

**Lee County Board Of County Commissioners
Agenda Item Summary**

Blue Sheet No. 20020738

1. REQUESTED MOTION:

ACTION REQUESTED: Approve the continuation of the 2.8% allocation of local option gas taxes to the Town of Fort Myers Beach for the upcoming fiscal year (02-03), with the understanding that a revised percentage will be applied in 03-04 based on the corrected application of the statutory formula or as specified in an executed interlocal agreement.

WHY ACTION IS NECESSARY: Board must specify allocation percentage for each municipality to the Florida Department of Revenue by July 1 of each year, and the Town is the only municipality that doesn't have a percentage specified by interlocal agreement.

WHAT ACTION ACCOMPLISHES: Sets an allocation percentage for FY 02-03 consistent with the budget development assumptions for the Town of Fort Myers Beach, while recognizing that the percentage needs to be revised next year.

2. DEPARTMENTAL CATEGORY:
COMMISSION DISTRICT #3

A9A

3. MEETING DATE:

07-02-2002

4. AGENDA:

CONSENT
 ADMINISTRATIVE
 APPEALS

PUBLIC
 WALK ON
 TIME REQUIRED:

5. REQUIREMENT/PURPOSE:
(Specify)

STATUTE
 ORDINANCE
 ADMIN.
 CODE
 OTHER

6. REQUESTOR OF INFORMATION:

A. COMMISSIONER
B. DEPARTMENT Transportation
C. DIVISION

BY: Scott M. Gilbertson, Director

7. BACKGROUND:

On June 10, 2002 DOT staff sent a letter to the Town of Fort Myers Beach indicating that the previous assumption about the amount of local option gas tax to be provided to the Town was based on an incorrect calculation, and that a correct calculation would reduce their annual share (attached). The letter also gave the Town the option of establishing a higher amount (still less than the previous incorrect amount) using a Board-approved formula, through execution of an interlocal agreement.

(CONTINUED ON NEXT PAGE)

8. MANAGEMENT RECOMMENDATIONS:

Staff recommends that the Board approve a one-year continuation of the previous percentage share to the Town of Fort Myers Beach, so as not to disrupt their on-going budgeting process, with the understanding that the percentage will change in future years, either based on a correct calculation of the statutory formula or based on the 50/50 formula as specified in an executed interlocal agreement.

9. RECOMMENDED APPROVAL:

| A Department Director | B Purchasing or Contracts | C Human Resources | D Other | E County Attorney | F Budget Services | | | G County Manager |
|-----------------------------|------------------------------------|-------------------------|--------------------|-------------------------------|----------------------|-----------------|---------------|-------------------------------|
| <i>[Signature]</i> | NA | NA | <i>[Signature]</i> | <i>[Signature]</i> 6/19/02 | OM 6/19/02 | Risk 6/19/02 | GC 6/19/02 | <i>[Signature]</i> 6/19/02 |

10. COMMISSION ACTION:

APPROVED
 DENIED
 DEFERRED
 OTHER

RECEIVED BY
COUNTY ADMIN. *[Signature]*
6/19 10:30
APPROVED TO:
6/19 3:30

REC'D.
by CO. ATTY.
6/19/02
9:35 AM
CO. ATTY. *[Signature]*
FORWARDED TO:
Budget
9:40 AM

BLUE SHEET NO. 20020738 (Continued):

7. BACKGROUND: (CONTINUED)

As explained in the June 10th letter, the error relates to the statutory formula for determining the sharing of local option gas taxes with new cities, which relies on County-wide transportation expenditures per lane mile multiplied times the number of lane miles that will be the responsibility of the new jurisdiction. When the Town incorporated, the County incorrectly used ALL County transportation expenditures in the formula, regardless of revenue source, which resulted in a 2.8% share for the Town. Since the formula is designed to determine the share of local option gas taxes, the formula input should have been the County-wide expenditures of local option gas taxes ONLY, an approach supported by the County's bond counsel. The revised calculation changes the Town's share to 0.51%. The County developed a more equitable formula when the City of Bonita Springs incorporated, which was based 50% on the new jurisdiction's population and 50% on the number of centerline miles that are the responsibility of the new jurisdiction. Use of this formula would raise the Town's share to 1.01%. Any variations from the state-specified formula have to be mutually agreed upon in an interlocal agreement. The Board supported use of the 50/50 formula for all future agreement negotiations with existing and future municipalities at the June 3, 2002 Management & Planning Committee meeting.

