taxes, non-ad valorem assessments, auto tag registrations/renewals, local business tax receipts, and convention and tourist taxes
- Monitors the continued automation of remaining manual processes through electronic deposit of checks which are manually processed and sent to the bank

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Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG1-1: Support a customer-focused organization by providing convenient access to information and services, and by ensuring processes are easy to navigate 								
Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Support a customer-focused organization by providing convenient access to information and services, and by ensuring processes are easy to navigate	Total dollar value of mailed-in payments processed (dollars in millions)	OP	↑	\$1,583	\$1,533	\$1,560	\$1,578	\$1,626
	Total online auto tag registration renewals processed	OC	↑	697,545	778,036	790,500	801,377	825,418

DIVISION: AUTO TAG

Administers state laws, local ordinances, and policies pertaining to the auto tag services and private tag agency oversight.

- Issues Hunting and Fishing licenses and permits, as well as Disabled Parking and Baby Stroller permits
- Issues tag renewals and title applications for automobiles, vessel and mobile homes
- Monitors the quantity of internal and external audits performed by tag agencies to identify patterns and address areas in need of improvement
- Monitors the overall increase in customer satisfaction through decreased customer wait times and improved service levels
- Oversees the motoring public of Miami-Dade County with vehicle, vessel and mobile home titles issuance and registration renewals, acting as agent of the State of Florida, pertaining to the operation of twenty-five Private Auto Tag Agencies under the purview of the Tax Collector
- Provides residents and customers with easy access to information and services related to motor vehicle, vessel and mobile home titling and registrations through technology
- Serves as an agent of the Florida Department of Highway Safety and Motor Vehicles and the Florida Fish and Wildlife Conservation Commission
- Collects and remits sales tax to the State of Florida for the above transactions
- Prepares the Department for the creation of the new Constitutional Office of the Tax Collector and the transition of ten local state-run Driver's License Issuance and Examination Centers to the new office

Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG1-1: Support a customer-focused organization by providing convenient access to information and services, and by ensuring processes are easy to navigate 								
Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Support a customer-focused organization by providing convenient access to information and services, and by ensuring processes are easy to navigate	Total Auto Tag customer relations call-center calls received	OC	↑	22,767	20,306	25,000	30,000	35,000

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Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG4-1: Provide sound financial and risk management 								
Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Auto Tag revenue collected countywide (dollars in millions)	OP	↑	\$238	\$267	\$268	\$270	\$275

DIVISION: TAXPAYER SERVICES AND AD VALOREM

Administers state laws, local ordinances, and policies pertaining to the collection and distribution of current and delinquent County and municipal ad valorem taxes and non-ad valorem assessments.

- Collects all current and delinquent ad valorem and non-ad valorem taxes
- Delivers customer service to citizens by making it as fast and easy as possible for individuals and businesses to complete all in-person tax-related transactions
- Oversees the annual Tax Certificate sale

Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG4-1: Provide sound financial and risk management 								
Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Tax Collector online transactions (in millions)	OP	↑	\$2,132	\$2,548	\$2,650	\$2,752	\$2,972

DIVISION: BUSINESS TAXES

Administers state laws, local ordinances, and policies pertaining to the collection and distribution of current and delinquent County Tangible Personal Property, Local Business, and Convention and Tourist Development Taxes.

- Collects all current and delinquent Tangible Personal Property taxes for physical property located in a business and rental property that can be moved and prepares and processes warrants for unpaid taxes
- Collects all Convention and Tourist taxes, including current and delinquent short-term rental and food and beverage taxes, and performs audits of delinquent and high-risk accounts
- Issues Local Business Tax Receipts for each place of business, and for each separate local business tax classification at the same location in Miami-Dade County

