

## **APPENDIX H:**

### **Regional Mobility Plan Financial Resources**

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#### **INTRODUCTION**

The financial resources element is a critical part of the development of the C RTPA 2035 Long Range Transportation Plan, or the Regional Mobility Plan. This financial resources document provides the financial information necessary to develop an affordable list of projects from the Needs Plan and ultimately, a list of cost feasible projects for inclusion in the 2035 Cost Feasible Plan. This financial resources document contains an analysis of the existing and potential revenue sources for transportation, as well as the projection of these resources to the year 2035. These projections are based on expected growth and inflation through the horizon year of 2035.

This document provides the financial information needed to develop the Cost Feasible Plan (CFP) that includes projects identified for the Year 2015, 2020, 2025, 2030 and 2035. The CFP serves as an implementation guide for local policy and decision-makers. Also included is the summary of each traditional and non-traditional revenue sources.

#### **EXISTING FEDERAL AND STATE REVENUE SOURCES**

Federal and state revenue sources traditionally make up the largest share of transportation funding for projects. The Florida Department of Transportation (FDOT) provided much of the information. In addition to FDOT, the Local Government Financial Information Handbook, August 2009, published by the Florida Department of Revenue and Florida's Transportation Tax Sources, A Primer, January 2010, published by FDOT, are the primary sources of information.

##### **Federal Highway Fuel Taxes**

The first highway fuel tax levied by the federal government occurred in 1932 with a one cent per gallon tax. The fuel tax has undergone a number of adjustments over the years, with the first occurring in 1959, when the tax was increased to four cents per gallon.

In 1956, the Highway Trust Fund was established. This fund was the recipient of the fuel taxes, which were dedicated to and used exclusively for the development of the surface transportation system.

The fuel tax rate set in 1959 continued as a constant until 1979, when gasohol was exempted from the tax. In 1983, the federal fuel tax underwent a major restructuring. Tax on gasoline and diesel fuel was raised to nine cents per gallon and five cents per gallon tax was applied to gasohol. In 1984, in an effort to reduce the federal deficit, the tax on diesel fuel was raised to 15 cents per gallon and the tax on gasohol was raised to six cents per gallon.

In 1990, an additional tax of five cents was levied on fuels; however, in an effort to reduce the national deficit, only one half (two and a half cents) were dedicated to the Highway Trust Fund and the other half of the tax proceeds went to the General Fund. In 1993, in another deficit reduction effort, the fuel tax was again increased, but 100% of these proceeds were sent to the

General Fund. In 1997, under the Taxpayer Relief Act, the proceeds from the 1990 tax increase were redirected from the General Fund to the Highway Trust Fund.

Currently, the federal fuel tax levied on gasoline and gasohol is 18.4 cents per gallon and 24.4 cents per gallon on diesel fuel.

The Federal Highway Administration (FHWA) is the responsible federal agency for distribution of the funds from the Highway Trust Fund. These funds are distributed to each state through a system of formula grants and discretionary allocations.

### **State Highway Fuel Taxes**

Highway fuel taxes on the state level are the oldest continuous source of funding for transportation. The first fuel tax implemented in the state was levied in 1921 at one cent per gallon and underwent periodic increases. In 1971, the fuel tax was eight cents per gallon, with the proceeds of four cents distributed to the state and proceeds from the remaining half distributed to local governments. In 1972, individual counties were allowed to levy a time-limited additional tax which could be retained locally.

In 1983, the fuel tax structure underwent a significant restructuring. The FDOT share of the fuel tax revenues was repealed and replaced with a sales tax of five percent on all motor and special fuels (gasoline and diesel). The proceeds from this sales tax were directed to FDOT. The tax, which was also tied to a consumer index, was calculated at 5.7 cents per gallon. The legislation also included a “floor” of the calculated 5.7 cents per gallon so that the tax could not dip below that level.

In 1990, the tax structure was again revamped, raising the tax level from five to six percent and also including tying the tax level to a different, less volatile index. The legislation also included raising the “floor” to 6.9 cents per gallon. The four cents dedicated to local distribution has remained intact and is comprised on three components: the Constitutional Fuel Tax (two cents per gallon); the County Fuel Tax (one cent per gallon); and the Municipal Fuel Tax (one cent per gallon).

The Constitutional Gas Tax is a formula based distribution to each county. The formula is included in the state constitution and is based on a combination of population, area and a collection element. The county distribution factor is computed annually. The first priority for these funds is to meet any debt service requirements on any bond issues backed with these funds. The remainder, if any, of the distribution is applied to the county’s transportation trust fund, which may be used only for right of way acquisition or construction and maintenance of roadways.

The County Gas Tax is distributed to each county using the same formula as the Constitutional Gas Tax. These revenues may be used for any transportation purpose, including debt reduction for transportation projects. The Municipal Gas Tax proceeds are directed into the Revenue Sharing Trust Fund for Municipalities along with other non-transportation related funds. These revenues may be used for transportation related expenditures within incorporated areas, such as

right of way acquisition, construction or maintenance and are distributed based on the criteria defined in the legislation.

In 1990, the state levied an additional tax, known as the State Comprehensive Enhance Transportation System Tax (SCETS). This tax is based on the First Local Option Gas Tax and can vary between 4.6 cents and 5.6 cents per gallon. Those counties that have enacted the First Local Option Gas Tax receive the 5.6 cents of the SCETS, although the funds are not distributed directly to the county, but to the applicable FDOT District, and if possible, to the county where the funds were collected.

**Table 1** contains a summary of the available federal and state fuel taxes, which total 43.3 cents per gallon on gasoline, excluding gasohol and diesel fuels. These taxes provide the majority of the funding for transportation projects throughout the state. However, as the federal and state governments continue to struggle with meeting transportation needs, local governments may play a much larger role in funding transportation improvements than in previous years.

**Table 1**  
**Summary of Federal and State Revenue Sources**

Federal Highway Fuel Taxes		State Highway Fuel Taxes	
Type	Cents per Gallon	Type	Cents per Gallon
Gasoline	18.4	Local Government (Constitutional Gas Tax, County Gas Tax, Municipal Gas Tax)	4.0
Diesel	24.4	Fuel Sales Tax	12.0
Gasohol	18.4	SCETS (State Comprehensive Enhanced Transportation System)	6.7
		Other Fuel Taxes (Coastal Protection, Water Quality, Inland Protection, Agricultural Inspection)	2.2

## **FLORIDA DEPARTMENT OF TRANSPORTATION DISTRICT 3 FORECASTED REVENUES**

The FDOT District 3 Planning Office provided state and federal transportation funding estimates for the Capital Region area from 2014 through 2035. These figures are for planning purposes only and do not represent any funding commitments. FDOT identifies two major work program areas consisting of capacity and non-capacity programs.

Funds forecast for capacity programs may be used to expand existing transportation systems. FDOT capacity improvement programs include the Strategic Intermodal System (SIS) of which the Florida Intrastate Highway System (FIHS) is the roadway component. The other major capacity program focuses on other arterials outside of the FIHS.

The FIHS was implemented by state legislation in 1990 and the system includes the Interstate highways, the Turnpike System, selected urban expressways, major intercity arterials, and any new limited access facilities. The FIHS network provides for high-speed, high volume traffic movements and is focused on the efficient movement of people and goods.

In 2003, the state legislature established the SIS to enhance the state's competitiveness in the global economy. This network includes high priority, intermodal transportation projects, including the FIHS, the state's most significant air, rail and port facilities, intercity bus terminals and waterways.

The second capacity program includes other arterial facilities on the State Highway System, but not included in the FIHS and other facilities not included in the SIS. Funds from this program may be used for right of way acquisition, construction, capacity and operational improvements, and funding assistance for capital and operational needs of transit, paratransit and ridesharing systems and programs.