State law requires that the County notify the Florida Department of Revenue of the share distribution to each municipality by July 1 of each year, but the DOR has indicated that notification by July 2nd is acceptable. Based on the June 10th letter, the Town has responded that it had already developed its budget for the next fiscal year on the assumption that its share of local option gas taxes would remain unchanged. The Board can agree to continue the current percentage distribution for another year so as not to disrupt the Town's budget development process, but the Town should be put on notice that the percentage will need to be revised for next year.



LEE COUNTY
SOUTHWEST FLORIDA

BOARD OF COUNTY COMMISSIONERS

Writer's Direct Dial Number: (239) 479-8509

Bob Janes
District One

Douglas R. St. Cerny
District Two

Ray Judah
District Three

Andrew W. Coy
District Four

John E. Albion
District Five

Donald D. Stillwell
County Manager

James G. Yaeger
County Attorney

Diana M. Parker
County Hearing
Examiner

June 10, 2002

Ms. Marsha Segal-George
Manager, Town of Fort Myers Beach
2523 Estero Blvd.
Fort Myers Beach, FL 33931

RE: LOCAL OPTION GAS TAX DISTRIBUTION

Dear Ms. Segal-George:

As you are aware, state law provides a statutory formula basis for the sharing of the original Six Cents local option gas tax (authorized in Section 336.025(1)(a), F.S.) and the ELMS Five Cents local option gas tax (authorized in Section 336.025(1)(b), F.S.), both of which are currently imposed by Lee County. State law also allows for the distribution to be on a mutually-agreed upon basis, as specified in an interlocal agreement.

At this time, we do not have an interlocal agreement for gas tax distribution with the Town. When the Town incorporated, the distribution for the gas taxes was based on Section 336.025(4)(b)1, Florida Statutes, which provides that the distribution to new municipalities will be equal to the County's per lane mile expenditures in the previous year times the lanes miles that will be the responsibility of the new municipality. We used total County transportation expenditures in the formula, which led to the 2.8% per year share, or about \$629,000 if applied to the FY 02 revenues. Unfortunately, we erred in using total transportation expenditures based on all revenue sources to determine the allocation of one revenue source, local option gas taxes. That error was not evident when dealing with a relatively small jurisdiction with few lane miles like the Town, but, when we considered the incorporation impacts of larger jurisdictions like Bonita Springs and Lehigh Acres, it became obvious. If a community with a large number of lane miles like Lehigh Acres incorporated, the application of the formula we mistakenly used for the Town would result in the new city being owed more than the unincorporated County's current share.

Clearly, the more logical interpretation of the statutory formula is to base it on the County's previous years expenditures of the 5-cent and 6-cent local option gas taxes only. This approach is supported by an opinion from the County's bond counsel (attached). Using this correct approach, the Town's share will now be 0.51%, or about \$117,200 if applied to the FY 02 revenues.

In working with the City of Bonita Springs after their incorporation, we developed an alternative distribution approach that attempted to balance the needs of a jurisdiction against the revenues it generated. We developed a formula that was weighted 50% on the number of centerline miles that would be the responsibility of a jurisdiction (a representation of need) and 50% on the population within that jurisdiction (a representation of generated revenue). The City of Bonita Springs agreed to this formula as the basis for their share of the local option gas taxes, which is incorporated into an interlocal agreement. The Board of County Commissioners at their June 3, 2002 Management & Planning Committee meeting indicated general concurrence with the use of this approach in dealing with other jurisdictions. The Town's share under this 50/50 formula would be 1.01%, or about \$226,000 if applied to the FY 02 revenues. We would like to offer the Town the opportunity to enter into an interlocal agreement to specify the local option gas tax distribution using this 50/50 formula.

We need to notify the Florida Department of Revenue (DOR) about the local option gas tax distribution percentages by July 1, 2002. Therefore, we would like to know whether you desire to have this year's allocation based on the statutory formula as correctly calculated, or on the proposed 50/50 formula, which

Ms. Marsha Segal-George

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must be specified in an interlocal agreement. If you choose the 50/50 option, we can let the DOR know the general basis for the distribution by the deadline and continue to work on execution of the interlocal agreement beyond July 1st.

If you have any questions please call at 479-8580, but, in any case, we will need a prompt response because of the July 1st deadline. Thank you for your attention to this matter.

