Agenda Report



2725 Judge Fran Jamieson Way Viera, FL 32940

Consent

F.22.

5/17/2022

Subject:

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

Fiscal Impact:

For FY 2022-2023, Brevard County will receive 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 19, 2022 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 Gas 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 percentage allocations will be prepared and sent to the Board of County Commissioners and 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 19, 2022.

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 19, 2022.

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 2021 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.

F.22. 5/17/2022

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



May 18, 2022

MEMORANDUM

TO:

Jill Hayes, Budget Office Director

RE:

Item F.22., Authorization for Municipal Review of Local Option Gas Tax (LOGT)

Percentages Allocations

The Board of County Commissioners, in regular session on May 17, 2022, directed the Clerk to mail a copy of the LOGT percentage allocations to each municipality for review; and approved recommendation the Board conduct the final reviews of the allocations at the July 19, 2022, Board meeting. Enclosed are the copies of letters to the municipalities.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

or Kimberly Powell, Clerk to the Board

/ds

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 2021 REVENUE SHARE
BREVARD COUNTY	47.14004266		\$ 9,283,092
CAPE CANAVERAL	1.211766438	2.29240904	\$ 238,628
COCOA	2.203372459	4.16832054	\$ 433,901
COCOA BEACH	1.384773239	2.61970177	\$ 272,698
GRANT-VALKARIA	0.632494085	1.19654672	\$ 124,554
INDIALANTIC	0.545510725	1.03199237	\$ 107,425
INDIAN HARBOUR BEACH	1.39565257	2.64028319	\$ 274,840
MALABAR	0.505253406	.95583393	\$ 99,497
MELBOURNE	15.000322	28.37747655	\$ 2,953,951
MELBOURNE BEACH	0.502378711	.95039560	\$ 98,931
MELBOURNE VILLAGE	0.075181599	.14222788	\$ 14,805
PALM BAY	16.34919209	30.92925706	\$ 3,219,578
PALM SHORES	0.115238625	.21800741	\$ 22,693
ROCKLEDGE	3.563390485	6.74119062	\$ 701,724
SATELLITE BEACH	1.890520828	3.57647059	\$ 372,292
TITUSVILLE	4.089779797	7.73700926	\$ 805,383
WEST MELBOURNE	3.395130287	6.42287746	\$ 668,589
TOTAL	100.0000000	100.0000000	\$19,692,582

2021 POPULATION AND PERCENTAGES

JURISDICTION	POPULATION	PERCENT	INCORP PERCENT
		2 110	
BREVARD COUNTY	226,092	36.65908921	1444
CAPE CANAVERAL	9,959	1.61477571	2.54934084
COCOA	19,653	3.18658369	5.03084603
COCOA BEACH	11,346	1.83966715	2.90439012
GRANT-VALKARIA	4,612	0.74780054	1.18059644
INDIALANTIC	3,003	0.48691349	0.76871880
INDIAN HARBOUR BEACH	9,017	1.46203761	2.30820427
MALABAR	2,993	0.48529207	0.76615897
MELBOURNE	85,800	13.91181402	21.96339434
MELBOURNE BEACH	3,236	0.52469266	0.82836298
MELBOURNE VILLAGE	695	0.11268894	0.17790861
PALM BAY	122,765	19.90540615	31.42582875
PALM SHORES	1,203	0.19505725	0.30794829
ROCKLEDGE	27,824	4.51144887	7.12248816
SATELLITE BEACH	11,332	1.83739716	2.90080635
TITUSVILLE	49,085	7.95875747	12.56495584
WEST MELBOURNE	28,127	4.56057801	7.20005120
TOTAL TOTAL INCORPORATED	616,742 390,650	100.00000000	100.0000000

SOURCE: Office of Economic & Demographic Research, University of Florida edr.state.fl.us/Content/population-demographics/data/2021_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