**Table 2** depicts the FDOT funding estimates for the CRTPA region through the year 2035.

**Table 2**  
**Capacity Program Estimates for CRTPA**  
**State and Federal Funds - 2035 Revenue Forecast**  
**(Year of Expenditure in Millions of Dollars)**

Capacity Programs	2035 Revenue Forecast					
	FYs 14 - 15	FYs 16 - 20	FYs 21 - 25	FYs 26 - 30	FYs 31 - 35	22 Year Total
SIS Highways/FIHS Construction/ROW	N/A	N/A	N/A	N/A	137.7	137.7
Other Arterial Construction/ROW	8.6	25.6	28.5	30.9	33.3	126.9
Transit	5.8	18.2	20.5	22.8	25	92.3
<b>TOTAL CAPACITY PROGRAMS</b>	<b>14.4</b>	<b>43.8</b>	<b>49.0</b>	<b>53.7</b>	<b>196</b>	<b>356.9</b>

Areas of over 200,000 population are designated as Transportation Management Areas (TMA). These areas are subject to meeting additional transportation planning requirements over and above the requirements for those areas under 200,000. These requirements deal with congestion management systems, plan updates and project selection. Because of these more intensive planning requirements, additional funds are provided to the designated TMA areas. FDOT District 3 has provided an estimate of the TMA funding for the CRTPA region through the year 2035. These funding estimates are shown in **Table 3**.

**Table 3**

**TMA Estimates for CRTPA  
State and Federal Funds – 2035 Revenue Forecast  
(Year of Expenditure in Millions of Dollars)**

Capacity Programs	2035 Revenue Forecast					
	FYs 14 - 15	FYs 16 - 20	FYs 21 - 25	FYs 26 - 30	FYs 31 - 35	22 Year Total
TMA Funds	8.5	22.4	23.6	24.3	24.5	103.3

**Table 4** provides the FDOT District 3 estimate for the anticipated transportation enhancement funds for the CRTPA region. These funds are not additional revenues, but are included in the other arterial capacity program. The information shown in **Table 4** is for informational purposes only.

**Table 4  
Enhancement Estimates for CRTPA  
State and Federal Funds – 2035 Revenue Forecast  
(Year of Expenditure in Millions of Dollars)<sup>1</sup>**

Capacity Programs	2035 Revenue Forecast					
	FYs 14 - 15	FYs 16 - 20	FYs 21 - 25	FYs 26 - 30	FYs 31 - 35	22 Year Total
Enhancement Funds	1.3	3.5	3.7	3.8	3.9	16.2

<sup>1</sup> For informational purposes only; these estimates are included in Table 1 and do not represent additional funds.

## OPTIONAL LOCAL SOURCES OF REVENUE

There are a several options available to local governments for raising revenue dedicated to transportation. Historically, the state viewed the authority to levy taxes, particularly on certain categories, such as fuels, as their exclusive jurisdiction. However, the explosive growth of the state during the 1960s and 1970s, coupled with other economic factors, put local governments in the position of extreme financial demands and limited ways to raise revenue.

As mentioned earlier, in 1972, the state allowed a time-limited local option tax for the first time. This tax was the first of several options provided to local governments as a way to raise revenue that could be retained locally for transportation. Currently, there are three local option taxes dealing exclusively with transportation available to local governments.

## **Local Option Gas Tax (LOGT)**

### ***First LOGT F.S. 206.41, 336.025***

In 1983, when the state restructured its transportation taxes, it also provided a major source of revenue for local governments. This revenue source was in the form of a Local Option Gas Tax.

This gas tax was initially established as a tax that could range from one cent to four cents per gallon. The tax was levied at the option of the Board of Commissioners and was in effect for a period of five years. In addition, the tax revenues were required to be shared with the municipalities within the county.

The Local Option Gas Tax has undergone several iterations since 1983. In the first change, which occurred in the following session, was the extension of the tax duration from five to ten years in order to provide local governments with the ability to make the revenues minimally suited for debt security. In 1985, the second change allowed the counties to authorize a tax of up to six cents per gallon and also included a 30-year duration. The collection point of the tax was also moved from the wholesale to retail level in order to more accurately identify the source of the revenues.

In 1992, the legislature allowed the use of these tax revenues on capital infrastructure projects other than transportation for small counties, or those with a population of less than 50,000. However, these counties could only authorize other capital expenditures if the transportation element of their local comprehensive plan had been satisfied.

### ***Second LOGT F.S. 206.41, 206.87, 336.026***

In 1993, the individual counties were allowed the option of levying an additional one cent to five cents per gallon, excluding diesel fuel. With the implementation of this additional LOGT, the state allowed counties to levy a total of eleven cents per gallon. The requirements for this additional tax mirrored the first LOGT requirements, in that the proceeds must be shared with municipalities. In addition, these funds can also be used as matching funds.

Currently, all 67 counties in the state have implemented Local Option Gas Taxes in amounts ranging from five cents to 11 cents. Twenty counties have implemented the maximum eleven cents in addition to the ninth cent tax.

**Within the CRTPA region, all four counties have implemented a Local Option Gas Tax of six cents.**

### **Ninth – Cent Gas Tax F.S. 206.41, 206.87, 336.021**

The name for this tax comes from when the fuel tax was at the eight cents per gallon level and local governments were provided the option of an additional cent per gallon. While the enacting legislation for this tax has undergone several iterations for implementation, currently any county can impose the ninth cent tax with an extraordinary vote (majority plus one) of its Board of Commissioners. Revenues may be shared within the county and its municipalities in any agreed

upon proportion. Currently, there are 51 counties in the state that have imposed the ninth cent tax.

**Within the Capital Region, Jefferson, Leon and Wakulla Counties have implemented the tax. Gadsden County does not have the ninth cent tax.**

### **Local Government Infrastructure Surtax F.S. 212.055**

The Local Government Infrastructure Tax, is also known as the Local Option Sales Tax and can be levied at a rate of ½ percent to one percent. The tax is generally approved through a countywide referendum process. The tax applies to all purchases less than \$5,000 and resulting revenues are restricted to planning and constructing infrastructure, land acquisition for public recreation, conservation or for the protection of natural resources.

The tax, when originally approved by the legislature, carried a 15 year time limit, but in 1993, the legislature deleted the time limit and it can be extended beyond the 15 years by countywide referendum approval.

### **Charter County and Regional Transportation System Surtax F.S. 212.055 (1) (HB 1271)**

The Charter County and Regional Transportation System Surtax was originally authorized in 1976 as a measure designed to help fund the Dade Area Rapid Transit system. The legislation allowed the imposition of a discretionary sales tax levied at a rate of up to one percent of the transaction. The ability to levy this tax was restricted to those charter counties which had adopted their charters prior to January 1, 1984. This restriction limited the taxing ability to five counties, including Broward, Dade, Duval, Sarasota and Volusia. In 1992, the legislature expanded the taxing ability to include Hillsborough and Pinellas Counties.

There is no time restriction on the tax and the tax does not apply to single item sales of \$5,000 or greater, nor does it apply to fuel sales. In order to impose the tax, the motion must be approved by a countywide referendum. In addition, funds may be transferred to an expressway or transportation authority in order to finance and/or operate a bus system or to maintain and/or construct roadways.

In 2009, the legislation was again revised so that 20 counties are now eligible to impose the tax. Currently, only two counties, Dade and Duval, have imposed the tax, both at ½ percent.

### **Transportation Regional Incentive Program**

The Transportation Regional Incentive Program (TRIP) was implemented by the legislature in 2005. This program is intended to encourage regional planning through the provision of funds to be used for state match for regionally significant transportation projects that are identified and prioritized by regional partners.

TRIP funds are used to match local or regional funds on a 50/50 basis to match up to 50 percent of total project costs for transportation projects. **Table 5** depicts the expected TRIP funds for



District 3, however the forecast may change if TRIP funds are utilized for the High Speed Rail project. These funds are included for informational purposes and estimates may be as much as 50 percent less than shown.