Sincerely,

DEPARTMENT OF TRANSPORTATION



for Scott M. Gilbertson, P.E.
Director

SMG:DL:lcc

Attachment

cc: Board of County Commissioners
Honorable Dan Hughes, Mayor, Town of Fort Myers Beach
Don Stilwell, County Manager
Jim Lavender, County Public Works Director
Tony Majul, County Budget Services Director
Jim Lewin, Budget Analyst
Jim Yeager, County Attorney
David Owen, Chief Assistant County Attorney
David Loveland, DOT Transportation Planning Manager
Richard V.S. Roosa, Esq.

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NABORS, GIBLIN & NICKERSON, P.A.

ATTORNEYS AT LAW

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09 MAY 12 PM 3:07

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SARAH M. BLEAKLEY
WARREN S. BLOOM
HARRY F. CHILES
MAUREEN MCCARTHY DAUGHTON
VIRGINIA SAUNDERS DELEGAL
L. THOMAS GIBLIN
ERIK P. KIMBALL
CHARLES R. MAXWELL II
HEATHER J. MELOM
STEVEN E. MILLER
MARK T. MUSTIAN
ROBERT L. NABORS
GEORGE H. NICKERSON, JR.
GREGORY T. STEWART
JOHN R. STOKES
CHRISTOPHER M. TRABER
WILLIAM D. TYLER
MICHAEL L. WATKINS
JÉAN E. WILSON

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TELECOPY (813) 281-0129

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WILLIAM J. ROBERTS
OF COUNSEL

May 11, 2000

Via Hand Delivery

David M. Owen
Assistant County Attorney, Lee County
P.O. Box 398
Fort Myers, Florida 33902-0398

Re: Local Option Gas Tax Distribution to Newly Incorporated Municipalities

Dear Mr. Owen:

Pursuant to your request, this letter is written to provide our opinion on the intended and most reasonable interpretation of the statutory formula for distribution of local option gas taxes to newly incorporated municipalities.

It is our understanding that the City of Bonita Springs was recently created in Lee County. See Ch. 99-428, Laws of Florida. Section 74 of the new City of Bonita Spring's charter provides that the city will be entitled to receive local option gas tax revenues beginning on October 1, 2000. Id. The charter does not provide a distribution formula to calculate the city's initial share of gas tax revenues. Rather this section provides:

The City of Bonita Springs shall be entitled to receive local option gas tax revenues beginning October 1, 2000, in accord with an interlocal agreement if executed prior to June 1, 2000. If said interlocal agreement is not executed prior to June 1, 2000, the distribution shall [b]e in accord with the lane-mile formula contained in s. 336.025(4)(b)1., Florida Stat[ut]es.

Id.

In order to provide the new City of Bonita Springs with an appropriate share of local

option gas tax revenues, you have asked us for an opinion on the intended meaning of the gas tax statutory distribution formula to newly incorporated municipalities.

Based upon the facts as we know them and a reasoned reading of section 336.025, Florida Statutes, it is our opinion that the "county's per lane mile expenditure" refers to the County's expenditures of the Original Six Cents gas tax and the ELMS Five Cents gas tax in the previous year on all County roads. In reaching this conclusion, this letter will briefly examine section 336.025, Florida Statutes. Then, we will provide a reasoned statutory interpretation of section 336.025, Florida Statutes. Finally, we will relate the experiences of other local governments and the Department of Revenue in determining the proper distribution to new municipalities.

Local Option Gas Taxes

Florida counties have the statutory authority to impose three local option gas taxes. See §§ 336.025, 336.021, Florida Statutes. Because the Ninth Cent gas tax, which is imposed under section 336.021, Florida Statutes, is not legally required to be shared with municipalities, only the Original Six Cents tax¹ and the ELMS Five Cents tax² will be discussed herein. Both the Original Six Cents and the ELMS Five Cents must be shared by the County with all eligible municipalities therein. The gas tax revenues may be distributed to municipalities either pursuant to an interlocal agreement between the County and the municipality or pursuant to the statutory distribution formula in section 336.025(4), Florida Statutes. This statutory formula provides as follows:

[T]he proceeds of the tax shall be distributed among the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county.

§ 336.025(4)(a), Fla. Stat. For purposes of this section, "transportation expenditures" means all expenditures of local or state shared revenue sources, excluding bond proceeds, for the following transportation programs:

- (a) Public transportation operations and maintenance.
- (b) Roadway and right-of-way maintenance and equipment and structures used

¹ This tax is authorized in section 336.025(1)(a), Florida Statutes.

² This tax is authorized in section 336.025(1)(b), Florida Statutes.

primarily for the storage and structures used primarily for the storage and maintenance of such equipment.

