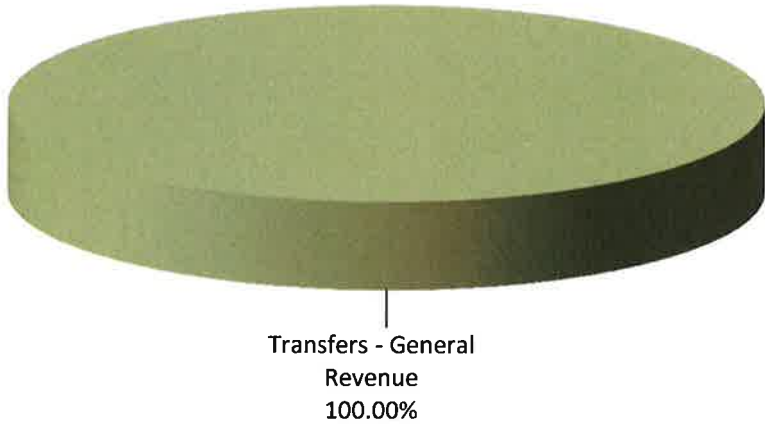


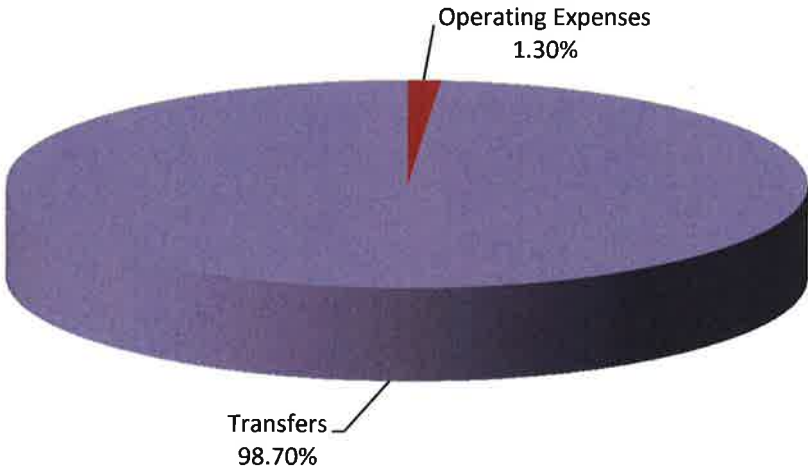
TAX COLLECTOR

REVENUE (SOURCES)



ADOPTED BUDGET FY2018-2019
\$2,929,244

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 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 (BTR)/Tangible Personal Property/Tourist Development Tax

Personnel Services for 205 Employees

- Hiring
- Training
- Employee Benefits

State of Florida Department of Revenue Mandated

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

Federal Agency Assistance

- The first Tax Collector in the State of Florida to be a part of the TSA Universal Enrollment Program. In this program we process "trusted traveler" applications for the Federal Transportation Administration through a third party vendor.

Accomplishments:

- Billed over 378,975 tax accounts
- Payment Processing Unit processed over 486,284 payments

TAX COLLECTOR SUMMARY

- Collected and distributed 687,604,966 dollars in ad valorem taxes and non-ad valorem assessments in accordance to law
- Collected and distributed 10,317,851 dollars of Tourist Development Taxes
- Collected and distributed 1,070,980 dollars of Business Tax Receipts
- Our employees processed over 740,656 service transactions for State Agencies while issuing licenses, permits or titles and collecting and distributing 44,615,104 dollars in fees
- Processed 3m799 original concealed weapons applications and 1,596 concealed weapons renewals
- Integrated Florida Department of Health and Vital Statistics work processes into our branch offices and processed 2,390 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 seventh 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 six (6) 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
- Partnered with the Clerk of Court to streamline tax deed process
- Partnered with Idemia and the Transportation Security Administration to accept 2,778 applications for TSA Pre-Check Approval, the program provides travelers the opportunity to receive expedited screening at participating U.S. airports
- Added a remote training room in the IHB branch with five computers that can be used to provide FRIVIS and FDLIS training classes
- Implemented a new training program for part-time employees
- Conducted ten (10) external Tourist Tax Audits

