



AGENDA REPORT
July 10, 2018

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

SUBJECT:

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

FISCAL IMPACT:

For FY 2018-2019, Brevard County will received 47.14% of the local option gas tax revenue. The current projected amount for Brevard County totals \$10,929,219.

DEPT/OFFICE:

Budget

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 and BACKGROUND:

On May 22, 2018 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.

ATTACHMENTS:

Description

- **Exhibit A: Annual Six-Cent Gas Tax Revenues, 2017 Population and Percentages, Previous Five-Year Transportation Expenditures and LOGT Revenue Share Calculation**



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July 11, 2018

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.25., Certification of Local Option Gas Tax (LOGT) Revenue Percentages Allocations

The Board of County Commissioners, in regular session on July 10, 2018, certified the revenue percentages allocations of LOGT; and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR). Enclosed is a copy of annual Six-Cent Gas Tax Revenues for your action.

Your continued cooperation is greatly appreciated.

Sincerely yours,

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

Tammy Rowe

Tammy Rowe, Deputy Clerk

/ds

Encl. (a/s)

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 2017 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 10,929,219
CAPE CANAVERAL	1.55056762	2.93335017	\$ 359,493
COCOA	2.663005383	5.03785013	\$ 617,407
COCOA BEACH	1.432664836	2.71030272	\$ 332,157
GRANT-VALKARIA	0.627568527	1.18722861	\$ 145,499
INDIALANTIC	0.547755009	1.03623810	\$ 126,995
INDIAN HARBOUR BEACH	1.454566418	2.75173594	\$ 337,235
MALABAR	0.4428375	.83775608	\$ 102,670
MELBOURNE	13.83577075	26.17438925	\$ 3,207,765
MELBOURNE BEACH	0.28963285	.54792487	\$ 67,150
MELBOURNE VILLAGE	0.076798824	.14528734	\$ 17,805
PALM BAY	16.79468567	31.77203842	\$ 3,893,777
PALM SHORES	0.115286681	.21809833	\$ 26,729
ROCKLEDGE	3.655541948	6.91552206	\$ 847,522
SATELLITE BEACH	1.922355862	3.63669589	\$ 445,690
TITUSVILLE	4.740160631	8.96739413	\$ 1,098,986
WEST MELBOURNE	2.710757921	5.12818796	\$ 628,478
TOTAL	100.00000	100.00000	\$23,184,576

1 Cent Tax = \$3,864,095.93

6 Cent Tax = \$10,929,218.83 (based on actual receipts from
October, 2016 to September, 2017)

2017 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCRP PERCENT</i>
BREVARD COUNTY	215,142	37.40227499	---
CAPE CANAVERAL	10,213	1.77552237	2.83640080
COCOA	18,982	3.30000643	5.27176736
COCOA BEACH	11,292	1.96310571	3.13606559
GRANT-VALKARIA	4,142	0.72008359	1.15033507
INDIALANTIC	2,820	0.49025488	0.78318322
INDIAN HARBOUR BEACH	8,468	1.47215544	2.35177147
MALABAR	2,866	0.49825195	0.79595855
MELBOURNE	80,982	14.07865983	22.49068928
MELBOURNE BEACH	3,087	0.53667263	0.85733568
MELBOURNE VILLAGE	668	0.11613130	0.18552000
PALM BAY	110,623	19.23172540	30.72272259
PALM SHORES	1,114	0.19366806	0.30938515
ROCKLEDGE	26,535	4.61308981	7.36942086
SATELLITE BEACH	10,504	1.82611250	2.91721864
TITUSVILLE	46,413	8.06886516	12.89002941
WEST MELBOURNE	21,360	3.71341995	5.93219633
TOTAL	575,211	100.00000000	
TOTAL INCORPORATED	360,069		100.00000000