- (c) Roadway and right-of-way drainage.
- (d) Street lighting.
- (e) Traffic signs, traffic engineering, signalization, and pavement markings.
- (f) Bridge maintenance and operation.
- (g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

§ 336.025(7), Fla. Stat.

Given the historical "transportation expenditures" information that is needed to properly calculate an eligible municipality's share of the local option gas taxes, a problem arises if a new municipality is created for which no historical information would logically be available. To address this situation, the Legislature enacted a statutory distribution formula specifically for new municipalities. Section 336.025(4)(b)1., Florida Statutes, provides for the distribution of local option gas taxes to newly incorporated municipalities. This section provides, in part:

The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the lane miles within the jurisdiction or responsibility of the municipality, in which case the county's share shall be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

§ 336.025(4)(b), Fla. Stat. It is important to note, however, that the amount distributed to the County cannot be reduced below the amount necessary for the payment of principal and interest and any necessary reserves under an existing bond resolution backed by the local option gas taxes. Id.

Unfortunately, "per lane mile expenditure" is not a defined term in section 336.025, Florida Statutes. Accordingly, the principles of statutory interpretation, as well as the Department of Revenue's administrative interpretation of the new municipality distribution

formula, will likely control the meaning of "per lane mile expenditure."

Statutory Interpretation of the New Municipality Statutory Distribution Formula

The interpretation of a statute is primarily a question of law to be determined by the court. T.J.R. Holding Co., Inc. v. Alachua County, 617 So.2d 798, 800 (Fla. 1st DCA 1993). In determining the meaning of a statute, the primary guide is the purpose of the legislature. Indeed, "the polestar by which the court must be guided is the legislative intent." State Department of Environmental Regulation v. SCM Gildco Organics Corporation, 606 So.2d 722, 725 (Fla. 1st DCA 1992); see also In re order on Prosecution of Criminal Appeals by the Tenth Judicial Circuit Public Defender, 561 So.2d 1130, 1137 (Fla. 1990); State v. Webb, 398 So.2d 820, 824 (Fla. 1981); Devin v. City of Hollywood, 351 So.2d 1022, 1023 (Fla. 4th DCA 1976). Florida courts adhere to several fundamental rules in deriving legislative intent.

The primary rule of statutory construction is that legislative intent must be determined primarily from the language of the statute itself. Miele v. Prudential-Bache Securities, Inc., 656 So.2d 470, 471 (Fla. 1995). When the words of the statute are clear, the courts will not resort to other methods of statutory construction. Zuckerman v. Hofrichter & Quiat, P.A., 646 So.2d 187, 188 (Fla. 1994).

[L]egislative intent must be determined primarily from the language of the statute. It must be assumed that the legislature knows the meaning of the words and has expressed its intent by the use of the words found in the statute. The legislative history of a statute is irrelevant where the wording of a statute is clear.

Aetna Casualty & Surety Company v. Huntington National Bank, 609 So.2d 1315, 1317 (Fla. 1992). Indeed, for a court to construe an otherwise clear statute in a way that goes against its express terms has been deemed an infringement on legislative power. "It has been accurately stated that courts of this state are 'without power to construe an unambiguous statute in a way which would extend, modify, or limit its express terms or its reasonable and obvious implications. To do so would be an abrogation of legislative power.'" Barnett Bank of South Florida v. State Department of Revenue, 571 So.2d 527, 528 (Fla. 3rd DCA 1990).

When the meaning of a statute remains doubtful after a plain reading of the language of the statute itself, additional rules of construction are then employed to determine the proper interpretation. For example, courts also hold that the "presence of a term in one part of an act and its absence from another argues against reading it as implied by the section from which it is omitted." St. George Island, Ltd. v. Rudd, 547 So.2d 958, 961 (Fla. 1st DCA 1989). This rule of construction is consistent with the command that

courts should avoid absurd results in construing laws, Tampa-Hillsborough County Expressway Authority v. K.E. Morris Alignment Service, Inc., 444 So.2d 926, 929 (Fla. 1983), and should presume that the Legislature has knowledge of existing law when they pass a statute. Woodgate Development Corporation v. Hamilton Investment Trust, 351 So.2d 14, 16 (Fla. 1977). Moreover, all statutes dealing with the same subject must be construed in harmony. Mann v. Goodyear Tire & Rubber Company, 300 So.2d 666, 668 (Fla. 1974).

