



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F17

9/17/2019

Subject:

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 20192020, Brevard County will received 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 21, 2019 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, noncounty 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:



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

September 18, 2019

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.17., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on September 17, 2019, certified the revenue percentage allocations; and authorized Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR). Attached is the LOGT Allocations List.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, 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 2018 REVENUE SHARE |
|----------------------|------------------------|---------------------------------|---------------------------------------|
| BREVARD COUNTY | 47.14004266 | --- | \$10,419,679 |
| CAPE CANAVERAL | 1.541868867 | 2.91689389 | \$ 340,810 |
| COCOA | 2.547091646 | 4.81856546 | \$ 563,001 |
| COCOA BEACH | 1.422570416 | 2.69120614 | \$ 314,440 |
| GRANT-VALKARIA | 0.666278218 | 1.26045924 | \$ 147,272 |
| INDIALANTIC | 0.566380431 | 1.07147349 | \$ 125,191 |
| INDIAN HARBOUR BEACH | 1.474479266 | 2.78940684 | \$ 325,914 |
| MALABAR | 0.457061592 | .86466508 | \$ 101,027 |
| MELBOURNE | 13.9433054 | 26.37782190 | \$ 3,081,982 |
| MELBOURNE BEACH | 0.367915483 | .69601926 | \$ 81,323 |
| MELBOURNE VILLAGE | 0.076258523 | .14426520 | \$ 16,856 |
| PALM BAY | 16.1787745 | 30.60686257 | \$ 3,576,103 |
| PALM SHORES | 0.11192158 | .21173226 | \$ 24,739 |
| ROCKLEDGE | 3.695754302 | 6.99159532 | \$ 816,897 |
| SATELLITE BEACH | 1.856488034 | 3.51208765 | \$ 410,352 |
| TITUSVILLE | 4.790708812 | 9.06302058 | \$ 1,058,922 |
| WEST MELBOURNE | 3.163100267 | 5.98392512 | \$ 699,161 |
| TOTAL | 100.0000000 | 100.0000000 | \$22,103,669 |

1 Cent Tax = \$3,683,944.77

6 Cent Tax = \$10,419,678.82 (based on actual receipts from October, 2017 to September, 2018)

2018 POPULATION AND PERCENTAGES

| <i>JURISDICTION</i> | <i>POPULATION</i> | <i>PERCENT</i> | <i>INCORP PERCENT</i> |
|----------------------|-------------------|----------------|---------------------------|
| BREVARD COUNTY | 217,902 | 37.33992731 | --- |
| CAPE CANAVERAL | 10,227 | 1.75251001 | 2.79685282 |
| COCOA | 19,286 | 3.30487025 | 5.27428410 |
| COCOA BEACH | 11,328 | 1.94117859 | 3.09795138 |
| GRANT-VALKARIA | 4,260 | 0.72999830 | 1.16501350 |
| INDIALANTIC | 2,842 | 0.48700826 | 0.77722262 |
| INDIAN HARBOUR BEACH | 8,526 | 1.46102477 | 2.33166786 |
| MALABAR | 2,899 | 0.49677584 | 0.79281083 |
| MELBOURNE | 82,040 | 14.05846498 | 22.43608151 |
| MELBOURNE BEACH | 3,095 | 0.53036262 | 0.84641239 |
| MELBOURNE VILLAGE | 673 | 0.11532602 | 0.18405025 |
| PALM BAY | 112,703 | 19.31291052 | 30.82171738 |
| PALM SHORES | 1,108 | 0.18986810 | 0.30301290 |
| ROCKLEDGE | 26,882 | 4.60652920 | 7.35161803 |
| SATELLITE BEACH | 10,346 | 1.77290198 | 2.82939663 |
| TITUSVILLE | 47,456 | 8.13211256 | 12.97814096 |
| WEST MELBOURNE | 21,990 | 3.76823068 | 6.01376685 |
| TOTAL | 583,563 | 100.00000000 | |
| TOTAL INCORPORATED | 365,661 | | 100.00000000 |

SOURCE: Office of Economic & Demographic Research, University of Florida
http://edr.state.fl.us/Content/population-demographics/data/2018_Pop_Estimates.pdf.

