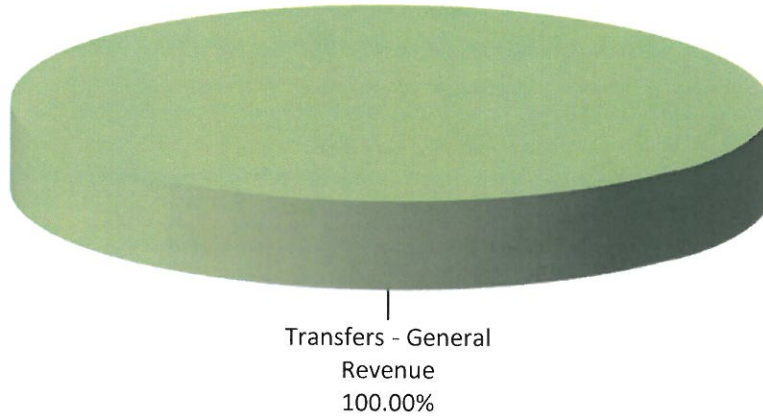


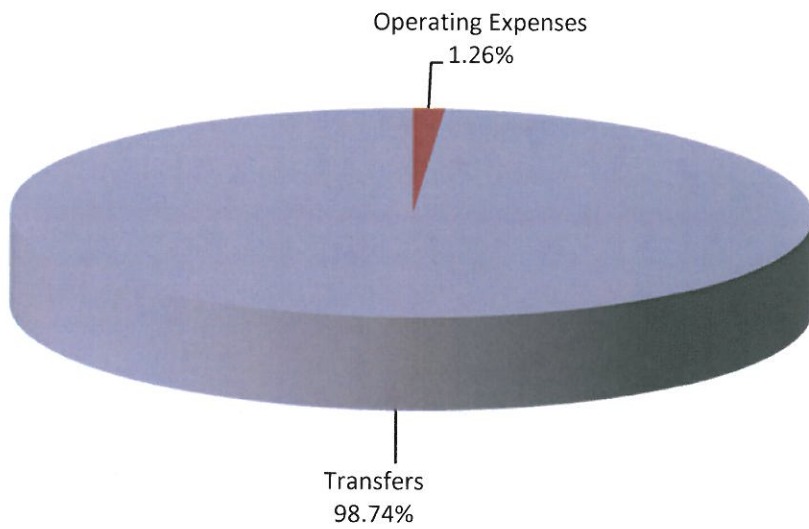
TAX COLLECTOR

REVENUE (SOURCES)



ADOPTED BUDGET FY2017-2018
\$2,822,950

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

Non-Ad Valorem Assessments

State Agencies served by the Brevard County Tax Collector

- Department of Highway Safety and Motor Vehicles
 - 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
- Florida Department of Health and Bureau of Vital Statistics, Birth Certificates

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

Personnel Services for 184 Employees

- Hiring
- Training
- Employee Benefits

State of Florida Department of Revenue Mandated

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

Accomplishments:

- Billed over 326,800 tax accounts
- Payment Processing Unit processed over 509,000 payments
- Collected and distributed 648,777,252.71 dollars in ad valorem taxes and non-ad valorem assessments in accordance to law
- Collected and distributed 9,152,438.24 dollars of Tourist Development Taxes

TAX COLLECTOR SUMMARY

- Collected and distributed 1,087,818.60 dollars of Business Tax Receipts
- Our employees processed over 707,488 service transactions for State Agencies while issuing licenses, permits or titles and collecting and distributing 41,894,599.21 dollars in fees
- Processed 4,012 original concealed weapons applications and 1,598 concealed weapons renewals
- Integrated Florida Department of Health and Vital Statistics work processes into our branch offices and processed 505 original birth certificate applications and 69 birth certificate copies
- Lockbox processing of utility payments for the City of Melbourne and Cocoa
- Successful Audit with no management comments or recommendations, this is the sixth year in a row that the Tax Collector received the Award for Excellence in Financial Operations by the Florida Tax Collectors, Inc.
- Installed cash machines at two (2) 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
- Implemented a new digital phone system
- Partnered with the Clerk of Court to streamline tax deed process

Initiatives:

