



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.10.

7/22/2025

Subject:

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2025-2026, 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 6, 2025, 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:



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

July 23, 2025

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.10., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 22, 2025, 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 2025 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 10,284,822
CAPE CANAVERAL	1.10723458	2.09465659	\$ 241,572
COCOA	1.947484326	3.68423363	\$ 424,894
COCOA BEACH	1.39149584	2.63241953	\$ 303,591
GRANT-VALKARIA	0.550225845	1.04091239	\$ 120,046
INDIALANTIC	0.499589078	.94511820	\$ 108,998
INDIAN HARBOUR BEACH	1.26089818	2.38535603	\$ 275,098
MALABAR	0.453712158	.85832865	\$ 98,989
MELBOURNE	13.36086178	25.27596021	\$ 2,915,018
MELBOURNE BEACH	0.456271799	.86317096	\$ 99,548
MELBOURNE VILLAGE	0.067383168	.12747488	\$ 14,701
PALM BAY	18.22912134	34.48569060	\$ 3,977,155
PALM SHORES	0.108097585	.20449806	\$ 23,584
ROCKLEDGE	3.414337433	6.45921337	\$ 744,926
SATELLITE BEACH	2.086744824	3.94768541	\$ 455,277
TITUSVILLE	4.729060508	8.94639486	\$ 1,031,767
WEST MELBOURNE	3.197438892	6.04888663	\$ 697,604
TOTAL	100.0000000	100.0000000	\$21,817,591

2024 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	235,868	36.13179555	---
CAPE CANAVERAL	9,996	1.53125235	2.39751901
COCOA	20,225	3.09819715	4.85092257
COCOA BEACH	11,349	1.73851369	2.72203314
GRANT-VALKARIA	5,441	0.83348780	1.30501210
INDIALANTIC	3,009	0.46093821	0.72170215
INDIAN HARBOUR BEACH	8,984	1.37622760	2.15479300
MALABAR	3,118	0.47763554	0.74784557
MELBOURNE	87,846	13.45682208	21.06967340
MELBOURNE BEACH	3,306	0.50643460	0.79293696
MELBOURNE VILLAGE	684	0.10477957	0.16405592
PALM BAY	140,199	21.47659540	33.62642739
PALM SHORES	1,197	0.18336425	0.28709787
ROCKLEDGE	29,134	4.46293576	6.98772699
SATELLITE BEACH	11,453	1.75444509	2.74697732
TITUSVILLE	50,547	7.74311848	12.12358880
WEST MELBOURNE	30,443	4.66345690	7.30168781
TOTAL	652,799	100.00000000	
TOTAL INCORPORATED	416,931		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2024_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES – ACCOUNT 541