**Table 5**  
**FDOT District 3 Transportation Regional Incentive Program (TRIP) Estimates**  
**State and Federal Funds – 2035 Revenue Forecast**  
**(Year of Expenditure in Millions of Dollars)<sup>1</sup>**

Capacity Programs	2035 Revenue Forecast					
	FYs 14 - 15	FYs 16 - 20	FYs 21 - 25	FYs 26 - 30	FYs 31 - 35	22 Year Total
Districtwide TRIP Funds	21.3	47.0	45.5	45.5	45.5	204.8

<sup>1</sup> For informational purposes only. Estimates are for TRIP Funds not included in an FDOT Work Program as of April 1, 2008. MPOs have been provided guidance on planning for TRIP Funds in the 2035 Revenue Forecast Handbook. In addition, recent estimates of TRIP Funds available may be as much as 50 percent less.

### New Starts

These funds are provided for fixed guideway systems that utilize and occupy a separate right of way or rail line for the exclusive use of mass transportation and other high occupancy vehicles. Also included are fixed centenary systems and a right of way usable by other forms of transportation. Eligible modes include, but are not limited to light rail, heavy rail, commuter rail, automated guideways, people movers, and other exclusive use right of way, such as bus rapid transit and other high occupancy vehicles.

FDOT District 3 has provided a statewide forecast of New Starts transit estimates, which are shown in **Table 6**. These figures are shown for informational purposes only.

**Table 6**  
**FDOT Statewide New Starts Transit Estimates**  
**State and Federal Funds – 2035 Revenue Forecast**  
**(Year of Expenditure in Millions of Dollars)<sup>1</sup>**

Capacity Programs	2035 Revenue Forecast					
	FYs 14 - 15	FYs 16 - 20	FYs 21 - 25	FYs 26 - 30	FYs 31 - 35	22 Year Total
Statewide New Starts Funds	150.0	291.7	270.9	270.9	270.9	1254.4

<sup>1</sup> For informational purposes only. Estimates are for New Starts not included in an FDOT Work Program as of April 1, 2008. MPOs have been provided guidance on planning for New Start Funds in the 2035 Revenue Forecast Handbook.

## **Toll Revenues**

Toll revenues can be collected on a wide variety of transportation infrastructure facilities with the revenues providing funds for maintenance or to repay construction costs. Under SAFETEA-LU, the authority of the state's to incorporate or levy tolls and value pricing projects has been greatly expanded and many states are considering tolls as a viable option for financing major transportation projects. For those projects financed through bonds, the tolls are typically used to retire the debt and often, the tolls will continue to be enforced to ensure a funding stream for continued facility maintenance. Tolling has significant advantages, which include the funding resulting from a user-based approach and a dedicated and continuous funding stream. In addition, the advances in tolling technology have significantly reduced the delay and the need for large scale toll plaza infrastructure. There are difficulties in implementing tolls within the urban areas because of the frequency of access points; it is also difficult to impose a toll on a previously untolled facility typically due to public outcry.

## **Toll Facilities Revolving Trust Fund (TRTF)**

The Toll Facilities Revolving Trust Fund is administered by the Florida Department of Transportation. Interest free loans are available to local governments for pre-construction activities related to the construction of tolled facilities. The program also provides local governments with a seven to 12 year window for repayment of the loans.

## **Bond Issues**

Transportation and other large infrastructure projects are often financed by local and state governments through the use of revenue or general obligation (GO) bonds. The bonds are typically designated for funding specific projects or programs. GO Bonds are secured by the "full faith and credit" of the local government or bond issuer. Local governments typically secure these bonds through their ad valorem taxing capability. Revenue bonds are linked to a specific source of revenue and must be approved by the voters.

## **Advance Construction**

Construction of projects that are funded with federal dollars may be advanced using state dollars and are later reimbursed with federal dollars.

## **Municipal Services Taxing or Benefit Unit (MSTU or MSBU)**

Municipal Services Taxing or Benefit Units can be applied to specific capital improvements through an additional millage on property. The costs of the proposed improvement are estimated and then the increase in millage rate that will generate the funds to pay for the project is calculated. Exemptions that can be applied to ad valorem taxes are also applicable. Often, specific districts or areas are identified for MSTUs, rather than a wholesale application of the MSTU increased millage rate. According to the Florida Engineering Society, MSBUs are typically dedicated for transportation capital and operating costs association with a specific transportation corridor or geographic area.

## **Ad Valorem Taxes**

Over the last decade, many local governments experienced an increase in ad valorem taxes due to the high levels of growth and the increased valuation of property, although in the last several

years, those valuations have slowed or decreased. With these increases, counties have begun to examine ad valorem taxes as a potential source of revenue for capital transportation improvements, as well as for operations and maintenance.

### **Impact Fees**

Local governments may implement impact fees on a new or proposed development to help pay for costs borne by the public due to the development. Revenue from impact fees is dependent upon the rate of growth and development, which has slowed over the last several years. Impact fees are typically used to pay for additional or new capacity and other revenue sources for system operations and maintenance is still needed.

### **Tax Increment Financing**

Tax increment financing is a tool used by local government to leverage public funds to encourage development by the private sector in a designated area. The value of property within a Community Redevelopment Area (CRA) is identified at a set point in time, which is also known as the “frozen value”. The local government continues to receive tax payments based on that frozen value and the revenue is available for general purposes. Any receipts resulting from increased property values, or “increment”, are deposited into the CRA Trust Fund and dedicated to redeveloping the area. Any tax revenue from real estate collected by the board of education or any other specially designated district are not included in the tax increment financing process. In Florida, unlike in some other states, after receipt of the funds, the entity receiving the tax revenue returns the funds to the CRA Trust Fund, rather than the CRA receiving the funds before funds are distributed to the taxing entity. Use of the tax increment revenues is flexible and can be used, saved, or bonded, however any received funds are required to be used for redevelopment purposes and not for funding general purpose items. Transportation projects may be funded from the tax increment revenue if they are identified and adopted in the CRA Plan, as well as included in the local government Capital improvement Plan.

### **Proportionate Fair Share**

Concurrency in Florida was created to ensure that that development could not result in a reduction of the adopted level of service on a public facility identified in the local government comprehensive plan. State legislation was passed in 2005 with the intent of providing greater coordination between the public and private sectors with regard to the mitigation of development impacts on the transportation system. Proportionate Fair Share is a tool that can be used by local governments to identify the fair-share of costs to the developer in order to meet concurrency. The fair share from the private sector can be combined with public sector funds to implement a transportation project needed to meet the concurrency requirements. This method does provide the opportunity to utilize private sector funds to construct public sector projects.

### **Multimodal Transportation District**

The Multimodal Transportation District designation was developed as a concurrency exception tool that incorporated the integration of transportation with land use in the designation process. A district may be designated based on identified land use and multimodal level of service requirements. These requirements were developed through a cooperative effort between Florida Department of Community Affairs and FDOT based on professionally accepted techniques and

standards. Development fees collected can be used to enhance bicycle, pedestrian and transit levels of service as the auto level of service is allowed to move below the adopted standards.

### **Mobility Fees**

Mobility fees, contained in Senate Bill 360 passed in 2009, are to be considered for implementation to replace the existing concurrency system. These mobility fees are to be used to meet mobility needs and that the impacts from development are mitigated proportionately to the impacts, and that fees are distributed to the local governments responsible for the operation and maintenance of the transportation system. Although no specific guidelines were established, mobility fees may be a funding source for transportation improvements, but must be consistent with the local comprehensive plan and regulations supporting the mobility fee concepts.

### **State Infrastructure Bank (SIB)**

The National Highway System Act (1995) established State Infrastructure Banks to encourage the identification of innovative funding techniques by local and state governments and as a method to more effectively use federal dollars. The State of Florida has two SIB accounts, one of which is funded through the federal level and one funded on the state level. All federal requirements for a transportation project must be met to participate in the federally funded SIB.

