



**CITY OF FORT LAUDERDALE  
City Commission Agenda Memo  
REGULAR MEETING**

**#16-0511**

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

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

**DATE:** May 3, 2016

**TITLE:** Motion Approving Three Interlocal Agreements with Broward County for  
the Distribution of Gas Taxes

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**Recommendation**

It is recommended that the City Commission approve three 2016 Amendments to Interlocal Agreements with Broward County related to the distribution of Gas Taxes by the County.

**Background**

Since 1988, the City has been receiving a share of taxes levied by Broward County under the terms of an Interlocal Agreement and various amendments thereto. Pursuant to State Law, the tax must be utilized for transportation-related purposes and extended annually by agreement with one or more of the municipalities representing a majority of the incorporated population within the County. Since inception of the agreement, the County retains the proceeds and distributes portions to eligible municipalities based on population estimates published annually by the University of Florida Bureau of Economics and Business Research (BEBR). The three interlocal agreements and amendments are summarized below:

- The "original" local option gas tax agreement last levied in 1988 provides for Cities to receive 37.5% of the proceeds of six cents of gas tax. This amendment adjusts each City's percentage share of the 37.5% based on updated population figures.
- The "additional" local option gas tax agreement levied in 1994 provides for Cities to receive 51.27% of three cents of gas tax. The Cities' share of this gas tax has increased over the years due to annexations, however, there were no annexations of populated areas effective September 2015 so the Cities' share of the three cents of gas tax will remain the same as last year. As a result, this amendment adjusts each City's percentage share of the 51.27% based on updated population figures.

- The "transit gas tax" agreement levied in 2001 provides for Cities to receive 26% of the proceeds of one cent of gas tax. This amendment includes adjustments to each City's percentage share based on updated population figures.

The University of Florida Bureau of Economics and Business Research's (BEBR) estimates indicate that the City of Fort Lauderdale's population for Fiscal Year 2017 is 175,123 (9.7% of the incorporated County population) as compared to the Fiscal Year 2016 estimate of 171,544 (9.6% of the incorporated County population); this represents an increase of 0.1% of the incorporated population within the County.

### **Fiscal Impact**

The State of Florida Department of Revenue provides estimates of this revenue source in June. The amount budgeted for Fiscal Year 2017, based on the 2016 Amendment, will be determined using that estimate. The Fiscal Year 2016 budgeted amount for these three revenue sources combined is approximately \$3 million.

### **Strategic Connections**

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

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

This item advances the *Fast Forward Fort Lauderdale 2035 Vision Plan: We Are Community*.

### **Attachments**

Exhibit 1 – Local Option Gas Tax

Exhibit 2 – Additional Local Option Gas Tax

Exhibit 3 – Fifth Cent Additional Local Option Gas Tax

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