



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.13.

7/23/2024

Subject:

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2024-2025, Brevard County will receive 47.14% of the local option gas tax revenue.

Dept/Office:

Budget Office

Requested Action:

It is requested the Board of County Commissioners certify the revenue percentage allocations and authorize the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR).

Summary Explanation and Background:

On May 7, 2024, the Board of County Commissioners reviewed the preliminary revenue percentage allocations and authorized the Clerk to send them to each municipality for review. The Board is required to certify the revenue allocations and authorize the Clerk's Finance Department to submit the allocations for the Florida Department of Revenue (DOR) to establish the allocations for the upcoming year.

The attached materials show the updated population and expenditure figures in accordance with the formula in the Interlocal Agreement. According to the 1988 Interlocal Agreement, the County's minimum revenue share is 47.14% beginning in 1991. The remaining, non-county revenue share (52.68% of the total); will be proportionally allocated among the municipalities according to the relative population and previous five-year transportation expenditures for each municipality.

Clerk to the Board Instructions:



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July 24, 2024

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.13., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 23, 2024, approved the certification of the LOGT Percentages Allocations; and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (FDOR). Enclosed is the LOGT Percentages Allocations.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

/tr

Encl. (1)

cc: Clerk's Finance

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2023 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 10,660,215
CAPE CANAVERAL	1.135816205	2.14872706	\$ 256,853
COCOA	1.983317419	3.75202236	\$ 448,506
COCOA BEACH	1.426462252	2.69856868	\$ 322,579
GRANT-VALKARIA	0.531180452	1.00488248	\$ 120,121
INDIALANTIC	0.499667807	.94526714	\$ 112,995
INDIAN HARBOUR BEACH	1.285764283	2.43239750	\$ 290,762
MALABAR	0.464837608	.87937568	\$ 105,118
MELBOURNE	14.17294654	26.81225497	\$ 3,205,060
MELBOURNE BEACH	0.439600382	.83163212	\$ 99,411
MELBOURNE VILLAGE	0.068370402	.12934252	\$ 15,461
PALM BAY	17.56117587	33.22207726	\$ 3,971,272
PALM SHORES	0.109215986	.20661384	\$ 24,698
ROCKLEDGE	3.459016616	6.54373706	\$ 782,220
SATELLITE BEACH	2.06282769	3.90243919	\$ 466,486
TITUSVILLE	4.370011606	8.26714932	\$ 988,231
WEST MELBOURNE	3.289746222	6.22351282	\$ 743,941
TOTAL	100.0000000	100.0000000	\$22,613,928

2023 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	232,547	36.29282468	---
CAPE CANAVERAL	9,980	1.55754488	2.44485001
COCOA	20,670	3.22589707	5.06363224
COCOA BEACH	11,356	1.77229256	2.78193555
GRANT-VALKARIA	4,996	0.77970884	1.22389486
INDIALANTIC	3,005	0.46898020	0.73614973
INDIAN HARBOUR BEACH	8,982	1.40179040	2.20036501
MALABAR	3,083	0.48115339	0.75525777
MELBOURNE	87,662	13.68111219	21.47499418
MELBOURNE BEACH	3,248	0.50690439	0.79567864
MELBOURNE VILLAGE	683	0.10659350	0.16731789
PALM BAY	133,459	20.82849527	32.69411203
PALM SHORES	1,197	0.18681175	0.29323502
ROCKLEDGE	28,774	4.49066097	7.04890925
SATELLITE BEACH	11,389	1.77744275	2.79001972
TITUSVILLE	49,982	7.80052189	12.24433802
WEST MELBOURNE	29,739	4.64126526	7.28531008
TOTAL	640,752	100.00000000	
TOTAL INCORPORATED	408,205		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2023_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2023	2022	2021	2020	2019	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 56,380,462	\$ 50,952,896	\$ 58,949,936	\$ 69,002,163	\$ 64,482,772	\$ 299,768,229	51.09627055	---
CAPE CANAVERAL	\$ 1,180,203	\$ 1,257,251	\$ 955,355	\$ 808,829	\$ 1,113,579	\$ 5,315,217	0.90599250	1.852804097
COCOA	\$ 1,256,335	\$ 1,605,198	\$ 1,257,894	\$ 1,784,048	\$ 1,098,195	\$ 7,001,670	1.19345271	2.440412476
COCOA BEACH	\$ 1,768,954	\$ 2,353,302	\$ 676,179	\$ 1,472,364	\$ 1,232,351	\$ 7,503,149	1.27893122	2.615201809
GRANT-VALKARIA	\$ 507,287	\$ 277,760	\$ 710,926	\$ 325,601	\$ 433,128	\$ 2,254,702	0.38431979	0.785870109
INDIALANTIC	\$ 796,626	\$ 794,388	\$ 599,530	\$ 549,591	\$ 571,854	\$ 3,311,989	0.56453710	1.154384551
INDIAN HARBOUR BEACH	\$ 1,528,878	\$ 1,477,758	\$ 1,668,433	\$ 1,459,087	\$ 1,510,232	\$ 7,644,388	1.30300564	2.864429995
MALABAR	\$ 333,277	\$ 541,004	\$ 849,763	\$ 547,755	\$ 607,276	\$ 2,879,075	0.49074579	1.003493581
MELBOURNE	\$ 15,398,908	\$ 16,399,315	\$ 17,065,907	\$ 20,269,776	\$ 23,104,718	\$ 92,238,624	15.72231221	32.149515765
MELBOURNE BEACH	\$ 731,157	\$ 44,148	\$ 695,238	\$ 718,229	\$ 300,376	\$ 2,489,148	0.42428171	0.867585593
MELBOURNE VILLAGE	\$ 50,550	\$ 52,897	\$ 31,738	\$ 77,955	\$ 48,997	\$ 262,137	0.04468194	0.091367151
PALM BAY	\$ 29,234,230	\$ 17,494,163	\$ 18,296,573	\$ 17,856,597	\$ 13,949,055	\$ 96,830,618	16.50502947	33.750042497
PALM SHORES	\$ 62,719	\$ 70,089	\$ 86,336	\$ 66,700	\$ 58,422	\$ 344,265	0.05868089	0.119992658
ROCKLEDGE	\$ 3,464,991	\$ 3,464,991	\$ 3,455,941	\$ 3,565,630	\$ 3,373,402	\$ 17,324,955	2.95308342	6.038564863
SATELLITE BEACH	\$ 2,969,135	\$ 3,738,498	\$ 2,608,404	\$ 2,756,603	\$ 2,315,249	\$ 14,387,889	2.45245291	5.014858656
TITUSVILLE	\$ 4,163,302	\$ 3,260,774	\$ 1,551,151	\$ 1,776,524	\$ 1,556,368	\$ 12,308,119	2.09795074	4.289960633
WEST MELBOURNE	\$ 3,992,858	\$ 3,029,426	\$ 2,453,833	\$ 1,770,384	\$ 3,562,728	\$ 14,809,229	2.52427142	5.161715565
TOTAL	\$ 123,819,871	\$ 106,813,857	\$ 111,913,137	\$ 124,807,836	\$ 119,318,702	\$ 586,673,403	100.00000000	100.000000000
INCORPORATED TOTAL	\$ 67,439,409	\$ 55,860,961	\$ 52,963,201	\$ 55,805,673	\$ 54,835,930	\$ 286,905,174		

