



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.11.

7/25/2023

Subject:

Certification of Local Option Gas Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2023-2024, 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 9, 2023, 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 26, 2023

MEMORANDUM

TO: Jill Hayes, Budget Office Director

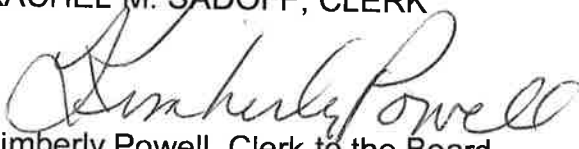
RE: Item F.11., Certification of Local Option Gas Tax (LOGT) Percentages Allocations

The Board of County Commissioners, in regular session on July 25, 2023, certified the revenue percentage allocations 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, Clerk to the Board

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	---	\$ 10,067,092
CAPE CANAVERAL	1.160727598	2.19585421	\$ 247,882
COCOA	2.038666203	3.85673070	\$ 435,372
COCOA BEACH	1.449725451	2.74257779	\$ 309,599
GRANT-VALKARIA	0.541849509	1.02506611	\$ 115,716
INDIALANTIC	0.50835662	.96170456	\$ 108,563
INDIAN HARBOUR BEACH	1.357959027	2.56897488	\$ 290,002
MALABAR	0.502749784	.95109760	\$ 107,366
MELBOURNE	14.87419955	28.13887922	\$ 3,176,491
MELBOURNE BEACH	0.463425825	.87670488	\$ 98,968
MELBOURNE VILLAGE	0.071860897	.13594581	\$ 15,346
PALM BAY	16.51185378	31.23697900	\$ 3,526,224
PALM SHORES	0.112325963	.21249726	\$ 23,988
ROCKLEDGE	3.545537008	6.70741557	\$ 757,175
SATELLITE BEACH	2.034692948	3.84921413	\$ 434,523
TITUSVILLE	4.205266152	7.95548533	\$ 898,065
WEST MELBOURNE	3.480761029	6.58487294	\$ 743,341
TOTAL	100.0000000	100.0000000	\$21,355,713

2022 POPULATION AND PERCENTAGES

<i>JURISDICTION</i>	<i>POPULATION</i>	<i>PERCENT</i>	<i>INCORP PERCENT</i>
BREVARD COUNTY	229,494	36.57426443	---
CAPE CANAVERAL	9,988	1.59177910	2.50967385
COCOA	19,892	3.17017119	4.99824112
COCOA BEACH	11,385	1.81441781	2.86069652
GRANT-VALKARIA	4,677	0.74536953	1.17518468
INDIALANTIC	2,998	0.47778872	0.75330419
INDIAN HARBOUR BEACH	8,978	1.43081626	2.25589226
MALABAR	3,019	0.48113547	0.75858083
MELBOURNE	87,007	13.86623191	21.86215388
MELBOURNE BEACH	3,237	0.51587795	0.81335746
MELBOURNE VILLAGE	680	0.10837102	0.17086286
PALM BAY	126,748	20.19972142	31.84783155
PALM SHORES	1,198	0.19092425	0.30102015
ROCKLEDGE	28,500	4.54202086	7.16116388
SATELLITE BEACH	11,393	1.81569276	2.86270667
TITUSVILLE	49,423	7.87650166	12.41846324
WEST MELBOURNE	28,857	4.59891565	7.25086688
TOTAL	627,474	100.00000000	
TOTAL INCORPORATED	397,980		100.00000000

SOURCE: Office of Economic & Demographic Research, University of Florida
edr.state.fl.us/Content/population-demographics/data/2022_Pop_Estimates.pdf