### **Transportation Infrastructure Finance and Innovation Act (TIFIA)**

The US Department of Transportation is legislatively authorized to provide credit assistance for transportation projects deemed to be of national or regional significance. The forms of credit assistance include secured loans, loan guarantees, and standby lines of credit. The assistance is awarded on a competitive basis and project sponsors may put forward any surface transportation project, including roadway, transit, rail and intermodal projects. There is an established FDOT application process that occurs annually to receive these funds.

### **Economic Development Program**

An Economic Development Program is contained within the Other Arterials Construction Program. This Economic Development Program is administered by the state Office of Tourism, Trade and Economic Development (OTTED), which is housed with the Executive Office of the Governor. Funds for access roads and highway improvements for new and existing business and manufacturing enterprises may be provided.

### **Flexible Match**

Private funds or assets, such as donated rights of way may be applied to a state match on federal aid projects if the donated item is deemed as a participating cost within the project scope. These donated assets, when utilized, reduce the required state matching funds and provides the opportunity to utilize those funds elsewhere.

### **Local Government Advance/Reimbursement Program (LGARP)**

This program is designed to increase the efficiency and timeliness of delivering state transportation projects. Projects can be initiated sooner than scheduled in the FDOT Work Program through local government contributions.

## FORECAST OF OPTIONAL LOCAL REVENUE SOURCES

The State of Florida, through a cooperative effort with the Department of Revenue, the Florida Advisory Council on Intergovernmental Relations, and the Economic and Demographic Research Division of the Joint Legislative Management Committee, publishes the Local Government Financial Information Handbook each year. This document, published in August 2009, is the primary source of information and describes the county and other local revenues and disbursements. The information from this document was used in conjunction with information provided from the budget offices of the local governments.

There are a number of options for funding transportation available to the counties within the Capital Region, although many require a comprehensive, coordinated and creative approach for implementation. **Table 7** depicts the existing revenue options that are available to the counties within the Capital Region, should the local government choose to implement them.

### Local Transportation Revenue Sources

Revenue Source	County			
	Gadsden	Jefferson	Leon	Wakulla
First Local Option Gas Tax	6 cents	6 cents	6 cents	6 cents
Ninth-Cent Gas Tax	None	1 cent	1 cent	1 cent
Second Local Option Gas Tax	None	None	None	None
Local Government Infrastructure Surtax (Local Option Sales Tax)	None	None	1 cent	1 cent
Small County Surtax	1 cent	1 cent	None	None
Regional Transportation System Surtax	None	None	None	None
Toll Revenues	None	None	None	None
Bond Revenues	Varies	Varies	Varies	Varies
Municipal Services Taxing Unit	Varies	Varies	Varies	Varies
Transportation Regional Incentive Program	Varies	Varies	Varies	Varies

### Potential Revenue from Implementation of Second Local Option Gas Tax

The potential revenues from the implementation of the Second LOGT range from one to five cents. The one cent scenario was obtained from the Local Government Financial Information Handbook, August 2009. Revenue projections used an annual growth rate of 1.84% based on the average annual growth of fuel consumption projections estimated by FDOT. Forecasts are calculated in Year of Expenditure dollars, and an inflation rate of 4% from 2010-2011; 3.5% from 2012-2013 was applied. From 2013-2035, an inflation rate of 3% was used to calculate the Year of Expenditure dollars. (2035 Revenue Forecast Handbook, May 2008).

**Tables 8.1** through **8.4** depict the forecasted annual revenues for the counties within the Capital Region if the Second LOGT were implemented.

**Table 8.1**  
**Capital Region Potential Revenue from Second Local Option Gas Tax**  
**(Year of Expenditure)**  
**Gadsden, Jefferson, Leon and Wakulla Counties**

<b>Gadsden County</b>	<b>1 Cent</b>	<b>2 Cents</b>	<b>3 Cents</b>	<b>4 cents</b>	<b>5 Cents</b>
2010	\$ 254,771	\$ 509,542	\$ 1,528,626	\$ 1,019,084	\$ 1,273,855
2011	\$ 279,281	\$ 558,562	\$ 1,675,687	\$ 1,117,125	\$ 1,396,406
2012	\$ 306,149	\$ 588,749	\$ 1,766,246	\$ 1,177,497	\$ 1,471,872
2013	\$ 333,989	\$ 617,583	\$ 1,852,749	\$ 1,235,166	\$ 1,543,957
2014	\$ 362,600	\$ 647,814	\$ 1,943,443	\$ 1,295,629	\$ 1,619,536
2015	\$ 393,662	\$ 682,824	\$ 2,048,472	\$ 1,365,648	\$ 1,707,060
Subtotal FY 2010-15	\$ 1,930,452	\$ 3,605,074	\$ 10,815,223	\$ 7,210,149	\$ 9,012,686
2016	\$ 427,384	\$ 719,726	\$ 2,159,178	\$ 1,439,452	\$ 1,799,315
2017	\$ 463,996	\$ 758,622	\$ 2,275,866	\$ 1,517,244	\$ 1,896,555
2018	\$ 503,744	\$ 799,620	\$ 2,398,861	\$ 1,599,241	\$ 1,999,051
2019	\$ 546,897	\$ 842,834	\$ 2,528,503	\$ 1,685,668	\$ 2,107,086
2020	\$ 593,746	\$ 888,384	\$ 2,665,151	\$ 1,776,767	\$ 2,220,959
Subtotal FY 2016-20	\$ 2,535,767	\$ 4,009,186	\$ 12,027,559	\$ 8,018,372	\$ 10,022,966
2021	\$ 644,609	\$ 936,394	\$ 2,809,183	\$ 1,872,789	\$ 2,340,986
2022	\$ 699,829	\$ 987,000	\$ 2,961,000	\$ 1,974,000	\$ 2,467,500
2023	\$ 759,779	\$ 1,040,340	\$ 3,121,021	\$ 2,080,681	\$ 2,600,851
2024	\$ 824,865	\$ 1,096,564	\$ 3,289,691	\$ 2,193,127	\$ 2,741,409
2025	\$ 895,527	\$ 1,155,825	\$ 3,467,475	\$ 2,311,650	\$ 2,889,563
Subtotal FY 2021-25	\$ 3,824,610	\$ 5,216,124	\$ 15,648,371	\$ 10,432,247	\$ 13,040,309
2026	\$ 972,242	\$ 1,218,289	\$ 3,654,868	\$ 2,436,579	\$ 3,045,724
2027	\$ 1,055,528	\$ 1,284,129	\$ 3,852,388	\$ 2,568,259	\$ 3,210,324
2028	\$ 1,145,949	\$ 1,353,528	\$ 4,060,583	\$ 2,707,055	\$ 3,383,819
2029	\$ 1,244,116	\$ 1,426,676	\$ 4,280,029	\$ 2,853,353	\$ 3,566,691
2030	\$ 1,350,692	\$ 1,503,778	\$ 4,511,335	\$ 3,007,556	\$ 3,759,445
Subtotal FY 2026-30	\$ 5,768,527	\$ 6,786,401	\$ 20,359,203	\$ 13,572,802	\$ 16,966,002
2031	\$ 1,466,398	\$ 1,585,047	\$ 4,755,141	\$ 3,170,094	\$ 3,962,617
2032	\$ 1,592,016	\$ 1,670,708	\$ 5,012,123	\$ 3,341,415	\$ 4,176,769
2033	\$ 1,728,395	\$ 1,760,998	\$ 5,282,993	\$ 3,521,995	\$ 4,402,494
2034	\$ 1,876,457	\$ 1,856,167	\$ 5,568,502	\$ 3,712,334	\$ 4,640,418
2035	\$ 2,037,202	\$ 1,956,480	\$ 5,869,440	\$ 3,912,960	\$ 4,891,200
Subtotal FY 2031-35	\$ 8,700,469	\$ 8,829,399	\$ 26,488,198	\$ 17,658,799	\$ 22,073,498
Total FY 2010 - 2035	\$ 22,759,825	\$ 28,446,185	\$ 85,338,554	\$ 56,892,369	\$ 71,115,461