LOCAL OPTION GAS TAX PERCENT REVENUE SHARE CALCULATION

FORMULA: (.5 x POPULATION PERCENT) + (.5 x EXPENDITURE PERCENT) = PER CENT REVENUE SHARE

BREVARD COUNTY INTERLOCAL AGREEMENT MINIMUM ALLOCATION: 47.14004266

RELATIVE MUNICIPAL REVENUE SHARES*

CAPE CANAVERAL	0.5 X	2.44485001 1.22242501	+	0.5 X	1.85260410 .92630205	=	2.14872706
COCOA	0.5 X	5.06363224 2.53181612	+	0.5 X	2.44041248 1.22020624	=	3.75202236
COCOA BEACH	0.5 X	2.78193555 1.39096777	+	0.5 X	2.61520181 1.30760090	=	2.69856868
GRANT-VALKARIA	0.5 X	1.22389486 .61194743	+	0.5 X	.78587011 .39293505	=	1.00488248
INDIALANTIC	0.5 X	.73614973 .36807486	+	0.5 X	1.15438455 .57719228	=	0.94526714
INDIAN HARBOUR BEACH	0.5 X	2.20036501 1.10018251	+	0.5 X	2.66442999 1.33221500	=	2.43239750
MALABAR	0.5 X	.75525777 .37762889	+	0.5 X	1.00349358 .50174679	=	0.87937568
MELBOURNE	0.5 X	21.47499418 10.73749709	+	0.5 X	32.14951576 16.07475788	=	26.81225497
MELBOURNE BEACH	0.5 X	.79567864 .39783932	+	0.5 X	.86758559 .43379280	=	0.83163212
MELBOURNE VILLAGE	0.5 X	.16731789 .08365895	+	0.5 X	.09136715 .04568358	=	0.12934252
PALM BAY	0.5 X	32.69411203 16.34705601	+	0.5 X	33.75004250 16.87502125	=	33.22207726
PALM SHORES	0.5 X	.29323502 .14661751	+	0.5 X	.11999266 .05999633	=	0.20661384
ROCKLEDGE	0.5 X	7.04890925 3.52445462	+	0.5 X	6.03856486 3.01928243	=	6.54373706
SATELLITE BEACH	0.5 X	2.79001972 1.39500986	+	0.5 X	5.01485866 2.50742933	=	3.90243919
TITUSVILLE	0.5 X	12.24433802 6.12216901	+	0.5 X	4.28996063 2.14498032	=	8.26714932
WEST MELBOURNE	0.5 X	7.28531008 3.64265504	+	0.5 X	5.16171557 2.58085778	=	6.22351282
TOTAL (MUNICIPALITIES ONLY*)							100.00000000

*SEE THE ANNUAL SIX CENT GAS TAX REVENUES DOCUMENT FOR THE MUNICIPALITIES SHARE OF THE TOTAL REVENUES