



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.8.

7/20/2021

Subject:

Certification of Local Option Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2021-2022, 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 certify the revenue percentage allocations and authorize the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR).

Summary Explanation and Background:

On May 18, 2021, 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) 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.

Clerk to the Board Instructions:



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

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Kimberly.Powell@brevardclerk.us

July 21, 2021

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.8., Certification of Local Option Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 20, 2021, certified the LOGT revenue percentage allocations; and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR).

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

A handwritten signature in cursive script that reads "Kimberly Powell".

Kimberly Powell, Clerk to the Board

/cld

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	---	\$ 8,716,245
CAPE CANAVERAL	1.446858925	2.73715492	\$ 267,526
COCOA	2.384343655	4.51068025	\$ 440,868
COCOA BEACH	1.393459202	2.63613380	\$ 257,652
GRANT-VALKARIA	0.61076476	1.15543937	\$ 112,931
INDIALANTIC	0.540951721	1.02336768	\$ 100,023
INDIAN HARBOUR BEACH	1.409041832	2.66561288	\$ 260,533
MALABAR	0.468272157	.88587313	\$ 86,584
MELBOURNE	14.64804847	27.71104860	\$ 2,708,440
MELBOURNE BEACH	0.436518719	.82580225	\$ 80,713
MELBOURNE VILLAGE	0.078572611	.14864297	\$ 14,528
PALM BAY	15.9800602	30.23093663	\$ 2,954,730
PALM SHORES	0.109407708	.20697654	\$ 20,230
ROCKLEDGE	3.58857295	6.78883058	\$ 663,531
SATELLITE BEACH	1.982221084	3.74994832	\$ 366,515
TITUSVILLE	4.515019634	8.54147423	\$ 834,832
WEST MELBOURNE	3.267843707	6.18207784	\$ 604,228
TOTAL	100.0000000	100.0000000	\$18,490,108