**Table 8.2**  
**Capital Region Potential Revenue from Second Local Option Gas Tax**  
**(Year of Expenditure)**  
**Gadsden, Jefferson, Leon and Wakulla Counties**

<b>Jefferson County</b>	<b>1 Cent</b>	<b>2 Cents</b>	<b>3 Cents</b>	<b>4 cents</b>	<b>5 Cents</b>
2010	\$ 77,288	\$ 154,576	\$ 463,728	\$ 309,152	\$ 386,440
2011	\$ 84,723	\$ 169,447	\$ 508,341	\$ 338,894	\$ 423,617
2012	\$ 92,874	\$ 178,604	\$ 535,813	\$ 357,209	\$ 446,511
2013	\$ 101,320	\$ 187,352	\$ 562,055	\$ 374,703	\$ 468,379
2014	\$ 109,999	\$ 196,523	\$ 589,568	\$ 393,045	\$ 491,307
2015	\$ 119,422	\$ 207,143	\$ 621,430	\$ 414,287	\$ 517,858
Subtotal FY 2010-15	\$ 585,627	\$ 1,093,645	\$ 3,280,935	\$ 2,187,290	\$ 2,734,112
2016	\$ 129,652	\$ 218,338	\$ 655,014	\$ 436,676	\$ 545,845
2017	\$ 140,759	\$ 230,138	\$ 690,413	\$ 460,275	\$ 575,344
2018	\$ 152,817	\$ 242,575	\$ 727,725	\$ 485,150	\$ 606,437
2019	\$ 165,908	\$ 255,684	\$ 767,053	\$ 511,369	\$ 639,211
2020	\$ 180,120	\$ 269,502	\$ 808,507	\$ 539,005	\$ 673,756
Subtotal FY 2016-20	\$ 769,257	\$ 1,216,237	\$ 3,648,712	\$ 2,432,475	\$ 3,040,593
2021	\$ 195,550	\$ 284,067	\$ 852,201	\$ 568,134	\$ 710,168
2022	\$ 212,302	\$ 299,419	\$ 898,257	\$ 598,838	\$ 748,547
2023	\$ 230,489	\$ 315,600	\$ 946,801	\$ 631,201	\$ 789,001
2024	\$ 250,233	\$ 332,656	\$ 997,969	\$ 665,313	\$ 831,641
2025	\$ 271,669	\$ 350,634	\$ 1,051,902	\$ 701,268	\$ 876,585
Subtotal FY 2021-25	\$ 1,160,244	\$ 1,582,377	\$ 4,747,131	\$ 3,164,754	\$ 3,955,942
2026	\$ 294,942	\$ 369,583	\$ 1,108,750	\$ 739,167	\$ 923,959
2027	\$ 320,208	\$ 389,557	\$ 1,168,671	\$ 779,114	\$ 973,892
2028	\$ 347,638	\$ 410,610	\$ 1,231,829	\$ 821,219	\$ 1,026,524
2029	\$ 377,418	\$ 432,800	\$ 1,298,401	\$ 865,601	\$ 1,082,001
2030	\$ 409,750	\$ 456,190	\$ 1,368,570	\$ 912,380	\$ 1,140,475
Subtotal FY 2026-30	\$ 1,749,955	\$ 2,058,740	\$ 6,176,221	\$ 4,117,481	\$ 5,146,851
2031	\$ 444,850	\$ 480,844	\$ 1,442,532	\$ 961,688	\$ 1,202,110
2032	\$ 482,958	\$ 506,830	\$ 1,520,491	\$ 1,013,660	\$ 1,267,076
2033	\$ 524,331	\$ 534,221	\$ 1,602,663	\$ 1,068,442	\$ 1,335,552
2034	\$ 569,247	\$ 563,092	\$ 1,689,275	\$ 1,126,184	\$ 1,407,729
2035	\$ 618,011	\$ 593,523	\$ 1,780,569	\$ 1,187,046	\$ 1,483,807
Subtotal FY 2031-35	\$ 2,639,397	\$ 2,678,510	\$ 8,035,529	\$ 5,357,020	\$ 6,696,274
Total FY 2010 - 2035	\$ 6,904,480	\$ 8,629,509	\$ 25,888,528	\$ 17,259,019	\$ 21,573,773

**Table 8.3**  
**Capital Region Potential Revenue from Second Local Option Gas Tax**  
**(Year of Expenditure)**  
**Gadsden, Jefferson, Leon and Wakulla Counties**

Leon County	1 Cent	2 Cents	3 Cents	4 cents	5 Cents
2010	\$ 1,136,605	\$ 2,273,210	\$ 6,819,630	\$ 4,546,420	\$ 5,683,025
2011	\$ 1,245,952	\$ 2,491,904	\$ 7,475,711	\$ 4,983,807	\$ 6,229,759
2012	\$ 1,365,818	\$ 2,626,573	\$ 7,879,720	\$ 5,253,147	\$ 6,566,434
2013	\$ 1,490,018	\$ 2,755,211	\$ 8,265,634	\$ 5,510,422	\$ 6,888,028
2014	\$ 1,617,660	\$ 2,890,082	\$ 8,670,245	\$ 5,780,163	\$ 7,225,204
2015	\$ 1,756,235	\$ 3,046,270	\$ 9,138,811	\$ 6,092,540	\$ 7,615,676
Subtotal FY 2010-15	\$ 8,612,288	\$ 16,083,250	\$ 48,249,750	\$ 32,166,500	\$ 40,208,125
2016	\$ 1,906,682	\$ 3,210,900	\$ 9,632,699	\$ 6,421,800	\$ 8,027,249
2017	\$ 2,070,016	\$ 3,384,426	\$ 10,153,279	\$ 6,768,853	\$ 8,461,066
2018	\$ 2,247,343	\$ 3,567,331	\$ 10,701,993	\$ 7,134,662	\$ 8,918,328
2019	\$ 2,439,860	\$ 3,760,120	\$ 11,280,361	\$ 7,520,241	\$ 9,400,301
2020	\$ 2,648,869	\$ 3,963,328	\$ 11,889,985	\$ 7,926,657	\$ 9,908,321
Subtotal FY 2016-20	\$ 11,312,770	\$ 17,886,106	\$ 53,658,318	\$ 35,772,212	\$ 44,715,265
2021	\$ 2,875,782	\$ 4,177,519	\$ 12,532,556	\$ 8,355,037	\$ 10,443,797
2022	\$ 3,122,134	\$ 4,403,284	\$ 13,209,853	\$ 8,806,569	\$ 11,008,211
2023	\$ 3,389,590	\$ 4,641,251	\$ 13,923,753	\$ 9,282,502	\$ 11,603,127
2024	\$ 3,679,956	\$ 4,892,078	\$ 14,676,234	\$ 9,784,156	\$ 12,230,195
2025	\$ 3,995,197	\$ 5,156,461	\$ 15,469,382	\$ 10,312,921	\$ 12,891,152
Subtotal FY 2021-25	\$ 17,062,659	\$ 23,270,593	\$ 69,811,778	\$ 46,541,185	\$ 58,176,481
2026	\$ 4,337,443	\$ 5,435,131	\$ 16,305,394	\$ 10,870,263	\$ 13,587,828
2027	\$ 4,709,007	\$ 5,728,862	\$ 17,186,586	\$ 11,457,724	\$ 14,322,155
2028	\$ 5,112,401	\$ 6,038,467	\$ 18,115,401	\$ 12,076,934	\$ 15,096,167
2029	\$ 5,550,351	\$ 6,364,804	\$ 19,094,411	\$ 12,729,608	\$ 15,912,010
2030	\$ 6,025,818	\$ 6,708,777	\$ 20,126,331	\$ 13,417,554	\$ 16,771,942
Subtotal FY 2026-30	\$ 25,735,018	\$ 30,276,041	\$ 90,828,123	\$ 60,552,082	\$ 75,690,103
2031	\$ 6,542,015	\$ 7,071,339	\$ 21,214,018	\$ 14,142,679	\$ 17,678,348
2032	\$ 7,102,432	\$ 7,453,496	\$ 22,360,487	\$ 14,906,991	\$ 18,633,739
2033	\$ 7,710,857	\$ 7,856,305	\$ 23,568,915	\$ 15,712,610	\$ 19,640,763
2034	\$ 8,371,402	\$ 8,280,883	\$ 24,842,650	\$ 16,561,767	\$ 20,702,208
2035	\$ 9,088,532	\$ 8,728,407	\$ 26,185,221	\$ 17,456,814	\$ 21,821,018
Subtotal FY 2031-35	\$ 38,815,238	\$ 39,390,430	\$ 118,171,291	\$ 78,780,861	\$ 98,476,076
Total FY 2010 - 2035	\$ 101,537,973	\$ 126,906,420	\$ 380,719,260	\$ 253,812,840	\$ 317,266,050



