

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS**  
**CONSENT / AGENDA ITEM # 7g**

**SUBJECT:** Consideration of Distribution of Local Option Gas Tax FY 2025-2026

**DATE OF MEETING:** June 2, 2025

**OVERVIEW/SUMMARY:** Florida Statutes, Chapter 336.025(5)(a) requires the County notify the Florida Department of Revenue of any revision to the rate of tax and distribution proportions for Local Gas Tax each year. The statute further provides for the methodology to be used for the distribution of local option fuel taxes to be established through an Interlocal Agreement between the County and the municipality representing a majority of the incorporated areas within the County, in this case, the City of Palm Coast.

An Interlocal Agreement reached between the City of Palm Coast and Flagler County on July 15, 2002 stipulates that the City provide the County with any revisions to its Road Inventory annually in order that such revisions can be incorporated into the distribution formula to be reported to the Florida Department of Revenue.<sup>i</sup>

Each municipality within Flagler County was contacted by letter and given the opportunity to update their road inventory data as appropriate. Adjustments in lane mileage reported by municipalities were received from Palm Coast. No lane mileage updates were reported by other municipalities. Current population data (2024 Population estimates) was obtained from the Bureau of Economic and Business Research (BEBR) at the University of Florida.

The table below reflects the previous year's information and most current available data:

JURISDICTION	POPULATION 2022-2023	POPULATION 2023-2024	LANE-MILES 2022-2023	LANE-MILES 2023-2024	PERCENTAGE OF TOTAL FY 2023-2024	
					Population	Lane-Miles
City of Marineland	12	12	0	0	0	0
City of Beverly Beach	495	503	4.115	4.115	0.38%	0.24%
City of Bunnell	4,027	4,149	54	54	3.08%	3.16%
City of Flagler Beach	5,216	5,550	61.435	61.435	3.99%	3.59%
City of Palm Coast	101,737	106,193	1,125	1,128	77.81%	65.92%
Unincorporated County	19,269	19,903	463.52	463.52	14.74%	27.09%
<b>TOTALS</b>	<b>130,756</b>	<b>136,310</b>	<b>1,708.07</b>	<b>1,711.07</b>	<b>100%</b>	<b>100%</b>

The following table reflects a distribution formula based on a 50%-50% ratio of population and lane miles in accordance with the Interlocal Agreement.

JURISDICTION	<i>Distribution proportion based on population (Percentage X 0.5)</i>	<i>Distribution proportion based on lane-miles (Percentage X 0.5)</i>	<b>TOTAL DISTRIBUTION (PERCENTAGE)</b>
City of Marineland	0	0	0
City of Beverly Beach	0.19	0.12	0.31%
City of Bunnell	1.54	1.58	3.12%
City of Flagler Beach	2.0	1.80	3.80%
City of Palm Coast	38.90	32.96	71.86%
Unincorporated County	7.37	13.54	20.91%
<b>TOTALS</b>	<b>50</b>	<b>50</b>	<b>100%</b>

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**STRATEGIC PLAN:**

**Focus Area: Growth & Infrastructure**

**Goal 1** Provide Quality Fundamental Infrastructure and Assets

**Objective GI 1.2.2** Make surface transportation improvements.

**FUNDING INFORMATION:** N/A

**DEPARTMENT CONTACT:** Hamid Tabassian, P.E. County Engineer (386) 313-4006

**RECOMMENDATION:** Request the Board approve the Distribution Table as presented and authorize the County Engineer to forward this information to the Florida Department of Revenue.

**ATTACHMENTS:** N/A

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<sup>i</sup> This stipulation was carried forward in the Interlocal Agreement recently approved by the Flagler County Board of County Commissioners on May 19, 2025 and by the City of Palm Coast on May 20, 2025.