

THROUGH THESE DOORS WALK ONLY THE FINEST PEOPLE – THE CITIZENS OF ESCAMBIA COUNTY. DECISIONS ARE MADE IN THIS ROOM AFFECTING THE DAILY LIVES OF OUR PEOPLE. DIGNIFIED CONDUCT IS APPRECIATED.

CHAMBER RULES

1. IF YOU WISH TO SPEAK, YOU WILL BE HEARD.
2. YOU MUST SIGN UP TO SPEAK. SIGN-UP SHEETS ARE AVAILABLE AT THE BACK OF THE ROOM.
3. YOU ARE REQUESTED TO KEEP YOUR REMARKS BRIEF AND FACTUAL.
4. BOTH SIDES ON AN ISSUE WILL BE GRANTED UNIFORM/MAXIMUM TIME TO SPEAK.
5. DURING QUASI-JUDICIAL HEARINGS (I.E., REZONINGS), CONDUCT IS VERY FORMAL AND REGULATED BY SUPREME COURT DECISIONS.
6. SEE ORDERLY CONDUCT OF MEETINGS. POLICY.

**PLEASE NOTE THAT ALL BCC MEETINGS ARE RECORDED AND TELEVISED**

AGENDA

Board of County Commissioners

Special Meeting –July 14, 2016– 9:00 a.m.

Ernie Lee Magaha Government Building – First Floor

1. Call to Order.

**(PLEASE TURN YOUR CELL PHONE TO THE VIBRATE, SILENCE, OR OFF SETTING)**

2. Was the Meeting Properly Advertised?

3. Recommendation Concerning the Distribution of the Local Option Gas Tax Formula between Escambia County and the City of Pensacola - Amy Lovoy, Assistant County Administrator

That the Board take the following action concerning the distribution of the Local Option Gas Tax (LOGT) formula between Escambia County and the City of Pensacola:

A. Discuss and approve a distribution formula for the proceeds of the LOGT commencing September 1, 2016, and continuing for 10 years, 4 months through December 31, 2026.

B. Approve, subject to Legal review and sign-off, an Interlocal Agreement with the City of Pensacola, should the Board approve a distribution formula different than the formula defined in Florida Statutes 336.025.

4. Recommendation Concerning the Purchase of the McDonald Property for the Site of the New Escambia County Jail - Jack R. Brown, County Administrator

**THE RECOMMENDATION WILL BE DISTRIBUTED UNDER SEPARATE COVER.**

5. Are there any items to be added to the agenda?
6. Adjourn.



**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Special BCC Meeting**

**3.**

**Meeting Date:** 07/14/2016

**Issue:** Local Option Gas Tax (LOGT) Distribution Formula

**From:** Amy Lovoy, Assistant County Administrator

**Organization:** Asst County Administrator - Lovoy

**CAO Approval:**

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**Information**

**RECOMMENDATION:**

Recommendation Concerning the Distribution of the Local Option Gas Tax Formula between Escambia County and the City of Pensacola - Amy Lovoy, Assistant County Administrator

That the Board take the following action concerning the distribution of the Local Option Gas Tax (LOGT) formula between Escambia County and the City of Pensacola:

A. Discuss and approve a distribution formula for the proceeds of the LOGT commencing September 1, 2016, and continuing for 10 years, 4 months through December 31, 2026.

B. Approve, subject to Legal review and sign-off, an Interlocal Agreement with the City of Pensacola, should the Board approve a distribution formula different than the formula defined in Florida Statutes 336.025.

**BACKGROUND:**

See Attached

**BUDGETARY IMPACT:**

See Attached

**LEGAL CONSIDERATIONS/SIGN-OFF:**

The Legal Department will draft an interlocal agreement that will reflect the approved distribution percentages.

**PERSONNEL:**

N/A

**POLICY/REQUIREMENT FOR BOARD ACTION:**

N/A

**IMPLEMENTATION/COORDINATION:**

Before September 1, 2016, the City of Pensacola must approve any interlocal agreement.

