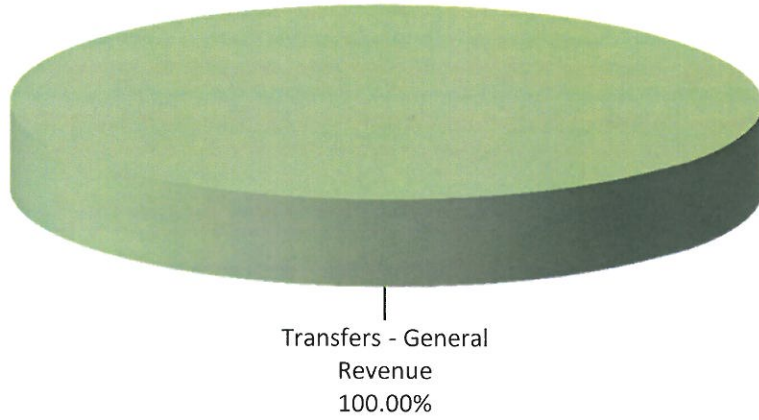


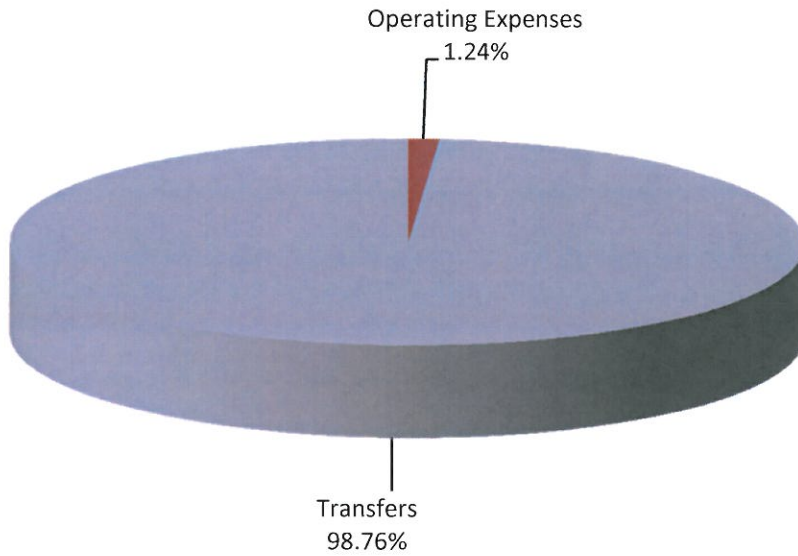
TAX COLLECTOR

REVENUE (SOURCES)



ADOPTED BUDGET FY2016-2017
\$2,748,408

EXPENDITURES (USES)



TAX COLLECTOR SUMMARY

MISSION STATEMENT:

The Mission of the Brevard County Tax Collector's Office is to serve our citizens through the collection and distribution of the funds used by local and state governmental agencies to maintain our society. We will use the principles of customer oriented service, honesty, efficiency, fairness, accountability and transparency to guide our actions.

PROGRAMS AND SERVICES:

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

Real Estate Taxes

- Current Taxes
- Delinquent

State Mandated Services

- Florida Title and Registration
- Florida Driver's License
- Florida ID Card
- Florida Fish and Wildlife Conservation Commission
- Department of Agriculture and Consumer Services, Concealed Weapons

Business Tax Receipts/Tangible Personal Property Tax/Tourist Development Tax

Personnel Services

- Hiring
- Training
- Employee Benefits

State of Florida Department of Revenue Mandated

- Financial Management Accounting and Audit
- Funds Management and Temporary Investments

Accomplishments:

As of June 1, 2016, for Fiscal Year 2015-16

- Collected and distributed 622,841,808.71 dollars in ad valorem taxes and non-ad valorem taxes in accordance to law
- Collected and distributed 8,335,295.17 dollars of Tourist Development Taxes
- Collected and distributed 1,078,846.91 dollars of Business Tax Receipts
- Our employees processed over 671,169 service transactions for State Agencies while issuing licenses, permits or titles and collecting and distributing 39,161,009.00 dollars in fees
- Processed over 4100 original concealed weapons applications and 850 concealed weapons renewals
- Lockbox processing of utility payments for the City of Melbourne and Cocoa

TAX COLLECTOR SUMMARY

- Integrated new deed/title transaction computer soft-ware into the Property tax Department to save personnel costs and the reduce chances of title errors
- Successful Audit with no management comments or recommendations
- Fifth consecutive year that the Tax Collector was given the Award for Excellence in Financial Operations by the Florida Tax Collectors, Inc.
- Revamped the training process for new hire employees to improve employee retention and service capabilities
- Served on the Department of Highways Safety and Motor Vehicles user group and participated in the pilot program for the Electronic Filing System on the new "Orion" platform
- Instituted a no-cost e-check pay system for internet transactions to increase customer usage
- Installed pin-debit machines at all locations to decrease costs to the customer and speed transaction times
- Installed cash machines at two branch offices; the machines increase the time available for employees to service customers, provides better accountability of monies, and reduces the vulnerability of the offices to theft
- Successfully lobbied the State Legislature to create and pass a Bill that would allow renewals of concealed weapon licenses in Tax Collector Offices
- Assisted in educating the public regarding the Tourist Development Tax (TDT) through audits, pamphlets, public speaking events and mail outs
- Contracted with AIRBNB, Inc. to collect Tourist Development Taxes
- Obtained permission and equipment from Florida Department of Agriculture and Consumer Services (FDACS) to begin processing concealed weapons permits in a second office beginning in July of 2016

