

Meeting Date
JULY 11, 2017



AGENDA	
Section	Consent
Item No.	<i>II.D.3</i>

AGENDA REPORT
 BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	CERTIFICATION OF LOCAL OPTION GAX 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:

On May 23, 2017 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.

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.

Fiscal Impact: For FY 2017-2018, Brevard County will receive 47.14% of the local option gas tax revenue. The current projected amount for Brevard County totals \$10,514,082.

Clerk to the Board instruction:

Exhibits Attached: : Exhibit A: Annual Six-Cent Gas Tax Revenues, 2016 Population and Percentages, Previous Five-Year Transportation Expenditures and LOGT Revenue Share Calculation

Contract /Agreement (If attached): Reviewed by County Attorney	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	PR	<input type="checkbox"/>
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County Manager	Department Director / Extension
Frank Abbate <i>[Signature]</i>	Jill Hayes/52857 <i>[Signature]</i>
Assistant County Manager	



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July 12, 2017

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item II.D.3., Certification for Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 11, 2017, certified the LOGT revenue percentage allocation; and authorized Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR).

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

cc: Clerk's Finance
Finance

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2016 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 10,514,082
CAPE CANAVERAL	1.619836798	3.06439293	\$ 361,287
COCOA	2.525175177	4.77710408	\$ 563,213
COCOA BEACH	1.460398513	2.76276900	\$ 325,726
GRANT-VALKARIA	0.537036057	1.01596007	\$ 119,780
INDIALANTIC	0.491023677	.92891425	\$ 109,518
INDIAN HARBOUR BEACH	1.49012462	2.81900458	\$ 332,356
MALABAR	0.433649445	.82037419	\$ 96,721
MELBOURNE	13.91452308	26.32337176	\$ 3,103,486
MELBOURNE BEACH	0.258329852	.48870613	\$ 57,618
MELBOURNE VILLAGE	0.076012633	.14380003	\$ 16,954
PALM BAY	16.58288967	31.37136408	\$ 3,698,636
PALM SHORES	0.107772403	.20388288	\$ 24,037
ROCKLEDGE	3.672065387	6.94678084	\$ 819,015
SATELLITE BEACH	2.158961274	4.08430385	\$ 481,533
TITUSVILLE	4.754349603	8.99423655	\$ 1,060,407
WEST MELBOURNE	2.777809147	5.25503479	\$ 619,561
TOTAL	100.0000000	100.0000000	\$ 22,303,930

1 Cent Tax = \$3,717,321.73

6 Cent Tax = \$10,514,082.29 (based on actual receipts from
October, 2015 to September, 2016)

2016 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCRP PERCENT</i>
BREVARD COUNTY	212,740	37.39372389	---
CAPE CANAVERAL	10,171	1.78777647	2.85558666
COCOA	18,833	3.31031307	5.28750993
COCOA BEACH	11,276	1.98200447	3.16582393
GRANT-VALKARIA	4,073	0.71591914	1.14352615
INDIALANTIC	2,811	0.49409494	0.78920992
INDIAN HARBOUR BEACH	8,446	1.48456986	2.37127961
MALABAR	2,817	0.49514957	0.79089447
MELBOURNE	80,419	14.13540416	22.57825419
MELBOURNE BEACH	3,076	0.54067451	0.86361071
MELBOURNE VILLAGE	666	0.11706412	0.18698463
PALM BAY	109,162	19.18761722	30.64807302
PALM SHORES	979	0.17208074	0.27486180
ROCKLEDGE	26,303	4.62332951	7.38477002
SATELLITE BEACH	10,485	1.84296886	2.94374458
TITUSVILLE	46,022	8.08937652	12.92103128
WEST MELBOURNE	20,640	3.62793297	5.79483911
TOTAL	568,919	100.00000000	
TOTAL INCORPORATED	356,179		100.00000000