PREVIOUS FIVE YEAR TRANSPORTATION EXPENDITURES -- ACCOUNT 541

	2022	2021	2020	2019	2018	TOTAL	PERCENT OF TOTAL	INCORP PERCENT OF TOTAL
BREVARD COUNTY	\$ 50,952,896	\$ 58,949,936	\$ 69,002,163	\$ 64,482,772	\$ 52,767,961	\$ 296,155,728	51.99016789	---
CAPE CANAVERAL	\$ 1,257,251	\$ 955,355	\$ 806,829	\$ 1,113,579	\$ 1,012,016	\$ 5,147,030	0.903556164	1.882034565
COCOA	\$ 1,605,198	\$ 1,257,894	\$ 1,784,048	\$ 1,098,195	\$ 1,680,310	\$ 7,425,645	1.30357270	2.715220284
COCOA BEACH	\$ 2,353,302	\$ 964,826	\$ 1,472,364	\$ 1,232,351	\$ 1,154,587	\$ 7,177,429	1.25999839	2.624459065
GRANT-VALKARIA	\$ 277,760	\$ 710,926	\$ 325,601	\$ 433,128	\$ 645,411	\$ 2,392,826	0.42006085	0.874947541
INDIALANTIC	\$ 794,388	\$ 599,530	\$ 549,591	\$ 571,854	\$ 684,666	\$ 3,200,029	0.56176541	1.170104932
INDIAN HARBOUR BEACH	\$ 1,477,758	\$ 1,668,433	\$ 1,459,087	\$ 1,510,232	\$ 1,766,405	\$ 7,881,915	1.38367097	2.882057511
MALABAR	\$ 541,004	\$ 849,763	\$ 547,755	\$ 607,276	\$ 581,784	\$ 3,127,582	0.54904734	1.143614352
MELBOURNE	\$ 16,399,315	\$ 17,065,907	\$ 20,289,776	\$ 23,104,718	\$ 17,280,845	\$ 94,120,561	16.52287397	34.415604553
MELBOURNE BEACH	\$ 44,148	\$ 695,238	\$ 718,229	\$ 300,376	\$ 812,885	\$ 2,570,876	0.45131753	0.940052302
MELBOURNE VILLAGE	\$ 55,259	\$ 44,207	\$ 77,955	\$ 48,997	\$ 49,877	\$ 276,296	0.04850374	0.101028761
PALM BAY	\$ 17,494,163	\$ 18,296,573	\$ 17,856,597	\$ 13,949,055	\$ 16,160,624	\$ 83,757,012	14.70355190	30.626126459
PALM SHORES	\$ 70,089	\$ 86,336	\$ 66,700	\$ 58,422	\$ 57,502	\$ 339,048	0.05951989	0.123974377
ROCKLEDGE	\$ 3,420,534	\$ 3,455,941	\$ 3,565,630	\$ 3,373,402	\$ 3,287,162	\$ 17,102,668	3.00237515	6.253667259
SATELLITE BEACH	\$ 3,738,498	\$ 2,608,404	\$ 2,756,603	\$ 2,315,249	\$ 1,806,085	\$ 13,224,839	2.32162182	4.835721594
TITUSVILLE	\$ 3,260,774	\$ 1,551,151	\$ 1,776,524	\$ 1,556,368	\$ 1,406,570	\$ 9,551,387	1.67674695	3.492507423
WEST MELBOURNE	\$ 3,029,426	\$ 2,453,833	\$ 1,770,384	\$ 3,562,728	\$ 5,370,711	\$ 16,187,082	2.84164388	5.918879011
TOTAL	\$ 106,771,762	\$ 112,214,253	\$ 124,807,836	\$ 119,318,702	\$ 106,525,400	\$ 569,637,953	100.00000000	100.000000000
INCORPORATED TOTAL	\$ 55,818,866	\$ 53,264,317	\$ 55,805,673	\$ 54,835,930	\$ 53,757,439	\$ 273,482,225		

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	2.50967385 1.25483693	+ +	0.5 X 1.88203457 .94101728 = 2.19585421
COCOA	0.5 X	4.99824112 2.49912056	+ +	0.5 X 2.71522028 1.35761014 = 3.85673070
COCOA BEACH	0.5 X	2.86069652 1.43034826	+ +	0.5 X 2.62445907 1.31222953 = 2.74257779
GRANT-VALKARIA	0.5 X	1.17518468 .58759234	+ +	0.5 X .87494754 .43747377 = 1.02506611
INDIALANTIC	0.5 X	.75330419 .37665209	+ +	0.5 X 1.17010493 .58505247 = 0.96170456
INDIAN HARBOUR BEACH	0.5 X	2.25589226 1.12794613	+ +	0.5 X 2.88205751 1.44102876 = 2.56897488
MALABAR	0.5 X	.75858083 .37929042	+ +	0.5 X 1.14361436 .57180718 = 0.95109760
MELBOURNE	0.5 X	21.86215388 10.93107694	+ +	0.5 X 34.41560455 17.20780228 = 28.13887922
MELBOURNE BEACH	0.5 X	.81335746 .40667873	+ +	0.5 X .94005230 .47002615 = 0.87670488
MELBOURNE VILLAGE	0.5 X	.17086286 .08543143	+ +	0.5 X .10102876 .05051438 = 0.13594581
PALM BAY	0.5 X	31.84783155 15.92391577	+ +	0.5 X 30.62612646 15.31306323 = 31.23697900
PALM SHORES	0.5 X	.30102015 .15051008	+ +	0.5 X .12397438 .06198719 = 0.21249726
ROCKLEDGE	0.5 X	7.16116388 3.58058194	+ +	0.5 X 6.25366726 3.12683363 = 6.70741557
SATELLITE BEACH	0.5 X	2.86270667 1.43135333	+ +	0.5 X 4.83572159 2.41786080 = 3.84921413
TITUSVILLE	0.5 X	12.41846324 6.20923162	+ +	0.5 X 3.49250742 1.74625371 = 7.95548533
WEST MELBOURNE	0.5 X	7.25086688 3.62543344	+ +	0.5 X 5.91887901 2.95943951 = 6.58487294
TOTAL (MUNICIPALITIES ONLY*)				<u>100.00000000</u>

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