

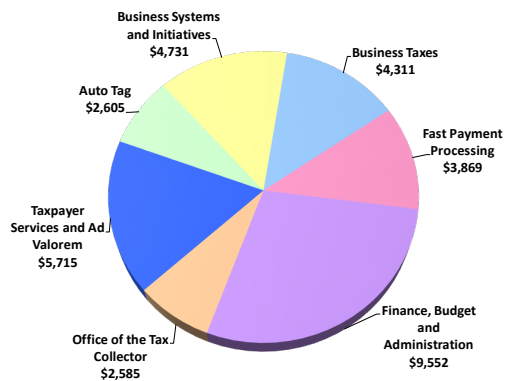
FY 2023-24 Adopted Budget and Multi-Year Capital Plan

Tax Collector

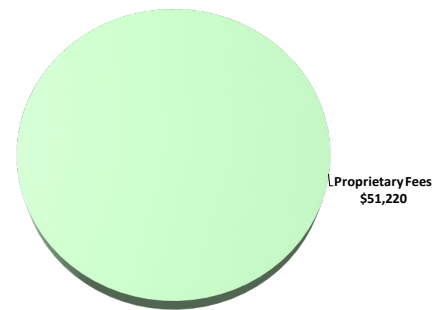
The Office of the Tax Collector facilitates the collection and distribution of current and delinquent real estate, personal property, local business, and convention and tourist taxes, as well as special assessments for all local taxing authorities. Additionally, the Office of the Tax Collector acts as 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 2023-24 Adopted Operating Budget

Expenditures by Activity
(dollars in thousands)