		2021		2020		2019	2018		2017	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
								L				
BREVARD COUNTY	↔	58,949,936	69	69,002,163	4	64,482,772	\$ 52,767,961	↔	38,415,738	\$ 283.618.570	51.73521778	ı
CAPE CANAVERAL	↔	955,355	s	808,829	↔	1,113,579	\$ 1,012,016	€	1,495,956	\$ 5.385,735		2 035477229
COCOA	₩	1,257,894	G	1,784,048	()	1,098,195	\$ 1,680,310	49	2,926,463	\$ 8,746,910		3.305795055
COCOA BEACH	⇔	1,235,658	↔	1,472,364	G	1,232,351	\$ 1.154.587	မ	1.083,328	\$ 6.178.288		2 335013424
GRANT-VALKARIA	4	710,926	↔	325,601	s	433,128	\$ 645,411	4	1,093,119	\$ 3.208.185	_	1 212496997
INDIALANTIC	↔	599,530	₩	549,591	G	571,854	\$ 684,666	69	1,021,545	\$ 3.427.186	_	1.295265932
INDIAN HARBOUR BEACH	↔	1,668,433	↔	1,459,087	↔	1,510,232	\$ 1,766,405	69	1,460,512	\$ 7.864,669		2.972362113
MALABAR	↔	849,763	↔	547,755	()	607,276	\$ 581,784	ь	444.361	\$ 3,030,939	_	1 145508889
MELBOURNE	G	17,065,907	↔	20,269,776	G	23,104,718	\$ 17,280,845	↔	14,334,864	\$ 92,056,110		34 791558760
MELBOURNE BEACH	G	695,238	₩,	718,229	↔	300,376	\$ 812,885	မ	310,845	\$ 2,837,573		1.072428222
MELBOURNE VILLAGE	↔	56,383	↔	77,955	S	48,997	\$ 49,877	49	48,704	\$ 281,917		0.106547155
PALM BAY	₩	18,296,573	s	17,856,597	s	13,949,055	\$ 16,160,624	မာ	14,259,977	\$ 80,522,826	14.68826932	30,432685373
PALM SHORES	ઝ	86,336	↔	66,700	₩	58,422	\$ 57,502	6	968'69	338,855	0.06181103	0.128066531
ROCKLEDGE	↔	3,455,941	κ	3,565,630	₩	3,373,402	\$ 3,287,162	69	3,145,712	\$ 16,827,847	3.06958854	6.359893076
SATELLITE BEACH	↔	2,608,404	υ	2,756,603	₩	2,315,249	\$ 1,806,085	49	1,764,520	\$ 11,250,861	2.05228361	4.252134829
TITUSVILLE	↔	1,551,151	↔	1,776,524	↔	1,556,368	\$ 1,406,570	မာ	1,406,570	5 7,697,183	1.40405277	2.909062686
WEST MELBOURNE	မှာ	2,453,833	69	1,770,384	↔	3,562,728	\$ 5,370,711	မာ	1,780,494	\$ 14,938,150	2.72488661	5.645703729
TOTAL	6	110 407 064	6	424 007 026	6	200 200	406 505 400	6	700 000 30	000		
	•	107,164,211	}	_		-	004,020,001 \$	9	, +00,200,co	5 246,211,603	0000000000	
INCORPORATED TOTAL	69	53,547,325	မာ	55,805,673	မှာ	54,835,930 9	\$ 53,757,439	ઝ	46,646,866	\$ 264,593,233		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 2.54934084 0.5 X 2.03547723 1.27467042 + 1.01773861 = 2.29240904 COCOA 0.5 X 5.03084603 0.5 X 3.30579506 2.51542301 1.65289753 4.16832054 **COCOA BEACH** 0.5 X 2.90439012 0.5 X 2.33501342 1.45219506 1.16750671 = 2.61970177 **GRANT-VALKARIA** 1.18059644 0.5 X 0.5 X 1.21249700 .59029822 .60624850 = 1.19654672 INDIALANTIC 0.5 X .76871880 0.5 X 1.29526593 .38435940 .64763297 = 1.03199237 INDIAN HARBOUR BEACH 0.5 X 2.30820427 0.5 X 2.97236211 1.15410214 + 1.48618106 2.64028319 MALABAR 0.5 X .76615897 0.5 X 1.14550889 .38307948 .57275444 = 0.95583393 **MELBOURNE** 0.5 X 21.96339434 0.5 X + 34.79155876 10.98169717 17.39577938 = 28.37747655 MELBOURNE BEACH 0.5 X .82836298 0.5 X 1.07242822 .41418149 .53621411 = 0.95039560 MELBOURNE VILLAGE 0.5 X .17790861 0.5 X .10654716 .08895431 .05327358 = 0.14222788 PALM BAY 0.5 X 31.42582875 0.5 X 30.43268537 15.71291437 15.21634269 =30.92925706 PALM SHORES 0.5 X .30794829 0.5 X .12806653 .15397415 .06403327 0.21800741 **ROCKLEDGE** 0.5 X 7.12248816 0.5 X 6.35989308 3.56124408 3.17994654 = 6.74119062 SATELLITE BEACH 0.5 X 2.90080635 0.5 X 4.25213483 1.45040317 + 2.12606741 = 3.57647059 TITUSVILLE 0.5 X 12.56495584 0.5 X 2.90906269 6.28247792 1.45453134 7.73700926 WEST MELBOURNE 0.5 X 7.20005120 0.5 X 5.64570373 3.60002560 2.82285186 6.42287746 TOTAL (MUNICIPALITIES ONLY*) 100.00000000

