

## **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's Driver License
  - Florida I D Card
- Florida Fish and Wildlife Conservation Commission
- Department of Agriculture and Consumer Services, Concealed Weapons
- Florida Department of Health Bureau of Vital Statistics, Birth Certificates

#### ***Business Tax Receipts (B T R)/Tangible Personal Property/Tourism 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 T S A Universal Enrollment Program. In this program, we process "trusted traveler" applications for the Federal Transportation Administration through a third-party vendor

Accomplishments as of June 1, 2019; October 1, 2018 through May 31, 2019; Roll Year 2018:

- Billed over 382,180 tax accounts
- Payment Processing Unit processed over 451,231 payments
- Collected and distributed 724,195,400 dollars in ad valorem taxes and non-ad valorem assessments in accordance to law
- Collected and distributed 10,459,062 dollars of Tourist Development Taxes
- Collected and distributed 1,103,350 dollars of Business Tax Receipts
- Our employees processed over 723,148 service transactions for State Agencies while issuing licenses, permits or titles and collecting and distributing 42,965,787 dollars in fees
- Processed 3,262 original concealed weapons applications and 1,621 concealed weapons renewals
- Integrated Florida Department of Health and Vital Statistics work processes into our branch offices and processed 2,983 original birth certificate applications and 598 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 eighth year in a row that the Tax Collector received the Award for Excellence in Financial Operations by the Florida Tax Collectors, Incorporated
- Partnered with Idemia and the Transportation Security Administration to accept 2,979 applications for T S A Pre-Check Approval. The program provides airline travelers the opportunity to receive expedited screening at participating U.S. airports
- Added a remote training room in the I H B 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
- Piloting the new driver license credential System for D H S M V in our Melbourne office in August 2019 for statewide implementation in fiscal year 2018-2019
- Established a working user group to evaluate our queuing statistics and establish benchmarks
- Piloting a new registration renewal process for the D H S M V
- We have an employee assigned as an expert user with the D H S M V's Motorist Modernization Group for the motorist services system applications that will roll out statewide in 2020
- Implemented access to live renewal data with Grant Street and D H S M V to increase the number of eligible registration records for online renewals
- Began processing concealed weapons permits in a third office (Titusville Main Office) beginning in August of 2018.
- Completed making the Tax Collector's website more user friendly, and A D A 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
- Piloting equipment refresh for D H S M V in our Merritt Island office beginning in July of 2019 with statewide program rollout in 2019-2020
- The Tax Collector has implemented a new software program that provides real time service data in the hands of the management team

#### Trends and Issues:

- The State of Florida D H S M V is forecasting a 4.5 percent increase in DL renewals in calendar year 2020
- As of May 2019 Brevard County is 89.07 percent Real I D Compliant
- 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 (99.6) percent and resulted in the collection of an additional 1.29 million dollars in tax revenue and fees over last year
- T D T revenue increased approximately 2 percent over the same period last fiscal year. This is a lower rate of growth than experienced in the last few years
- 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 (4) years. We have completed a compensation study to evaluate employee wages
- 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 (P A C E) 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
- D O T roadbuilding projects have significantly increased the number of condemnation actions the Tax Collector has received
- Our County's population continues to increase negatively impacting service levels, especially in Palm Bay. Plans are underway 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 in 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 forced 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 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 F T E cost for the billing and collecting of non-ad valorem of taxes for them under the P A C E 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

Tax Collector's Office Revenue & Expense Category	Actual F Y 2017- 2018	Final Budget F Y 2018- 2019	Adopted Budget F Y 2019- 2020	Difference	% Change
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessments Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	0.00%
Charges for Services Revenue	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<b>Total Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$2,822,950	\$2,929,244	\$3,054,616	\$125,372	4.28%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
<b>Total Non-Operating Revenues</b>	<b>\$2,822,950</b>	<b>\$2,929,244</b>	<b>\$3,054,616</b>	<b>\$125,372</b>	<b>4.28%</b>
<b>TOTAL REVENUES</b>	<b>\$2,822,950</b>	<b>\$2,929,244</b>	<b>\$3,054,616</b>	<b>\$125,372</b>	<b>4.28%</b>
Compensation and Benefits Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$32,823	\$38,000	\$35,000	-\$3,000	-7.89%
Capital Outlay Expense	\$0	\$0	\$0	\$0	0.00%
<b>Operating Expenditures</b>	<b>\$32,823</b>	<b>\$38,000</b>	<b>\$35,000</b>	<b>-\$3,000</b>	<b>-7.89%</b>
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%
Grants and Aid Expense	\$0	\$0	\$0	\$0	0.00%
Transfers Expense	\$2,796,213	\$2,891,244	\$3,019,616	\$128,372	4.44%
<b>Total Non-Operating Expenses</b>	<b>\$2,796,213</b>	<b>\$2,891,244</b>	<b>\$3,019,616</b>	<b>\$128,372</b>	<b>4.44%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,829,037</b>	<b>\$2,929,244</b>	<b>\$3,054,616</b>	<b>\$125,372</b>	<b>4.28%</b>

**TAX COLLECTOR: BUDGET VARIANCES**

<b>Tax Collector's Office Revenue and Expense Category</b>	<b>Variance</b>	<b>% Variance</b>	<b>Explanation</b>
Taxes Revenue	\$0	0.00%	
Permits, Fees & Special Assessments Revenue	\$0	0.00%	
Intergovernmental Revenue	\$0	0.00%	
Charges for Services Revenue	\$0	0.00%	
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward Revenue	\$0	0.00%	
Transfers - General Revenue	\$125,372	4.28%	
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$0	0.00%	
Operating Expense	-\$3,000	-7.89%	
Capital Outlay Expense	\$0	0.00%	
Grants and Aid Expense	\$0	0.00%	
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	
Transfers Expense	\$0	0.00%	