In the present case when the new municipality distribution formula is read in conjunction with the entirety of section 336.025, Florida Statutes, the clear legislative intent is to provide the new municipality with the amount of gas taxes the city would have been allotted had the historical transportation expenditures been available.³ However, because such information is not available, the Legislature was creating a proxy for the city's historical transportation expenditures to estimate the new city's fair share. The proxy the Legislature chose was the county's per lane mile expenditures in the previous year, which is an obvious attempt to approximate the distribution formula for existing cities in order to treat all municipalities the same.

Accordingly, because a statute must be interpreted to avoid absurd results and in harmony with other provisions on the same subject, the only logical meaning of the "county's per lane mile expenditure" is the county's expenditures of the Original Six Cents gas tax and ELMS Five Cents gas tax in the previous year on all roads in the County. If all county expenditures — including bond proceeds, impact fees and the Ninth Cent gas tax — were examined to determine the per lane mile sum, not only would this approach be inconsistent with the logical legislative intent, the definition of "transportation expenditures," and the historical expenditures approach for existing cities, but it would also lead to an absurd result by dramatically increasing the new municipality's initial gas tax distribution. The initial distribution to the new city would be artificially inflated by the revenue sources (such as bond proceeds, impact fees and the Ninth Cent gas tax) that are not legally required to be shared with municipalities; thus future distributions based upon historical expenditures of only the Original Six Cents and ELMS Five Cents would necessarily be much smaller than the city's initial payment. Because it must be presumed that the Legislature had knowledge of the law regarding legally shared revenue sources and the existing statutory distribution formula to established cities, any intent to provide a windfall to new municipalities by including all revenue sources in the "per lane mile expenditure" sum would have to be expressly enumerated in the statute. Such an intent to include all revenue sources in the "per lane mile expenditure" is noticeably absent.

³Despite a thorough review of the legislative history of section 336.025, Florida Statutes, including relevant staff analyses, no information explaining the intent behind the "per lane mile expenditure" was found.

Administrative Interpretation of the New Municipality Statutory Distribution Formula

Not only does the statutory interpretation of the new municipality distribution formula lead to the conclusion that the meaning of the "county's per lane mile expenditure" is the county's expenditures of the Original Six Cents gas tax and ELMS Five Cents gas tax in the previous year on all roads in the County, but the Department of Revenue concurs in this result. As the administrative body charged with control over gas tax distributions, the Department of Revenue's interpretation is "entitled to great deference and should not be overturned unless clearly erroneous or in conflict with the legislative intent of the statute." Donato v. AT&T, 25 Fla. L. Weekly S44 (citing Mayo Clinic Jacksonville v. Department of Professional Regulation, 625 So. 2d 918, 919 (Fla. 1st DCA 1993)).

Although the Department of Revenue does not have any administrative rules concerning the new municipality distribution formula, David Ansley, Refunds Sub-Process Division of the Department of Revenue, articulated the Department of Revenue's interpretation of this formula. According to Mr. Ansley, the Department of Revenue's interpretation of this formula is that the Legislature intended counties to include only the expenditure of the Original Six Cents and the ELMS Five Cents gas taxes on all roads in the county (not merely those within the incorporated area). In his experience, Mr. Ansley indicated that new municipalities typically insist that all county revenue sources be included in the "per lane mile expenditure" in order to maximize the initial distribution, and that counties believe only the Original Six Cents and the ELMS Five Cents taxes should be calculated. Although the Department of Revenue attempts to remain neutral during these disputes, Mr. Ansley indicated that the Department's interpretation is consistent with the counties' because the inclusion of any other revenue sources would lead to an absurd initial distribution that is not justified by section 336.025, Florida Statutes.

As a practical matter, Mr. Ansley's account of the traditional positions of counties and municipalities with regard to the new municipality gas tax distribution formula is accurate. For example, Monroe County and the new Village of Islamorada wrestled with this issue after the Village became eligible for gas taxes. The County's position was that only gas tax expenditures should be used (arriving at an initial distribution amount of \$153,000) and the Village asserted that all county transportation expenditures should be examined (arriving at an initial amount of \$439,000). According to Greg Tindle, Assistant Village Manager, because the two local governments could not agree on the meaning of the "per lane mile expenditure" formula, they elected to split the difference, and the Village received an initial distribution of \$296,000.


Collier County and the new municipality of Marco Island also recently confronted this issue. According to Michael Smykowski, Collier County Budget Director, the County maintained that only the Original Six Cents and ELMS Five Cents expenditures countywide should be used in applying the new municipality distribution formula. The County's interpretation of the formula ultimately prevailed and was used in calculating Marco Island's

David M. Owen
May 11, 2000
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gas tax distribution.

