



Public Works Department

Local Option Gas Tax

Teresa Scott

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Local Option Gas Tax

- First 3 cents – Interlocal Agreement
 - Term: 1988 – 2018
 - Distribution: City 43.94%; County 43.94%
- Second 3 cents – Interlocal Agreement
 - Term: 1985 – 2017 (*approved 5/19/16*)
 - Distribution: City 38.635%; County 52.10%
- Additional 5 cents – Interlocal Agreement
 - Term: 2007 – 2018
 - Distribution: City 38.635%; County 52.10%

City Commission Direction

Negotiate a single long-term agreement with Alachua County covering all 11 cents of the local option gas tax.

Allowable Expenditures

- **First 6 cents:**
 - **Transportation expenditures:**
 - Public transportation operations and maintenance
 - Roadway and r/w maintenance and equipment
 - Roadway and r/w drainage
 - Streetlighting
 - Traffic signs, traffic engineering, signalization, pavement markings
 - Bridge maintenance and operation
 - Debt service and current expenditures for transportation capital projects

Allowable Expenditures

- Additional 5 cents:
 - Construction of new roads, reconstruction or resurfacing of existing roads, or paving of existing roads shall be deemed to increase capacity and such projects shall be included in the CIP.

Attorney General Opinions

- revenues may not be used to pay:
 - AGO 2010-29 operational expenditures for storm drainage, street lighting, and traffic signalization including electricity and water service
 - AGO 2002-02 to construct bicycle paths separate and apart from roads or streets
 - AGO 2000-37 for a stand-alone sidewalk construction project or for tree trimming projects when the trees are not directly on or adjacent to roads or streets

