



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.26.

7/7/2020

Subject:

Certification of Local Option Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2020-2021, 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 19, 2020, 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, no-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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July 8, 2020

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

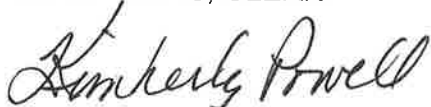
RE: Item F.26., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 7, 2020, authorized certification of the revenue percentage allocations; and authorized the Clerk's Finance Department to submit the allocations to the Florida Department of Revenue (DOR). Enclosed is Exhibit A,

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK


Kimberly Powell, Deputy Clerk

Encl. (1)

cc: Finance

EXHIBIT A

ANNUAL SIX CENT GAS TAX REVENUES

(50% POPULATION and 50% TRANSPORTATION EXPENDITURES)

JURISDICTION	PERCENT SHARE TOTAL	PERCENT SHARE MUNICIPALITIES	ESTIMATED 2019 REVENUE SHARE
BREVARD COUNTY	47.14004266	---	\$ 9,561,172
CAPE CANAVERAL	1.497785207	2.83349681	\$ 303,788
COCOA	2.442021173	4.61979407	\$ 495,303
COCOA BEACH	1.410426397	2.66823219	\$ 286,070
GRANT-VALKARIA	0.644231108	1.21875071	\$ 130,666
INDIALANTIC	0.560418145	1.06019409	\$ 113,667
INDIAN HARBOUR BEACH	1.426708355	2.69903425	\$ 289,372
MALABAR	0.463691892	.87720822	\$ 94,048
MELBOURNE	14.39128752	27.22531050	\$ 2,918,911
MELBOURNE BEACH	0.379555233	.71803923	\$ 76,983
MELBOURNE VILLAGE	0.073644831	.13932064	\$ 14,937
PALM BAY	15.83421131	29.95502097	\$ 3,211,572
PALM SHORES	0.111166334	.21030349	\$ 22,547
ROCKLEDGE	3.649727666	6.90452253	\$ 740,255
SATELLITE BEACH	1.900145089	3.59467768	\$ 385,397
TITUSVILLE	4.732130519	8.95220268	\$ 959,794
WEST MELBOURNE	3.342806569	6.32389192	\$ 678,004
TOTAL	100.0000000	100.0000000	\$20,282,486

1 Cent Tax = \$3,380,414.27

6 Cent Tax = \$9,561,172.38 (based on actual receipts from October, 2018 to September, 2019)

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2019	2018	2017	2016	2015	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 64,482,772	\$ 52,767,961	\$ 38,415,738	\$ 48,986,917	\$ 46,612,788	\$ 251,266,176	50.17232222	---
CAPE CANAVERAL	\$ 1,113,579	\$ 1,012,016	\$ 1,495,956	\$ 2,839,834	\$ 827,310	\$ 7,288,695	1.45539189	2.920850322
COCOA	\$ 1,098,195	\$ 1,680,310	\$ 2,926,463	\$ 2,921,561	\$ 1,496,689	\$ 10,123,218	2.02138371	4.056748781
COCOA BEACH	\$ 1,232,351	\$ 1,154,587	\$ 1,083,328	\$ 1,075,584	\$ 1,157,222	\$ 5,703,072	1.13877789	2.285432398
GRANT-VALKARIA	\$ 433,128	\$ 645,411	\$ 1,093,119	\$ 484,879	\$ 517,897	\$ 3,174,434	0.63386457	1.272113399
INDIALANTIC	\$ 571,854	\$ 684,666	\$ 1,021,545	\$ 567,541	\$ 536,539	\$ 3,382,145	0.67533988	1.355350898
INDIAN HARBOUR BEACH	\$ 1,510,232	\$ 1,766,405	\$ 1,460,512	\$ 1,791,993	\$ 1,161,788	\$ 7,690,930	1.53570936	3.082040800
MALABAR	\$ 607,276	\$ 581,784	\$ 444,361	\$ 387,812	\$ 363,353	\$ 2,384,586	0.47614931	0.955592021
MELBOURNE	\$ 23,104,718	\$ 17,280,845	\$ 14,334,864	\$ 12,571,485	\$ 12,811,559	\$ 80,103,471	15.99489920	32.100430747
MELBOURNE BEACH	\$ 300,376	\$ 812,885	\$ 310,845	\$ 30,601	\$ 47,171	\$ 1,501,878	0.29989186	0.601857998
MELBOURNE VILLAGE	\$ 48,997	\$ 49,877	\$ 48,704	\$ 48,704	\$ 48,704	\$ 244,986	0.04891836	0.098175073
PALM BAY	\$ 15,936,799	\$ 16,160,624	\$ 14,259,977	\$ 14,422,512	\$ 11,429,928	\$ 72,209,840	14.41871492	28.937160141
PALM SHORES	\$ 58,422	\$ 57,502	\$ 69,896	\$ 53,179	\$ 53,111	\$ 292,109	0.05832781	0.117059057
ROCKLEDGE	\$ 3,373,402	\$ 3,287,162	\$ 3,145,712	\$ 3,081,950	\$ 3,289,134	\$ 16,177,360	3.23026249	6.482867816
SATELLITE BEACH	\$ 2,315,249	\$ 1,806,085	\$ 1,764,520	\$ 3,574,203	\$ 1,375,943	\$ 10,836,000	2.16371058	4.342386956
TITUSVILLE	\$ 1,556,368	\$ 1,406,570	\$ 1,406,570	\$ 5,257,006	\$ 3,036,180	\$ 12,662,694	2.52846115	5.074410968
WEST MELBOURNE	\$ 3,562,728	\$ 5,370,711	\$ 1,780,494	\$ 2,542,510	\$ 2,508,314	\$ 15,764,757	3.14787482	6.317522624
TOTAL	\$ 121,306,446	\$ 106,525,400	\$ 85,062,604	\$ 100,638,271	\$ 87,273,630	\$ 500,806,351	100.00000000	
INCORPORATED TOTAL	\$ 56,823,674	\$ 53,757,439	\$ 46,646,866	\$ 51,651,354	\$ 40,660,842	\$ 249,540,175		100.000000000