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

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	2.85558666 1.42779333	+	0.5 X	3.27319921 1.63659961	= 3.06439293
COCOA	0.5 X	5.28750993 2.64375497	+	0.5 X	4.26669822 2.13334911	= 4.77710408
COCOA BEACH	0.5 X	3.16582393 1.58291196	+	0.5 X	2.35971407 1.17985703	= 2.76276900
GRANT-VALKARIA	0.5 X	1.14352615 .57176307	+	0.5 X	.88839398 .44419699	= 1.01596007
INDIALANTIC	0.5 X	.78920992 .39460496	+	0.5 X	1.06861858 .53430929	= 0.92891425
INDIAN HARBOUR BEACH	0.5 X	2.37127961 1.18563980	+	0.5 X	3.26672956 1.63336478	= 2.81900458
MALABAR	0.5 X	.79089447 .39544723	+	0.5 X	.84985391 .42492695	= 0.82037419
MELBOURNE	0.5 X	22.57825419 11.28912710	+	0.5 X	30.06848932 15.03424466	= 26.32337176
MELBOURNE BEACH	0.5 X	.86361071 .43180536	+	0.5 X	.11380155 .05690077	= 0.48870613
MELBOURNE VILLAGE	0.5 X	.18698463 .09349232	+	0.5 X	.10061542 .05030771	= 0.14380003
PALM BAY	0.5 X	30.64807302 15.32403651	+	0.5 X	32.09465515 16.04732757	= 31.37136408
PALM SHORES	0.5 X	.27486180 .13743090	+	0.5 X	.13290396 .06645198	= 0.20388288
ROCKLEDGE	0.5 X	7.38477002 3.69238501	+	0.5 X	6.50879166 3.25439583	= 6.94678084
SATELLITE BEACH	0.5 X	2.94374458 1.47187229	+	0.5 X	5.22486313 2.61243156	= 4.08430385
TITUSVILLE	0.5 X	12.92103128 6.46051564	+	0.5 X	5.06744182 2.53372091	= 8.99423655
WEST MELBOURNE	0.5 X	5.79483911 2.89741956	+	0.5 X	4.71523047 2.35761523	= 5.25503479
TOTAL (MUNICIPALITIES ONLY*)						100.0000000

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

TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2016	2015	2014	2013	2012	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 48,986,917	\$ 46,612,788	\$ 35,099,039	\$ 39,368,627	\$ 43,645,631	\$ 213,713,002	48.88019237	48.88019237
CAPE CANAVERAL	\$ 2,839,834	\$ 827,310	\$ 2,041,664	\$ 787,445	\$ 819,511	\$ 7,315,764	1.67325314	3.27319921
COCOA	\$ 2,921,561	\$ 1,496,689	\$ 1,388,712	\$ 2,402,240	\$ 1,327,082	\$ 9,536,284	2.18112792	4.26669822
COCOA BEACH	\$ 1,075,584	\$ 1,157,222	\$ 982,088	\$ 997,412	\$ 1,061,773	\$ 5,274,079	1.20628129	2.35971407
GRANT-VALKARIA	\$ 484,879	\$ 517,897	\$ 495,121	\$ 246,537	\$ 241,171	\$ 1,985,605	0.45414530	0.88839398
INDIALANTIC	\$ 567,541	\$ 536,539	\$ 449,574	\$ 413,422	\$ 421,340	\$ 2,388,416	0.54627576	1.06861858
INDIAN HARBOUR BEACH	\$ 1,791,993	\$ 1,161,788	\$ 1,569,956	\$ 1,321,490	\$ 1,456,077	\$ 7,301,304	1.66994587	3.26672956
MALABAR	\$ 387,812	\$ 363,353	\$ 382,767	\$ 385,226	\$ 380,308	\$ 1,899,466	0.43444368	0.84985391
MELBOURNE	\$ 12,571,485	\$ 12,811,559	\$ 15,371,399	\$ 14,122,667	\$ 12,327,468	\$ 67,204,578	15.37095390	30.06848932
MELBOURNE BEACH	\$ 30,601	\$ 47,171	\$ 100,860	\$ 63,406	\$ 12,314	\$ 254,352	0.05817513	0.11380155
MELBOURNE VILLAGE	\$ 46,754	\$ 47,829	\$ 43,433	\$ 44,012	\$ 42,853	\$ 224,881	0.05143441	0.10061542
PALM BAY	\$ 14,090,216	\$ 11,558,974	\$ 15,929,798	\$ 19,698,465	\$ 10,455,707	\$ 71,733,160	16.40672597	32.09465515
PALM SHORES	\$ 53,179	\$ 53,111	\$ 53,820	\$ 63,947	\$ 72,990	\$ 297,047	0.06794025	0.13290396
ROCKLEDGE	\$ 3,081,950	\$ 3,289,134	\$ 3,025,028	\$ 2,436,419	\$ 2,714,944	\$ 14,547,475	3.32728177	6.50879166
SATELLITE BEACH	\$ 3,574,203	\$ 1,375,943	\$ 2,242,562	\$ 1,891,258	\$ 2,593,865	\$ 11,677,831	2.67093998	5.22486313
TITUSVILLE	\$ 5,257,006	\$ 3,036,180	\$ 1,181,263	\$ 812,888	\$ 1,038,649	\$ 11,325,986	2.59046651	5.06744182
WEST MELBOURNE	\$ 2,542,510	\$ 2,508,314	\$ 2,009,849	\$ 1,182,415	\$ 2,295,688	\$ 10,538,776	2.41041674	4.71523047
TOTAL	\$ 100,304,025	\$ 87,401,801	\$ 82,366,932	\$ 86,237,876	\$ 80,907,371	\$ 437,218,005	100.00000000	100.00000000
INCORPORATED TOTAL	\$ 51,317,108	\$ 40,789,013	\$ 47,267,893	\$ 46,869,249	\$ 37,261,740	\$ 223,505,003		100.00000000