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

TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2017	2016	2015	2014	2013	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 38,415,738	\$ 48,986,917	\$ 46,612,788	\$ 35,099,039	\$ 39,368,627	\$ 208,483,109	47.35172452	---
CAPE CANAVERAL	\$ 1,495,956	\$ 2,839,834	\$ 827,310	\$ 1,073,783	\$ 787,445	\$ 7,024,328	1.59540044	3.03029953
COCOA	\$ 2,926,463	\$ 2,921,561	\$ 1,496,689	\$ 1,388,712	\$ 2,402,240	\$ 11,135,665	2.52918783	4.80393290
COCOA BEACH	\$ 1,083,328	\$ 1,075,584	\$ 1,157,222	\$ 982,088	\$ 997,412	\$ 5,295,634	1.20277083	2.28453985
GRANT-VALKARIA	\$ 1,093,119	\$ 484,879	\$ 517,897	\$ 495,121	\$ 246,537	\$ 2,837,553	0.64447920	1.22412215
INDIALANTIC	\$ 1,021,545	\$ 567,541	\$ 536,539	\$ 449,574	\$ 413,422	\$ 2,988,621	0.67879052	1.28929298
INDIAN HARBOUR BEACH	\$ 1,460,512	\$ 1,791,993	\$ 1,161,788	\$ 1,569,956	\$ 1,321,490	\$ 7,305,739	1.65931591	3.15170041
MALABAR	\$ 444,361	\$ 387,812	\$ 363,353	\$ 458,080	\$ 385,226	\$ 2,038,832	0.46306981	0.87955361
MELBOURNE	\$ 14,334,864	\$ 12,571,485	\$ 12,811,559	\$ 15,371,399	\$ 14,122,667	\$ 69,211,974	15.71976906	29.85808921
MELBOURNE BEACH	\$ 310,845	\$ 30,601	\$ 47,171	\$ 100,860	\$ 63,406	\$ 552,883	0.12557355	0.23851407
MELBOURNE VILLAGE	\$ 48,704	\$ 48,704	\$ 48,704	\$ 53,396	\$ 44,012	\$ 243,520	0.05530948	0.10505468
PALM BAY	\$ 14,259,977	\$ 14,422,512	\$ 11,429,928	\$ 16,270,032	\$ 19,698,465	\$ 76,080,914	17.27987700	32.82135426
PALM SHORES	\$ 69,896	\$ 53,179	\$ 53,111	\$ 53,820	\$ 63,947	\$ 293,953	0.06676407	0.12681151
ROCKLEDGE	\$ 3,145,712	\$ 3,081,950	\$ 3,289,134	\$ 3,025,028	\$ 2,436,419	\$ 14,978,243	3.40193322	6.46162326
SATELLITE BEACH	\$ 1,764,520	\$ 3,574,203	\$ 1,375,943	\$ 1,491,820	\$ 1,891,258	\$ 10,097,744	2.29345003	4.35617313
TITUSVILLE	\$ 1,406,570	\$ 5,257,006	\$ 3,036,180	\$ 1,181,263	\$ 812,888	\$ 11,693,907	2.65597854	5.04475885
WEST MELBOURNE	\$ 1,780,494	\$ 2,542,510	\$ 2,508,314	\$ 2,009,849	\$ 1,182,415	\$ 10,023,582	2.27660598	4.32417959
TOTAL	\$ 85,062,604	\$ 100,638,271	\$ 87,273,630	\$ 81,073,820	\$ 86,237,876	\$ 440,286,201	100.00000000	
INCORPORATED TOTAL	\$ 46,646,866	\$ 51,651,354	\$ 40,660,842	\$ 45,974,781	\$ 46,869,249	\$ 231,803,092		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	2.83640080 1.41820040	+ +	0.5 X	3.03029953 1.51514977 = 2.93335017
COCOA	0.5 X	5.27176736 2.63588368	+ +	0.5 X	4.80393290 2.40196645 = 5.03785013
COCOA BEACH	0.5 X	3.13606559 1.56803279	+ +	0.5 X	2.28453985 1.14226993 = 2.71030272
GRANT-VALKARIA	0.5 X	1.15033507 .57516754	+ +	0.5 X	1.22412215 .61206108 = 1.18722861
INDIALANTIC	0.5 X	.78318322 .39159161	+ +	0.5 X	1.28929298 .64464649 = 1.03623810
INDIAN HARBOUR BEACH	0.5 X	2.35177147 1.17588573	+ +	0.5 X	3.15170041 1.57585021 = 2.75173594
MALABAR	0.5 X	.79595855 .39797928	+ +	0.5 X	.87955361 .43977681 = 0.83775608
MELBOURNE	0.5 X	22.49068928 11.24534464	+ +	0.5 X	29.85808921 14.92904461 = 26.17438925
MELBOURNE BEACH	0.5 X	.85733568 .42866784	+ +	0.5 X	.23851407 .11925704 = 0.54792487
MELBOURNE VILLAGE	0.5 X	.18552000 .09276000	+ +	0.5 X	.10505468 .05252734 = 0.14528734
PALM BAY	0.5 X	30.72272259 15.36136129	+ +	0.5 X	32.82135426 16.41067713 = 31.77203842
PALM SHORES	0.5 X	.30938515 .15469257	+ +	0.5 X	.12681151 .06340576 = 0.21809833
ROCKLEDGE	0.5 X	7.36942086 3.68471043	+ +	0.5 X	6.46162326 3.23081163 = 6.91552206
SATELLITE BEACH	0.5 X	2.91721864 1.45860932	+ +	0.5 X	4.35617313 2.17808657 = 3.63669589
TITUSVILLE	0.5 X	12.89002941 6.44501471	+ +	0.5 X	5.04475885 2.52237943 = 8.96739413
WEST MELBOURNE	0.5 X	5.93219633 2.96609816	+ +	0.5 X	4.32417959 2.16208980 = 5.12818796
TOTAL (MUNICIPALITIES ONLY*)					<u>100.00000000</u>

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