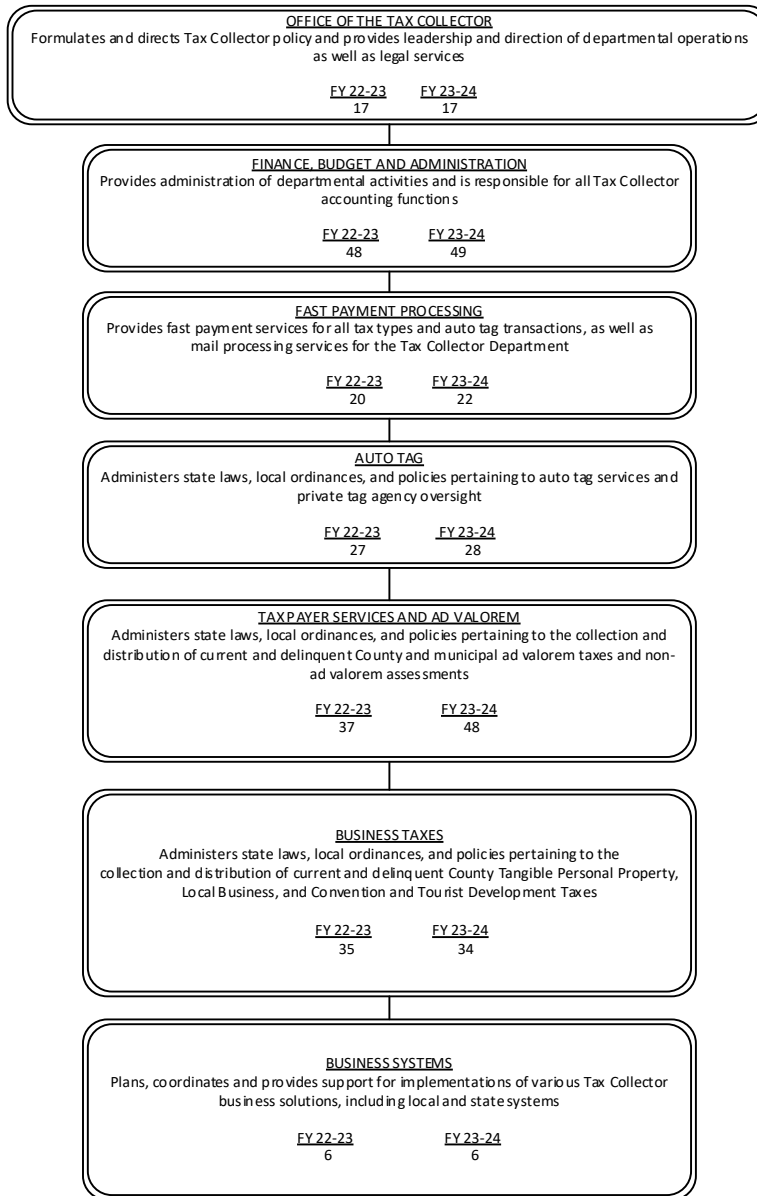


Revenues by Source
(dollars in thousands)



FY 2023-24 Adopted Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION



The FY 2023-24 total number of full-time equivalent positions is 204

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

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
- 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

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Tax Collector collections (dollars in millions)	OP	↑	\$9.191	\$9.511	\$10.224	\$10.556	\$10.531

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes a transfer of \$17.852 million to the General Fund

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 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 Office of the Tax Collector's financial activities
- Coordinates, develops, and directs all media relation activities, special events, external communications and social media outreach
- Monitors state and local legislation and advances the Departments legislative efforts related to the Office of the Tax Collector

Strategic Objectives - Measures

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of tax distributions (dollars in millions)	OP	↑	\$6.675	\$7.043	\$7.281	\$7.874	\$7.499

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes one Human Resources Manager position to perform human resources functions which was approved as an overage during FY 2022-23 (\$114,000)
- The FY 2023-24 Adopted Budget includes one Training Specialist, Human Resources position to develop and implement specialized tax collector trainings which was approved as an overage during FY 2022-23 (\$87,000)
- The FY 2023-24 Adopted Budget includes one Tax Collector Manager transferred from Administration to Auto Tag Administration

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 Office of 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

Strategic Objectives - Measures

- 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 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				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	↑	\$1.533	\$1.325	\$1.626	\$1.500	\$1.600
	Total online auto tag registration renewals processed*	OC	↑	778,036	851,441	825,418	894,013	938,713

*The FY 2020-21 Actual reflects the effects of COVID-19

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes two Inventory Clerk positions to perform mail service activities for the Office of the Tax Collector which were approved as overages during FY 2022-23 (\$131,000)

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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 title issuance and registration renewals, acting as agent of the State of Florida, in overseeing the operation of twenty-five Private Auto Tag Agencies under the purview of the Office 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

Strategic Objectives - Measures

- 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 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				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	↑	20,306	43,469	35,000	44,000	45,000

Strategic Objectives - Measures

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Auto Tag revenue collected countywide (dollars in millions)*	OP	↑	\$267	\$290	\$275	\$295	\$300

*The FY 2020-21 Actual reflects the effects of COVID-19

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes one Tax Collector Manager transferred from Finance, Budget and Administration to Auto Tag

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

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

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				Actual	Actual	Budget	Projection	Target
Provide sound financial and risk management	Total dollar value of Tax Collector online transactions (in millions)	OP	↑	\$2.548	\$2.869	\$2.972	\$3.100	\$3.500

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes eight Senior Tax Record Specialists to improve customer service and reduce wait times in the Public Service Office Section which were approved as overages during FY 2022-23 (\$564,000)
- The FY 2023-24 Adopted Budget includes one Tax Collector Supervisor to perform supervisory duties times in the Public Service Office Section which was approved as an overage during FY 2022-23 (\$94,000)
- The FY 2023-24 Adopted Budget includes one Tax Collector Revenue Specialist to improve customer service and reduce wait times in the Public Service Office Section which was approved as an overage during FY 2022-23 (\$81,000)
- The FY 2023-24 Adopted Budget includes one Tax Records Specialist 2 transferred from Business Taxes to Taxpayer Services and Ad Valorem

