

AGENDA	
Section	Consent
Item No.	II D 2

Meeting Date
JULY 12, 2016



AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	CERTIFICATION OF LOCAL OPTION GAS TAX (LOGT) PERCENTAGES ALLOCATIONS				
DEPT/OFFICE:	BUDGET OFFICE				
Requested Action:					
It is requested the Board of County Commissioners certify the revenue percentage allocation and authorize the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR).					
Summary Explanation & Background:					
<p>On May 17, 2016 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) in July to establish the allocations for the upcoming year.</p> <p>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.</p> <p>Fiscal Impact: For FY 2016-2017, Brevard County will receive 47.14% of the local option gas tax revenue. The current projected amount for Brevard County totals \$9,534,259.</p>					
Clerk to the Board instruction:					
Exhibits Attached: : Exhibit A: Annual Six-Cent Gas Tax Revenues, 2015 Population and Percentages, Previous Five-Year Transportation Expenditures and LOGT Revenue Share Calculation					
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	



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July 13, 2016

MEMORANDUM

TO: Tom Rosenberg, Budget Director

RE: Item II.D.2., Approval of Certifications of Local Option Gas Tax (LOGT)

The Board of County Commissioners, in regular session on July 12, 2016, certified the revenue percentage allocations; and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR). Enclosed is a listing of the allocations.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

/ds

Encls. (a/s)

cc: Clerk's Finance
County Manager

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2015 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 9,534,259
CAPE CANAVERAL	1.432272897	2.70956116	\$ 289,683
COCOA	2.256922794	4.26962653	\$ 456,472
COCOA BEACH	1.538399196	2.91032996	\$ 311,147
GRANT-VALKARIA	0.499823475	.94556162	\$ 101,091
INDIALANTIC	0.466208548	.88196920	\$ 94,293
INDIAN HARBOUR BEACH	1.463082599	2.76784668	\$ 295,914
MALABAR	0.459074613	.86847328	\$ 92,850
MELBOURNE	13.90441058	26.30424062	\$ 2,812,222
MELBOURNE BEACH	0.289880393	.54839316	\$ 58,629
MELBOURNE VILLAGE	0.076592089	.14489624	\$ 15,491
PALM BAY	17.68037999	33.44758606	\$ 3,575,926
PALM SHORES	0.108380333	.20503295	\$ 21,920
ROCKLEDGE	3.753617799	7.10106086	\$ 759,184
SATELLITE BEACH	2.081816417	3.93836184	\$ 421,056
TITUSVILLE	4.247626375	8.03562191	\$ 859,099
WEST MELBOURNE	2.601470035	4.92143794	\$ 526,158
TOTAL	100.00000079	100.00000000	\$20,225,393

1 Cent Tax = \$3,370,898.88

6 Cent Tax = \$9,534,259.03 (based on actual receipts from
October, 2014 to September, 2015)

2015 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCRP PERCENT</i>
BREVARD COUNTY	210,276	37.43470877	---
CAPE CANAVERAL	10,084	1.79521963	2.86935391
COCOA	18,313	3.26020003	5.21087646
COCOA BEACH	11,182	1.99069277	3.18178455
GRANT-VALKARIA	3,949	0.70302681	1.12366904
INDIALANTIC	2,787	0.49615997	0.79302750
INDIAN HARBOUR BEACH	8,386	1.49293057	2.38619614
MALABAR	2,796	0.49776221	0.79558841
MELBOURNE	79,600	14.17091260	22.64979883
MELBOURNE BEACH	3,078	0.54796569	0.87583016
MELBOURNE VILLAGE	664	0.11820962	0.18893802
PALM BAY	107,481	19.13447057	30.58320387
PALM SHORES	975	0.17357588	0.27743158
ROCKLEDGE	26,165	4.65806442	7.44512546
SATELLITE BEACH	10,403	1.85201010	2.96012383
TITUSVILLE	45,325	8.06905293	12.89701171
WEST MELBOURNE	20,250	3.60503744	5.76204053
TOTAL	561,714	100.00000000	
TOTAL INCORPORATED	351,438		100.00000000