Initiatives:

- Eighteen part time positions were added to work during the peak hours in our branch offices to help reduce costs and customer wait times.
- Piloted the new driver license credential, print and Inventory Management System for DHSMV in our Merritt Island office in August 2017 for statewide implementation in fiscal year 2017-2018.
- Updated BTR renewals and processes to reflect legislative changes to exemptions.
- Established a working user group to evaluate our queuing statistics and establish benchmarks.
- Piloting a new registration renewal process for the DHSMV.
- We have an employee assigned as an expert user with the DHSMV's Motorist Modernization Group for the motorist services system applications that will roll out statewide in 2019.
- Piloted access to live renewal data with Grant Street and DHSMV to increase the number of eligible registration records for online renewals.
- The Tax Department is initiating an MOU with Mister b & b to collect tourist development taxes.
- Implemented the Mentor Training Program to assist trainers.
- Shifted responsibility of conducting administrative investigations to the Training Department.
- Increased staffing to the Training Department to include: a training manager and additional training coordinator.
- Increased the training available to employees through an improved internal training curriculum and access to county sponsored training classes. For the first time, employees attended the County's Executive Leadership Institute development program.
- Assisted in educating the public regarding the Tourist Development Tax through audios, pamphlets, public speaking events and mail outs.

TAX COLLECTOR SUMMARY

- Will begin processing concealed weapons permits in a third office (Titusville Main Office) beginning in August of 2018.
- Working to make the Tax Collector website more user friendly, and ADA compatible, to encourage the use of online services and appointments.
- 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.
- Ongoing efforts to increase security/protection of digital data from natural disasters and malicious attacks through enhanced security and data backup systems.
- Implementing enhanced data network physical cabling in order to fully utilize bandwidth supported by internet providers and internal server systems. Some buildings were originally cabled prior to the use of category 5 or higher network cables and cannot adequately support the higher traffic needs of most application systems.
- Partnering with Department of Highway Safety and Motor Vehicles on the My Florida Network migration for state connectivity for all our office locations.

Trends and Issues:

- The State of Florida DHSMV is forecasting a 4.3 percent increase in DL renewals and a 40 percent increase in registration plate replacement in calendar year 2019.
- Since 2015 there has been a 123 percent increase in tax deed applications, indicating a continuing 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.
- The collection of non-ad valorem assessments for outside entities, along with other external agency actions outside the control of the Tax Collector, has involved the Office in multiple law suits. This has negatively impacted our legal services budget.
- Our County's population continues to increase negatively impacting service levels, especially in Palm Bay. Plans are being considered to increase the service capacity of the Palm Bay Branch Office.
- The threat of malicious attack on data resources continues to expand.
- The Office of the Tax Collector is currently exploring the development of a records management system focused on digital imaging and electronic filing of documents. This is in conjunction with an electronic public records request tracking system.
- Increase in the overall number of staff has increased the workload of personnel services, both in training and human resource administration.
- The increase in staff will require an update to the computerized payroll system for both W-2 and ACA reporting.

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

TAX COLLECTOR SUMMARY

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 FY2016-2017	Current Budget FY2017-2018	Adopted Budget FY2018-2019	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	\$2,748,408	\$2,822,950	\$2,929,244	\$106,294	3.77%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$2,748,408	\$2,822,950	\$2,929,244	\$106,294	3.77%
TOTAL REVENUES	\$2,748,408	\$2,822,950	\$2,929,244	\$106,294	3.77%
EXPENDITURES					
Compensation and Benefits	\$0	\$0	\$0	\$0	0.00%
Operating Expenses	\$32,141	\$35,500	\$38,000	\$2,500	7.04%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$32,141	\$35,500	\$38,000	\$2,500	7.04%
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	\$2,705,841	\$2,787,450	\$2,891,244	\$103,794	3.72%
<i>Non-Operating Expenditures</i>	\$2,705,841	\$2,787,450	\$2,891,244	\$103,794	3.72%
TOTAL EXPENDITURES	\$2,737,982	\$2,822,950	\$2,929,244	\$106,294	3.77%
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	\$106,294	3.77%	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	\$2,500	7.04%	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	\$103,794	3.72%	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