	2024	2023	2022	2021	2020	TOTAL	PERCENT OF TOTAL	INCRP PERCENT OF TOTAL
BREVARD COUNTY	\$ 77,001,559.66	\$ 56,380,462	\$ 50,952,896	\$ 58,949,936	\$ 69,002,163	\$ 235,285,457	50.08430736	---
CAPE CANAVERAL	\$ 1,327,717	\$ 1,180,203	\$ 1,257,251	\$ 955,355	\$ 808,829	\$ 4,201,638	0.89438647	1.791794166
COCOA	\$ 1,968,123	\$ 1,256,335	\$ 1,605,198	\$ 1,257,894	\$ 1,784,048	\$ 5,903,475	1.25664987	2.517544690
COCOA BEACH	\$ 1,864,884	\$ 1,768,954	\$ 2,353,302	\$ 368,091	\$ 1,472,364	\$ 5,962,711	1.26925918	2.542805915
GRANT-VALKARIA	\$ 410,276	\$ 507,287	\$ 277,760	\$ 710,926	\$ 325,601	\$ 1,821,574	0.38775143	0.776812678
INDIALANTIC	\$ 1,587,466	\$ 796,626	\$ 794,388	\$ 598,530	\$ 549,591	\$ 2,740,135	0.58328196	1.168534249
INDIAN HARBOUR BEACH	\$ 2,116,446	\$ 1,528,878	\$ 1,477,758	\$ 1,668,433	\$ 1,459,087	\$ 6,134,156	1.30575412	2.615919061
MALABAR	\$ 539,323	\$ 333,277	\$ 541,004	\$ 849,763	\$ 547,755	\$ 2,271,799	0.48358909	0.968811733
MELBOURNE	\$ 14,498,393	\$ 15,398,908	\$ 16,399,315	\$ 17,065,907	\$ 20,269,776	\$ 69,133,906	14.71626781	29.482247023
MELBOURNE BEACH	\$ 842,900	\$ 731,157	\$ 44,148	\$ 695,238	\$ 718,229	\$ 2,188,772	0.46591555	0.933404950
MELBOURNE VILLAGE	\$ 37,715	\$ 50,550	\$ 52,897	\$ 31,738	\$ 77,955	\$ 213,140	0.04537029	0.090893839
PALM BAY	\$ 32,297,647	\$ 29,234,230	\$ 17,494,163	\$ 18,296,573	\$ 17,856,597	\$ 82,881,563	17.64267851	35.344953807
PALM SHORES	\$ 77,158	\$ 62,719	\$ 70,089	\$ 86,336	\$ 66,700	\$ 285,843	0.06084635	0.121898246
ROCKLEDGE	\$ 4,071,981	\$ 3,464,991	\$ 3,420,534	\$ 3,455,941	\$ 3,565,630	\$ 13,907,096	2.96034986	5.930699759
SATELLITE BEACH	\$ 1,118,503	\$ 2,969,135	\$ 3,738,498	\$ 2,608,404	\$ 2,756,603	\$ 12,072,640	2.56985628	5.148393505
TITUSVILLE	\$ 4,973,264	\$ 4,163,302	\$ 3,260,774	\$ 3,462,931	\$ 2,641,385	\$ 13,528,392	2.87973660	5.769200930
WEST MELBOURNE	\$ 4,557,650	\$ 3,992,858	\$ 3,029,426	\$ 2,453,833	\$ 1,770,384	\$ 11,246,501	2.39399927	4.796085449
TOTAL	\$ 149,291,006	\$ 123,819,872	\$ 106,769,400	\$ 113,516,829	\$ 125,672,697	\$ 469,778,798	100.00000000	100.000000000
INCORPORATED TOTAL	\$ 72,289,446	\$ 67,439,410	\$ 55,816,504	\$ 54,566,893	\$ 56,670,534	\$ 234,493,341		

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	2.39751901 1.19875951	+	0.5 X	1.79179417 .89589708	=	2.09465659
COCOA	0.5 X	4.85092257 2.42546129	+	0.5 X	2.51754469 1.25877234	=	3.68423363
COCOA BEACH	0.5 X	2.72203314 1.36101657	+	0.5 X	2.54280591 1.27140296	=	2.63241953
GRANT-VALKARIA	0.5 X	1.30501210 .65250605	+	0.5 X	.77681268 .38840634	=	1.04091239
INDIALANTIC	0.5 X	.72170215 .36085108	+	0.5 X	1.16853425 .58426712	=	0.94511820
INDIAN HARBOUR BEACH	0.5 X	2.15479300 1.07739650	+	0.5 X	2.61591906 1.30795953	=	2.38535603
MALABAR	0.5 X	.74784557 .37392278	+	0.5 X	.96881173 .48440587	=	0.85832865
MELBOURNE	0.5 X	21.06967340 10.53483670	+	0.5 X	29.48224702 14.74112351	=	25.27596021
MELBOURNE BEACH	0.5 X	.79293696 .39646848	+	0.5 X	.93340495 .46670247	=	0.86317096
MELBOURNE VILLAGE	0.5 X	.16405592 .08202796	+	0.5 X	.09089384 .04544692	=	0.12747488
PALM BAY	0.5 X	33.62642739 16.81321370	+	0.5 X	35.34495381 17.67247690	=	34.48569060
PALM SHORES	0.5 X	.28709787 .14354893	+	0.5 X	.12189825 .06094912	=	0.20449806
ROCKLEDGE	0.5 X	6.98772699 3.49386349	+	0.5 X	5.93069976 2.96534988	=	6.45921337
SATELLITE BEACH	0.5 X	2.74697732 1.37348866	+	0.5 X	5.14839351 2.57419675	=	3.94768541
TITUSVILLE	0.5 X	12.12358880 6.06179440	+	0.5 X	5.76920093 2.88460046	=	8.94639486
WEST MELBOURNE	0.5 X	7.30168781 3.65084390	+	0.5 X	4.79608545 2.39804272	=	6.04888663
TOTAL (MUNICIPALITIES ONLY*)							100.00000000