SOURCE: Bureau of Economic and Business Research (BEBR), University of Florida

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2015	2014	2013	2012	2011	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 46,612,788	\$ 35,099,039	\$ 39,368,627	\$ 43,645,631	\$ 36,317,249	\$ 201,043,334	46.66745717	---
CAPE CANAVERAL	\$ 827,310	\$ 2,041,664	\$ 787,445	\$ 819,511	\$ 1,382,329	\$ 5,858,259	1.35985633	2.54976842
COCOA	\$ 1,496,689	\$ 1,388,712	\$ 2,402,240	\$ 1,327,082	\$ 1,032,439	\$ 7,647,162	1.77510787	3.32837660
COCOA BEACH	\$ 1,157,222	\$ 982,088	\$ 997,412	\$ 1,061,773	\$ 1,864,493	\$ 6,062,988	1.40737933	2.63887536
GRANT-VALKARIA	\$ 517,897	\$ 495,121	\$ 246,537	\$ 241,171	\$ 262,550	\$ 1,763,276	0.40930284	0.76745420
INDIALANTIC	\$ 536,539	\$ 449,574	\$ 413,422	\$ 421,340	\$ 409,856	\$ 2,230,731	0.51781147	0.97091089
INDIAN HARBOUR BEACH	\$ 1,161,788	\$ 1,569,956	\$ 1,321,490	\$ 1,456,077	\$ 1,726,864	\$ 7,236,175	1.67970696	3.14949723
MALABAR	\$ 363,353	\$ 449,870	\$ 385,226	\$ 380,308	\$ 584,075	\$ 2,162,832	0.50205024	0.94135815
MELBOURNE	\$ 12,811,559	\$ 15,371,399	\$ 14,122,667	\$ 12,327,468	\$ 14,198,931	\$ 68,832,024	15.97772713	29.95868241
MELBOURNE BEACH	\$ 47,171	\$ 100,860	\$ 63,406	\$ 12,314	\$ 283,910	\$ 507,661	0.11784153	0.22095615
MELBOURNE VILLAGE	\$ 47,829	\$ 45,973	\$ 44,012	\$ 42,853	\$ 51,053	\$ 231,720	0.05378824	0.10085445
PALM BAY	\$ 11,558,974	\$ 15,929,798	\$ 19,698,465	\$ 10,455,707	\$ 25,786,168	\$ 83,429,112	19.36609602	36.31196826
PALM SHORES	\$ 53,111	\$ 53,820	\$ 63,947	\$ 72,990	\$ 60,868	\$ 304,736	0.07073726	0.13263433
ROCKLEDGE	\$ 3,289,134	\$ 3,025,028	\$ 2,436,419	\$ 2,714,944	\$ 4,059,114	\$ 15,524,639	3.60367793	6.75699627
SATELLITE BEACH	\$ 1,375,943	\$ 2,480,066	\$ 1,891,258	\$ 2,593,865	\$ 2,955,076	\$ 11,296,208	2.62214771	4.91659984
TITUSVILLE	\$ 3,036,180	\$ 1,181,263	\$ 812,888	\$ 1,038,649	\$ 1,224,025	\$ 7,293,005	1.69289870	3.17423211
WEST MELBOURNE	\$ 2,508,314	\$ 2,009,849	\$ 1,182,415	\$ 2,295,688	\$ 1,379,719	\$ 9,375,985	2.17641326	4.08083535
TOTAL	\$ 87,401,801	\$ 82,674,080	\$ 86,237,876	\$ 80,907,371	\$ 93,578,719	\$ 430,799,847	100.00000000	
INCORPORATED TOTAL	\$ 40,789,013	\$ 47,575,041	\$ 46,869,249	\$ 37,261,740	\$ 57,261,470	\$ 229,756,513		100.00000000

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	2.86935391	+	0.5 X	2.54976842	=	2.70956116
		1.43467696	+		1.27488421		
COCOA	0.5 X	5.21087646	+	0.5 X	3.32837660	=	4.26962653
		2.60543823	+		1.66418830		
COCOA BEACH	0.5 X	3.18178455	+	0.5 X	2.63887536	=	2.91032996
		1.59089228	+		1.31943768		
GRANT-VALKARIA	0.5 X	1.12366904	+	0.5 X	.76745420	=	0.94556162
		.56183452	+		.38372710		
INDIALANTIC	0.5 X	.79302750	+	0.5 X	.97091089	=	0.88196920
		.39651375	+		.48545544		
INDIAN HARBOUR BEACH	0.5 X	2.38619614	+	0.5 X	3.14949723	=	2.76784668
		1.19309807	+		1.57474861		
MALABAR	0.5 X	.79558841	+	0.5 X	.94135815	=	0.86847328
		.39779421	+		.47067908		
MELBOURNE	0.5 X	22.64979883	+	0.5 X	29.95868241	=	26.30424062
		11.32489941	+		14.97934121		
MELBOURNE BEACH	0.5 X	.87583016	+	0.5 X	.22095615	=	0.54839316
		.43791508	+		.11047808		
MELBOURNE VILLAGE	0.5 X	.18893802	+	0.5 X	.10085445	=	0.14489624
		.09446901	+		.05042722		
PALM BAY	0.5 X	30.58320387	+	0.5 X	36.31196826	=	33.44758606
		15.29160193	+		18.15598413		
PALM SHORES	0.5 X	.27743158	+	0.5 X	.13263433	=	0.20503295
		.13871579	+		.06631716		
ROCKLEDGE	0.5 X	7.44512546	+	0.5 X	6.75699627	=	7.10106086
		3.72256273	+		3.37849813		
SATELLITE BEACH	0.5 X	2.96012383	+	0.5 X	4.91659984	=	3.93836184
		1.48006192	+		2.45829992		
TITUSVILLE	0.5 X	12.89701171	+	0.5 X	3.17423211	=	8.03562191
		6.44850585	+		1.58711605		
WEST MELBOURNE	0.5 X	5.76204053	+	0.5 X	4.08083535	=	4.92143794
		2.88102027	+		2.04041768		
TOTAL (MUNICIPALITIES ONLY*)						=	100.00000000

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