



AGENDA REPORT
May 21, 2019

**Authorization: Re: Municipal Review of Local Option Gas Tax (LOGT)
Percentages Allocations**

SUBJECT:

Authorization: Re: Municipal Review of Local Option Gas Tax (LOGT) Percentages Allocations

FISCAL IMPACT:

For FY 2019-2020, Brevard County will received 47.14% of the local option gas tax revenue.

DEPT/OFFICE:

Budget

REQUESTED ACTION:

It is requested the Board of County Commissioners direct the Clerk to mail a copy of the Local Option Gas Tax (LOGT) percentage allocations to each municipality for review. It is also recommended that the Board conduct the final reviews of the allocations at the July 9, 2019 Board meeting.

SUMMARY EXPLANATION and BACKGROUND:

Per Chapter 336.025 F.S., the Florida Department of Revenue uses the distribution percentages provided by the county to distribute the proceeds of local option fuel tax between the county and eligible municipalities within the county.

The current Interlocal Agreement for the Local Option Gas Tax (LOGT) Revenue Distribution states that each year the revenue percentage allocations will be prepared and sent by the Clerk to the Board of County Commissioners to each municipality for review. A period of not less than thirty (30) days is allowed for review and comment by the municipalities. After the review and comment period, the Board is required to certify the revenue percentage allocations and submit them to Clerk's Finance Department. The Clerk's Finance Department is required, by Interlocal Agreement, to submit the allocations to the Department of Revenue prior to August 15 each year. The final certification review is scheduled for July 9, 2019.

Updates to the attached data will be provided as soon as they become available. Final population and expenditures data will be included with the final certification review on July 9, 2019.

The attached information shows the population and transportation expenditure figures (estimated for some municipalities) in accordance with the formula outlined in the Interlocal Agreement. According to the Interlocal Agreement, the County's minimum revenue share is 47.14% beginning in September 1991. When reviewing the draft allocations in May and June, local governments will be requested to provide their FY 2018 expenditure data with their comments on the draft allocations. The remaining, non-county revenue share (52.86% of the total) will be proportionally allocated among the municipalities according to the relative population and prior year transportation expenditures.

ATTACHMENTS:

Description

- **LOGT Allocations**



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

May 22, 2019

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.25., Municipal Review of Local Option Gas Tax (LOGT) Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2018, approved directing the Clerk to the Board to mail a copy of the LOGT percentage allocations to each municipality for review; and authorized the Board to conduct the final reviews of the allocations at the July 9, 2019, Board Meeting. Enclosed are copies of letters to the municipalities for your action.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

Encls. (a/s)

cc: Finance

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2018 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$10,419,679
CAPE CANAVERAL	1.541868867	2.91689389	\$ 340,810
COCOA	2.547091646	4.81856546	\$ 563,001
COCOA BEACH	1.422570416	2.69120614	\$ 314,440
GRANT-VALKARIA	0.666278218	1.26045924	\$ 147,272
INDIALANTIC	0.566380431	1.07147349	\$ 125,191
INDIAN HARBOUR BEACH	1.474479266	2.78940684	\$ 325,914
MALABAR	0.457061592	.86466508	\$ 101,027
MELBOURNE	13.9433054	26.37782190	\$ 3,081,982
MELBOURNE BEACH	0.367915483	.69601926	\$ 81,323
MELBOURNE VILLAGE	0.076258523	.14426520	\$ 16,856
PALM BAY	16.1787745	30.60686257	\$ 3,576,103
PALM SHORES	0.11192158	.21173226	\$ 24,739
ROCKLEDGE	3.695754302	6.99159532	\$ 816,897
SATELLITE BEACH	1.856488034	3.51208765	\$ 410,352
TITUSVILLE	4.790708812	9.06302058	\$ 1,058,922
WEST MELBOURNE	3.163100267	5.98392512	\$ 699,161
TOTAL	100.0000000	100.0000000	\$22,103,669