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

RACHEL M. SADOFF
CLERK OF THE CIRCUIT COURT & COMPTROLLER
EIGHTEENTH JUDICIAL CIRCUIT
BREVARD COUNTY, FLORIDA

COUNTY FINANCE
POST OFFICE BOX 1496
TITUSVILLE, FLORIDA 32781-1496



MAIN (321) 637-5413
DEPARTMENT (321) 637-2002
FAX (321) 264-5227
WWW.BREVARDCLERK.US

July 29, 2025

Ms. Kimberly Roland
Tax Law Specialist
State of Florida Department of Revenue
Revenue Accounting Sub-Process
PO Box 6609
Tallahassee, FL 32314

RE: Local Option Gas Tax

Dear Ms. Roland,

Attached are the revenue percentage allocations for the Local Option Gas Tax that were certified by the Board of County Commissioners on July 22, 2025.

If additional information is required, please advise.

Sincerely,

Mark Peterson
Brevard County Assistant Finance Director

AW

Attached: a/s



July 23, 2025

MEMORANDUM

TO: Jill Hayes, Budget Office Director

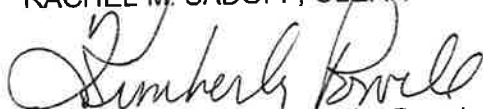
RE: Item F.10., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 22, 2025, 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 2025 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$10,284,822
CAPE CANAVERAL	1.10723458	2.09465659	\$ 241,572
COCOA	1.947484326	3.68423363	\$ 424,894
COCOA BEACH	1.39149584	2.63241953	\$ 303,591
GRANT-VALKARIA	0.550225845	1.04091239	\$ 120,046
INDIALANTIC	0.499589078	.94511820	\$ 108,998
INDIAN HARBOUR BEACH	1.26089818	2.38535603	\$ 275,098
MALABAR	0.453712158	.85832865	\$ 98,989
MELBOURNE	13.36086178	25.27596021	\$ 2,915,018
MELBOURNE BEACH	0.456271799	.86317096	\$ 99,548
MELBOURNE VILLAGE	0.067383168	.12747488	\$ 14,701
PALM BAY	18.22912134	34.48569060	\$ 3,977,155
PALM SHORES	0.108097585	.20449806	\$ 23,584
ROCKLEDGE	3.414337433	6.45921337	\$ 744,926
SATELLITE BEACH	2.086744824	3.94768541	\$ 455,277
TITUSVILLE	4.729060508	8.94639486	\$ 1,031,767
WEST MELBOURNE	3.197438892	6.04888663	\$ 697,604
TOTAL	100.0000000	100.0000000	\$21,817,591

2024 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	235,868	36.13179555	---
CAPE CANAVERAL	9,996	1.53125235	2.39751901
COCOA	20,225	3.09819715	4.85092257
COCOA BEACH	11,349	1.73851369	2.72203314
GRANT-VALKARIA	5,441	0.83348780	1.30501210
INDIALANTIC	3,009	0.46093821	0.72170215
INDIAN HARBOUR BEACH	8,984	1.37622760	2.15479300
MALABAR	3,118	0.47763554	0.74784557
MELBOURNE	87,846	13.45682208	21.06967340
MELBOURNE BEACH	3,306	0.50643460	0.79293696
MELBOURNE VILLAGE	684	0.10477957	0.16405592
PALM BAY	140,199	21.47659540	33.62642739
PALM SHORES	1,197	0.18336425	0.28709787
ROCKLEDGE	29,134	4.46293576	6.98772699
SATELLITE BEACH	11,453	1.75444509	2.74697732
TITUSVILLE	50,547	7.74311848	12.12358880
WEST MELBOURNE	30,443	4.66345690	7.30168781
TOTAL	652,799	100.00000000	
TOTAL INCORPORATED	416,931		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2024_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES - ACCOUNT 541

