



Brevard County Board of County Commissioners

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Legislation Text

File #: 6775, **Version:** 1

Subject:

Authorization, RE: Municipal Review of Local Option Gas Tax (LOGT) Percentages Allocations

Fiscal Impact:

For FY 2024-2025, 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 direct the Clerk to mail a copy of the Local Option Gas Tax (LOGT) percentage allocations to each Municipality for review. It is also recommended that the Board conduct the final review of the allocations at the July 23, 2024 Board Meeting.

Summary Explanation and Background:

Per Florida Statute Section 336.025, the Florida Department of Revenue uses the distribution percentages provided by the County to distribute the proceeds of Local Option Gas Tax between the County and eligible Municipalities within the County.

The current Interlocal Agreement for the Local Option Gas Tax (LOGT) Revenue Distribution states that each year, the percentage allocations will be prepared and sent to the Board of County Commissioners and to each Municipality for review. A period of not less than thirty (30) days is allowed for review and comment by the municipalities. After the review and comment period, the Board is required to certify the revenue percentage allocations and submit them to Clerk's Finance Department. The Clerk's Finance Department is required, by Interlocal Agreement, to submit the allocations to the Department of Revenue prior to August 15 each year. The final certification review is scheduled for July 23, 2024.

Updates to the attached data will be provided as soon as they become available. Final population and expenditures data will be included with the final certification review on July 23, 2024.

The attached information shows the population and transportation expenditure figures (estimated for some Municipalities) in accordance with the formula outlined in the Interlocal Agreement. According to the Interlocal Agreement, the County's minimum revenue share is 47.14% beginning in September 1991. When reviewing the draft allocations in May and June, local governments will be requested to provide their FY 2023 expenditure data with their comments on the draft allocations. The remaining, non-county revenue share (52.86%) of the total) will be proportionally allocated among the municipalities according to the relative population and prior year transportation expenditures.

Clerk to the Board Instructions:

Mail a copy of Local Option Gas Tax (LOGT) percentage allocations to each Municipality for review.