

## **TAX COLLECTOR SUMMARY**

### **MISSION STATEMENT:**

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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:**

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#### Real Estate Taxes/ Tangible Personal Property Taxes

- Current Taxes
- Delinquent Taxes including Tax Certificates and Tax Deeds

#### Non Ad-Valorem Assessments

#### State Agencies served by the Brevard County Tax Collector

- Department of Highway Safety and Motor Vehicles  
Driver License and Identification Card Services
  - US & Non-US Citizens
  - Confidential Licenses for Law Enforcement
  - Driving Road Tests (in all branches except for Viera where the roadway conditions are not conducive for the maneuvers required for driving tests)Florida Title and Registration
  - Motor Vehicles
  - Vessels
  - Mobile HomesHandicapped Parking Placards
- 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
- Department of Revenue, Sales Tax

#### Business Tax Receipts (BTR)

#### Tourist Development Tax

#### CFX Toll Violations

#### Lock Box Processing

- City of Cocoa

#### State of Florida Statutorily Mandated

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

## TAX COLLECTOR SUMMARY

Personnel Services for 207 Employees

- Hiring
- Training
- Employee Benefits

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

**Accomplishments:** as of June 1, 2024, FY23-24, Oct. 1, 2023 – May 31, 2024, Roll Year 2023

- Billed over 393,941 tax accounts.
- Payment Processing Unit processed over 266,968 payments.
- Collected and distributed 1,049,637,865 dollars in ad valorem taxes and non-ad valorem assessments to taxing authorities in accordance with law, **up 141,249,916 million dollars from previous year.**
- Collected and distributed 16,837,025 dollars in Tourist Development Taxes.
- Collected and distributed 1,064,799 dollars of Business Tax Receipts.
- Our employees processed over 640,552 service transactions for State Agencies while issuing licenses, permits or titles and collecting and distributing 41,149,200 dollars in fees, up over 211,947 thousand dollars from the previous year.
- Processed 1,290 original concealed weapons applications and 2,660 concealed weapons renewals.
- Processed 2,287 original birth certificate applications and 529 birth certificate copies for Florida Department of Health and Vital Statistics.
- Lockbox processing of utility payments for the City of Cocoa.
- Successful Audit with no management comments or recommendations.
- Conducted external Tourist Tax Audits.
- Cleared 8,549 toll violations for Central Florida Expressway Authority.
- Collected and distributed 3,470 dollars of Hope Scholarship funds.

### Personnel Expenses

Since implementation of the recommended pay plan from Evergreen Solutions LLC's salary study last fiscal year, the Tax Collector's Office has seen a significant improvement in our ability to hire and retain qualified employees. With the continued growth in population of Brevard County, we will need to add additional staff next fiscal year pending approval from the Florida Department of Revenue.

### Operating Expenses

Operating expenses were up 7.02% (183,398 dollars) this budget year due to the implementation of new accounting and payroll software.

## TAX COLLECTOR SUMMARY

### Capital Expenses

The Tax Collector's Office had no large capital expenses in the 2023-2024 budget year.

The Tax Collector's Office will distribute an estimated 5,091,981 dollars in unused fees to the taxing authorities at the end of this fiscal year. **Approximately 4,571,936 dollars of that will be distributed to the Board of County Commissioners.**

The Tax Collector's Office has distributed FY 23-24, 1<sup>st</sup> and 2<sup>nd</sup> quarter interest payments in the amount of 2,387,215 dollars to the taxing authorities. **The Board of County Commissioners portion of that is 869,811 dollars.**

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.

BREVARD COUNTY TAX COLLECTOR

**FY 24/25 ESTIMATE OF COUNTY AD-VALOREM COMMISSIONS**

*Per Estimated Millage based on email from County Mgr Frank Abbate 6/6/2024 &  
2024 Prelim Taxable Value from PA 6/26/2024*

<u>TAX DISTRICT</u>	<u>ESTIMATED COMMISSION</u>
<b><u>OPERATING</u></b>	
GENERAL FUND	3,829,638.34
SCHOOL BOARD	7,918,100.55
TOTAL GENERAL FUND	<u>11,747,738.89</u>
BREVARD LIBRARY DISTRICT	436,909.95
BREVARD MOSQUITO CONTROL	179,749.74
FIRE CONTROL MSTU	308,182.26
RECREATION DISTRICT #1 - MSTU	69,122.81
RECREATION DISTRICT #4 - MAINT.	67,825.01
LAW ENFORCEMENT MSTU	498,531.49
ROAD & BRIDGE DISTRICT #1 - MSTU	52,335.35
ROAD & BRIDGE DISTRICT #2 - MSTU	23,828.17
ROAD & BRIDGE DISTRICT #3 - MSTU	11,633.68
ROAD & BRIDGE DISTRICT #4 - MSTU	38,690.52
ROAD & BRIDGE DISTRICT #5 - MSTU	13,600.01
ROAD & BRIDGE DIST #4 - N. BCH.	3,599.78
ROAD & BRIDGE DIST #4 - M.I. MSTU	559.81
ENV END LD/WTR LTD 05-24	61,403.56
PT. ST.JOHN/CAN GROVE REC MSTU	11,675.83
N BREVARD REC DIST 1 TITUS 2001-2020	17,563.92
MI REC DIST 2 MSTU 2001-2020	25,769.14
S BREVARD REC DIST 2001-2020	170,398.67
<b><u>SUB TOTAL OPERATING</u></b>	<u>13,739,118.59</u>
<b><u>DEBT SERVICE</u></b>	
ENV END LD/WTR (DBTP) 05-24	10,242.88
PSJ/CAN GRV REC (DBTP)	-
N BREV REC DI/TTS (DBTP) 01-20	20,440.30
MI REC DIST 2 MSTU (DBTP) 2001-2020	9,251.68
S BREVARD REC DIST (DBTP) 2001-2020	24,214.00
<b><u>SUB TOTAL DEBT SERVICE</u></b>	<u>64,148.86</u>

**BUDGET REQUEST FOR TAX COLLECTORS  
SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY**

**BREVARD  
COUNTY**

**EXHIBIT A**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 6/30/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$13,076,525	\$15,729,153	\$11,245,796	\$16,556,355	\$827,202	5.26%			
OPERATING EXPENSES (Sch. II)	\$3,334,901	\$2,794,366	\$2,208,151	\$2,938,505	\$144,139	5.16%			
OPERATING CAPITAL OUTLAY (Sch. III)	\$674,040	\$5,200	\$90,073		(\$5,200)	-100.00%			
TOTAL EXPENDITURES	\$17,085,466	\$18,528,719	\$13,544,020	\$19,494,860	\$966,141	5.21%			
NUMBER OF POSITIONS		207		210	3	1.4%			
					COL (5) - (3)	COL (6) / (3)			