

Meeting Date
Aug. 5, 2014



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

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	APPROVAL OF ADMINISTRATION AND COLLECTION COST FOR BUSINESS TAX RECEIPTS – JULY 1, 2014 – JUNE 30, 2015
DEPT/OFFICE:	BUDGET OFFICE

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 \$291,572 be approved as the cost of collecting business tax receipts for the year July 1, 2014 to June 30, 2015. The proposed cost represents a 6.89% or \$18,790 increase from the previous year. The increase in Business Tax Receipt cost of collection is primarily attributable to a software conversion for updated and increased functionality. In addition, the FY 2015 costs reflect increased health insurance and retirement rates.

Categories	FY 2014 Cost	FY 2015 Cost	\$ Change	% Change
Data Processing & Production	\$45,807	\$61,422	\$15,615	34.1%
Forms, Hang Tags, Envelopes, Etc.	\$7,732	\$3,565	(\$4,167)	(53.9%)
Postage	\$17,425	\$17,926	\$501	2.9%
Travel	\$1,050	\$984	(\$66)	(6.3%)
Office Supplies	\$300	\$300	\$0	0.00%
Telephone	\$200	\$200	\$0	0.0%
Salaries & Benefits	\$200,268	\$207,175	\$6,907	3.4%
Total	\$272,782	\$291,572	\$18,790	6.9%

Cost Benefit Analysis: Pursuant to Chapter 205.0536, Florida Statutes, the cost of collections are deducted from business located in municipalities.

Fiscal Impact: The cost of Business Tax Receipts is increasing by \$18,790.

Clerk to the Board instruction: Maintain documents for records retention

Exhibits Attached: Letter; RE: Proposed Cost for Collecting County Business Tax Receipts – July 1, 2014 to June 30, 2015.

Contract /Agreement (If attached): Reviewed by County Attorney Yes No PR

County Manager	Assistant County Manager	Department Director / Extension
Stockton Whitten		Tom Rosenberg/X-52854



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

Telephone: (321) 637-2001
Fax: (321) 264-6972

August 6, 2014

MEMORANDUM

TO: Tom Rosenberg, Budget Director

RE: Item II.C.2, Approval of Proposed Administration and Collection Cost Submitted by the Tax Collector for Collection of County's Business Tax Receipts – July 1, 2014, through June 30, 2015

The Board of County Commissioners, in regular session on August 5, 2014, 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 Etheridge

Tammy Etheridge, Deputy Clerk

/clm

cc: Finance
Tax Collector



BREVARD COUNTY

Office Of The Tax Collector

400 South Street, 6th Floor
Post Office Box 2500, Titusville, FL 32781-2500
Telephone (321) 264-6930, Fax (321) 264-6919

July 16, 2014

Board of County Commissioners
Stockton Whitten, County Manager
2725 Judge Fran Jamieson Way
Viera, FL 32940-6699

RE: Proposed Cost for Collecting County Business Tax Receipts
July 1, 2014 – June 30, 2015

Dear Mr. Whitten:

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 cost 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	\$ 61,422
2. Forms, Envelopes, etc.	3,565
3. Office Supplies	300
4. Postage	17,926
5. Travel	984
6. Telephone	200
7. Salaries & Benefits (5FTE)	<u>207,175</u>
Total	\$ 291,572

I respectfully submit the above amount of \$291,572 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

