

**Capital Region Transportation Planning Agency  
Year 2030 Long Range Transportation Plan**

*Financial Resources Technical Report*

**Final  
Report**

*prepared for*

**Capital Region Transportation Planning Agency**

**[www.CRTPA.org](http://www.CRTPA.org)**

*prepared by*

**Cambridge Systematics, Inc.**

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## **Financial Resources**

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*prepared by*

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# 1.0 Introduction

The analysis of financial resources is an important element of the Capital Region Transportation Planning Agency (CRTPA) 2030 Long-Range Transportation Plan (LRTP) Update. The purpose of this technical memorandum is to provide the basis for reducing the 2030 Transportation Needs Plan for the Capital Region (Gadsden, Leon, and Wakulla Counties) to a 2030 Cost-Feasible Plan. Sufficient funds are not typically available to meet all transportation needs. Therefore, the Financially Feasible Plan serves as an implementation tool to policy and decision-makers.

The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) mirrors previous law from Section 1023 of the Transportation Act for the 21<sup>st</sup> Century (TEA-21) which indicates that MPOs are responsible for preparing “a financial plan that demonstrates how the long-range transportation plan can be implemented, indicates the resources from public and private sources that are reasonably expected to be made available to carry out the plan, and recommends additional financing strategies for needed projects and programs. The financial plan may include, for illustrative purposes, additional projects that would be included in the adopted long-range transportation plan if reasonable additional resources beyond those identified in the financial plan were available. For the purpose of developing the long-range transportation plan, the MPO and the State shall cooperatively develop estimates of funds that will be available to support plan implementation.” Furthermore, sections 3005 and 6001(b) of SAFETEA-LU provide that “The Secretary shall not require a State or metropolitan planning organization to deviate from its established planning update cycle to implement changes made by this section.”

This Technical Report will provide information for the 2030 Cost-Feasible Plan by presenting a summary of traditional revenue sources, alternative revenue sources, and forecasted revenues anticipated for the Capital Region through the year 2030. This report outlines existing Federal and state sources of revenue for funding transportation improvement projects, alternative revenue sources that are available to local governments, and identifies the procedures for estimating forecasted revenues and the anticipated revenue amounts.



## 2.0 Existing Federal and State Sources of Revenue

This section contains a description of existing revenue sources available for financing the 2030 LRTP Update projects. The primary sources of information for this section are the publication *Local Government Financial Information Handbook* (May 2005), developed by the Florida Legislative Committee on Intergovernmental Relations and the Department of Revenue, *Florida's Transportation Tax Sources, a Primer* (January 2005), and the Florida Department of Transportation (FDOT).

Transportation funding sources based on motor vehicle fuel taxes tend to fluctuate with changes in fuel prices and fuel consumption. Traditional transportation revenue sources are no longer considered constant over extended periods. One reason for this is an increase in the willingness of state and local elected officials to modify fuel-taxing levels. Another reason is the realization that transportation facilities throughout Florida are in need of improvement, and available sources are scarce to accomplish major transportation projects. At the same time, with recent exponential increases in fuel prices, consideration is being given to lowering gas taxes at the state level, and the Federal government is contemplating other uses of transportation revenue due to an increasing deficit.

### ■ 2.1 Federal Funding Sources

Federal funding for transportation in the Capital Region consists primarily of distributions from the Federal Highway Trust Fund. The Federal government imposes taxes on gasoline, diesel fuel, special fuels, neat alcohol, compressed natural gas, gasohol, tires, truck and trailer sales, and heavy vehicle use. Revenues from these Federal taxes are deposited into either the Highway Account or the Mass Transit Account of the Federal Highway Trust Fund. The Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) then distribute funds in the Highway Account and the Mass Transit Account, respectively, to each state through a system of formula grants and discretionary allocations.

Federal excise taxes on fuel used in highway travel have been adjusted several times over the past 50 years. Currently, the motor fuel tax on gasoline is 18.4 cents per gallon. Tax on diesel fuels currently is set at 24.4 cents per gallon and gasohol is taxed at 13.2 cents per gallon. The rate on gasohol was scheduled to increase in January 2005; nonetheless the rate remains unchanged according to FHWA's *Highway Statistics 2003*, which was updated in December 2004.

