



Brevard County Board of County Commissioners

2725 Judge Fran Jamieson Way
Viera, FL 32940

Legislation Text

File #: 3057, Version: 1

Subject:

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2021 to June 30, 2022

Fiscal Impact:

Pursuant to Chapter 205.0536, Florida Statutes, the cost of collections is deducted from businesses located in municipalities. The cost of Business Tax Receipts is \$293,267, which represents an increase of \$5,662 or 2.0%.

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 and Background:

As required by Article II, Section 102-41, Article II of the Brevard County Code of Ordinances appoints that County Business Taxes shall be collected and Business Tax Receipts issued by the Tax Collector.

As advised in the attached letter, the Tax Collector is requesting the amount of \$293,267 be approved as the cost of collecting business tax receipts for the year July 1, 2021 to June 30, 2022. The proposed cost represents 2.0% or \$5,662 increase from the previous year.

CATEGORIES	FY2020 COST	FY2021 COST	\$ CHANGE	% CHANGE
Data Processing & Production	\$ 56,454	\$ 59,088	\$ 2,634	4.7%
Forms, Envelopes, etc.	\$ 62	\$ 45	\$ (17)	-27.4%
Postage	\$ 8,072	\$ 8,116	\$ 44	0.5%
Travel	\$ 125	\$ 45	\$ (80)	-64.0%
Office Supplies	\$ 300	\$ 300	\$ -	0.0%
Telephone	\$ 200	\$ 200	\$ -	0.0%
Salaries & Benefits	\$ 222,392	\$ 225,473	\$ 3,081	1.4%
TOTALS	\$ 287,605	\$ 293,267	\$ 5,662	2.0%

Clerk to the Board Instructions:

Maintain documents for records retention