Initiatives:

- Branch Offices will implement the new Department of Highways Safety and Motor Vehicles "Capture" software program in July of 2016 (this will require update/replacement of current photograph and signature pad equipment)
- Creating a list of tax payers who are willing to receive his/her property tax bill as an e-mail to save postal and printing costs
- Working to make the Tax Collector website more user-friendly to encourage use of online services and appointments
- Will continue the installation of cash machines at the other branch offices to reduce personnel costs and increase safety and accountability

Trends and Issues:

- The significant (16%) increase in Department of Highway Safety and Motor Vehicles (DHSMV) service requests from FY 2014 to FY 2015 is impacting office wait times
- The number of bankruptcies and tax certificates sold has declined and we have phased out the attorney position as a member of staff
- 10% increase in TDT revenue over the last fiscal year
- The lower unemployment rate in Brevard County is affecting our ability to compete for and retain qualified employees
- The personnel costs for recruitment, hiring and training have increased dramatically over the past two years
- Population increases in the west, central and south portions of the County are negatively impacting service levels, especially in Palm Bay
- Florida DHSMV is predicting a 300 percent increase in driver's license renewals and a 700 percent increase in identification renewals in 2016-17

TAX COLLECTOR SUMMARY

- The number of concealed weapons applications is far exceeding the estimates originally provided by FDACS and has impacted the personnel resources available to complete other transactions
- The number of replacement vehicle registration plates is predicted to dramatically increase in FY 2016-2017
- Changes by the Department of Labor to Fair Labor Standards Rules will impact salary levels and overtime usage in FY 2016-2017

Service Level Impacts:

Over the past several years, the Tax Collector's Office has documented an exponential increase in service requests. One way we are attempting to meet that need is through better use of technology, both inside the offices and on our website. We have also shifted resources to meet the service demands of individual offices and to compensate for the changing service demands of opening the new branch office in Viera. The workload created by the processing of concealed weapon's applications is currently utilizing the personnel resources of two full-time equivalent (FTE) positions in the Merritt Island Office. This is impacting the delivery of other services through increased customer wait times and at times has forced us to turn customers away. Based on the current work load, it is anticipated that the opening of concealed weapon's application processing in the Viera Office in July of 2016 will require a third FTE to meet customer demand.

The Brevard County Tax Collector's budget is submitted to the Florida Department of Revenue for approval and is fee driven. The Florida Legislature is responsible for creating the fee schedule used by the Tax Collector. The schedule is based on the amount of tax collected by the Tax Collector for the local government authorities. The Tax Collector's Office receives a commission for the performance of a service for the Brevard County Board of Commissioners as prescribed in Florida Statutes 192.091. Payment of this commission, which is recorded as a transfer on the records of the County, is neither optional nor discretionary. The General Fund transfer reflected in this budget is viewed by the Tax Collector's Office as a charge for service versus an actual transfer of funds.

The County's General Fund provides reimbursements to the Tax Collector for postage related to the tax bill mailings.



TAX COLLECTOR: DEPARTMENT SUMMARY

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues</i>	\$0	\$0	\$0	\$0	0.00%
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$7,042,692	\$2,511,670	\$2,748,408	\$236,738	9.43%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$7,042,692	\$2,511,670	\$2,748,408	\$236,738	9.43%
TOTAL REVENUES	\$7,042,692	\$2,511,670	\$2,748,408	\$236,738	9.43%
EXPENDITURES					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$32,012	\$67,692	\$34,000	(\$33,692)	(49.77%)
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$32,012	\$67,692	\$34,000	(\$33,692)	(49.77%)
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$6,998,882	\$2,443,978	\$2,714,408	\$270,430	11.07%
<i>Non-Operating Expenditures</i>	\$6,998,882	\$2,443,978	\$2,714,408	\$270,430	11.07%
TOTAL EXPENDITURES	\$7,030,893	\$2,511,670	\$2,748,408	\$236,738	9.43%
PERSONNEL:					
Full-time positions	0.00	0.00	0.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	0.00	0.00	0.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

TAX COLLECTOR: BUDGET VARIANCES

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	\$0	0.00%	
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward	\$0	0.00%	
Transfers - General Revenue	\$236,738	9.43%	Due to an increase in estimated Ad Valorem and Non-Ad Valorem taxes to be collected by the Tax Collector, resulting in an increase in their commissions.
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

TAX COLLECTOR: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	\$0	0.00%	
Operating Expenses	(\$33,692)	(49.77%)	Due to a reduction in postage expense for tax mailings based on historical trend.
Capital Outlay	\$0	0.00%	
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$0	0.00%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$0	0.00%	
Transfers	\$270,430	11.07%	Due to an increase in estimated Ad Valorem and Non-Ad Valorem taxes to be collected by the Tax Collector, resulting in an increase in their commissions.

