



Public Works Department

Local Option Gas Tax

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May 7, 2015

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 - 2015
 - 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....., a distribution formula for dividing the entire proceeds...
- (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..

State Statute Provisions

- (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

FY14 Distribution Proceeds per current Interlocal Agreements for cents 4, 5, 6

	Distribution based on Interlocal Agreement		Distribution based on Transportation Expenditures		Difference between two methods
Alachua County	60.36%	\$ 1,968,996.43	29.70%	\$ 968,800.05	\$ (1,000,196.37)
City of Alachua	1.46%	\$ 47,626.49	1.28%	\$ 41,874.44	\$ (5,752.05)
City of Archer	0.52%	\$ 16,962.86	0.25%	\$ 8,042.04	\$ (8,920.81)
City of Gainesville	33.33%	\$ 1,087,253.99	65.96%	\$ 2,151,781.60	\$ 1,064,527.60
City of Hawthorne	0.72%	\$ 23,487.03	0.21%	\$ 6,888.94	\$ (16,598.09)
City of High Springs	1.62%	\$ 52,845.83	0.98%	\$ 31,980.82	\$ (20,865.01)
Town of Lacrosse	0.07%	\$ 2,283.46	0.04%	\$ 1,325.73	\$ (957.73)
Town of Micanopy	0.74%	\$ 24,139.45	0.17%	\$ 5,537.32	\$ (18,602.13)
City of Newberry	0.88%	\$ 28,706.38	1.18%	\$ 38,491.74	\$ 9,785.37
City of Waldo	0.30%	\$ 9,786.26	0.23%	\$ 7,365.49	\$ (2,420.77)
	100.00%	\$ 3,262,088.18	100.00%	\$ 3,262,088.18	\$ (0.00)

First 3 Cents Revenue

FY14 Distribution Proceeds per current Interlocal Agreements					
Interlocal Agreement (6/30/83-8/31/2018)					
\$			1087362.727	1087362.727	1087362.727
	Distribution		1 cent	2 cent	3 cent
	Alachua County	43.94%	\$ 477,787.18	\$ 477,787.18	\$ 477,787.18
	City of Alachua	2.29%	\$ 24,900.61	\$ 24,900.61	\$ 24,900.61
	City of Archer	1.19%	\$ 12,939.62	\$ 12,939.62	\$ 12,939.62
	City of Gainesville	43.94%	\$ 477,787.18	\$ 477,787.18	\$ 477,787.18
	City of Hawthorne	1.40%	\$ 15,223.08	\$ 15,223.08	\$ 15,223.08
	City of High Springs	2.60%	\$ 28,271.43	\$ 28,271.43	\$ 28,271.43
	Town of Lacrosse	0.52%	\$ 5,654.29	\$ 5,654.29	\$ 5,654.29
	Town of Micanopy	1.06%	\$ 11,526.04	\$ 11,526.04	\$ 11,526.04
	City of Newberry	1.63%	\$ 17,724.01	\$ 17,724.01	\$ 17,724.01
	City of Waldo	1.43%	\$ 15,549.29	\$ 15,549.29	\$ 15,549.29
		100.00%	\$ 1,087,362.73	\$ 1,087,362.73	\$ 1,087,362.73

Total Transportation Expenditures

2013 & 2012 Transportation Expenditures by Area							
	2013	2012	2011	2010	2009	Total 5 Fiscal Year Transportation Expenditures	% of total
Alachua County	11,814,466	14,379,481	22,719,646	18,939,733	20,097,984	87,951,310	29.70%
City of Alachua	860,500	811,569	701,067	730,420	697,963	3,801,519	1.28%
City of Archer	117,151	109,301	205,544	138,039	160,052	730,087	0.25%
City of Gainesville	39,745,340	43,672,764	37,723,777	39,539,611	34,665,329	195,346,821	65.96%
City of Hawthorne	139,164	148,050	160,756	177,434	-	625,404	0.21%
City of High Springs	341,735	1,166,278	447,001	540,244	408,081	2,903,339	0.98%
Town of Lacrosse	19,739	26,140	26,809	26,051	21,616	120,355	0.04%
Town of Micanopy	80,093	72,523	118,141	95,763	136,179	502,699	0.17%
City of Newberry	618,232	1,360,289	525,671	454,187	536,046	3,494,425	1.18%
City of Waldo	206,928	121,588	121,155	125,612	93,384	668,667	0.23%
Totals	53,943,348	61,867,983	62,749,567	60,767,094	56,816,634	296,144,626	100.00%

Staff Recommendation

- Extend current agreement to 2018 and direct staff to negotiate an equitable distribution formula for all local option gas tax in one Interlocal Agreement for the period of time beyond 2018