1 Cent Tax = \$3,683,944.77

6 Cent Tax = \$10,419,678.82 (based on actual receipts from October, 2017 to September, 2018)

2018 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	217,902	37.33992731	---
CAPE CANAVERAL	10,227	1.75251001	2.79685282
COCOA	19,286	3.30487025	5.27428410
COCOA BEACH	11,328	1.94117859	3.09795138
GRANT-VALKARIA	4,260	0.72999830	1.16501350
INDIALANTIC	2,842	0.48700826	0.77722262
INDIAN HARBOUR BEACH	8,526	1.46102477	2.33166786
MALABAR	2,899	0.49677584	0.79281083
MELBOURNE	82,040	14.05846498	22.43608151
MELBOURNE BEACH	3,095	0.53036262	0.84641239
MELBOURNE VILLAGE	673	0.11532602	0.18405025
PALM BAY	112,703	19.31291052	30.82171738
PALM SHORES	1,108	0.18986810	0.30301290
ROCKLEDGE	26,882	4.60652920	7.35161803
SATELLITE BEACH	10,346	1.77290198	2.82939663
TITUSVILLE	47,456	8.13211256	12.97814096
WEST MELBOURNE	21,990	3.76823068	6.01376685
TOTAL	583,563	100.00000000	
TOTAL INCORPORATED	365,661		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
http://edr.state.fl.us/Content/population-demographics/data/2018_Pop_Estimates.pdf.

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2018	2017	2016	2015	2014	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 52,767,961	\$ 38,415,738	\$ 48,986,917	\$ 46,612,788	\$ 35,099,039	\$ 221,882,443	48.17522817	---
CAPE CANAVERAL	\$ 1,012,016	\$ 1,495,956	\$ 2,839,834	\$ 827,310	\$ 1,073,783	\$ 7,248,899	1.57388461	3.036934962
COCOA	\$ 1,680,310	\$ 2,926,463	\$ 2,921,561	\$ 1,496,689	\$ 1,388,712	\$ 10,413,735	2.26103541	4.362846814
COCOA BEACH	\$ 1,154,587	\$ 1,083,328	\$ 1,075,584	\$ 1,157,222	\$ 982,088	\$ 5,452,809	1.18391665	2.284460895
GRANT-VALKARIA	\$ 645,411	\$ 1,093,119	\$ 484,879	\$ 517,897	\$ 495,121	\$ 3,236,427	0.70269467	1.355904988
INDIALANTIC	\$ 684,666	\$ 1,021,545	\$ 567,541	\$ 536,539	\$ 449,574	\$ 3,259,865	0.70778354	1.365724366
INDIAN HARBOUR BEACH	\$ 1,766,405	\$ 1,460,512	\$ 1,791,993	\$ 1,161,788	\$ 1,569,956	\$ 7,750,654	1.68282591	3.247145823
MALABAR	\$ 581,784	\$ 444,361	\$ 387,812	\$ 363,353	\$ 458,080	\$ 2,235,390	0.48534901	0.936519331
MELBOURNE	\$ 17,280,845	\$ 14,334,864	\$ 12,571,485	\$ 12,811,559	\$ 15,371,399	\$ 72,370,152	15.71304398	30.319562298
MELBOURNE BEACH	\$ 812,885	\$ 310,845	\$ 30,601	\$ 47,171	\$ 100,860	\$ 1,302,362	0.28276950	0.545626128
MELBOURNE VILLAGE	\$ 49,877	\$ 48,704	\$ 48,704	\$ 48,704	\$ 53,396	\$ 249,385	0.05414660	0.104480146
PALM BAY	\$ 16,160,624	\$ 14,259,977	\$ 14,422,512	\$ 11,429,928	\$ 16,270,032	\$ 72,543,073	15.75058868	30.392007759
PALM SHORES	\$ 57,502	\$ 69,896	\$ 53,179	\$ 53,111	\$ 53,820	\$ 287,508	0.06242377	0.120451613
ROCKLEDGE	\$ 3,287,162	\$ 3,145,712	\$ 3,081,950	\$ 3,289,134	\$ 3,025,028	\$ 15,828,986	3.43679737	6.631572605
SATELLITE BEACH	\$ 1,806,085	\$ 1,764,520	\$ 3,574,203	\$ 1,375,943	\$ 1,491,820	\$ 10,012,571	2.17393448	4.194778673
TITUSVILLE	\$ 1,406,570	\$ 1,406,570	\$ 5,257,006	\$ 3,036,180	\$ 1,181,263	\$ 12,287,589	2.66788753	5.147900203
WEST MELBOURNE	\$ 5,370,711	\$ 1,780,494	\$ 2,542,510	\$ 2,508,314	\$ 2,009,849	\$ 14,211,878	3.08569013	5.954083396
TOTAL	\$ 106,525,400	\$ 85,062,604	\$ 100,638,271	\$ 87,273,630	\$ 81,073,820	\$ 460,573,725	100.00000000	
INCORPORATED TOTAL	\$ 53,757,439	\$ 46,646,866	\$ 51,651,354	\$ 40,660,842	\$ 45,974,781	\$ 238,691,282		100.000000000