	2024	2023	2022	2021	2020	TOTAL	PERCENT OF TOTAL	INCRP PERCENT OF TOTAL
BREVARD COUNTY	\$ 77,001,559.66	\$ 56,380,462	\$ 50,952,896	\$ 58,943,936	\$ 69,002,163	\$ 235,285,457	50.08430736	---
CAPE CANAVERAL	\$ 1,327,717	\$ 1,180,203	\$ 1,257,251	\$ 955,355	\$ 808,829	\$ 4,201,638	0.89438647	1.791794166
COCOA	\$ 1,968,123	\$ 1,256,335	\$ 1,605,198	\$ 1,257,894	\$ 1,784,048	\$ 5,903,475	1.25664987	2.517544690
COCOA BEACH	\$ 1,854,884	\$ 1,768,954	\$ 2,353,302	\$ 368,091	\$ 1,472,364	\$ 5,962,711	1.26925918	2.542805915
GRANT-VALKARIA	\$ 410,278	\$ 507,287	\$ 277,760	\$ 710,926	\$ 325,601	\$ 1,821,574	0.38775143	0.776812678
INDIAN LANTIC	\$ 1,587,466	\$ 796,626	\$ 794,388	\$ 599,530	\$ 549,591	\$ 2,740,135	0.58328196	1.168534249
INDIAN HARBOUR BEACH	\$ 2,116,446	\$ 1,528,878	\$ 1,477,768	\$ 1,668,433	\$ 1,459,087	\$ 6,134,156	1.30575412	2.615919061
MALABAR	\$ 539,323	\$ 333,277	\$ 541,004	\$ 849,763	\$ 547,755	\$ 2,271,799	0.48358909	0.968811733
MELBOURNE	\$ 14,498,393	\$ 15,398,908	\$ 16,398,315	\$ 17,065,907	\$ 20,269,776	\$ 69,133,906	14.71626781	29.482247023
MELBOURNE BEACH	\$ 842,900	\$ 731,157	\$ 44,148	\$ 595,238	\$ 718,229	\$ 2,188,772	0.46591555	0.933404950
MELBOURNE VILLAGE	\$ 37,715	\$ 50,550	\$ 52,897	\$ 31,738	\$ 77,955	\$ 213,140	0.04537029	0.090893839
PALM BAY	\$ 32,297,647	\$ 29,234,230	\$ 17,484,163	\$ 18,296,573	\$ 17,856,597	\$ 82,881,563	17.64267851	35.344953807
PALM SHORES	\$ 77,158	\$ 62,719	\$ 70,089	\$ 86,336	\$ 66,700	\$ 285,843	0.06084635	0.121898246
ROCKLEDGE	\$ 4,071,981	\$ 3,464,981	\$ 3,420,534	\$ 3,455,941	\$ 3,565,630	\$ 13,907,096	2.96034986	5.93069759
SATELLITE BEACH	\$ 1,118,503	\$ 2,969,135	\$ 3,738,498	\$ 2,608,404	\$ 2,756,603	\$ 12,072,640	2.56985628	5.148393505
TITUSVILLE	\$ 4,973,264	\$ 4,163,302	\$ 3,260,774	\$ 3,462,931	\$ 2,641,365	\$ 13,528,392	2.87973660	5.769200930
WEST MELBOURNE	\$ 4,557,650	\$ 3,992,858	\$ 3,029,426	\$ 2,453,833	\$ 1,770,384	\$ 11,246,501	2.39399927	4.796085449
TOTAL	\$ 149,291,006	\$ 123,819,872	\$ 106,769,400	\$ 113,516,828	\$ 125,672,697	\$ 469,778,798	100.00000000	100.000000000
INCORPORATED TOTAL	\$ 72,289,446	\$ 67,439,410	\$ 55,816,504	\$ 54,566,893	\$ 56,670,534	\$ 234,493,341		