Table 2.1 provides further detail on tax rates and distribution of these funds.

**Table 2.1 Federal Highway User Fees**

User Fee	Tax Rate (Cents per Gallon)	Distribution of Tax (Cents per Gallon)			
		Highway Trust Fund		Underground Storage Tanks	Deficit Reduction
		Highway Account	Mass Transit		
Gasoline	18.4	15.44	2.86	0.1	-
Diesel Fuel	24.4	21.44	2.86	0.1	
Special Fuels	18.3	12.00	2.00	-	4.3
Liquefied Petroleum Gas	13.6	11.47	2.13		
Liquefied Natural Gas	11.9	10.04	1.86		
Other Special Fuels	18.4	15.44	2.86		
Compressed Natural Gas	4.3	3.44	0.86		
Gasohol:					
10.0% Gasohol made with Ethanol	13.2	7.74	2.86	0.1	2.5
7.7% Gasohol made with Ethanol	14.396	8.936	2.86	0.1	2.5
5.7% Gasohol made with Ethanol	15.436	9.976	2.86	0.1	2.5
Tires (All proceeds to Highway Account)					
0-40 pounds		No tax			
Over 40-70 pounds		15 cents per pound in excess of 40 pounds			
Over 70-90 pounds		\$4.50 plus 30 cents per pound in excess of 70 pounds			
Over 90 pounds		\$10.50 plus 50 cents per pound in excess of 90 pounds			
Tractor and Truck Sales (All proceeds to Highway Account)					
Over 33,000 pounds gross vehicle weight		12 percent of retail sale price			
Heavy Vehicle Use (Annual tax, all proceed to Highway Account)					
Trucks 55,000-75,000 pounds gross vehicle weight		\$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds			
Trucks over 75,000 pounds gross vehicle weight		\$550			

Source: FHWA Office of Highway Policy Information, *Highway Statistics 2003*, Table FE-21B. December 2004.

## ■ 2.2 State Fuel Taxes

The state highway fuel tax was initiated in 1921 at the rate of one cent per gallon. Periodic increases occurred until 1971, when the rate changed to eight cents per gallon. The proceeds of this state fuel tax were shared equally between FDOT and local governments at four cents per gallon. In April 1983, FDOT's share of the state fuel tax was repealed. The remaining four cents continues to be distributed to counties (three cents per gallon) and municipalities (one cent per gallon).

### 2.2.1 Fuel Sales Tax

In place of the repealed FDOT share of the state fuel tax, a "sales tax" was applied on all gasoline and diesel fuels. The revenue generated by the "sales tax" was distributed to FDOT. The state fuel sales tax was applied at the State's general sales tax rate of five percent. The application of this tax to fuel sales, however, differs considerably from the method used on all eligible sales. Whereas a sales tax is typically applied against the total amount of a retail sale at the time of the purchase, the "sales tax" on fuel is applied at the wholesale point of distribution against a legislated retail price per gallon.

The legislated average price of all motor and special fuels was initially set at \$1.148 per gallon. This resulted in a tax of 5.7 cents per gallon. The legislated price is adjusted in proportion to annual changes in the Consumer Price Index (CPI). The 1985 Legislature installed a "floor" beneath the tax, preventing from being reduced below the initial 5.7 cents per gallon, despite changes in the CPI. The 1990 Legislature adjusted the "floor" upward to 6.9 cents per gallon. This figure reflected the result of applying the State Fuel Sales Tax rate of six percent to the Legislative Price of \$1.148. Currently, the State Fuel Sales Tax is 10.3 cents per gallon.