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	2.79685282 1.39842641	+	0.5 X	3.03693496 1.51846748	=	2.91689389
COCOA	0.5 X	5.27428410 2.63714205	+	0.5 X	4.36284681 2.18142341	=	4.81856546
COCOA BEACH	0.5 X	3.09795138 1.54897569	+	0.5 X	2.28446089 1.14223045	=	2.69120614
GRANT-VALKARIA	0.5 X	1.16501350 .58250675	+	0.5 X	1.35590499 .67795249	=	1.26045924
INDIALANTIC	0.5 X	.77722262 .38861131	+	0.5 X	1.36572437 .68286218	=	1.07147349
INDIAN HARBOUR BEACH	0.5 X	2.33166786 1.16583393	+	0.5 X	3.24714582 1.62357291	=	2.78940684
MALABAR	0.5 X	.79281083 .39640541	+	0.5 X	.93651933 .46825967	=	0.86466508
MELBOURNE	0.5 X	22.43608151 11.21804075	+	0.5 X	30.31956230 15.15978115	=	26.37782190
MELBOURNE BEACH	0.5 X	.84641239 .42320619	+	0.5 X	.54562613 .27281306	=	0.69601926
MELBOURNE VILLAGE	0.5 X	.18405025 .09202513	+	0.5 X	.10448015 .05224007	=	0.14426520
PALM BAY	0.5 X	30.82171738 15.41085869	+	0.5 X	30.39200776 15.19600388	=	30.60686257
PALM SHORES	0.5 X	.30301290 .15150645	+	0.5 X	.12045161 .06022581	=	0.21173226
ROCKLEDGE	0.5 X	7.35161803 3.67580901	+	0.5 X	6.63157261 3.31578630	=	6.99159532
SATELLITE BEACH	0.5 X	2.82939663 1.41469831	+	0.5 X	4.19477867 2.09738934	=	3.51208765
TITUSVILLE	0.5 X	12.97814096 6.48907048	+	0.5 X	5.14790020 2.57395010	=	9.06302058
WEST MELBOURNE	0.5 X	6.01376685 3.00688342	+	0.5 X	5.95408340 2.97704170	=	5.98392512
TOTAL (MUNICIPALITIES ONLY*)						=	100.00000000

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



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

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Carie Shealy, City Clerk
City of Cocoa
65 Stone Street
Cocoa, FL 32922

Dear Ms. Shealy:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

Please review the enclosure and notify Jill Hayes, Budget Office Director, 2725 Judge Fran Jamieson Way, Building C, Viera, of your comments within 30 days. The final review of the allocations will be on July 9, 2019, at the Board of County Commissioners meeting to be held at the Government Center Commission Room, Building C, Viera, beginning at 5:00 p.m.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