2019 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCRP PERCENT</i>
BREVARD COUNTY	221,729	37.28718646	-----
CAPE CANAVERAL	10,241	1.72218373	2.74614331
COCOA	19,328	3.25030438	5.18283935
COCOA BEACH	11,378	1.91338800	3.05103198
GRANT-VALKARIA	4,346	0.73084762	1.16538803
INDIALANTIC	2,853	0.47977641	0.76503729
INDIAN HARBOUR BEACH	8,637	1.45244614	2.31602771
MALABAR	2,979	0.50096527	0.79882442
MELBOURNE	83,349	14.01643314	22.35019025
MELBOURNE BEACH	3,111	0.52316313	0.83422047
MELBOURNE VILLAGE	673	0.11317544	0.18046621
PALM BAY	115,505	19.42396561	30.97288180
PALM SHORES	1,132	0.19036344	0.30354792
ROCKLEDGE	27,321	4.59445188	7.32617725
SATELLITE BEACH	10,617	1.78541399	2.84696841
TITUSVILLE	47,846	8.04605046	12.82999440
WEST MELBOURNE	23,607	3.96988491	6.33026121
TOTAL	594,652	100.00000000	
TOTAL INCORPORATED	372,923		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2019_Pop_Estimates.pdf

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	2.74614331	+	0.5 X 2.92085032
		1.37307165	+	1.46042516 = 2.83349681
COCOA	0.5 X	5.18283935	+	0.5 X 4.05674878
		2.59141968	+	2.02837439 = 4.61979407
COCOA BEACH	0.5 X	3.05103198	+	0.5 X 2.28543240
		1.52551599	+	1.14271620 = 2.66823219
GRANT-VALKARIA	0.5 X	1.16538803	+	0.5 X 1.27211340
		.58269401	+	.63605670 = 1.21875071
INDIALANTIC	0.5 X	.76503729	+	0.5 X 1.35535090
		.38251864	+	.67767545 = 1.06019409
INDIAN HARBOUR BEACH	0.5 X	2.31602771	+	0.5 X 3.08204080
		1.15801385	+	1.54102040 = 2.69903425
MALABAR	0.5 X	.79882442	+	0.5 X .95559202
		.39941221	+	.47779601 = 0.87720822
MELBOURNE	0.5 X	22.35019025	+	0.5 X 32.10043075
		11.17509513	+	16.05021537 = 27.22531050
MELBOURNE BEACH	0.5 X	.83422047	+	0.5 X .60185800
		.41711023	+	.30092900 = 0.71803923
MELBOURNE VILLAGE	0.5 X	.18046621	+	0.5 X .09817507
		.09023310	+	.04908754 = 0.13932064
PALM BAY	0.5 X	30.97288180	+	0.5 X 28.93716014
		15.48644090	+	14.46858007 = 29.95502097
PALM SHORES	0.5 X	.30354792	+	0.5 X .11705906
		.15177396	+	.05852953 = 0.21030349
ROCKLEDGE	0.5 X	7.32617725	+	0.5 X 6.48286782
		3.66308863	+	3.24143391 = 6.90452253
SATELLITE BEACH	0.5 X	2.84696841	+	0.5 X 4.34238696
		1.42348420	+	2.17119348 = 3.59467768
TITUSVILLE	0.5 X	12.82999440	+	0.5 X 5.07441097
		6.41499720	+	2.53720548 = 8.95220268
WEST MELBOURNE	0.5 X	6.33026121	+	0.5 X 6.31752262
		3.16513060	+	3.15876131 = 6.32389192
TOTAL (MUNICIPALITIES ONLY*)				100.00000000

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