



TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Lee R. Feldman, ICMA-CM, City Manager

DATE: May 5, 2015

TITLE: 2015 Amendment to the Additional Local Option Gas Tax Interlocal
Agreement with Broward County

Recommendation

It is recommended that the City Commission approve the 2015 Amendment to the Additional Local Option Gas Tax on Motor Fuel Interlocal Agreement with Broward County, in substantially the form attached.

Background

In 1994, the County adopted an additional three cents tax on each gallon of motor fuel. Unlike the original local option, this additional tax is limited to fuel used by vehicles. The distribution to the municipalities is based on the University of Florida Bureau of Economics and Business Research population estimates. The municipal share of the distribution has been adjusted over the years as a result of annexations. There were no adjustments to the municipal share for the 2015 Amendment and it remains 51.27%.

The City's share of the Additional Local Option Gas Tax on Motor Fuel will decrease from 4.926076% to 4.914815% of the municipal share for fiscal year 2016.

Resource Impact

The State of Florida Department of Revenue provides estimates of this revenue source in June. The amount budgeted for fiscal year 2016, which is based on the 2015 Amendment, will be determined using that estimate. The estimated Additional Local Option Gas Tax revenue for fiscal year 2015 is \$720,000.

Strategic Connection

This item is a *Press Play Fort Lauderdale Strategic Plan 2018* initiative, included within the Internal Support Cylinder of Excellence, specifically advancing:

- Goal 12: Be a leading government organization, managing resources wisely and sustainably.
- Objective 1: Ensure sound fiscal management

This item advances the *Fast Forward Fort Lauderdale Vision Plan 2035: We are United*.

Attachment

Exhibit 1– 2015 Amendment to the Interlocal Agreement for the Additional Local Option Gas Tax on Motor Fuel

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