Encl. (1)



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Tammy.Rowe@brevardclerk.us

May 22, 2019

Lorendana Kalaghchy, City Clerk
City of Cocoa Beach
P. O. Box 322430
Cocoa Beach, FL 32932-2430

Dear Ms. Kalaghchy:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Sincerely,

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SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

Encl. (1)



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Tammy.Rowe@brevardclerk.us

May 22, 2019

Rebekah Raddon, Town Clerk
Town of Grant-Valkaria
1449 Valkaria Road
Grant-Valkaria, FL 32950

Dear Ms. Raddon:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Your continued cooperation is greatly appreciated.

Sincerely,

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SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Joan Clark, Town Clerk
Town of Indialantic
216 5th Avenue
Indialantic, FL 32903

Dear Ms. Clark:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Sincerely,

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Tammy Rowe

Tammy Rowe, Deputy Clerk

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Sue Frank, City Clerk
City of Indian Harbour Beach
2055 South Patrick Drive
Indian Harbour Beach, FL 32937

Dear Ms. Frank:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Debby Franklin, Town Clerk
Town of Malabar
2725 Malabar Road
Malabar, FL 32950-4427

Dear Ms. Franklin:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Tammy Rowe

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Cathleen Wysor, City Clerk
City of Melbourne
900 East Strawbridge Avenue
Melbourne, FL 32901

Dear Ms. Wysor:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

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Tammy Rowe

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Nancy Wilson, Town Clerk
Town of Melbourne Beach
507 Ocean Avenue
Melbourne Beach, FL 32951

Dear Ms. Wilson:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Gail E. Griswold, Town Clerk
Town of Melbourne Village
555 Hammock Road
Melbourne Village, FL 32904

Dear Ms. Griswold:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

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May 22, 2019

Terese Jones, City Clerk
City of Palm Bay
120 Malabar Road, SE
Palm Bay, FL 32907

Dear Ms. Jones:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

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Tammy Rowe

Tammy Rowe, Deputy Clerk

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May 22, 2019

Patricia Burke, Town Clerk
Town of Palm Shores
5030 Paul Hurtt Lane
Palm Shores, FL 32940-7200

Dear Ms. Burke:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Tammy Rowe

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May 22, 2019

Lisa Nicholas, City Clerk
City of Rockledge
1600 Huntington Lane
Rockledge, FL 32955

Dear Ms. Nicholas:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

Please review the enclosure and notify Jill Hayes, Budget Office Director, 2725 Judge Fran Jamieson Way, Building C, Viera, of your comments within 30 days. The final review of the allocations will be on July 9, 2019, at the Board of County Commissioners meeting to be held at the Government Center Commission Room, Building C, Viera, beginning at 5:00 p.m.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

Encl. (1)



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

May 22, 2019

Gwen Peirce, City Clerk
City of Satellite Beach
565 Cassia Boulevard
Satellite Beach, FL 32937

Dear Ms. Peirce:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Wanda Wells, City Clerk
City of Titusville
P. O. Box 2806
Titusville, FL 32781-2806

Dear Ms. Wells:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 21, 2019, in accordance with the Interlocal Agreement, reviewed the LOGT Percentage Allocations, and directed this office to send copies to each municipality for review. Enclosed is a copy of the allocations for your consideration.

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Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Cynthia Hanscom, City Clerk
City of West Melbourne
2240 Minton Road
West Melbourne, FL 32904

Dear Ms. Hanscom:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

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Sincerely,

BOARD OF COUNTY COMMISSIONERS
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Tammy Rowe

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Tammy.Rowe@brevardclerk.us

May 22, 2019

Mia Goforth, City Clerk
City of Cape Canaveral
P. O. Box 326
Cape Canaveral, FL 32920

Dear Ms. Goforth:

Re: Local Option Gas Tax (LOGT) Revenue Distribution Percentage Allocations

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Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

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