

DESCRIPTION:

The Tax Collector is a Constitutional Officer charged with the responsibilities of collection and distribution of taxes and fees for County government, municipalities, fire districts, drainage districts, State agencies, and the School Board, pursuant to Chapter 192, Florida Statutes.

COMMENTS:

The Tax Collector's operating budget is required by State statute to be submitted to the County by August 1st of each year. The operating budget for the Tax Collector is approved by the Florida Department of Revenue (FDOR). The Orange County Board of County Commissioners has no control or authority over the Tax Collector's operating budget. The FY 99-00 operating budget submitted for approval on August 1, 1999, is summarized below. The FY 00-01 budget figures are estimates based on a 3% increase.

	<u>FY 99-00</u>	<u>FY 00-01</u>
Personal Services	\$7,839,721	\$8,427,700
Operating Expenses	2,699,469	2,901,929
Capital Outlay	200,717	215,771
Total	\$10,739,907	\$11,545,400

The budget figure on the previous page represents an estimate of the amount to be paid from the General Fund to the Tax Collector. This charge is in accordance with a formula outlined in Florida Statute 192 whereby taxing entities pay commissions to the Tax Collector for services provided. The Tax Collector has no control over the amount charged for commissions, and the amount of commissions paid to the Tax Collector does not reflect their operating budget. The General Fund pays commissions to the Tax Collector for tax collections made for the following taxing entities: General Fund, Capital Projects Fund, Parks Fund, Library Debt, Orange County Public Schools, and Unincorporated Orange County.

The list below identifies only those funding sources for the Tax Collector which come under the control of the Board of County Commissioners, and the estimated commissions to be paid by each source:

<u>Funding Source</u>	<u>FY 99-00</u>	<u>FY 00-01</u>
General Fund	\$14,162,728	\$15,224,933
County Fire	1,367,275	1,476,657
Other MSTUs	92,209	96,593
Library Operating	331,099	345,793
Mandatory Refuse/Recycling	534,248	546,487

At the end of each fiscal year, excess fees (meaning commissions paid in excess of Tax Collector operating expenses) and associated interest earnings are returned to the County and other taxing entities, as applicable. Excess fees and interest earnings returned to the General Fund in October 1998 were approximately \$9.1 million.