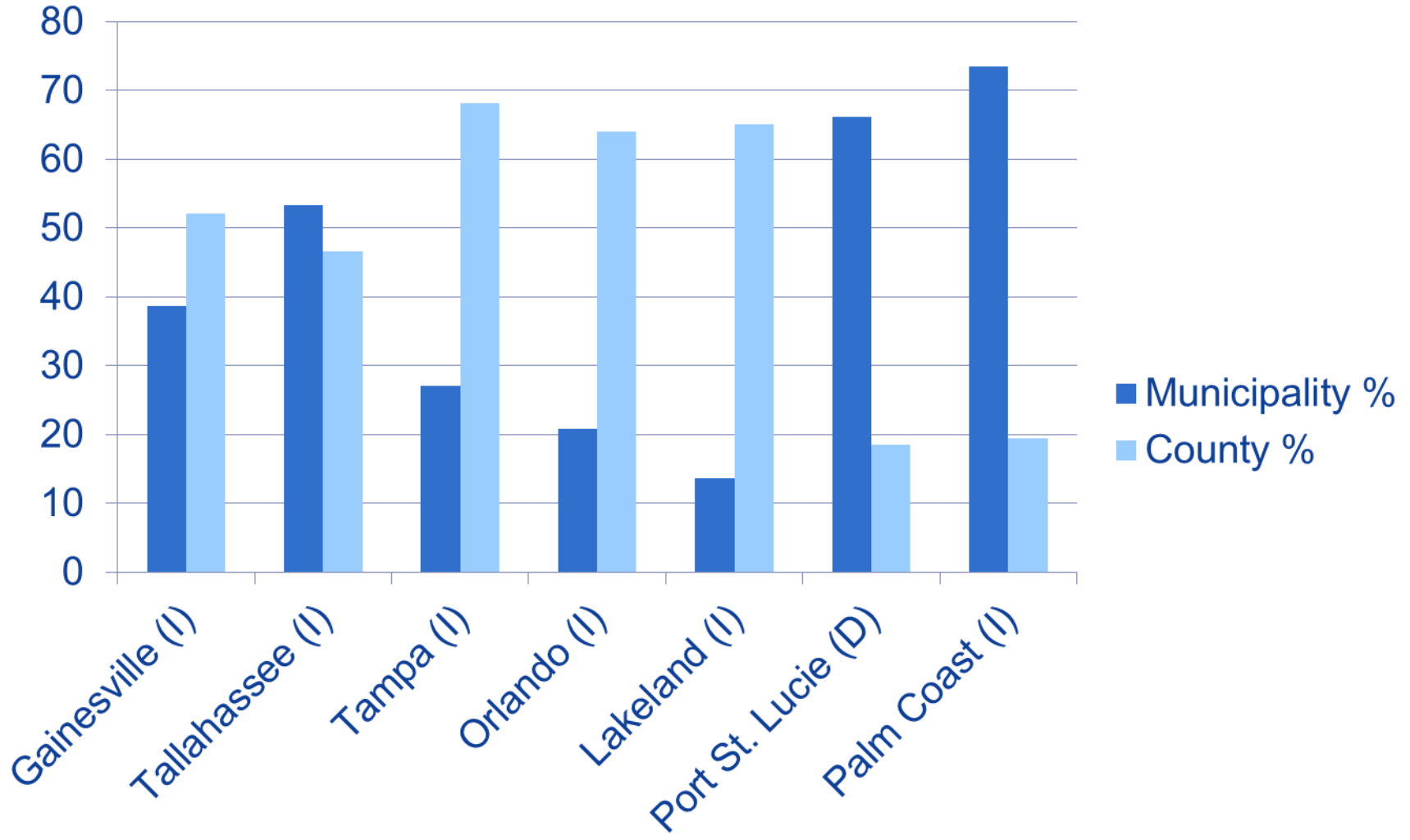
Current LOGT Expenditures

- City
 - LOGT deposited in general fund
 - Except for funding directed to transit
 - Additional 5 cents – separate capital fund
 - Diversified funding: general fund, stormwater utility and solid waste fund
- County
 - LOGT is distributed to Public Works exclusively little to no general fund contribution to operating costs for PW

Distribution Formula

- Statewide 22% (15 of 67) of Counties use default formula
- All remaining Counties use a negotiated formula established in an Interlocal Agreement
- Largest municipal distribution is Palm Coast at 73.50%; it is based on Interlocal

Distribution Sampling



Distribution Formulas

- There are multiple approaches to defining a formula for the distribution of gas tax:
 - Transportation Expenditures
 - Default (Department of Revenue/Department of Transportation)
 - Otherwise Defined
 - Lane Miles
 - Center line miles
 - Population

Distribution Formulas

	Avg Distrib of Current Agreements	Distribution based on Population	Distribution based on Road Miles	Distribution based on Expenditures
Alachua County	50.549%	39.868%	59.124%	18.042 – 44.19%
Alachua	1.836%	3.840%	3.097%	1.41 – 3.92%
Archer	0.841%	0.447%	0.629%	0.23 – 0.855%
Gainesville	40.403%	50.200%	25.376%	46.61 – 72.743%
Hawthorne	1.041%	0.537%	1.030%	0.26 – 1.060%
High Springs	2.067%	2.253%	3.933%	1.08 – 2.51%
Lacrosse	0.293%	0.146%	0.097%	0.04 – 0.295%
Micanopy	0.880%	0.233%	0.966%	0.16 – 0.90%
Newberry	1.232%	2.103%	5.132%	1.25 – 1.71%
Waldo	0.857%	0.373%	0.616%	0.19 – 0.865%

State Statute Provisions

- F.S. Chapter §336.025 (3)(a)1.
 - The County may, prior to June 1, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds...

State Statute Provisions

- (3)(a)2.
 - If an interlocal agreement has not been executed....., the county may, prior to June 10, adopt a resolution of intent to levy the tax..
- (3)(b)
 - If no interlocal agreement or resolution...., municipalities representing more than 50 percent of the county population may, prior to June 20, adopt uniform resolutions ...setting the date for a countywide referendum on whether to levy the tax.

State Statutes Provisions

- (4)(a)
 - If taxis levied under the circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the proceeds of the tax shall be distributed ... based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures...

Options

- Default Formula
- Population
- Equal City and County Share
- Current Agreements (average)
- Population/Road Miles Combination
- Road Miles
 - Centerline Miles
 - Lane Miles

QUESTIONS?

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