The FDOT District 3 Planning Office previously provided estimates of state and Federal transportation funding for the city of Tallahassee and Leon County for years 2011 through 2020 for use in the 2020 Long-Range Transportation Plan. Historic trends were used to project the level of funding that is anticipated for the region. The forecast categorizes FDOT's major programs into capacity and noncapacity programs. Each category is described below. *These forecasts are to be used on an interim basis until updated 2030 revenue forecasts become available from FDOT.*

#### ***Capacity Programs***

Funding revenues from the capacity programs are used to expand the capacity of existing transportation systems. The capacity programs support two main goals: economic competitiveness, and quality of life. Funding revenues are distributed among the following categories:

## Economic Competitiveness

- **Florida Intrastate Highway System (FIHS)** - Eligible activities under this program include construction, improvement, and associated right-of-way for roads that are classified as part of the FIHS. Examples of roadways that are part of the FIHS include I-10 and U.S. 319 north of I-10.
- **Aviation** - Financial and technical assistance to Florida's airports in the areas of safety, capacity improvements, land acquisition, planning, economic development, and preservation.
- **Rail** - Funding is provided for acquisition of rail corridors and assistance in developing intercity passenger and commuter rail services, development of fixed guideway systems, rehabilitation of rail facilities, and rail safety.
- **Intermodal Access** - This program provides financial assistance for improvement of access to intermodal facilities, and acquisition of associated rights-of-way.
- **Seaport Development** - Funding assistance in the development of eligible deep-water ports for activities such as land acquisition, dredging, construction of storage facilities and terminals, and acquisition of container cranes and other equipment used for moving cargo and passengers.
- **Transportation Management Area** - Funding assistance from key FHWA and FTP programs including the use of the STP attributable funds (SU, XU) and the FTA Urbanized Program (Section 5309) funds for capital assistance.

## Quality of Life

- **Other Arterial Construction/ROW** - This program provides funding for improvements on the State Highway System (SHS) roadways that are not designated as FIHS or on the Strategic Intermodal System (SIS). Activities funded through this program include capacity and traffic operations improvements, and land acquisition.
- **Transit** - Funding assistance for operations and capital investments of transit, paratransit and ridesharing programs.

## Noncapacity Programs

Noncapacity programs are FDOT programs that support, operate, and maintain the state transportation system. They include:

- Safety;
- Resurfacing;
- Bridge;
- Product Support;

- Operations and Maintenance; and
- Administration.

### *Funding Summaries*

Table 2.2 details the level of funding estimated by FDOT to be available to the Capital Region in each of the capacity program categories. Estimates for Fiscal Years 2011 through 2030 were provided by the FDOT District 3 Planning Office. Year-of-expenditure projections were adjusted to constant 2000 dollars using the adjustment factors provided in Appendix D of FDOT *Revenue Forecast Handbook (February 2001)*.<sup>1</sup>

**Table 2.2 Federal and State Revenues**  
*Millions, 2000 Dollars*

Capacity Program Emphasis Areas	2030 Revenue Forecast Update				20-Year Total
	Fiscal Year				
	2011-2015	2016-2020	2021-2025	2026-2030	
<i>Economic Competitiveness</i>					
FIHS Construction/ROW <sup>a</sup>	TBD	TBD	TBD	TBD	TBD
Aviation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Rail	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Intermodal Access	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TMA	\$15.6	\$14.4	\$13.1	\$12.2	\$55.3
<i>Quality of Life</i>					
Other Arterial Construction/ROW	\$18.5	\$16.9	\$15.1	\$14.2	\$64.7
Transit	\$15.7	\$15.6	\$15.5	\$15.3	\$62.1
<b>Total Capacity Programs</b>	<b>\$X.X</b>	<b>\$X.X</b>	<b>\$X.X</b>	<b>\$X.X</b>	<b>\$X.X</b>

Source: FDOT District 3 Planning Office. Totals may not add up due to rounding.

<sup>a</sup> FDOT is scheduled to produce revised FIHS Construction/ROW estimates in the spring of 2006 in light of the newly adopted Strategic Intermodal System (SIS) Plan.

FDOT District 3 is currently reviewing and updating Federal and state funding estimates for the tri-county region in light of new Federal and state legislation including the recently enacted SAFETEA-LU program, the 2005 Growth Management Bill (Senate Bill 360), the

<sup>1</sup> The Revenue Forecast Handbook says that “MPOs are encouraged to express project costs and revenue estimates ... in year 2000 dollars.”