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



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



May 18, 2022

Mia Goforth, City Clerk City of Cape Canaveral 100 Polk Avenue Cape Canaveral, FL 32920

Dear Ms. Goforth:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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 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 19, 2022, at the regular Board of County Commissioners meeting to be held at the Government Center Commission Room, Building C, Viera, beginning at 9:00 a.m.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/ds



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May 18, 2022

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

Dear Ms. Shealy:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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May 18, 2022

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

Dear Ms. Kalaghchy:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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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Kimberly Powell, Clerk to the Board

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May 18, 2022

Jessica Keenan, Town Clerk Town of Grant-Valkaria 1449 Valkaria Road Grant-Valkaria, FL 32950

Dear Ms. Keenan:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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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Kimberly Powell, Clerk to the Board

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May 18, 2022

Rebekah Raddon, Town Clerk Town of Indialantic 216 Fifth Avenue Indialantic, FL 32903

Dear Ms. Raddon:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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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BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

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May 18, 2022

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 Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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

RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/ds



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May 18, 2022

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

Dear Ms. Franklin:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

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May 18, 2022

Kevin McKeown, City Clerk City of Melbourne 900 East Strawbridge Avenue Melbourne, FL 32901

Dear Mr. McKeown:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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Sincerely,

BOARD OF COUNTY COMMISSIONERS RACHEL M. SADOFF, CLERK

(a)

Kimberly Powell, Clerk to the Board

/ds



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May 18, 2022

Jennifer Torres, Town Clerk Town of Melbourne Beach 507 Ocean Avenue Melbourne Beach, FL 32951

Dear Ms. Torres:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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Kimberly Powell, Clerk to the Board

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May 18, 2022

Jimmy Collen, Town Clerk Town of Melbourne Village 555 Hammock Road Melbourne Village, FL 32904

Dear Mr. Collen:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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BOARD OF COUNTY COMMISSIONERS RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

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May 18, 2022

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

Dear Ms. Jones:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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Sincerely,

BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/ds



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May 18, 2022

Patricia J. Burke, Town Clerk Town of Palm Shores 5030 Paul Hurtt Lane Palm Shores, FL 32940

Dear Ms. Burke:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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Kimberly Powell, Clerk to the Board

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May 18, 2022

Jennifer LeVasseur, City Clerk City of Rockledge 1600 Huntington Lane Rockledge, FL 32955

Dear Ms. LeVasseur:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

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Kimberly Powell, Clerk to the Board

/ds



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



May 18, 2022

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

Dear Ms. Peirce:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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 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 19, 2022, at the regular Board of County Commissioners meeting to be held at the Government Center Commission Room, Building C, Viera, beginning at 9:00 a.m.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS RACHEL M. SADOFF, CLERK

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/ds



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May 18, 2022

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

Dear Ms. Wells:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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 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 19, 2022, at the regular Board of County Commissioners meeting to be held at the Government Center Commission Room, Building C, Viera, beginning at 9:00 a.m.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS

RACHEL M. SADOFF, CLERK

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May 18, 2022

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

Dear Ms. Hanscom:

Re: Local Option Gas Tax Revenue Distribution Percentage Allocations

The Board of County Commissioners, in regular session on May 17, 2022, in accordance with the Interlocal Agreement, reviewed the Local Option Gas Tax 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 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 19, 2022, at the regular Board of County Commissioners meeting to be held at the Government Center Commission Room, Building C, Viera, beginning at 9:00 a.m.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/ds