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	2.39751901 1.19875951	+ +	0.5 X	1.79179417 .89589708	= 2.09465659	
COCOA	0.5 X	4.85092257 2.42546129	+ +	0.5 X	2.51754469 1.25877234	= 3.68423363	
COCOA BEACH	0.5 X	2.72203314 1.36101657	+ +	0.5 X	2.54280591 1.27140296	= 2.63241953	
GRANT-VALKARIA	0.5 X	1.30501210 .65250605	+ +	0.5 X	.77681268 .38840634	= 1.04091239	
INDIALANTIC	0.5 X	.72170215 .36085108	+ +	0.5 X	1.16853425 .58426712	= 0.94511820	
INDIAN HARBOUR BEACH	0.5 X	2.15479300 1.07739650	+ +	0.5 X	2.61591906 1.30795953	= 2.38535603	
MALABAR	0.5 X	.74784557 .37392278	+ +	0.5 X	.96881173 .48440587	= 0.85832865	
MELBOURNE	0.5 X	21.06967340 10.53483670	+ +	0.5 X	29.48224702 14.74112351	= 25.27596021	
MELBOURNE BEACH	0.5 X	.79293696 .39646848	+ +	0.5 X	.93340495 .46670247	= 0.86317096	
MELBOURNE VILLAGE	0.5 X	.16405592 .08202796	+ +	0.5 X	.09089384 .04544692	= 0.12747488	
PALM BAY	0.5 X	33.62642739 16.81321370	+ +	0.5 X	35.34495381 17.67247690	= 34.48569060	
PALM SHORES	0.5 X	.28709787 .14354893	+ +	0.5 X	.12189825 .06094912	= 0.20449806	
ROCKLEDGE	0.5 X	6.98772699 3.49386349	+ +	0.5 X	5.93069976 2.96534988	= 6.45921337	
SATELLITE BEACH	0.5 X	2.74697732 1.37348866	+ +	0.5 X	5.14839351 2.57419675	= 3.94768541	
TITUSVILLE	0.5 X	12.12358880 6.06179440	+ +	0.5 X	5.76920093 2.88460046	= 8.94639486	
WEST MELBOURNE	0.5 X	7.30168781 3.65084390	+ +	0.5 X	4.79608545 2.39804272	= 6.04888663	
TOTAL (MUNICIPALITIES ONLY*)						100.00000000	

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

Donna Scott

From: FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>
Sent: Tuesday, July 29, 2025 10:45 AM
To: Andrew Walcott; FDOR Fuel Distribution; Hayes, Jill J; Kimberly Roland
Cc: Kathleen Prothman; Mark Peterson; Kimberly Powell; Katie Russell; Marsha Revell; Andrea Hunter (GTA); Donna Scott; Neterer, Keith
Subject: [EXTERNAL EMAIL]RE: Brevard County Expiring Fuel Tax Distribution Percentages

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments, clicking links or responding to unknown senders.

Good morning,

The percentages have been received and will be processed accordingly.

Thank you, have a wonderful afternoon.



Kimberly Roland
Tax Law Specialist
GTA/Revenue Accounting
Florida Department of Revenue
Desk: (850) 717-7333 | Fax: (850) 921-1171
Kimberly.Roland@floridarevenue.com

From: Andrew Walcott <Andrew.Walcott@brevardclerk.us>
Sent: Tuesday, July 29, 2025 10:40 AM
To: FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>; Hayes, Jill J <Jill.Hayes@brevardfl.gov>; Kimberly Roland <Kimberly.Roland@floridarevenue.com>
Cc: Kathleen Prothman <Kathleen.Prothman@brevardclerk.us>; Mark Peterson <Mark.Peterson@brevardclerk.us>; Kimberly Powell <Kimberly.Powell@brevardclerk.us>; Katie Russell <Katie.Russell@floridarevenue.com>; Marsha Revell <Marsha.Revell@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>; Donna Scott <donna.scott@brevardclerk.us>; Neterer, Keith <Keith.Neterer@brevardfl.gov>
Subject: RE: Brevard County Expiring Fuel Tax Distribution Percentages

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Kim,

Attached is the signed Brevard County distribution percentages for the Local Option Gas Tax that were certified by the Board of County Commissioners on July 22nd, 2025.

Thank you very much for working with us, and please feel free to reach out to me directly if there are any questions or issues.

Sincerely,

Andrew Walcott, MPA

Fund Accountant

Brevard County Finance

Rachel M. Sadoff

Clerk of the Circuit Court & Comptroller

Brevard County, Florida

W: 321.637.2002 ext. 49179

andrew.walcott@brevardclerk.us

From: FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>

Sent: Monday, July 21, 2025 4:50 PM

To: Hayes, Jill J <Jill.Hayes@brevardfl.gov>; Kimberly Roland <Kimberly.Roland@floridarevenue.com>; Andrew Walcott <Andrew.Walcott@brevardclerk.us>; FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>

Cc: Kathleen Prothman <Kathleen.Prothman@brevardclerk.us>; Mark Peterson <Mark.Peterson@brevardclerk.us>; Kimberly Powell <Kimberly.Powell@brevardclerk.us>; Katie Russell <Katie.Russell@floridarevenue.com>; Marsha Revell <Marsha.Revell@floridarevenue.com>; Andrea Hunter (GTA) <Andrea.Hunter@floridarevenue.com>

Subject: [EXTERNAL EMAIL]RE: Brevard County Expiring Fuel Tax Distribution Percentages

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments, clicking links or responding to unknown senders.