**Table 8.4**  
**Capital Region Potential Revenue from Second Local Option Gas Tax**  
**(Year of Expenditure)**  
**Gadsden, Jefferson, Leon and Wakulla Counties**

<b>Wakulla County</b>	<b>1 Cent</b>	<b>2 Cents</b>	<b>3 Cents</b>	<b>4 cents</b>	<b>5 Cents</b>
2010	\$ 92,785	\$ 185,570	\$ 556,710	\$ 371,140	\$ 463,925
2011	\$ 101,711	\$ 203,423	\$ 610,268	\$ 406,845	\$ 508,557
2012	\$ 111,496	\$ 214,416	\$ 643,249	\$ 428,833	\$ 536,041
2013	\$ 121,635	\$ 224,917	\$ 674,752	\$ 449,835	\$ 562,294
2014	\$ 132,055	\$ 235,927	\$ 707,782	\$ 471,855	\$ 589,818
2015	\$ 143,368	\$ 248,678	\$ 746,033	\$ 497,355	\$ 621,694
Subtotal FY 2010-15	\$ 703,051	\$ 1,312,931	\$ 3,938,794	\$ 2,625,863	\$ 3,282,328
2016	\$ 155,649	\$ 262,117	\$ 786,351	\$ 524,234	\$ 655,292
2017	\$ 168,983	\$ 276,282	\$ 828,847	\$ 552,565	\$ 690,706
2018	\$ 183,458	\$ 291,214	\$ 873,641	\$ 582,427	\$ 728,034
2019	\$ 199,174	\$ 306,952	\$ 920,855	\$ 613,903	\$ 767,379
2020	\$ 216,236	\$ 323,540	\$ 970,621	\$ 647,080	\$ 808,851
Subtotal FY 2016-20	\$ 923,501	\$ 1,460,105	\$ 4,380,314	\$ 2,920,209	\$ 3,650,262
2021	\$ 234,760	\$ 341,025	\$ 1,023,076	\$ 682,051	\$ 852,563
2022	\$ 254,871	\$ 359,455	\$ 1,078,366	\$ 718,911	\$ 898,638
2023	\$ 276,704	\$ 378,881	\$ 1,136,644	\$ 757,763	\$ 947,203
2024	\$ 300,408	\$ 399,357	\$ 1,198,072	\$ 798,715	\$ 998,393
2025	\$ 326,142	\$ 420,940	\$ 1,262,819	\$ 841,879	\$ 1,052,349
Subtotal FY 2021-25	\$ 1,392,884	\$ 1,899,659	\$ 5,698,977	\$ 3,799,318	\$ 4,749,148
2026	\$ 354,080	\$ 443,689	\$ 1,331,066	\$ 887,377	\$ 1,109,221
2027	\$ 384,413	\$ 467,667	\$ 1,403,001	\$ 935,334	\$ 1,169,167
2028	\$ 417,343	\$ 492,941	\$ 1,478,823	\$ 985,882	\$ 1,232,352
2029	\$ 453,094	\$ 519,581	\$ 1,558,743	\$ 1,039,162	\$ 1,298,952
2030	\$ 491,908	\$ 547,661	\$ 1,642,982	\$ 1,095,321	\$ 1,369,152
Subtotal FY 2026-30	\$ 2,100,839	\$ 2,471,538	\$ 7,414,614	\$ 4,943,076	\$ 6,178,845
2031	\$ 534,047	\$ 577,258	\$ 1,731,774	\$ 1,154,516	\$ 1,443,145
2032	\$ 579,796	\$ 608,455	\$ 1,825,364	\$ 1,216,909	\$ 1,521,137
2033	\$ 629,464	\$ 641,337	\$ 1,924,012	\$ 1,282,675	\$ 1,603,343
2034	\$ 683,387	\$ 675,997	\$ 2,027,991	\$ 1,351,994	\$ 1,689,993
2035	\$ 741,928	\$ 712,530	\$ 2,137,590	\$ 1,425,060	\$ 1,781,325
Subtotal FY 2031-35	\$ 3,168,622	\$ 3,215,577	\$ 9,646,732	\$ 6,431,154	\$ 8,038,943
Total FY 2010 - 2035	\$ 8,288,896	\$ 10,359,810	\$ 31,079,431	\$ 20,719,621	\$ 25,899,526

**Table 9** shows the potential revenues for the City of Tallahassee, which is the only municipality that receives a significant distribution. This information is based on the estimated municipal distributions found in the Local Government Financial Handbook, August, 2009.

