



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.9.

7/19/2022

Subject:

Certification 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 Office

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 17, 2022, 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:



July 20, 2022

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.9., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 19, 2022, certified the revenue percentage allocation and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR) to establish the allocations for the upcoming year.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell
Kimberly Powell, Clerk to the Board

/sm

cc: Finance

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2022 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

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	226,092	36.65908921	---
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	616,742		
TOTAL INCORPORATED	390,650	100.00000000	100.00000000

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	INCRP PERCENT OF TOTAL
BREVARD COUNTY	\$ 58,949,936	\$ 69,002,163	\$ 64,482,772	\$ 52,767,961	\$ 38,415,738	\$ 283,618,570	51.73521778	---
CAPE CANAVERAL	\$ 955,355	\$ 808,829	\$ 1,113,579	\$ 1,012,016	\$ 1,495,956	\$ 5,385,735	0.98241865	2.035477229
COCOA	\$ 1,257,894	\$ 1,784,048	\$ 1,098,195	\$ 1,680,310	\$ 2,926,463	\$ 8,746,910	1.59553478	3.305795055
COCOA BEACH	\$ 1,235,658	\$ 1,472,364	\$ 1,232,351	\$ 1,154,587	\$ 1,083,328	\$ 6,178,288	1.12698914	2.335013424
GRANT-VALKARIA	\$ 710,926	\$ 325,601	\$ 433,128	\$ 645,411	\$ 1,093,119	\$ 3,208,185	0.58520904	1.212496997
INDIALANTIC	\$ 599,530	\$ 549,591	\$ 571,854	\$ 684,666	\$ 1,021,545	\$ 3,427,186	0.62515728	1.2952665932
INDIAN HARBOUR BEACH	\$ 1,668,433	\$ 1,459,087	\$ 1,510,232	\$ 1,766,405	\$ 1,460,512	\$ 7,864,669	1.43460410	2.972362113
MALABAR	\$ 849,763	\$ 547,755	\$ 607,276	\$ 581,784	\$ 444,361	\$ 3,030,939	0.55287737	1.145508889
MELBOURNE	\$ 17,065,907	\$ 20,269,776	\$ 23,104,718	\$ 17,280,845	\$ 14,334,864	\$ 92,056,110	16.79207006	34.791558760
MELBOURNE BEACH	\$ 695,238	\$ 718,229	\$ 300,376	\$ 812,885	\$ 310,845	\$ 2,837,573	0.51760515	1.072428222
MELBOURNE VILLAGE	\$ 56,383	\$ 77,955	\$ 48,997	\$ 49,877	\$ 48,704	\$ 281,917	0.05142475	0.106547155
PALM BAY	\$ 18,296,573	\$ 17,856,597	\$ 13,949,055	\$ 16,160,624	\$ 14,259,977	\$ 80,522,826	14.68826932	30.432685373
PALM SHORES	\$ 86,336	\$ 66,700	\$ 58,422	\$ 57,502	\$ 69,896	\$ 338,855	0.06181103	0.128066531
ROCKLEDGE	\$ 3,455,941	\$ 3,565,630	\$ 3,373,402	\$ 3,287,162	\$ 3,145,712	\$ 16,827,847	3.06958854	6.359893076
SATELLITE BEACH	\$ 2,608,404	\$ 2,756,603	\$ 2,315,249	\$ 1,806,085	\$ 1,764,520	\$ 11,250,861	2.05228361	4.252134829
TITUSVILLE	\$ 1,551,151	\$ 1,776,524	\$ 1,556,368	\$ 1,406,570	\$ 1,406,570	\$ 7,697,183	1.40405277	2.909062686
WEST MELBOURNE	\$ 2,453,833	\$ 1,770,384	\$ 3,562,728	\$ 5,370,711	\$ 1,780,494	\$ 14,938,150	2.72488661	5.645703729
TOTAL	\$ 112,497,261	\$ 124,807,836	\$ 119,318,702	\$ 106,525,400	\$ 85,062,604	\$ 548,211,803	100.00000000	
INCORPORATED TOTAL	\$ 53,547,325	\$ 55,805,673	\$ 54,835,930	\$ 53,757,439	\$ 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	0.5 X	1.18059644	+	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							

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