2005 Strategic Intermodal System Plan (SIS), and the new Transportation Regional Incentive program (TRIP) and the designation of the Capital Region as a Transportation Management Area (TMA). New legislation and the restructuring of investment policies within FDOT are likely to affect the amount of money that will be dedicated to the Capital Region through 2030. A description of the new legislation and investment policies and their implications to the Capital Region are described below.

### ***The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)***

The SAFETEA-LU was enacted on August 10, 2005. From 2004 through 2009, the overall funding level for the surface transportation programs is \$286.4 billion, with \$228 billion for highways, \$52 billion for transit, and \$6 billion for safety. Of these funds, Florida will receive \$10.347 billion for highways and \$1.5 billion guaranteed for transit, with more discretionary available on an annual basis for transit capital improvements. SAFETEA-LU includes over 5,700 member highway earmarks totaling \$20 billion. Florida received 182 highway earmarks totaling \$563 million, including funds for Capital Circle Northwest.

As required under Federal and state law, FDOT builds a Work Program for five years in the future. The forecast of Federal funds for the future relies on the Federal law in place at the time (TEA-21) and the Federal Highway Trust Fund estimates prepared by the U.S. Treasury. The current FDOT Work Program does not capture the increase in Federal resources resulting from the new Federal bill since SAFETEA-LU was enacted after the Work Program was adopted. However, it is estimated that SAFETEA-LU provides an increase of \$920 million compared to the current FDOT Work Program forecast. Of the \$920 million increase over the FDOT five-year Work Program, \$563 million, or 61 percent is earmarked for specific projects, leaving about \$357 million remaining to advance or add new projects.

A number of the earmarks will augment projects already prioritized in the FDOT Work Program by local MPOs. However, many of the earmarks provide partial funding of projects that are not on a local priority and will likely be delayed pending prioritization of additional funds needed to fully fund the project. FDOT is currently reviewing this issue with MPOs meanwhile, the funding projections from Federal and state sources do not account for funding changes and reallocation as a result of SIS implementation.

### ***Florida Senate Bill 360 – Growth Management***

In July 2005 the Florida Legislature passed SB 360, an Act of Relating to Infrastructure Planning and Funding. The bill appropriates \$1.5 billion in new money for transportation, water, and school infrastructure program when certain planning standards are adopted; it also “promises” \$750 million per year in recurring annual appropriations. The bill requires that by December 1, 2007, all Capital Improvement Elements must demonstrate through a “financial feasibility test” that adopted levels of service for required concurrency facilities can be met and maintained; thereafter an annual update by comprehensive plan amendment must be performed. In Fiscal Year 2005/2006 Transportation-related projects will

receive \$600 million in statewide nonrecurring money and \$514.6 million in statewide recurring money as follows:

- Strategic Intermodal System (SIS) - \$200 million nonrecurring and \$345.4 million recurring;
- Small County Outreach Program (SCOP) - \$27.1 million recurring;
- Transportation Regional Incentive Program (TRIP) - \$275 million nonrecurring and \$115 million recurring;
- “New Starts Transit” Program - \$54.1 million recurring;
- County Incentive Grant Program (CIGP) - \$25 million nonrecurring; and
- State Infrastructure Bank - \$100 million nonrecurring.

The impact of the new Growth Management bill remains uncertain for the Capital Region. The tri-county region is anticipated to benefit from the new legislation primarily through the newly adopted SIS plan, the TRIP program, and the SCOP program in Gadsden, and Wakulla Counties.

### ***Strategic Intermodal System (SIS)***

In 2003, Florida’s Governor signed legislation that proposed the implementation of a Strategic Intermodal System (SIS). The development of the SIS was initially proposed in the 2020 Florida Transportation Plan, which “envisions a transportation system that will enhance Florida’s economic competitiveness.”<sup>2</sup> The SIS includes transportation hubs, corridors and connectors, which meet a set of criteria developed to identify those transportation facilities and services that are critical to Florida’s economic development. The initial SIS Strategic Plan was adopted in January 2005. The plan is accompanied by several components that were officially adopted with the plan: an implementation guidance document, an atlas of maps, lists of designated SIS and Emerging SIS facilities (hubs, corridors, and connectors), and a list of resources used to develop and referenced to guide implementation of the SIS Strategic Plan. Several transportation facilities within the Capital Region have been designated as SIS or Emerging SIS facilities, including:

- SIS Hubs, Corridors, and Connectors:
  - Interstates: I-10; and
  - SR 61/U.S. 319 north of I-10.