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Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG4-1: Provide sound financial and risk management 								
Objectives	Measures			FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Tangible Personal Property tax collections via enforcement actions (dollars in millions)	OP	↑	\$7.957	\$9.003	\$9.000	\$9.183	\$9.366
	Total dollar value of Local Business Tax collections (dollars in millions)*	OP	↑	\$4.404	\$18.371	\$4.410	\$17.269	\$18.164
	Total dollar value of Convention and Tourist Tax collections (dollars in millions)	OP	↑	\$126	\$160	\$180	\$190	\$175

*The FY 2019-20 Actual and the FY 2021-22 Budget reflect the effects of COVID-19

DIVISION: BUSINESS SYSTEMS AND INITIATIVES

Administers, plans, coordinates, and provides support for the implementation of various Tax Collector business solutions, including local and state systems.

- Assesses the Tax Collector Department's business processes, identifying and implementing strategic improvement plans using technology-related methods, and provides oversight of tax collection technology initiatives
- Directs the analysis of tax-related vendor software, determining the most feasible design for integrations between application systems, establishing and enforcing software utilization standards, and determining software and hardware corrective measures
- Identifies, reviews, and analyzes departmental organizational goals to develop optimal technology strategies, achieving business objectives and program implementation
- Implements new procedures required by the State of Florida to comply with Department of Highway Safety and Motor Vehicles (DHSMV) renewal processes
- Provides departmental functional support of the tax collection vendor software and all Department of Highway Safety and Motor Vehicles (DHSMV) systems
- Provides integrated service solutions and project management for departmental projects
- Supports objective decision-making for investments and related technology changes

DIVISION COMMENTS

- The FY 2022-23 Adopted Budget includes one Division Director, Business Systems, and Initiatives position to oversee IT related activities (\$133,000)

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ADDITIONAL INFORMATION

- The FY 2022-23 Adopted Budget establishes the Office of the Tax Collector by transferring 176 positions from the Finance Department
- In FY 2021-22, the Office of Management and Budget began its analysis of the impact of the 2018 state-wide vote in support of Amendment 10 of the Florida State Constitution which requires the establishment of the constitutional offices of the Sheriff, the Supervisor of Elections and the Tax Collector; the analysis will also review related impacts to the offices of the Property Appraiser and the Clerk of Courts

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual	Actual	Budget	Projection	Budget
	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23
Advertising	0	0	0	0	85
Fuel	0	0	0	0	0
Overtime	0	0	0	0	51
Rent	0	0	0	0	1,884
Security Services	0	0	0	0	304
Temporary Services	0	0	0	0	25
Travel and Registration	0	0	0	0	72
Utilities	0	0	0	0	109

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OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Adopted FY 22-23
Revenue Summary				
Ad Valorem Fees	0	0	0	15,945
Auto Tag Fees	0	0	0	15,556
Carryover	0	0	0	7,965
Local Business Tax Receipt	0	0	0	4,619
Miscellaneous Revenues	0	0	0	10
Tourist Tax Fees	0	0	0	5,566
Total Revenues	0	0	0	49,661
Operating Expenditures				
Summary				
Salary	0	0	0	14,373
Fringe Benefits	0	0	0	5,945
Contractual Services	0	0	0	742
Other Operating	0	0	0	6,320
Charges for County Services	0	0	0	1,948
Capital	0	0	0	780
Total Operating Expenditures	0	0	0	30,108
Non-Operating Expenditures				
Summary				
Transfers	0	0	0	19,553
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	0
Total Non-Operating Expenditures	0	0	0	19,553

(dollars in thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 21-22	Adopted FY 22-23	Budget FY 21-22	Adopted FY 22-23
Strategic Area: General Government				
Office of the Tax Collector	0	5,906	0	17
Finance, Budget and Administration	0	5,041	0	48
Fast Payment Processing	0	3,882	0	20
Auto Tag	0	2,750	0	27
Taxpayer Services and Ad Valorem	0	4,753	0	37
Business Taxes	0	4,680	0	35
Business Systems and Initiatives	0	3,096	0	6
Total Operating Expenditures	0	30,108	0	190