**Table 9**  
**City of Tallahassee Potential Revenue from Second Local Option Gas Tax**  
**(Year of Expenditure)**

City of Tallahassee	1 Cent	2 Cents	3 Cents	4 cents	5 Cents
2010	\$ 605,810	\$ 1,211,621	\$ 3,634,863	\$ 2,423,242	\$ 3,029,052
2011	\$ 664,092	\$ 1,328,185	\$ 3,984,554	\$ 2,656,369	\$ 3,320,461
2012	\$ 727,981	\$ 1,399,964	\$ 4,199,891	\$ 2,799,927	\$ 3,499,909
2013	\$ 794,180	\$ 1,468,528	\$ 4,405,583	\$ 2,937,055	\$ 3,671,319
2014	\$ 862,213	\$ 1,540,413	\$ 4,621,240	\$ 3,080,827	\$ 3,851,034
2015	\$ 936,073	\$ 1,623,662	\$ 4,870,986	\$ 3,247,324	\$ 4,059,155
Subtotal FY 2010-15	\$ 4,590,349	\$ 8,572,372	\$ 25,717,117	\$ 17,144,744	\$ 21,430,931
2016	\$ 1,016,261	\$ 1,711,410	\$ 5,134,229	\$ 3,422,819	\$ 4,278,524
2017	\$ 1,103,319	\$ 1,803,899	\$ 5,411,698	\$ 3,607,799	\$ 4,509,748
2018	\$ 1,197,834	\$ 1,901,387	\$ 5,704,162	\$ 3,802,775	\$ 4,753,469
2019	\$ 1,300,445	\$ 2,004,144	\$ 6,012,432	\$ 4,008,288	\$ 5,010,360
2020	\$ 1,411,847	\$ 2,112,454	\$ 6,337,362	\$ 4,224,908	\$ 5,281,135
Subtotal FY 2016-20	\$ 6,029,706	\$ 9,533,295	\$ 28,599,884	\$ 19,066,589	\$ 23,833,236
2021	\$ 1,532,792	\$ 2,226,617	\$ 6,679,852	\$ 4,453,235	\$ 5,566,544
2022	\$ 1,664,097	\$ 2,346,951	\$ 7,040,852	\$ 4,693,901	\$ 5,867,376
2023	\$ 1,806,651	\$ 2,473,787	\$ 7,421,360	\$ 4,947,574	\$ 6,184,467
2024	\$ 1,961,417	\$ 2,607,478	\$ 7,822,433	\$ 5,214,955	\$ 6,518,694
2025	\$ 2,129,440	\$ 2,748,394	\$ 8,245,181	\$ 5,496,787	\$ 6,870,984
Subtotal FY 2021-25	\$ 9,094,397	\$ 12,403,226	\$ 37,209,678	\$ 24,806,452	\$ 31,008,065
2026	\$ 2,311,857	\$ 2,896,925	\$ 8,690,775	\$ 5,793,850	\$ 7,242,312
2027	\$ 2,509,901	\$ 3,053,483	\$ 9,160,450	\$ 6,106,967	\$ 7,633,709
2028	\$ 2,724,909	\$ 3,218,503	\$ 9,655,509	\$ 6,437,006	\$ 8,046,257
2029	\$ 2,958,337	\$ 3,392,440	\$ 10,177,321	\$ 6,784,881	\$ 8,481,101
2030	\$ 3,211,761	\$ 3,575,778	\$ 10,727,334	\$ 7,151,556	\$ 8,939,445
Subtotal FY 2026-30	\$ 13,716,765	\$ 16,137,130	\$ 48,411,390	\$ 32,274,260	\$ 40,342,825
2031	\$ 3,486,894	\$ 3,769,024	\$ 11,307,072	\$ 7,538,048	\$ 9,422,560
2032	\$ 3,785,596	\$ 3,972,713	\$ 11,918,140	\$ 7,945,426	\$ 9,931,783
2033	\$ 4,109,887	\$ 4,187,411	\$ 12,562,232	\$ 8,374,821	\$ 10,468,526
2034	\$ 4,461,957	\$ 4,413,711	\$ 13,241,132	\$ 8,827,422	\$ 11,034,277
2035	\$ 4,844,188	\$ 4,652,241	\$ 13,956,723	\$ 9,304,482	\$ 11,630,602
Subtotal FY 2031-35	\$ 20,688,522	\$ 20,995,099	\$ 62,985,298	\$ 41,990,199	\$ 52,487,749
Total FY 2010 - 2035	\$ 54,119,740	\$ 67,641,122	\$ 202,923,366	\$ 135,282,244	\$ 169,102,805

## **Forecasted Revenue from Implementation of Local Infrastructure Surtax**

The counties within the Capital Region may implement a Local Infrastructure Surtax, or Local Option Sales Tax. Currently Leon and Wakulla Counties levy a 1% tax, while Gadsden and Jefferson do not. A 1% levy was approved in Gadsden County in 1988 and expired in 1995. In 1996, Gadsden implemented the Small County Surtax at a rate of 1% and it is effective until repealed. Similarly, Jefferson County implemented a 1% Local Option Sales Tax in 1988 and it was in effect until 2003. In 2003, a 1% Small County Surtax was implemented and is in effect until repealed. Potential revenue estimates were calculated for Gadsden and Jefferson Counties based on the implementation of a 1% local sales tax. The revenue forecast was based on information from the Florida Legislative Committee on Intergovernmental Relations. The University of Florida Bureau of Economic and Business Research estimated an annual growth rate of 5% on taxable sales through 2015 which was also used in the forecast. **Table 10** and **Table 11** depict the results of the implementation of a 1% sales tax in Gadsden and Jefferson Counties, respectively, with 10% and 25% of the resulting revenues dedicated to transportation.

**Table 10**  
**Gadsden County Projected Local Sales Tax Revenue Generated**  
**(Year of Expenditure)**

<b>Gadsden County</b>	<b>1%</b>	<b>Transportation 10%</b>	<b>Transportation 25%</b>
2010	\$ 254,771	\$ 25,477	\$ 63,693
2011	\$ 279,281	\$ 27,928	\$ 69,820
2012	\$ 306,149	\$ 30,615	\$ 76,537
2013	\$ 333,989	\$ 33,399	\$ 83,497
2014	\$ 362,600	\$ 36,260	\$ 90,650
2015	\$ 393,662	\$ 39,366	\$ 98,415
Subtotal FY 2010-15	\$ 1,930,452	\$ 193,045	\$ 482,613
2016	\$ 427,384	\$ 42,738	\$ 106,846
2017	\$ 463,996	\$ 46,400	\$ 115,999
2018	\$ 503,744	\$ 50,374	\$ 125,936
2019	\$ 546,897	\$ 54,690	\$ 136,724
2020	\$ 593,746	\$ 59,375	\$ 148,437
Subtotal FY 2016-20	\$ 2,535,767	\$ 253,577	\$ 633,942
2021	\$ 644,609	\$ 64,461	\$ 161,152
2022	\$ 699,829	\$ 69,983	\$ 174,957
2023	\$ 759,779	\$ 75,978	\$ 189,945
2024	\$ 824,865	\$ 82,487	\$ 206,216
2025	\$ 895,527	\$ 89,553	\$ 223,882
Subtotal FY 2021-25	\$ 3,824,610	\$ 382,461	\$ 956,152
2026	\$ 972,242	\$ 97,224	\$ 243,060
2027	\$ 1,055,528	\$ 105,553	\$ 263,882
2028	\$ 1,145,949	\$ 114,595	\$ 286,487
2029	\$ 1,244,116	\$ 124,412	\$ 311,029
2030	\$ 1,350,692	\$ 135,069	\$ 337,673
Subtotal FY 2026-30	\$ 5,768,527	\$ 576,853	\$ 1,442,132
2031	\$ 1,466,398	\$ 146,640	\$ 366,600
2032	\$ 1,592,016	\$ 159,202	\$ 398,004
2033	\$ 1,728,395	\$ 172,840	\$ 432,099
2034	\$ 1,876,457	\$ 187,646	\$ 469,114
2035	\$ 2,037,202	\$ 203,720	\$ 509,301
Subtotal FY 2031-35	\$ 8,700,469	\$ 870,047	\$ 2,175,117
Total FY 2010 - 2035	\$ 22,759,825	\$ 2,275,983	\$ 5,689,956

**Table 11**  
**Jefferson County Projected Local Sales Tax Revenue Generated**  
**(Year of Expenditure)**

Jefferson County	1 Cent	Transportation 10%	Transportation 25%
2010	\$ 77,288	\$ 7,729	\$ 19,322
2011	\$ 84,723	\$ 8,472	\$ 21,181
2012	\$ 92,874	\$ 9,287	\$ 23,219
2013	\$ 101,320	\$ 10,132	\$ 25,330
2014	\$ 109,999	\$ 11,000	\$ 27,500
2015	\$ 119,422	\$ 11,942	\$ 29,856
Subtotal FY 2010-15	\$ 585,627	\$ 58,563	\$ 146,407
2016	\$ 129,652	\$ 12,965	\$ 32,413
2017	\$ 140,759	\$ 14,076	\$ 35,190
2018	\$ 152,817	\$ 15,282	\$ 38,204
2019	\$ 165,908	\$ 16,591	\$ 41,477
2020	\$ 180,120	\$ 18,012	\$ 45,030
Subtotal FY 2016-20	\$ 769,257	\$ 76,926	\$ 192,314
2021	\$ 195,550	\$ 19,555	\$ 48,888
2022	\$ 212,302	\$ 21,230	\$ 53,075
2023	\$ 230,489	\$ 23,049	\$ 57,622
2024	\$ 250,233	\$ 25,023	\$ 62,558
2025	\$ 271,669	\$ 27,167	\$ 67,917
Subtotal FY 2021-25	\$ 1,160,244	\$ 116,024	\$ 290,061
2026	\$ 294,942	\$ 29,494	\$ 73,735
2027	\$ 320,208	\$ 32,021	\$ 80,052
2028	\$ 347,638	\$ 34,764	\$ 86,910
2029	\$ 377,418	\$ 37,742	\$ 94,355
2030	\$ 409,750	\$ 40,975	\$ 102,437
Subtotal FY 2026-30	\$ 1,749,955	\$ 174,996	\$ 437,489
2031	\$ 444,850	\$ 44,485	\$ 111,213
2032	\$ 482,958	\$ 48,296	\$ 120,740
2033	\$ 524,331	\$ 52,433	\$ 131,083
2034	\$ 569,247	\$ 56,925	\$ 142,312
2035	\$ 618,011	\$ 61,801	\$ 154,503
Subtotal FY 2031-35	\$ 2,639,397	\$ 263,940	\$ 659,849
Total FY 2010 - 2035	\$ 6,904,480	\$ 690,448	\$ 1,726,120