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<sup>2</sup> Florida Department of Transportation. *Florida’s Strategic Intermodal Plan*. January 2005.

- Emerging SIS Hubs, Corridors, and Connectors:
  - Tallahassee Regional Airport;
  - Greyhound Terminal;
  - SR 63/U.S. 27 from I-10 to Greyhound Terminal; and
  - SR 263 (Capital Circle Northwest) from I-10 to Tallahassee Regional Airport.

Pursuant to 2004 Legislation, at least 50 percent of new flexible highway capacity funds must be allocated to the SIS/Emerging SIS and \$100 million per year was provided in SIS/Emerging SIS funding. This legislation also authorized FDOT to fund SIS/Emerging SIS facilities, regardless of ownership (including roadways off the State Highway System, for example). Substantial funding for SIS/Emerging SIS facilities will also be available from traditional state transportation capacity programs for highways, aviation, rail, and seaports.

In addition, the Department is moving towards implementing an investment policy that eventually allocates 75 percent of all flexible capacity funds to the SIS/Emerging SIS, excluding transit funds and Federal urban attributable funds to areas over 200,000 residents. It should be noted that the CRTPA has petitioned FDOT to add U.S. 90 (Tennessee Street/Mahan Drive) from I-10 in Gadsden County to I-10 in Leon County for SIS inclusion.

Capacity and operational improvements to SIS/Emerging SIS corridors and connectors will be eligible for funding, with emphasis directed toward reducing bottlenecks and improving access to hubs. At SIS and Emerging SIS hubs, the emphasis will be on improving the functionality, not the size, of the hub. State funding will be available for projects that streamline movement of interregional, interstate, and international passengers and goods and provide substantial public benefit, such as ground transportation and terminal connections between the hubs and the SIS connectors just outside the fence (i.e., off-port property).

SIS funds will be allocated as part of the Department's Work Program development process. FDOT is taking an incremental approach to expanding the eligibility for future SIS funding. FDOT funding eligibility guidelines have been developed for SIS hub, corridor, and connector projects for the development of the Work Program for Fiscal Years 2006 through 2010. However, the impact of the SIS program and state funding available to the MPOs is still uncertain; therefore, the funding projections from Federal and state sources do not yet account for funding changes and reallocation as a result of SIS implementation.

### ***Transportation Regional Incentive Program (TRIP)***

Whereas the SIS was created to serve travel demand between regions, and between Florida and other states and nations, 2005 legislation (s. 339.2819, Florida Statutes) created the Transportation Regional Incentive Program (TRIP) to better meet the increasing demand for regional travel and commerce. State funds are available throughout Florida to provide incentives for local governments and the private sector to help pay for critically

needed projects that benefit regional travel and commerce. FDOT will pay for 50 percent of project costs, or up to 50 percent of the non-Federal share of project costs for public transportation facility projects. To be eligible for funding through the TRIP program local governments should demonstrate that selected projects are included in their capital improvement programs, are consistent with the SIS, support facilities that serve national, statewide, or regional functions and function as an integrated transportation system, and have commitments of local, regional, or private matching funds.

The impact of the new TRIP program to the MPOs is currently unclear. FDOT and District Offices are currently estimating the additional money MPOs will receive as a result of this new legislation. FDOT District 3 is projected to receive \$21.9 million through this program in Fiscal Year 2006, \$15.9 million in Fiscal Year 2007, and \$10.8 million in each of Fiscal Year 2008, Fiscal Year 2009, and Fiscal Year 2010.