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

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

Strategic Objectives - Measures								
<ul style="list-style-type: none"> GG4-1: Provide sound financial and risk management 								
Objectives	Measures			FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				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	↑	\$9.003	\$8.200	\$9.366	\$8.000	\$8.000
	Total dollar value of Local Business Tax collections (dollars in millions)	OP	↑	\$18.371	\$17.746	\$18.164	\$17.500	\$17.500
	Total dollar value of Convention and Tourist Tax collections (dollars in millions)*	OP	↑	\$160	\$239	\$175	\$278	\$281

*The FY 2020-21 Actual reflects the effects of COVID-19

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes one Tax Records Specialist 2 transferred from Business Taxes to Taxpayer Services and Ad Valorem

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

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

ADDITIONAL INFORMATION

- 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
- The FY 2023-24 Adopted Budget continues to prioritize the preparation for the transition to the constitutional office in January of 2025

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual	Actual	Budget	Projection	Adopted
	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
Advertising	0	0	85	85	78
Fuel	0	0	0	0	0
Overtime	0	0	51	56	50
Rent	0	0	1,884	1,884	1,987
Security Services	0	0	304	304	327
Temporary Services	0	0	25	25	25
Travel and Registration	0	0	72	71	82
Utilities	0	0	109	116	70

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OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Adopted FY 23-24	(dollars in thousands)	Total Funding		Total Positions	
					Expenditure By Program	Budget FY 22-23	Adopted FY 23-24	Budget FY 22-23	Adopted FY 23-24
Revenue Summary					Strategic Area: General Government				
Ad Valorem Fees	0	0	15,945	15,120	Office of the Tax Collector	5,906	2,585	17	17
Auto Tag Fees	0	0	15,556	16,415	Finance, Budget and Administration	5,041	9,552	48	49
Carryover	0	0	7,965	9,888	Fast Payment Processing	3,882	3,869	20	22
Local Business Tax Receipt	0	0	4,619	2,540	Auto Tag	2,750	2,605	27	28
Miscellaneous Revenues	0	0	10	10	Taxpayer Services and Ad Valorem	4,753	5,715	37	48
Tourist Tax Fees	0	0	5,566	7,247	Business Taxes	4,680	4,311	35	34
Total Revenues	0	0	49,661	51,220	Business Systems and Initiatives	3,096	4,731	6	6
Operating Expenditures Summary					Total Operating Expenditures	30,108	33,368	190	204
Salary	0	0	14,373	15,511					
Fringe Benefits	0	0	5,945	6,822					
Contractual Services	0	0	742	2,180					
Other Operating	0	0	6,320	5,616					
Charges for County Services	0	0	1,948	2,584					
Capital	0	0	780	655					
Total Operating Expenditures	0	0	30,108	33,368					
Non-Operating Expenditures Summary									
Transfers	0	0	19,553	17,852					
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	19,553	17,852					

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FUTURE	TOTAL
Revenue									
Tax Collector Revenues	0	400	375	0	0	0	0	0	775
Total:	0	400	375	0	0	0	0	0	775
Expenditures									
Strategic Area: GG									
Infrastructure Improvements	0	400	375	0	0	0	0	0	775
Total:	0	400	375	0	0	0	0	0	775

FUNDED CAPITAL PROGRAMS

(dollars in thousands)

HEADQUARTERS RECONFIGURATION - TAX COLLECTOR

PROGRAM #: 200003175

DESCRIPTION: Reconfigure office space at Tax Collector headquarters

LOCATION: 200 NW 2 Ave

City of Miami

District Located:

5

District(s) Served:

2,Countywide

REVENUE SCHEDULE:	PRIOR	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	FUTURE	TOTAL
Tax Collector Revenues	0	400	375	0	0	0	0	0	775
TOTAL REVENUES:	0	400	375	0	0	0	0	0	775
EXPENDITURE SCHEDULE:	PRIOR	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	FUTURE	TOTAL
Construction	0	310	175	0	0	0	0	0	485
Furniture Fixtures and Equipment	0	0	100	0	0	0	0	0	100
Permitting	0	15	0	0	0	0	0	0	15
Planning and Design	0	75	0	0	0	0	0	0	75
Technology Hardware/Software	0	0	100	0	0	0	0	0	100
TOTAL EXPENDITURES:	0	400	375	0	0	0	0	0	775

