



AGENDA REPORT

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

Meeting Date
JULY 7, 2015

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 12, 2015 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 2015-2016, Brevard County will receive 47.14% of the local option gas tax revenue. The current projected amount for Brevard County totals \$8,977,714.</p>				
Clerk to the Board instruction:					
Exhibits Attached:	: Exhibit A: Annual Six-Cent Gas Tax Revenues, 2014 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"/>
County Manager	Stockton Whitten			Assistant County Manager	
Department Director / Extension	Tom Rosenberg/X-52854				



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July 8, 2015

M E M O R A N D U M

TO: Tom Rosenberg, Budget Office Director

RE: Item II.D.6., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 7, 2015, certified the revenue percentage allocations; and authorized Clerk's Finance Department to submit the allocations to the Florida Department of Revenue. Enclosed is a listing of the allocations.

Your continued cooperation is greatly appreciated.

Sincerely yours,

**BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK**

Tammy Etheridge

Tammy Etheridge, Deputy Clerk

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 2014 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 8,977,714
CAPE CANAVERAL	1.347413125	2.54902424	\$ 256,612
COCOA	2.162343647	4.09070259	\$ 411,813
COCOA BEACH	1.727355139	3.26779518	\$ 328,971
GRANT-VALKARIA	0.463053824	.87600113	\$ 88,188
INDIALANTIC	0.443066426	.83818915	\$ 84,381
INDIAN HARBOUR BEACH	1.513492444	2.86321163	\$ 288,241
MALABAR	0.463893371	.87758938	\$ 88,347
MELBOURNE	13.59335823	25.71579492	\$ 2,588,824
MELBOURNE BEACH	0.316688581	.59910866	\$ 60,313
MELBOURNE VILLAGE	0.078119809	.14778636	\$ 14,878
PALM BAY	18.32816056	34.67305213	\$ 3,490,557
PALM SHORES	0.104115673	.19696511	\$ 19,829
ROCKLEDGE	3.616949554	6.84251319	\$ 688,840
SATELLITE BEACH	2.086817533	3.94782296	\$ 397,430
TITUSVILLE	4.180175601	7.90801925	\$ 796,105
WEST MELBOURNE	2.434953821	4.60642411	\$ 463,731
TOTAL	100.00000000	100.00000000	\$ 19,044,773

1 Cent Tax = \$3,174,128.81

6 Cent Tax = \$8,977,714.06 (based on actual receipts from
October, 2013 to September, 2014)

2014 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	207,313	37.52767334	---
CAPE CANAVERAL	10,022	1.81417635	2.90396796
COCOA	17,678	3.20006082	5.12236536
COCOA BEACH	11,131	2.01492686	3.22531106
GRANT-VALKARIA	3,916	0.70887194	1.13469752
INDIALANTIC	2,765	0.50051862	0.80118454
INDIAN HARBOUR BEACH	8,393	1.51929576	2.43195002
MALABAR	2,765	0.50051862	0.80118454
MELBOURNE	78,088	14.13544233	22.62672624
MELBOURNE BEACH	3,086	0.55862585	0.89419728
MELBOURNE VILLAGE	670	0.12128299	0.19413875
PALM BAY	105,815	19.15456703	30.66088307
PALM SHORES	922	0.16689988	0.26715810
ROCKLEDGE	25,662	4.64531965	7.43580382
SATELLITE BEACH	10,290	1.86268955	2.98162346
TITUSVILLE	44,077	7.97879177	12.77172181
WEST MELBOURNE	19,834	3.59033863	5.74708647
TOTAL	552,427	100.00000000	
TOTAL INCORPORATED	345,114		100.00000000