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

| | 2018 | 2017 | 2016 | 2015 | 2014 | TOTAL | PERCENT OF TOTAL | INCORP PERCENT OF TOTAL |
|----------------------|----------------|---------------|----------------|---------------|---------------|----------------|------------------|-------------------------|
| BREVARD COUNTY | \$ 52,767,961 | \$ 38,415,738 | \$ 48,986,917 | \$ 46,612,788 | \$ 35,099,039 | \$ 221,882,443 | 48.17522817 | — |
| CAPE CANAVERAL | \$ 1,012,016 | \$ 1,495,956 | \$ 2,839,834 | \$ 827,310 | \$ 1,073,783 | \$ 7,248,899 | 1.57388461 | 3.036934962 |
| COCOA | \$ 1,680,310 | \$ 2,926,463 | \$ 2,921,561 | \$ 1,496,689 | \$ 1,388,712 | \$ 10,413,735 | 2.26103541 | 4.362846814 |
| COCOA BEACH | \$ 1,154,587 | \$ 1,083,328 | \$ 1,075,584 | \$ 1,157,222 | \$ 982,088 | \$ 5,452,809 | 1.18391665 | 2.284460895 |
| GRANT-VALKARIA | \$ 645,411 | \$ 1,093,119 | \$ 484,879 | \$ 517,897 | \$ 495,121 | \$ 3,236,427 | 0.70269467 | 1.355904988 |
| INDIALANTIC | \$ 684,666 | \$ 1,021,545 | \$ 567,541 | \$ 536,539 | \$ 449,574 | \$ 3,259,865 | 0.70778354 | 1.365724366 |
| INDIAN HARBOUR BEACH | \$ 1,766,405 | \$ 1,460,512 | \$ 1,791,993 | \$ 1,161,788 | \$ 1,569,956 | \$ 7,750,654 | 1.68282591 | 3.247145823 |
| MALABAR | \$ 581,784 | \$ 444,361 | \$ 387,812 | \$ 363,353 | \$ 458,080 | \$ 2,235,390 | 0.48534901 | 0.936519331 |
| MELBOURNE | \$ 17,280,845 | \$ 14,334,864 | \$ 12,571,485 | \$ 12,811,559 | \$ 15,371,399 | \$ 72,370,152 | 15.71304398 | 30.319562298 |
| MELBOURNE BEACH | \$ 812,885 | \$ 310,845 | \$ 30,601 | \$ 47,171 | \$ 100,860 | \$ 1,302,362 | 0.28276950 | 0.545626128 |
| MELBOURNE VILLAGE | \$ 49,877 | \$ 48,704 | \$ 48,704 | \$ 48,704 | \$ 53,396 | \$ 249,385 | 0.05414660 | 0.104480146 |
| PALM BAY | \$ 16,160,624 | \$ 14,259,977 | \$ 14,422,512 | \$ 11,429,928 | \$ 16,270,032 | \$ 72,543,073 | 15.75058868 | 30.392007759 |
| PALM SHORES | \$ 57,502 | \$ 69,896 | \$ 53,179 | \$ 53,111 | \$ 53,820 | \$ 287,508 | 0.06242377 | 0.120451613 |
| ROCKLEDGE | \$ 3,287,162 | \$ 3,145,712 | \$ 3,081,950 | \$ 3,289,134 | \$ 3,025,028 | \$ 15,828,986 | 3.43679737 | 6.631572605 |
| SATELLITE BEACH | \$ 1,806,085 | \$ 1,764,520 | \$ 3,574,203 | \$ 1,375,943 | \$ 1,491,820 | \$ 10,012,571 | 2.17393448 | 4.194778673 |
| TITUSVILLE | \$ 1,406,570 | \$ 1,406,570 | \$ 5,257,006 | \$ 3,036,180 | \$ 1,181,263 | \$ 12,287,589 | 2.66788753 | 5.147900203 |
| WEST MELBOURNE | \$ 5,370,711 | \$ 1,780,494 | \$ 2,542,510 | \$ 2,508,314 | \$ 2,009,849 | \$ 14,211,878 | 3.08569013 | 5.954083396 |
| TOTAL | \$ 106,525,400 | \$ 85,062,604 | \$ 100,638,271 | \$ 87,273,630 | \$ 81,073,820 | \$ 460,573,725 | 100.00000000 | |
| INCORPORATED TOTAL | \$ 53,757,439 | \$ 46,646,866 | \$ 51,651,354 | \$ 40,660,842 | \$ 45,974,781 | \$ 238,691,282 | | 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 | 2.79685282 1.39842641 | + | 0.5 X | 3.03693496 1.51846748 = 2.91689389 |
| COCOA | 0.5 X | 5.27428410 2.63714205 | + | 0.5 X | 4.36284681 2.18142341 = 4.81856546 |
| COCOA BEACH | 0.5 X | 3.09795138 1.54897569 | + | 0.5 X | 2.28446089 1.14223045 = 2.69120614 |
| GRANT-VALKARIA | 0.5 X | 1.16501350 .58250675 | + | 0.5 X | 1.35590499 .67795249 = 1.26045924 |
| INDIALANTIC | 0.5 X | .77722262 .38861131 | + | 0.5 X | 1.36572437 .68286218 = 1.07147349 |
| INDIAN HARBOUR BEACH | 0.5 X | 2.33166786 1.16583393 | + | 0.5 X | 3.24714582 1.62357291 = 2.78940684 |
| MALABAR | 0.5 X | .79281083 .39640541 | + | 0.5 X | .93651933 .46825967 = 0.86466508 |
| MELBOURNE | 0.5 X | 22.43608151 11.21804075 | + | 0.5 X | 30.31956230 15.15978115 = 26.37782190 |
| MELBOURNE BEACH | 0.5 X | .84641239 .42320619 | + | 0.5 X | .54562613 .27281306 = 0.69601926 |
| MELBOURNE VILLAGE | 0.5 X | .18405025 .09202513 | + | 0.5 X | .10448015 .05224007 = 0.14426520 |
| PALM BAY | 0.5 X | 30.82171738 15.41085869 | + | 0.5 X | 30.39200776 15.19600388 = 30.60686257 |
| PALM SHORES | 0.5 X | .30301290 .15150645 | + | 0.5 X | .12045161 .06022581 = 0.21173226 |
| ROCKLEDGE | 0.5 X | 7.35161803 3.67580901 | + | 0.5 X | 6.63157261 3.31578630 = 6.99159532 |
| SATELLITE BEACH | 0.5 X | 2.82939663 1.41469831 | + | 0.5 X | 4.19477867 2.09738934 = 3.51208765 |
| TITUSVILLE | 0.5 X | 12.97814096 6.48907048 | + | 0.5 X | 5.14790020 2.57395010 = 9.06302058 |
| WEST MELBOURNE | 0.5 X | 6.01376685 3.00688342 | + | 0.5 X | 5.95408340 2.97704170 = 5.98392512 |
| TOTAL (MUNICIPALITIES ONLY*) | | | | | 100.00000000 |

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