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**Attachments**

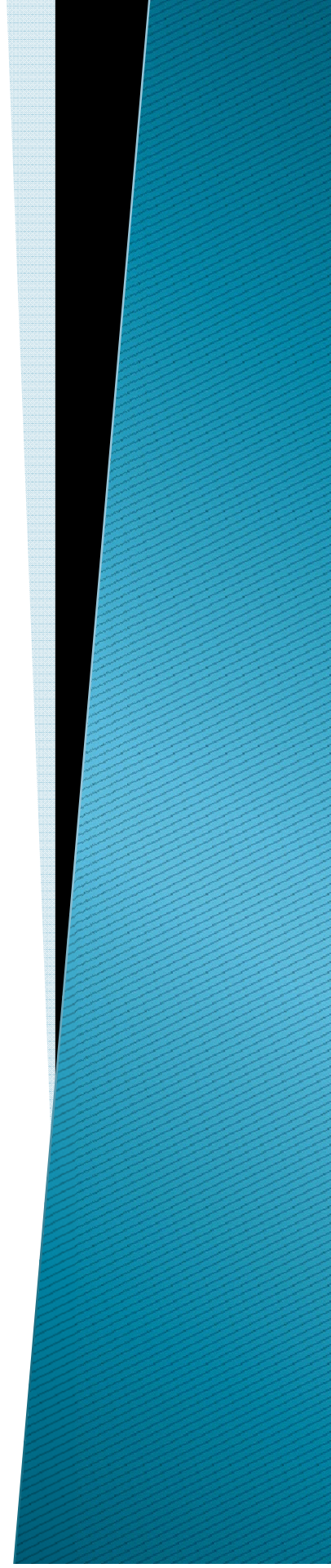
LOGT Sharing Calculations

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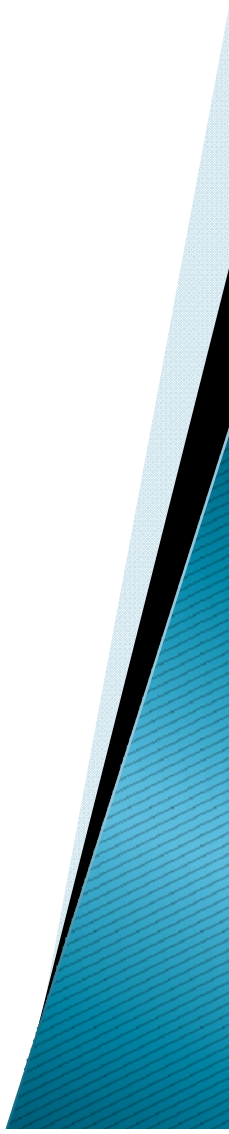
# Local Option Gas Tax

Distribution Methodology



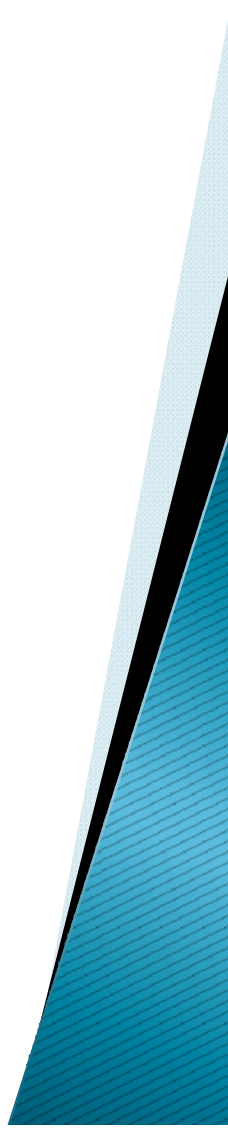
# Local Option Gas Tax (LOGT)

- ▶ The local option gas tax is a 6-cent motor fuel tax levied by Escambia County.
- ▶ By state law the proceeds of this tax must be shared among the County and all municipalities.
  - The sharing percentages may be determined by interlocal agreement between the County and municipality(s) representing a majority of the incorporated population.
  - If no interlocal agreement exists, the distribution percentages are determined on the previous 5 fiscal years of transportation expenditures.



# LOGT Uses

- ▶ Public transportation operations and maintenance
- ▶ Roadway and ROW maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- ▶ Roadway and ROW drainage
- ▶ Street lighting installation, operation, maintenance and repair
- ▶ Traffic signs, traffic engineering, signalization and pavement markings, installation, operation, maintenance and repair
- ▶ Bridge maintenance and operation
- ▶ Debt service and current expenditures for transportation capital projects in the foregoing program areas including construction or reconstruction of roads and sidewalks.



# Sharing Calculations

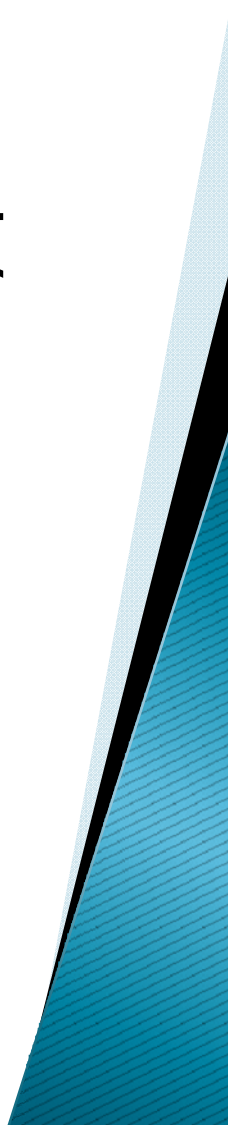
- ▶ The County and the City do not have a current interlocal agreement to distribute the LOGT. Instead the default formula is used. The current distribution percentages are as follows:
  - County – 81.15%
  - City of Pensacola – 18.22%
  - Town of Century – .63%
- ▶ These calculations did not involve the use of the Certified Annual Financial Report (CAFR)
- ▶ These sharing percentages were used starting in 2006 and were usable for 10 years.





