



Local Option Gas Tax

2009 Distribution Percentages

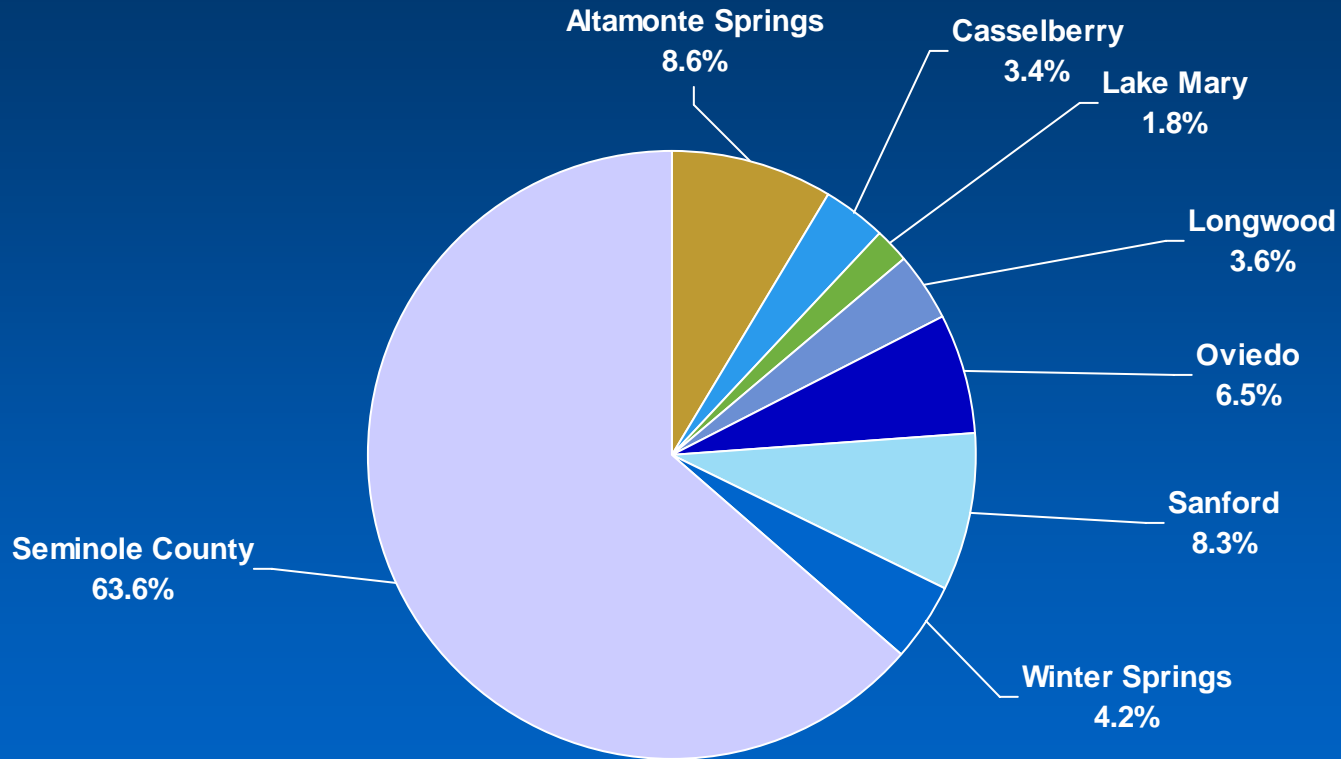


Legal Justification

- Florida Statutes (336.025) authorize counties to establish a Local Option Gas Tax (LOGT) at a rate from 1 to 6 cents per gallon. The statute permits development of an interlocal agreement to determine a distribution formula. Seminole County adopted a 4 cent tax in 1983. An additional 2 cents was adopted in 1985 for a 30 year period ending in 2015.



Distribution Percentages



Five Year Expenditures

	<u>FY 2002/03</u>	<u>FY 2003/04</u>	<u>FY 2004/05</u>	<u>FY 2005/06</u>	<u>FY 2006/07</u>	<u>Total</u>
Altamonte Springs	\$6,477,580	\$6,612,060	\$7,951,739	\$14,873,538	\$7,088,246	\$43,003,163
Casselberry	1,925,434	2,877,113	5,107,449	2,711,084	4,606,063	17,227,143
Lake Mary	1,424,925	1,420,893	1,356,132	2,956,614	2,091,541	9,250,105
Longwood	3,435,050	4,787,822	2,356,548	3,000,077	4,610,706	18,190,203
Oviedo	4,347,781	4,000,319	4,236,880	6,691,252	13,542,565	32,818,797
Sanford	11,579,584	5,843,915	6,161,717	7,977,943	10,052,182	41,615,341
Winter Springs	3,470,630	3,814,038	3,069,398	3,835,156	6,874,143	21,063,365
TOTALS	\$32,660,984	\$29,356,160	\$30,239,863	\$42,045,664	\$48,865,446	\$183,168,117