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

Department Operational Unmet Needs			
Description	(dollars in thousands)		Positions
	Startup Costs/ Non Recurring Costs	Recurring Costs	
Fund an Administrative Officer 2 to arrange for and attend trainings and conferences, answer inquiries where there is established policy or precedent action, take and transcribing notes, compose correspondence, perform research to compile data for special reports and other reporting requirements	\$0	\$87	1
Fund an Information Officer to coordinate all press releases and responses to media inquiries	\$0	\$87	1
Fund an Intergovernmental Affairs Coordinator to serve as the single point of contact for other government agencies	\$0	\$114	1
Fund a Senior Tax Records Specialist in Customer Relations to handle the volume of calls and timely process title applications to avoid loss of revenue predicament	\$0	\$71	1
Fund a Senior Tax Records Specialist to manage the reassignments of the payment plans on delinquent tangible taxes, contact taxpayers who missed expected payments, report the status of accounts to management and create/modify payment plans as needed	\$0	\$71	1
Fund a Senior Tax Records Specialist to perform many administrative duties in the office, such as processing account applications, responding to inquiries and general account maintenance	\$0	\$64	1
Fund a Senior Tax Records Specialist to handle the volume of calls and timely process title applications to avoid loss of revenue predicament	\$0	\$71	1
Fund an Administrative Officer 3 in Procurement to facilitate the purchase of goods and services by coordinating purchases with vendors	\$0	\$102	1
Fund a Senior Tax Records Specialist in Customer Service to implement an audit process to ensure all documents are quality assured for proper records retention	\$0	\$71	1
Fund a Senior Tax Records Specialist to handle the volume of calls and timely process title applications to avoid loss of revenue predicament	\$0	\$71	1
Fund a Tax Records Specialist 2 to perform many administrative duties in the office, such as processing account applications, responding to inquiries, and general account maintenance	\$0	\$64	1
Fund a Tax Records Specialist 2 to assist with processing payments and also to assist with the expected addition of new duties to the Division	\$0	\$64	1
Fund an Administrative Officer 2 to assist the Division Director in coordinating all activities and complex administrative duties across the three sections	\$0	\$87	1
Fund a Senior Tax Records Specialist to review, audit, assist, and approve: the DHSMV required monthly inventory of all items, this consists of 2 independent agencies that each house a combined total of more than 100,000 inventory items	\$0	\$71	1
Fund a Senior Tax Records Specialist in Convention and Tourism Tax to assist with researching business accounts, reviewing and collecting current, underpaid, and delinquent Convention and Tourist taxes	\$0	\$71	1
Fund a Senior Tax Records Specialist in Quality Review to comply with the Florida Department of Highway Safety and Motor Vehicles Memorandum of Understanding regarding local compliance auditing	\$0	\$71	1
Fund a Senior Tax Records Specialist to Department of research/process Revenue Refunds exceeding \$2,500 which required Department of Revenue approval, processing of rejects (upward increases accounts with certain flags to include VAB Flags, VAB Refund Interest, certificates issued) that meet criteria according to business rules and communicating with taxpayers regarding inquires on payments	\$0	\$71	1
Fund a Tax Records Specialist 2 to perform advanced clerical duties requiring a working knowledge of established procedures, regulations, and provisions of applicable Florida Statutes	\$0	\$64	1
Fund a Tax Records Specialist 2 to review and process online new/update requests for Business Tax applications, answers the public service line and incoming e-mails regarding Local Business Tax inquiries	\$0	\$64	1
Fund a Tax Collector Supervisor in Tangible Personal Property Tax to managed all the entire Error and Insolvency Inventory	\$0	\$94	1
Total	\$0	\$1,530	20