I hope this reasoned argument and anecdotal information proves useful to you in determining the initial gas tax distribution to the new City of Bonita Springs. If you have any questions, please do not hesitate to contact me.

Very truly yours,

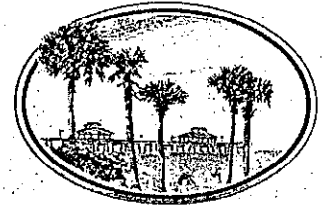


Heather J. Melom

HJM:

cc: James G. Yaeger, County Attorney (via facsimile)
Robert M. Gray, Deputy County Attorney (via facsimile)
Robert L. Nabors, Esq.

Town of Fort Myers Beach



Daniel L. Hughes
Mayor

Terry Cain
Vice-Mayor

Howard Rynearson
Seat 3

Bill Thomas
Seat 4

Bill VanDuzer
Seat 5

June 17, 2002

The Honorable Robert P. Janes
Chairman, Lee County Board of County Commissioners
P.O. Box 398
Fort Myers, FL 33902-0398

Re: Local Option Gas Tax Distribution

Dear Bob:

This letter and my telephone discussion with you last Thursday are in response to Scott Gilbertson's letter to Marsha Segal-George dated June 10, 2002, received on June 12, 2002.

In that letter, we were advised that we had two options, both of which drastically reduced the Town's historic allocation. We were further advised that we had to advise your Department of Transportation (DOT) of our decision prior to July 1, 2002 - the deadline for notifying the Florida Department of Revenue (DOR) about local gas tax distribution percentages. As I mentioned to you in our conversation, this ultimatum placed the Town in a difficult situation, there being only two weeks until the deadline. We have a draft of our budget for fiscal 2002 - 2003 already prepared to be approved at our Council meeting to be held on June 24, 2002. Moreover, our revised Five-Year Capital Schedule of Improvements, anticipating the current gas tax revenues, has been drafted and we will have the second statutory public hearing on it this evening.

Our staff had monitored your June 3, 2002 Management and Planning Committee meeting, and I subsequently reviewed the tape thereof. We all concluded that the BOCC at that meeting directed its staff to open a dialogue with the Town to hopefully develop a mutually agreeable interlocal agreement. Certainly, no specific directive was given to immediately reduce our allocation which would be the result under the options posed in Scott's letter.

We appreciate your recognition of our dilemma and willingness to request your DOT staff to reconsider the situation. As a result, I have received several phone calls on Friday



from Scott, wherein he advised that his staff will recommend that our share continue to be 2.8% for another year.

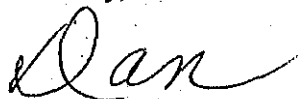
We understand that your staff is relying on a legal opinion which altered your interpretation of the statutory formula for calculating gas tax. Please be aware that we believe that interpretation only applies to newly incorporated municipalities and does not apply to the Town. Over the last 6 ½ years, we have been the only municipality willing to discuss the equitable distribution of the gas tax as between Lee County and all of the cities. We will continue to make ourselves available to participate in such discussion.

Since we receive the smallest gas tax allocation (½ of Sanibel's allocation) but as a popular tourist destination that must deal with regional transportation issues, we assume that all municipalities will participate in a dialogue on the equitable distribution of gas tax in Lee County. We hope that the Town is not being singled out for special unfavorable treatment.

We applaud your effort to address equity issues across the County and believe that if equity is truly addressed, then both the County and our Town will greatly benefit from such discussions.

The support by you and your fellow Commissioners is of critical importance to the Town – not only as to the significant unanticipated impact on our budget but also as a demonstration of the resolve to maintain a good line of communications and a positive working relationship with the Town.

Sincerely,



Daniel Hughes, Mayor
Town of Fort Myers Beach

cc: Board of County Commissioners
Don Stilwell, County Manager
Jim Lavender, County Public Works Director
Tony Majul, County Budget Services Director
Jim Lewin, Budget Analyst
Jim Yeager, County Attorney
David Owen, Chief Assistant County Attorney
David Loveland, DOT Transportation Planning Manager
Vice Mayor Terry Cain, Town of Fort Myers Beach
Town Manager Marsha Segal-George, Town of Fort Myers Beach
Deputy Town Manager John Gucciardo, Town of Fort Myers Beach
Richard Roosa, Town Attorney
Scott Gilbertson, Director Lee County DOT

RECEIVED
JUN 18 2002