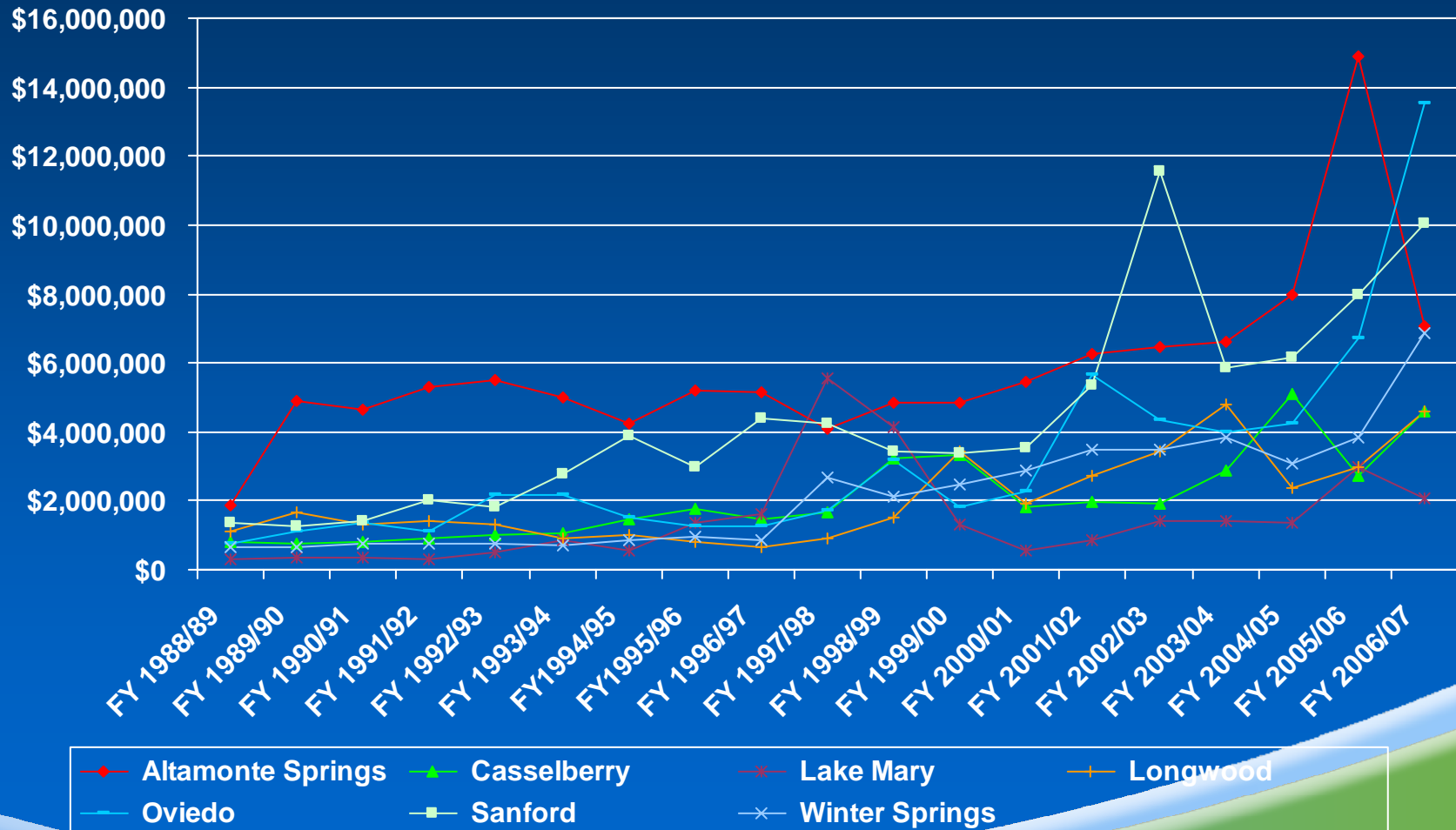


Distribution Calculation

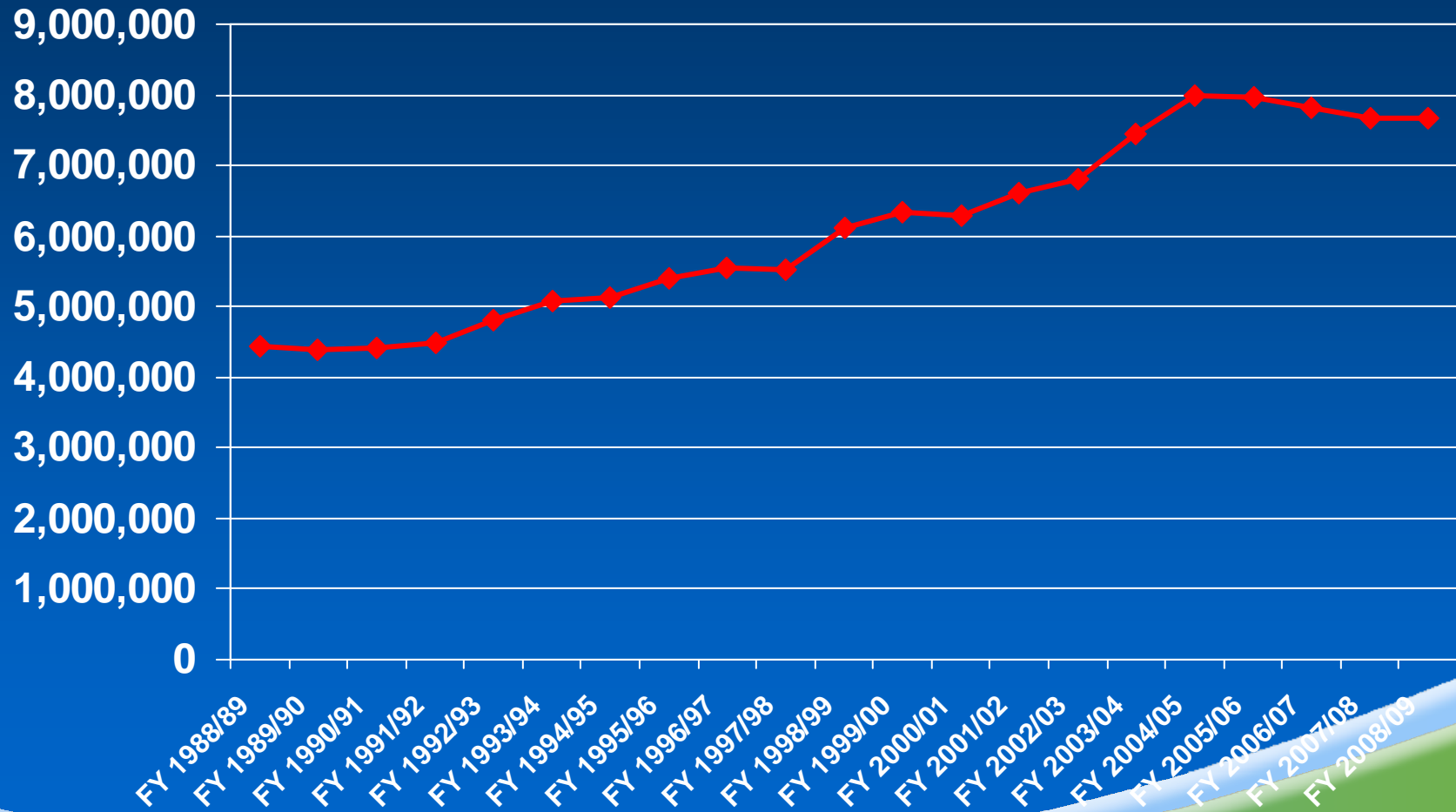
- **Altamonte Springs**
 - 43,003,163 divided by 183,168,117 = 0.2348 multiply by .364 = 8.55%
 - 8.6%
- **Casselberry**
 - 17,227,143 divided by 183,168,117 = 0.0941 multiply by .364 = 3.42%
 - 3.4%
- **Lake Mary**
 - 9,250,105 divided by 183,168,117 = 0.0505 multiply by .364 = 1.84%
 - 1.8%
- **Longwood**
 - 18,190,203 divided by 183,168,117 = 0.0993 multiply by .364 = 3.61%
 - 3.6%
- **Oviedo**
 - 32,818,797 divided by 183,168,117 = 0.1792 multiply by .364 = 6.52%
 - 6.5%
- **Sanford**
 - 41,615,341 divided by 183,168,117 = 0.2272 multiply by .364 = 8.28%
 - 8.3%
- **Winter Springs**
 - 21,063,365 divided by 183,168,117 = 0.1150 multiply by .364 = 4.19%
 - 4.2%