## **2.2.2 Taxes for Local Government Distribution**

As stated above, the remaining four cents per gallon of state fuel tax continues to be distributed to local governments and consists of three distinct elements. These include the following:

### ***Constitutional Gas Tax***

The Constitutional Gas Tax is currently set at two cents per gallon. The profits are distributed to Florida counties based on a formula contained in the State Constitution. The county distribution factor is calculated using population, area, and total tax collections. The priority for the proceeds of the Constitutional Gas Tax is to meet the debt service requirements, if any, on local bond issues. Any remaining resources are credited to the counties' transportation trust fund. Eighty percent of the surplus may be distributed to FDOT for the construction and maintenance of state roads and bridges. The remaining 20 percent of resources may aid Boards of County Commissioners on county road and bridge projects.

The *Local Government Financial Handbook* (May 2005) provides the projected distribution of the Constitutional Fuel Tax levies by county for FY 2005. Annual revenues from the Constitutional Gas Tax are estimated at \$1.16 million, \$2.75 million, and \$0.74 million for Gadsden, Leon, and Wakulla Counties, respectively.

### ***County Gas Tax***

The County Gas Tax is distributed by the same formula as the Constitutional Gas Tax. The rate is set at one cent per gallon. Pursuant to Section 206.52(1)(b), Florida Statutes, revenues from the County Gas Tax may be used by the counties for transportation-related expenses.

FY 2005 annual projections from the *Local Government Financial Handbook* forecast County Gas Tax Distributions of \$0.52 million, \$1.23 million, and \$0.33 million for Gadsden, Leon, and Wakulla Counties, respectively.

### ***Municipal Fuel Tax***

The Municipal Fuel Tax is levied under section 206.41(1)(c), Florida Statutes. Revenues from this one cent per gallon are transferred into the Revenue Sharing Trust Fund for Municipalities. The Revenue Sharing Trust Fund receives 1.0715 percent of the sales and use tax levies, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent Municipal Gas Tax. Municipal Gas Tax Revenues may be used for transportation-related expenditures within incorporated areas. These include the purchase of transportation facilities and rights-of-way, construction, or maintenance of roads. According to the *Local Government Financial Handbook*, the Department of Revenue indicated that “municipalities may assume that 29.1 percent of their estimated 2005 fiscal year distribution is derived from the municipal gas tax,”<sup>3</sup> thus at least that proportion must be used on transportation-related expenditures. According to the Florida Legislative Committee on Intergovernmental Relations, annual revenues from the Municipal Fuel Tax revenues for Fiscal Year 2005 are estimated at \$0.05, \$0.05, and \$0.23 million for the towns of Havana, Midway, and Quincy respectively in Gadsden County, and \$4.76 million for Tallahassee in Leon County. Saint Marks and Sopchoppy in Wakulla County and Chattahoochee, Greensboro, and Gretna in Gadsden County are currently not within the CRTPA jurisdiction, yet are allocated a portion of the Municipal Fuel Tax.

### **2.2.3 State Comprehensive Enhanced Transportation System (SCETS) Tax**

The Florida Legislature enacted an additional state tax in 1990. The State Comprehensive Enhanced Transportation System (SCETS) Tax has a rate in each county equal to two-thirds of all local option fuel taxes (described later in Section 3.0 of this report). For example, in counties where six cents of Local Option Gas Tax is levied, the SCETS Tax will equal four cents (i.e.,  $2/3 \times 6 = 4$ ). While the proceeds of the SCETS Tax are not shared directly with local governments, they must be spent in the respective FDOT District, and to the extent feasible, in the County in which they were collected. Like the fuel sales tax, the tax is adjusted with fluctuations in the Consumer Price Index as well. Currently, the SCETS Tax rate is 5.7 cents.

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<sup>3</sup> Florida Legislative Committee on Intergovernmental Relations. *2004 Local Government Financial Information Handbook*. May 2005. Page 91.

## ■ 2.3 Other Fuel Taxes/Fees

Other fuel taxes and vehicle fees exist in the State of Florida as well. These include the following.

### 2.3.1 Aviation Fuel Tax

The State of Florida imposes 6.9 cents per gallon tax on aviation fuel. This fuel is used in aircraft, and also includes aviation gasoline and aviation turbine fuels and kerosene. The revenues generated from this tax are limited to aviation projects only. The funds are deposited into the Fuel Tax Collection Trust Fund, and then distributed to the State Transportation Trust Fund.