Good morning,

The hard and digital copies of Brevard County ordinances have been reviewed and it does not appear that the Department of Revenue was notified of this ordinance by July 1st 2007 in accordance with 336.025. Please provide documentation where Brevard County previously remitted Ordinance 2007-21 to the Department of Revenue.



Kimberly Roland

Tax Law Specialist

GTA/Revenue Accounting

Florida Department of Revenue

Desk: (850) 717-7333 | Fax: (850) 921-1171

Kimberly.Roland@floridarevenue.com

From: Hayes, Jill J <Jill.Hayes@brevardfl.gov>

Sent: Thursday, July 17, 2025 12:46 PM

To: Kimberly Roland <Kimberly.Roland@floridarevenue.com>; Andrew Walcott - External <Andrew.Walcott@Brevardclerk.Us>; FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>

Cc: Prothman-External, Kathleen <kathleen.prothman@brevardclerk.us>; Peterson-External, Mark <mark.peterson@brevardclerk.us>; Kimberly Powell <Kimberly.Powell@brevardclerk.us>; Katie Russell <Katie.Russell@floridarevenue.com>; Marsha Revell <Marsha.Revell@floridarevenue.com>

Subject: RE: Brevard County Expiring Fuel Tax Distribution Percentages

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon Ms. Roland,

Thank you for providing this information and providing some flexibility with our remittance of distribution percentages. Attached is a copy of Brevard County Ordinance 2007-21, which extended the period of the 6-cent local option gas tax an additional eleven years, until August 31, 2037.

We will work internally to modify our process and remit distribution percentages prior to July 1st moving forward.

Thanks,

Jill J. Hayes

Budget Director
Brevard County Board of County Commissioners
321-350-9240

From: Kimberly Roland <Kimberly.Roland@floridarevenue.com>

Sent: Tuesday, July 1, 2025 3:30 PM

To: Andrew Walcott - External <Andrew.Walcott@Brevardclerk.us>; FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>

Cc: Prothman-External, Kathleen <kathleen.prothman@brevardclerk.us>; Peterson-External, Mark <mark.peterson@brevardclerk.us>; Hayes, Jill J <Jill.Hayes@brevardfl.gov>; Kimberly Powell <Kimberly.Powell@brevardclerk.us>; Donna Scott <donna.scott@brevardclerk.us>; Katie Russell <Katie.Russell@floridarevenue.com>; Marsha Revell <Marsha.Revell@floridarevenue.com>

Subject: RE: Brevard County Expiring Fuel Tax Distribution Percentages

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Good afternoon Andrew,

Thank you so much for taking the time to speak with me today. The deadline for remitting information to the department is 60 days prior to the effective date. Since Brevard county's effective date is September 1st, the deadline for remitting information is July 1st of each year. I understand that the board does not meet in June, therefore this should be a topic that is brought to meeting prior to June of each year. The Department has provided grace periods in the past, but the county should prepare for next year to be able to meet the deadline.

Ordinance 2005-51 for the regular local option gas tax expires 08/31/2026. The department is able to occasionally grant grace periods for percentages, but if the county does not meet the July 1, 2026 deadline for the re-levy of this tax, an extension cannot be granted for a statutory levy of tax. Recently a county was not able to call an emergency meeting to re-levy the tax and was unable to meet the July 1st deadline which resulted in the lapse of tax and millions in Revenue lost to the county until the re-levy could occur with a January 1st effective date.

Due to the upcoming expiration of the tax and the timing of when the board can meet on the topic, the county may choose draw a new ordinance to re-levy the tax as of January 1, 2026 by rescinding the remaining months of ordinance 2005-51 and re-levying the tax according to 336.025. Should the county choose to rescind the remaining months and re-levy the tax effective January 1, 2026 - December 31, 2055, the due date for the fully executed ordinance and interlocal (distribution percentages) moving forward would be October 1, 2025 and October 1 of every year afterwards for the percentages, allowing for the board to meet in July concerning the redistribution of gas tax.

If the county does not meet the October 1 deadline of this year, the tax may be re-levied and due to the Department by July 1, 2026 with an effective date of September 1, 2026 – December 31, 2055 per 336.025(1)(a)1 and 336.025(5)(a).

