

Meeting Date
<b>July 11, 2017</b>



AGENDA	
Section	<b>CONSENT</b>
Item No.	<i>II.D.2</i>

**AGENDA REPORT**  
**BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS**

SUBJECT:	<b>APPROVAL OF ADMINISTRATION AND COLLECTION COST FOR BUSINESS TAX RECEIPTS – JULY 1, 2017 – JUNE 30, 2018</b>
DEPT/OFFICE:	<b>BUDGET OFFICE</b>

Requested Action:  
 It is requested that the Board approve the proposed cost, as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts.

Summary Explanation & Background:

As required by Article II, Section 102-41, Article II of the Brevard County Code of Ordinances, the Tax Collector is submitting the proposed cost for administration and collection of County Business Tax Receipts to the Board for approval.

As advised in the attached letter, the Tax Collector is requesting the amount of \$284,810 be approved as the cost of collecting business tax receipts for the year July 1, 2017 to June 30, 2018. The proposed cost represents a 0.4% or \$1,205 increase from the previous year. The increase in Business Tax Receipt cost of collection is primarily attributable to increases in data processing and salaries, which is offset by decreases in postage, forms, and envelopes.

Categories	FY 2016 Cost	FY 2017 Cost	\$ Change	% Change
Data Processing & Production	\$53,787	\$55,014	\$1,227	2.3%
Forms, Envelopes, etc.	\$2,880	\$1,488	(\$1,392)	-48.3%
Postage	\$9,707	\$8,971	(\$736)	-7.6%
Travel	\$826	\$1,006	\$180	21.8%
Office Supplies	\$300	\$300	\$0	0.0%
Telephone	\$200	\$200	\$0	0.0%
Salaries & Benefits	\$215,905	\$217,831	\$1,926	0.9%
<b>Total</b>	<b>\$283,605</b>	<b>\$284,810</b>	<b>\$1,205</b>	<b>0.4%</b>

**Fiscal Impact:** The cost of Business Tax Receipts is increasing by \$1,205.

Clerk to the Board instruction: Maintain documents for records retention

Exhibits Attached: Letter; RE: Proposed Cost for Collecting County Business Tax Receipts – July 1, 2017 to June 30, 2018.

Contract /Agreement (If attached):	Reviewed by County Attorney	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	PR	<input type="checkbox"/>
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County Manager	Assistant County Manager	Department Director / Extension
Frank Abbate <i>[Signature]</i>		Jill Hayes/X-52857 <i>[Signature]</i>



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

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Tammy.Rowe@brevardclerk.us

July 12, 2017

**M E M O R A N D U M**

**TO:** Jill Hayes, Budget Office Director

**RE:** Item II.D.2., Approval for Administration and Collection Cost for Business Tax Receipts –  
July 1, 2017 – June 30, 2018

The Board of County Commissioners, in regular session on July 11, 2017, approved the proposed cost as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

/kp

cc: Finance



# BREVARD COUNTY

## Office Of The Tax Collector

400 South Street, 6<sup>th</sup> Floor  
Post Office Box 2500, Titusville, FL 32781-2500  
Telephone (321) 264-6920, Fax (321) 264-5398

June 7, 2017

Board of County Commissioners  
Frank Abbate, Interim County Manager  
2725 Judge Fran Jamieson Way  
Viera, FL 32940-6699

RE: Proposed Cost for Collecting County Business Tax Receipts  
July 1, 2017 – June 30, 2018

Dear Mr. Abbate:

Article II Section 102-41 of the Brevard County Code of Ordinances appoints that county Business Taxes shall be collected and Business Tax Receipts issued by the Tax Collector. The section goes on to stipulate that the Tax Collector shall estimate the cost of collection and administration and further certify those costs to the Board for their adoption.

The proposed cost for the administration and collection of County Business Tax Receipts is submitted to the Board for approval:

1. Data Processing & Production	\$ 55,014
2. Forms, Envelopes, etc.	1,488
3. Office Supplies	300
4. Postage	8,971
5. Travel	1,006
6. Telephone	200
7. Salaries & Benefits (5 FTE)	<u>217,831</u>
Total	\$284,810

I respectfully submit the above amount of \$284,810 as the certified amount required by the Tax Collector to administer, collect and distribute the county Business Tax Receipts for the Board. The Board of County Commissioners, in turn will receive 100% of the business tax revenue collected for unincorporated locations in addition to the remaining apportioned revenue from municipal locations.

Regards,

Lisa Cullen, C.F.C.  
Brevard County Tax Collector