- Implemented a new program that allows for printing of concealed weapon permit renewals at two (2) of our branch offices
- Pioneered for the State of Florida the automobile dealer Electronic Filing System (EFS) for vehicle registrations
- Assisted in educating the public regarding the Tourist Development Tax through audits, pamphlets, public speaking events and mail outs
- Began processing concealed weapons permits in a second office beginning in 2016
- Implemented the new Department of Highway Safety and Motor Vehicle's "Capture" software program in July of 2016, this required update/replacement of current photograph and signature pad equipment
- Created 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
- Working with the Property Appraiser and Tax Management Associates, Inc. to collect taxes from persons claiming inappropriate homestead exemptions
- Partnered with the Florida Department of Health and Bureau of Vital Statistics to issue Birth Certificates
- Studying all aspects of our office layouts, types of services offered, employee training and on-line transactions to reduce customer wait times and to improve service times
- Retain the Operations Unit phone system during County's transition to a new system, required the installation of a new digital phone system no longer supported through County Government
- Increased security/protection of digital data from natural disasters and malicious attack through enhanced security and data backup systems
- Seeking opportunities to reduce business processes for tax deeds

Trends and Issues:

- An additional thirty-six (36) thousand requests for DHSMV services from this same time period in FY 2015 to FY 2016 impacts office wait times
- The number of bankruptcies involving tax payments has continued to decline, we have reduced the number of employees working on bankruptcies from two and half (2.5) FTEs to one (1)

TAX COLLECTOR SUMMARY

- Tax deed applications continue to increase (doubled since 2015) indicating an upswing in bidder investment
- Downward trend in delinquent real estate and tangible personal property taxes
- Percentage of sold delinquent tax certificates increased over previous years, this year it exceeded ninety-nine (99) % with the collection of 14,887,855.00 dollars in tax revenue and fees
- Ten (10)% increase in TDT revenue over the same period last fiscal year
- The lower unemployment rate in Brevard County is impacting our ability to compete for and retain qualified employees, the personnel costs for recruitment, hiring and training have increased dramatically over the past three (3) years
- Other entities are seeking to have the Tax Collector collect non-ad valorem assessments in accordance with the Florida Statutes, i.e., Property Assessed Clean Energy (PACE) and municipal special assessments
- Our County's population continues to increase negatively impacting service levels, especially in Palm Bay
- The Florida Department of Highway Safety and Motor Vehicles is predicting another significant increase in driver's license renewals and in identification renewals in calendar years 2017 and 2018
- The State of Florida predicts the number of replacement vehicle registration plates is to dramatically increase in calendar year 2017
- Changes by the Department of Labor to Fair Labor Standards Rules directly impacted salary levels and overtime usage in FY 2016-2017
- There is a growing threat of malicious attack on data resources

Service Level Impacts:

- Over the past several years, the Tax Collector's Office has documented an exponential increase in service requests. That trend has continued in this current fiscal year and we are seeking solutions that allow us to provide appropriate customer service while reducing the overall expense of a respective service. Additionally, the State of Florida is forecasting a significant surge for motorist services in Brevard County during the next two (2) years. One of the ways we are attempting to meet that service need is through better use of technology, both inside the offices and on our website. However, many of the services the tax collector provides require human interaction between the customer and employee. To meet this service demand we have had to hire additional personnel. We have also used, and will continue to use, statistical information to shift resources to meet our customer's service demands and to save the customers both time and money through better efficiency.
- Until we have additional information from the involved entities, the FTE cost for the billing and collecting of non-ad valorem of taxes for them under the PACE program or municipal special assessments cannot be determined.

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: SUMMARY

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2015-2016	Final Budget FY2016-2017	Adopted Budget FY2017-2018	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	\$2,511,670	\$2,748,408	\$2,822,950	\$74,542	2.71%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$2,511,670	\$2,748,408	\$2,822,950	\$74,542	2.71%
TOTAL REVENUES	\$2,511,670	\$2,748,408	\$2,822,950	\$74,542	2.71%
EXPENDITURES					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$18,310	\$34,000	\$35,500	\$1,500	4.41%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$18,310	\$34,000	\$35,500	\$1,500	4.41%
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	\$2,623,027	\$2,714,408	\$2,787,450	\$73,042	2.69%
<i>Non-Operating Expenditures</i>	\$2,623,027	\$2,714,408	\$2,787,450	\$73,042	2.69%
TOTAL EXPENDITURES	\$2,641,337	\$2,748,408	\$2,822,950	\$74,542	2.71%
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	\$74,542	2.71%	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	\$1,500	4.41%	Increase 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	\$73,042	2.69%	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