# LOGT Renewal

- ▶ The County renewed the LOGT on 7/23/15 to go into effect in September 1, 2016.
- ▶ New sharing percentages must be determined. These percentages will be valid for another 10 years, 4 months.
- ▶ In lieu of an interlocal agreement the default formula must be used which involves calculating the transportation expenditures for the immediately preceding 5 fiscal years.



# CAFR Method Without Mass Transit

- ▶ Calculates the sharing percentages based on transportation expenditures as shown in the audited financial statements of each entity from FY2011 through FY2015.
- ▶ Subtracts from the County's total the expenditures for Mass Transit in FY2014 and FY2015, the years the additional LOGT has been levied and dedicated for Mass Transit.
- ▶ The sharing percentages using this methodology is as follows:
  - County – 92.20%
  - City of Pensacola – 6.99%
  - Town of Century – .81%



# Half-Cent Sales Tax Distribution Formula

- ▶ State derived formula used to distribute State sales tax proceeds to counties and municipalities.
- ▶ Is a common formula for many other distribution agreements between Counties and municipalities.
- ▶ Is the default formula for distributing the Local Option Sales Tax
- ▶ Counties' distribution formula is derived by dividing the sum of the county's unincorporated area population plus  $\frac{2}{3}$  of the county's incorporated area population by the sum of the county's total population plus  $\frac{2}{3}$  of the county's incorporated population.
- ▶ Municipalities' distribution formula is computed by dividing the municipality's total population by the sum of the county's total population plus  $\frac{2}{3}$  of the county's incorporated population
- ▶ The sharing percentages using this methodology is as follows:
  - County – 83.89%
  - City of Pensacola – 15.62%
  - Town of Century – .49%

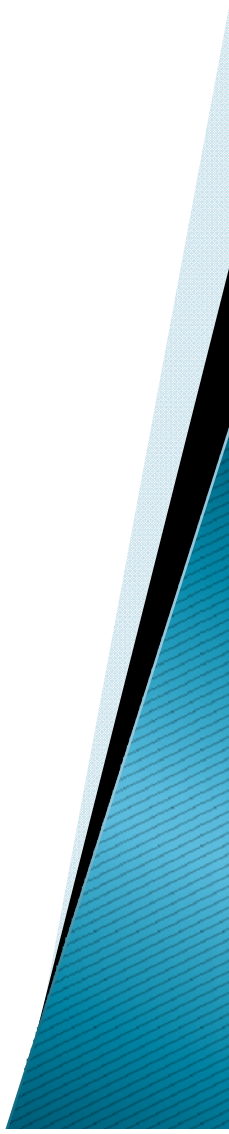


# Dollar Impact

	FY 2015 Current	Transportation Expense CAFR*	Half Cent Sales Tax	FY 2015 Current Distribution**	Transportation Expense CAFR Distribution**	Half Cent Distribution**
<b>Escambia</b>	81.15%	92.20%	83.89%	70,950,723	80,611,911	73,349,803
<b>City</b>	18.22%	6.99%	15.62%	15,930,032	6,111,467	13,658,383
<b>Century</b>	0.63%	0.81%	0.49%	550,818	708,196	423,387
<b>Total</b>	100.00%	100.00%	100.00%	\$87,431,573	\$87,431,573	\$87,431,573

\* Excludes Mass Transit expenditures for 2014 and 2015.

\*\*Total dollars over the life of the tax, 10 years 4 months.





**BOARD OF COUNTY COMMISSIONERS**  
Escambia County, Florida

**Special BCC Meeting**

4.

**Meeting Date:** 07/14/2016

**Issue:** Purchase of Property for the Escambia County Jail Site

**From:** Jack Brown, County Administrator

**Organization:** County Administrator's Office

**CAO Approval:**

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**Information**

**RECOMMENDATION:**

Recommendation Concerning the Purchase of the McDonald Property for the Site of the New Escambia County Jail - Jack R. Brown, County Administrator

**THE RECOMMENDATION WILL BE DISTRIBUTED UNDER SEPARATE COVER.**

**BACKGROUND:**

At the May 10, 2016, Committee of the Whole Workshop, County Attorney Rogers advised that the Board gave staff direction to proceed with negotiating a sales contract for a \$4.5 million purchase price of the McDonald Site, and staff needs Board direction with regards to the current tenants, specifically, whether or not the seller will be required to remove them or not.

**BUDGETARY IMPACT:**

Funding information to be determined.

**LEGAL CONSIDERATIONS/SIGN-OFF:**

N/A

**PERSONNEL:**

N/A

**POLICY/REQUIREMENT FOR BOARD ACTION:**

N/A

**IMPLEMENTATION/COORDINATION:**

N/A

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## Attachments

*No file(s) attached.*

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