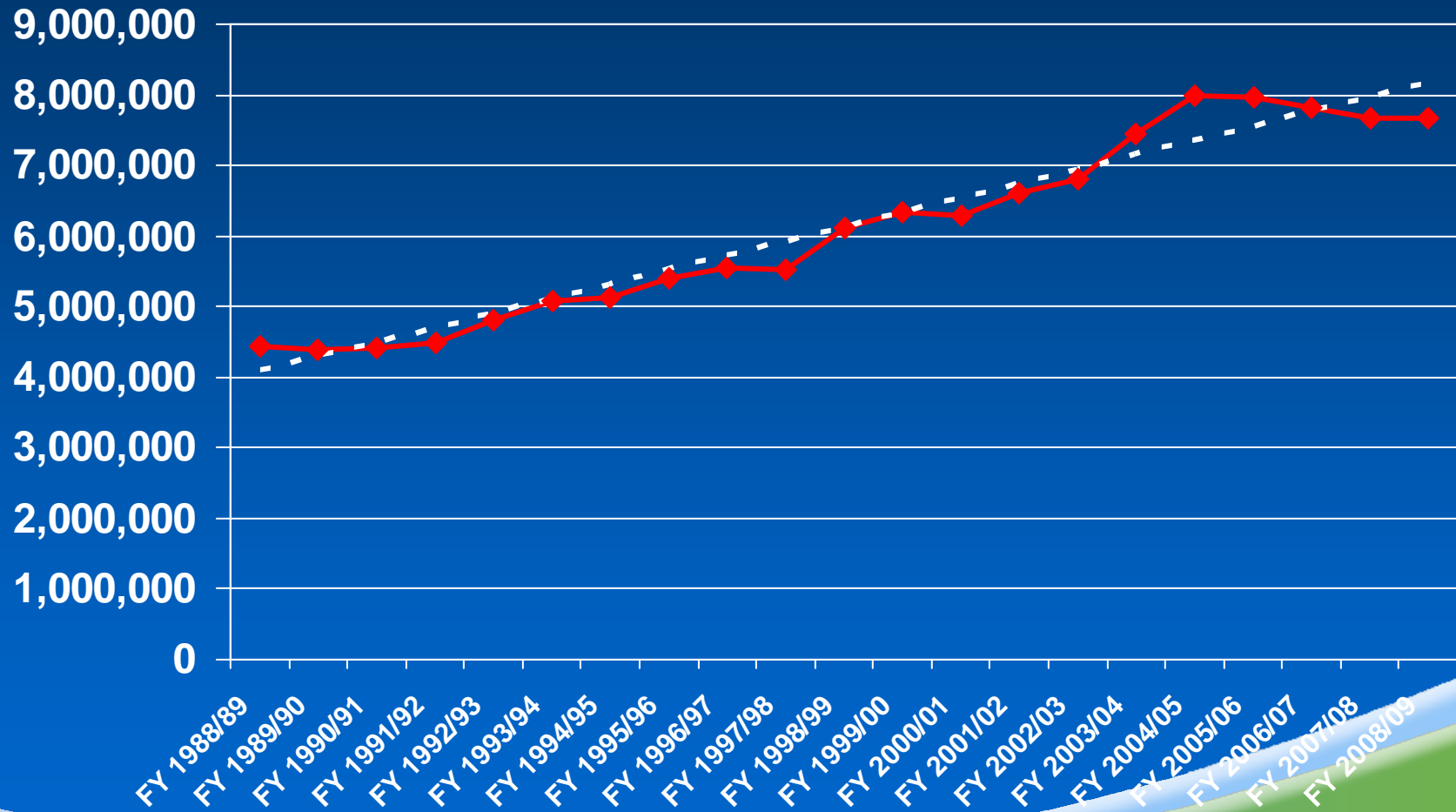
Historical Net Expenditures



LOGT Receipts – Seminole County



LOGT Receipts – Seminole County (compared to historical growth)



Transportation's "Perfect Storm"

- Increasing demand on the transportation system
- Declining revenues from traditional sources
- Increasing costs for materials and labor

Source: FDOT



LOGT Expiration Date

- LOGT is expiring in the relatively near future
- One portion (4 cents) expires in 2013
- Second portion (2 cents) expires in 2015
- To continue, will need to be renewed by the Seminole County Board of Commissioners



Distribution Percentages