## **EXISTING LOCAL REVENUE SOURCES**

Currently, a total tax of 47.2 cents per gallon of gasoline is collected in Gadsden County. These taxes include the federal and state taxes on motor fuel and the six cents per gallon Local Option Gas Tax. A total of 48.2 cents per gallon of motor fuel are collected in Leon, Jefferson, and Wakulla Counties. These taxes include the state and federal taxes, the six cents per gallon Local Option Gas Tax and the Ninth Cent Gas Tax of one cent.

### **Toll Facilities**

There are no toll facilities within the Capital Region.

### **Impact Fees**

There are no transportation impact fees in the Capital Region.

### **First Local Option Gas Tax (LOGT)**

The LOGT tax is six cents per gallon. In Gadsden County, the County receives 76.3% of the LOGT revenues. The distributions to the municipalities include Chattahoochee (7.5%); Greensboro (0.3%); Gretna (1.3%); Havana (3.8%); Midway (0.2%); and Quincy (10.6%).

In Jefferson County, the County receives 88.4% of the LOGT revenues and Monticello receives 11.6%. In Leon County, the County receives 46.7% of the LOGT revenues and Tallahassee receives 53.3%. In Wakulla County, the distribution of the LOGT is only to the County. These funds are used for local transportation expenditures such as resurfacing, maintenance, and other improvement projects.

### **Second Local Option Gas Tax**

Currently, none of the counties within the Capital Region levy the Second LOGT.

### **Ninth – Cent Gas Tax**

The Ninth Cent Gas Tax is levied in three of the four counties in the Capital Region. Jefferson, Leon and Wakulla Counties have implemented the Ninth Cent, while Gadsden County has not. The estimated revenues from 2010 through 2035 from this levy in Year of Expenditure are \$4.1 million for Jefferson County; \$61 million for Leon County; and \$5 million for Wakulla County. The statute contains no requirement to share revenues with municipalities.

### **Local Infrastructure Surtax (Local Option Sales Tax)**

The Local Infrastructure Surtax, or Local Option Sales Tax has been used in each of the four counties in the Capital Region. A 1% levy was approved in Gadsden County in 1988 and expired in 1995. In 1996, Gadsden implemented the Small County Surtax at a rate of 1% and it is effective until repealed. Similarly, Jefferson County implemented a 1% Local Option Sales Tax in 1988 and it was in effect until 2003. In 2003, a 1% Small County Surtax was implemented and is in effect until repealed. Leon County approved a 1% Local Option Sales Tax in 1989 and in 2004, extended the levy until 2019. Wakulla County also implemented a 1% Local Option Sales Tax in 1988 and in 2002, extended that levy until 2017.

### **Tax Increment Financing**

The City of Tallahassee and the City of Quincy in the Capital Region have established community redevelopment areas. The agencies utilize a variety of funding options, including tax increment financing, grants and partnership opportunities to fund their programs and initiatives.

### **Mobility Fees**

The City of Tallahassee has established a designated Multimodal Transportation District. Within this district, revenues from mobility fees are generated by development. The City has established specific areas for which the funds are designated and have identified a list of improvement needs.

## **CONCLUSION**

The Constitutional Gas Tax and County Taxes levied within the Capital Region are dedicated to maintenance and upkeep of the roadways within each county and these revenues are unavailable for major transportation improvements. The Local Option Sales Taxes are also dedicated for specific programs and are not included in the general revenue projections. **Table 12** depicts the existing revenues available for major transportation improvements within the Capital Region.

## **FDOT DISTRICT 3 FORECASTED REVENUES**

**Table 12**  
**FDOT District Three**  
**Summary of Existing Revenues for the Capital Region Transportation Planning Agency**  
**(Year of Expenditure in Millions)**

Capacity Programs	2035 Revenue Forecast					
	FYs 14 - 15	FYs 16 – 20	FYs 21 - 25	FYs 26 - 30	FYs 31 - 35	22 Year Total
SIS Highways/FIHS Construction/ROW	N/A	N/A	N/A	N/A	137.7	137.7
Other Arterial Construction/ROW	8.6	25.6	28.5	30.9	33.3	126.9
Transit	5.8	18.2	20.5	22.8	25	92.3
<b>TOTAL CAPACITY PROGRAMS</b>	<b>14.4</b>	<b>43.8</b>	<b>49.0</b>	<b>53.7</b>	<b>196</b>	<b>356.9</b>

As discussed earlier, there are optional funding sources available to local governments which include the expansion of the Second Local Option Gas Tax up to five cents per gallon and the assessment of the Ninth Cent Gas Tax in Gadsden County. **Table 13** provides a summary of the projected alternative revenue sources in Year of Expenditure should the local governments opt for implementation of the additional tax. The projected revenues in the table assume the implementation of three cents per gallon Second Local Option Gas Tax, the implementation of the Ninth Cent Gas Tax in Gadsden County and the implementation of a 1% Local Option Sales Tax with 10% dedicated to transportation In Gadsden and Jefferson Counties.

**Table 13**  
**Summary of Projected Alternative Revenue Sources**  
**(Year of Expenditure)**

Optional Revenue Source	Gadsden County	Jefferson County	Leon County	Wakulla County	City of Tallahassee
Ninth Cent Gas Tax	\$ 22,759,825	N/A	N/A	N/A	N/A
Second Local Option Gas Tax	\$ 71,115,461	\$ 21,573,773	\$ 317,266,050	\$ 25,899,526	\$ 169,102,805
Local Option Sales Tax	\$ 2,275,983	\$ 2,157,377	N/A	N/A	N/A
<b>Total</b>	\$ 96,151,269	\$ 23,731,151	\$ 317,266,050	\$ 25,899,526	\$ 169,102,805

These projections of existing and potential revenue sources provide the CRTPA with the required financial information needed to develop the Cost Feasible Plan. The adopted Cost Feasible Plan includes those transportation improvements which are recommended for implementation and the available funding source. **Table 14** includes the existing and alternative sources utilized in the development of the 2035 Long Range Plan Update (Regional Mobility Plan).

As noted in the introduction, the financial resources identified are best on expected estimates and are subject to reductions based on changing conditions in the future. Any significant changes resulting from FDOT or legislative actions will result in a re-evaluation of the projected resources.

**Table 14**  
**Summary of Total Revenues, 2010-2035**  
**(Year of Expenditure in Millions)**

Jurisdiction	Existing Revenue Sources	Optional Revenue Sources	Total Forecasted Revenue
Federal State	\$ 264.6		\$ 264.6
Transit	\$ 92.3		\$ 92.3
Gadsden County		\$ 96.1	\$ 96.1
Jefferson County		\$ 23.7	\$ 23.7
Leon County		\$ 317.2	\$ 317.2
Wakulla County		\$ 25.9	\$ 25.9
City of Tallahassee		\$ 169.1	\$ 169.1
<b>Total</b>	\$ 356.9	\$ 632.0	\$ 988.9

*Notes:*

*Federal/State and Transit provided by FDOT. Three cents per gallon Second Local Option Gas Tax and 10% of 1% Local Option Sales Tax*