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

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2014	2013	2012	2011	2010	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 35,099,039	\$ 39,368,627	\$ 43,645,631	\$ 36,317,249	\$ 42,784,984	\$ 197,215,530	45.27987203	---
CAPE CANAVERAL	\$ 1,073,783	\$ 787,445	\$ 819,511	\$ 1,382,329	\$ 1,166,136	\$ 5,229,204	1.20060366	2.19408051
COCOA	\$ 1,388,712	\$ 2,402,240	\$ 1,327,082	\$ 1,032,439	\$ 1,140,209	\$ 7,290,682	1.67391051	3.05903983
COCOA BEACH	\$ 982,088	\$ 997,412	\$ 1,061,773	\$ 1,864,493	\$ 2,983,701	\$ 7,889,467	1.81138907	3.31027931
GRANT-VALKARIA	\$ 495,121	\$ 246,537	\$ 241,171	\$ 262,550	\$ 225,858	\$ 1,471,237	0.33778995	0.61730474
INDIALANTIC	\$ 449,574	\$ 413,422	\$ 421,340	\$ 409,856	\$ 391,678	\$ 2,085,870	0.47890715	0.87519376
INDIAN HARBOUR BEACH	\$ 1,569,956	\$ 1,321,490	\$ 1,456,077	\$ 1,726,864	\$ 1,777,409	\$ 7,851,796	1.80273997	3.29447323
MALABAR	\$ 458,080	\$ 385,226	\$ 380,308	\$ 584,075	\$ 465,988	\$ 2,273,677	0.52202686	0.95399422
MELBOURNE	\$ 15,371,399	\$ 14,122,667	\$ 12,327,468	\$ 14,198,931	\$ 12,630,848	\$ 68,651,313	15.76205823	28.80486361
MELBOURNE BEACH	\$ 100,860	\$ 63,406	\$ 12,314	\$ 283,910	\$ 264,088	\$ 724,578	0.16636015	0.30402004
MELBOURNE VILLAGE	\$ 53,396	\$ 44,012	\$ 42,853	\$ 51,053	\$ 50,436	\$ 241,750	0.05550480	0.10143398
MELBOURNE VILLAGE	\$ 16,270,032	\$ 19,698,465	\$ 10,455,707	\$ 25,786,168	\$ 19,989,031	\$ 92,199,403	21.16860254	38.68522118
PALM BAY	\$ 53,820	\$ 63,947	\$ 72,990	\$ 60,868	\$ 50,514	\$ 302,139	0.06936987	0.12677212
PALM SHORES	\$ 3,025,028	\$ 2,436,419	\$ 2,714,944	\$ 4,059,114	\$ 2,658,415	\$ 14,893,920	3.41958258	6.24922256
ROCKLEDGE	\$ 1,491,820	\$ 1,891,258	\$ 2,593,865	\$ 2,955,076	\$ 2,779,687	\$ 11,711,706	2.68895938	4.91402246
SATELLITE BEACH	\$ 1,181,263	\$ 812,888	\$ 1,038,649	\$ 1,224,025	\$ 2,998,767	\$ 7,255,592	1.66585399	3.04431669
TITUSVILLE	\$ 2,009,849	\$ 1,182,415	\$ 2,295,688	\$ 1,379,719	\$ 1,392,361	\$ 8,260,032	1.89646927	3.46576176
WEST MELBOURNE								
TOTAL	\$ 81,073,820	\$ 86,237,876	\$ 80,907,371	\$ 93,578,719	\$ 93,750,110	\$ 435,547,896	100.00000000	
INCORPORATED TOTAL	\$ 45,974,781	\$ 46,869,249	\$ 37,261,740	\$ 57,261,470	\$ 50,965,126	\$ 238,332,366		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	2.90396796 1.45198398	+	0.5 X	2.19408051 1.09704026	= 2.54902424
COCOA	0.5 X	5.12236536 2.56118268	+	0.5 X	3.05903983 1.52951991	= 4.09070259
COCOA BEACH	0.5 X	3.22531106 1.61265553	+	0.5 X	3.31027931 1.65513965	= 3.26779518
GRANT-VALKARIA	0.5 X	1.13469752 .56734876	+	0.5 X	.61730474 .30865237	= 0.87600113
INDIALANTIC	0.5 X	.80118454 .40059227	+	0.5 X	.87519376 .43759688	= 0.83818915
INDIAN HARBOUR BEACH	0.5 X	2.43195002 1.21597501	+	0.5 X	3.29447323 1.64723661	= 2.86321163
MALABAR	0.5 X	.80118454 .40059227	+	0.5 X	.95399422 .47699711	= 0.87758938
MELBOURNE	0.5 X	22.62672624 11.31336312	+	0.5 X	28.80486361 14.40243180	= 25.71579492
MELBOURNE BEACH	0.5 X	.89419728 .44709864	+	0.5 X	.30402004 .15201002	= 0.59910866
MELBOURNE VILLAGE	0.5 X	.19413875 .09706937	+	0.5 X	.10143398 .05071699	= 0.14778636
PALM BAY	0.5 X	30.66088307 15.33044154	+	0.5 X	38.68522118 19.34261059	= 34.67305213
PALM SHORES	0.5 X	.26715810 .13357905	+	0.5 X	.12677212 .06338606	= 0.19696511
ROCKLEDGE	0.5 X	7.43580382 3.71790191	+	0.5 X	6.24922256 3.12461128	= 6.84251319
SATELLITE BEACH	0.5 X	2.98162346 1.49081173	+	0.5 X	4.91402246 2.45701123	= 3.94782296
TITUSVILLE	0.5 X	12.77172181 6.38586090	+	0.5 X	3.04431669 1.52215834	= 7.90801925
WEST MELBOURNE	0.5 X	5.74708647 2.87354323	+	0.5 X	3.46576176 1.73288088	= 4.60642411
TOTAL (MUNICIPALITIES ONLY*)						100.00000000

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