



Public Works Department

Local Option Gas Tax

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#150938 MOD

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 - 2016
 - Distribution: City 33.33%; County 60.36%
- **Additional 5 cents – Interlocal Agreement**
 - Term: 2007 – 2018
 - Distribution: City 38.635%; County 52.10%

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...

Allowable Expenditures

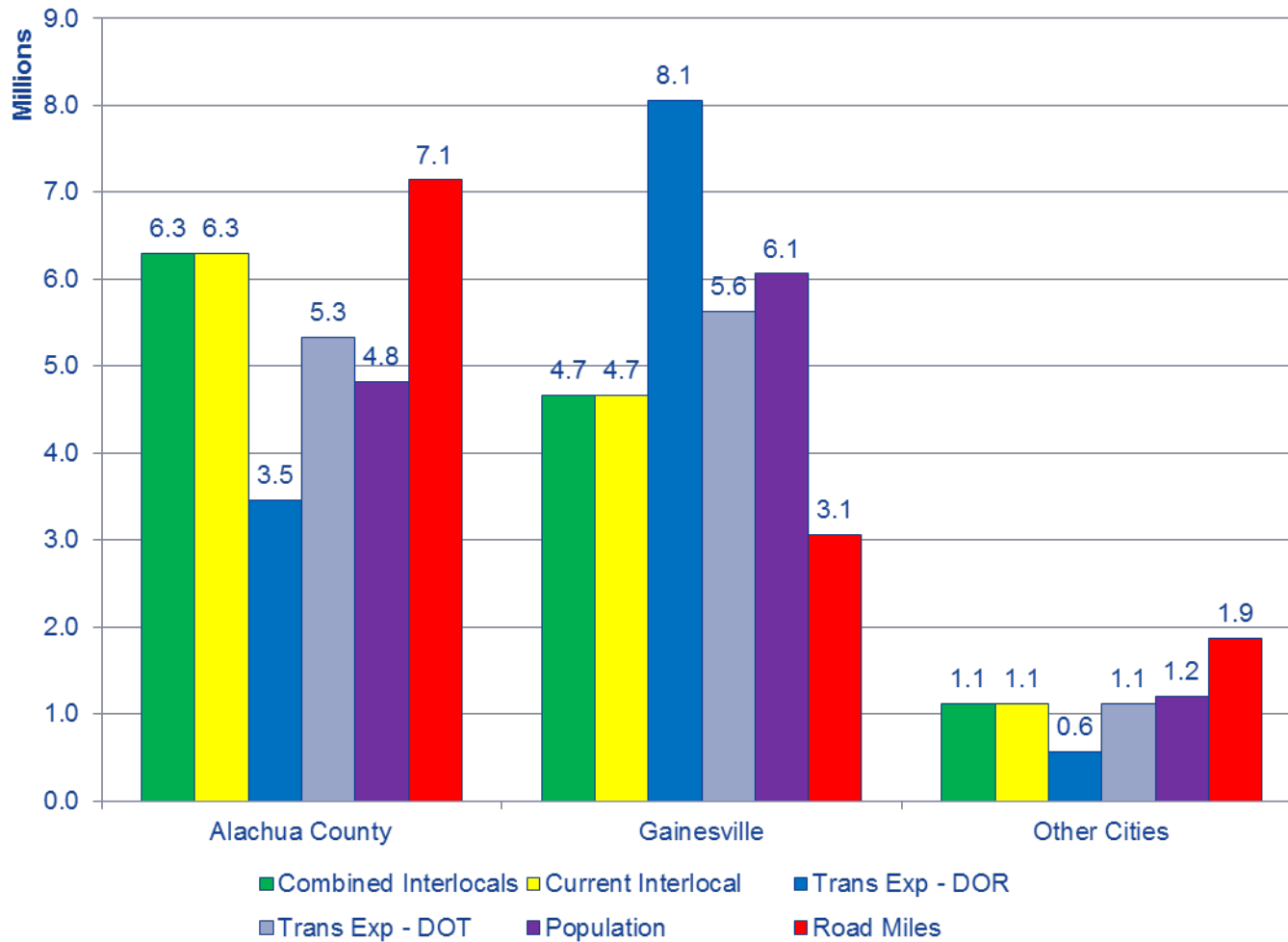
- **First 6 cents:**
 - **Transportation expenditures:**
 - Public transportation operations and maintenance
 - Roadway and r/w maintenance and equipment
 - Roadway and r/w drainage
 - Streetlighting
 - Traffic signs, traffic engineering, signalization, pavement markings
 - Bridge maintenance and operation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

Allowable Expenditures

- Additional 5 cents:
 - Transportation expenditures needed to meet requirements of the capital improvements element of an adopted comp plan or for expenditures needed to meet immediate local transportation problems and for other transportation related expenditures that are critical for building comprehensive roadway networks.
 - 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.

Distribution Formulas

Total Gas Tax Distribution Options



Options

- Extend current agreement of 33.33% one year; explore alternative formulas for future extensions;
- Extend current agreement of 33.33% two years to expire with the other two agreements in 2018; explore alternative formulas for future extensions;
- Agree to combine all three agreements under one Interlocal with a combined formula based on the average with 38.635% coming to the City of Gainesville.

QUESTIONS?

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