2020 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	225,616	37.12664125	---
CAPE CANAVERAL	10,342	1.70184616	2.70678423
COCOA	19,327	3.18038878	5.05840446
COCOA BEACH	11,391	1.87446622	2.98133622
GRANT-VALKARIA	4,492	0.73918903	1.17567925
INDIALANTIC	2,882	0.47425262	0.75429822
INDIAN HARBOUR BEACH	8,751	1.44003633	2.29037602
MALABAR	3,033	0.49910070	0.79381905
MELBOURNE	84,402	13.88892089	22.09031164
MELBOURNE BEACH	3,150	0.51835384	0.82444115
MELBOURNE VILLAGE	737	0.12127834	0.19289306
PALM BAY	119,530	19.66947126	31.28426992
PALM SHORES	1,137	0.18710105	0.29758399
ROCKLEDGE	27,946	4.59870362	7.31423247
SATELLITE BEACH	10,887	1.79152960	2.84942564
TITUSVILLE	48,685	8.01144657	12.74219594
WEST MELBOURNE	25,385	4.17727372	6.64394873
TOTAL	607,693	100.00000000	
TOTAL INCORPORATED	382,077		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2020_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2020	2019	2018	2017	2016	TOTAL	PERCENT OF TOTAL	INCRP PERCENT OF TOTAL
BREVARD COUNTY	\$ 69,002,163	\$ 64,482,772	\$ 52,767,961	\$ 38,415,738	\$ 48,986,917	\$ 273,655,551	51.02155605	---
CAPE CANAVERAL	\$ 808,829	\$ 1,113,579	\$ 1,012,016	\$ 1,495,956	\$ 2,839,834	\$ 7,270,214	1.35549098	2.767525611
COCOA	\$ 1,784,048	\$ 1,098,195	\$ 1,680,310	\$ 2,926,463	\$ 2,921,561	\$ 10,410,577	1.94099420	3.962956039
COCOA BEACH	\$ 1,472,364	\$ 1,232,351	\$ 1,154,587	\$ 1,083,328	\$ 1,075,584	\$ 6,018,214	1.12206254	2.290931378
GRANT-VALKARIA	\$ 325,601	\$ 433,128	\$ 645,411	\$ 1,093,119	\$ 484,879	\$ 2,982,138	0.55600305	1.135199499
INDIALANTIC	\$ 549,591	\$ 571,854	\$ 684,666	\$ 1,021,545	\$ 567,541	\$ 3,395,197	0.63301560	1.292437149
INDIAN HARBOUR BEACH	\$ 1,459,087	\$ 1,510,232	\$ 1,766,405	\$ 1,460,512	\$ 1,791,993	\$ 7,988,229	1.48936089	3.040849739
MALABAR	\$ 547,755	\$ 607,276	\$ 581,784	\$ 444,361	\$ 387,812	\$ 2,568,988	0.47897353	0.977927209
MELBOURNE	\$ 20,269,776	\$ 23,104,718	\$ 17,280,845	\$ 14,334,864	\$ 12,571,485	\$ 87,561,688	16.32538991	33.331785569
MELBOURNE BEACH	\$ 718,229	\$ 300,376	\$ 812,885	\$ 310,845	\$ 30,601	\$ 2,172,936	0.40513174	0.827163361
MELBOURNE VILLAGE	\$ 77,955	\$ 48,997	\$ 49,877	\$ 48,704	\$ 48,704	\$ 274,237	0.05113001	0.104392885
PALM BAY	\$ 17,856,597	\$ 13,949,055	\$ 16,160,624	\$ 14,259,977	\$ 14,422,512	\$ 76,648,765	14.29073609	29.177603327
PALM SHORES	\$ 66,700	\$ 58,422	\$ 57,502	\$ 69,896	\$ 53,179	\$ 305,698	0.05699576	0.116369076
ROCKLEDGE	\$ 3,565,630	\$ 3,373,402	\$ 3,287,162	\$ 3,145,712	\$ 3,081,950	\$ 16,453,856	3.06772991	6.263428696
SATELLITE BEACH	\$ 2,756,603	\$ 2,315,249	\$ 1,806,085	\$ 1,764,520	\$ 3,574,203	\$ 12,216,660	2.27772834	4.650471008
TITUSVILLE	\$ 1,776,524	\$ 1,556,368	\$ 1,406,570	\$ 1,406,570	\$ 5,257,006	\$ 11,403,038	2.12603304	4.340752516
WEST MELBOURNE	\$ 1,770,384	\$ 3,562,728	\$ 5,370,711	\$ 1,780,494	\$ 2,542,510	\$ 15,026,827	2.80166835	5.720206940
TOTAL	\$ 124,807,836	\$ 119,318,702	\$ 106,525,400	\$ 85,062,604	\$ 100,638,271	\$ 536,352,813	100.00000000	
INCORPORATED TOTAL	\$ 55,805,673	\$ 54,835,930	\$ 53,757,439	\$ 46,646,866	\$ 51,651,354	\$ 262,697,262	100.00000000	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	2.70678423 1.35339212	+ +	0.5 X	2.76752561 1.38376281	=	2.73715492
COCOA	0.5 X	5.05840446 2.52920223	+ +	0.5 X	3.96295604 1.98147802	=	4.51068025
COCOA BEACH	0.5 X	2.98133622 1.49066811	+ +	0.5 X	2.29093138 1.14546569	=	2.63613380
GRANT-VALKARIA	0.5 X	1.17567925 .58783962	+ +	0.5 X	1.13519950 .56759975	=	1.15543937
INDIALANTIC	0.5 X	.75429822 .37714911	+ +	0.5 X	1.29243715 .64621857	=	1.02336768
INDIAN HARBOUR BEACH	0.5 X	2.29037602 1.14518801	+ +	0.5 X	3.04084974 1.52042487	=	2.66561288
MALABAR	0.5 X	.79381905 .39690952	+ +	0.5 X	.97792721 .48896360	=	0.88587313
MELBOURNE	0.5 X	22.09031164 11.04515582	+ +	0.5 X	33.33178557 16.66589278	=	27.71104860
MELBOURNE BEACH	0.5 X	.82444115 .41222057	+ +	0.5 X	.82716336 .41358168	=	0.82580225
MELBOURNE VILLAGE	0.5 X	.19289306 .09644653	+ +	0.5 X	.10439288 .05219644	=	0.14864297
PALM BAY	0.5 X	31.28426992 15.64213496	+ +	0.5 X	29.17760333 14.58880166	=	30.23093663
PALM SHORES	0.5 X	.29758399 .14879200	+ +	0.5 X	.11636908 .05818454	=	0.20697654
ROCKLEDGE	0.5 X	7.31423247 3.65711624	+ +	0.5 X	6.26342870 3.13171435	=	6.78883058
SATELLITE BEACH	0.5 X	2.84942564 1.42471282	+ +	0.5 X	4.65047101 2.32523550	=	3.74994832
TITUSVILLE	0.5 X	12.74219594 6.37109797	+ +	0.5 X	4.34075252 2.17037626	=	8.54147423
WEST MELBOURNE	0.5 X	6.64394873 3.32197437	+ +	0.5 X	5.72020694 2.86010347	=	6.18207784
TOTAL (MUNICIPALITIES ONLY*)							100.00000000

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