336.025(1)(a)1. All impositions and rate changes of the tax shall be levied before October 1 to be effective January 1 of the following year for a period not to exceed 30 years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate provided the tax is levied before July 1 and is effective September 1 of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the method of distribution is made as provided in this section.

336.025(5)(a) By October 1 of each year, the county shall notify the Department of Revenue of the rate of the taxes levied pursuant to paragraphs (1)(a) and (b), and of its decision to rescind or change the rate of a tax, if applicable, and shall provide the department with a certified copy of the interlocal agreement established under subparagraph (1)(b)2. or subparagraph (3)(a)1. with distribution proportions established by such agreement or pursuant to subsection (4), if applicable. A decision to rescind a tax may not take effect on any date other than December 31, regardless of when the tax was originally imposed, and requires a minimum of 60 days' notice to the Department of Revenue of such decision.

Should you have any questions or need clarification, please let me know.



Kimberly Roland
Tax Law Specialist
GTA/Revenue Accounting
Florida Department of Revenue
Desk: (850) 717-7333 | Fax: (850) 921-1171
Kimberly.Roland@floridarevenue.com

From: Andrew Walcott <Andrew.Walcott@brevardclerk.us>

Sent: Tuesday, July 1, 2025 2:49 PM

To: Kimberly Roland <Kimberly.Roland@floridarevenue.com>; FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>

Cc: Kathleen Prothman <Kathleen.Prothman@brevardclerk.us>; Mark Peterson <Mark.Peterson@brevardclerk.us>; Hayes, Jill J <Jill.Hayes@brevardfl.gov>; Kimberly Powell <Kimberly.Powell@brevardclerk.us>; Donna Scott <donna.scott@brevardclerk.us>; Katie Russell <Katie.Russell@floridarevenue.com>; Marsha Revell <Marsha.Revell@floridarevenue.com>

Subject: RE: Brevard County Expiring Fuel Tax Distribution Percentages

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon Kimberly,

We seem to have had this timing issue for the last several years, so last year I spoke to Mr. Brian Bradshaw directly in great detail, and also provided documentation from Brevard County which detailed our ILA and exclusions (please see attached email thread), after which he assured us that there was going to be detailed notes in the system so that this situation would not happen in the future.

Kindly review and give me a call at your earliest convenience.

Sincerely,

Andrew Walcott, MPA

Fund Accountant

Brevard County Finance

Rachel M. Sadoff

Clerk of the Circuit Court & Comptroller

Brevard County, Florida

W: 321.637.2002 ext. 49179

andrew.walcott@brevardclerk.us

From: Kimberly Roland <Kimberly.Roland@floridarevenue.com>

Sent: Tuesday, July 1, 2025 2:27 PM

To: Andrew Walcott <Andrew.Walcott@brevardclerk.us>; FDOR Fuel Distribution <FDORFuelDistribution@floridarevenue.com>

Cc: Kathleen Prothman <Kathleen.Prothman@brevardclerk.us>; Mark Peterson <Mark.Peterson@brevardclerk.us>; Hayes, Jill J <Jill.Hayes@brevardfl.gov>; Kimberly Powell <Kimberly.Powell@brevardclerk.us>; Donna Scott <donna.scott@brevardclerk.us>; Katie Russell <Katie.Russell@floridarevenue.com>; Marsha Revell <Marsha.Revell@floridarevenue.com>

Subject: [EXTERNAL EMAIL]Brevard County Expiring Fuel Tax Distribution Percentages

Importance: High

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments, clicking links or responding to unknown senders.

Kimberly Roland (Kimberly.Roland@floridarevenue.com) has sent you a protected message.



[Read the message](#)

Learn about messages protected by Microsoft Purview Message Encryption.

[Privacy Statement](#)

[Learn More](#) on email encryption.

Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

Under Florida law, all correspondence sent to the Clerk's Office, which is not exempt or confidential pursuant to Chapter 119 of the Florida Statutes, is public record. If you do not want the public record contents of your e-mail address to be provided to the public in response to a public records request, please do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that

the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

Under Florida law, all correspondence sent to the Clerk's Office, which is not exempt or confidential pursuant to Chapter 119 of the Florida Statutes, is public record. If you do not want the public record contents of your e-mail address to be provided to the public in response to a public records request, please do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.