### 2.3.2 Motor Vehicle License Tax

The Motor Vehicle License Tax charges an annual fee for operating motor vehicles, mopeds, motorized bicycles, and mobile homes. These fees vary according to weight and type of each vehicle. These revenues are deposited into the State Transportation Trust Fund to support the Florida Seaport Transportation and Economic Development Program.

Additionally, a one-time fee of \$100 is charged throughout the State of Florida for first-time registration of newly purchased vehicles. Thirty percent of these revenues go into the General Revenue Fund. The remaining proceeds are directed toward the State Transportation Fund.

### 2.3.3 Title Fee

A \$24 fee is charged to all motor vehicles when issuing a certification of title. The majority of the revenues generated from this fee are deposited into the State Transportation Trust Fund.

### 2.3.4 Rental Car Surcharge

A \$2.00 per day surcharge exists throughout Florida on car rentals. Seventy-five percent of these proceeds are deposited into the State Transportation Fund.

### 2.3.5 Other Fuel Taxes

The State of Florida requires a series of “special purpose” additional Fuel Taxes and fees, as well. The following elements make up the total of 2.2 cents per gallon charged to consumers:

- **Coastal Protection Tax** - Pursuant to Section 206.9935(1), Florida Statutes, resources are set aside to provide assistance in Coastal Protection. This fund requires a tax of two cents per barrel on diesel, gasoline, and gasohol.
- **Water Quality Tax** - An additional five cents per barrel of diesel, gasoline, and gasohol purchased is directed toward the Water Quality Fund.
- **Inland Protection Tax** - Pursuant to Section 206.9935(3), Florida Statutes, 80 cents per barrel of diesel, gasoline, and gasohol purchased are levied for the Inland Protection.
- **Agricultural Inspection Fee** - All diesel, gasoline, and gasohol purchases are taxed at 0.125 cents per gallon, pursuant to section 525.09, Florida Statutes.

Table 2.3 shows a summary of all fuel and vehicle taxes that are collected at the state level.

**Table 2.3 Summary of State Taxes and Fees**

Source	Rate
Fuel Sales Tax	10.3 cents per gallon
Local Government Taxes:	
Constitutional Tax	2.0 cents per gallon
County Tax	1.0 cent per gallon
Municipality Tax	1.0 cent per gallon
SCETS Tax	5.7 cents per gallon
Other Fuel Taxes/Fees:	
Aviation Fuel Tax	6.9 cents per gallon
Motor Vehicle License Tax	Varies
Title Fee	\$24.00 per title
Rental Car Surcharge	\$2.00 per day
Coastal Protection Tax	0.048 cents per gallon
Water Quality Tax	0.12 cents per gallon
Inland Protection Tax	1.9 cents per gallon
Agricultural Inspection Fee	0.125 cents per gallon

Source: Florida Legislative Committee on Intergovernmental Relations.

## ■ 2.4 Summary of Federal and State Revenues

Existing state and Federal fuel taxes can be summarized as follows:

- Federal Highway Fuel Taxes:
  - Gasoline 18.4 cents per gallon
  - Diesel 24.4 cents per gallon
  - Gasohol 13.2 cents per gallon
  
- State Highway Taxes:
  - Local Government Taxes 4 cents per gallon on gasoline, gasohol, and diesel
  - Fuel Sales Tax 10.3 cents per gallon on gasoline, gasohol, and diesel
  - SCETS Sales Tax 5.7 cents per gallon on gasoline, gasohol, and diesel
  - Other Fuel Taxes/Fees 2.2 cents per gallon on gasoline, gasohol, and diesel  
6.9 cents per gallon on aviation fuel  
Varying charges on motor vehicle licenses  
\$24.00 fee on motor vehicle certificate of title  
\$2.00 per day fee on car rentals

Therefore, the potential total state and Federal taxes per gallon of gasoline, not including diesel or gasohol, is 40.6 cents. These taxes supply most of the revenue for transportation improvements and maintenance throughout the state. However, local governments may now play a larger role than before in providing revenue for transportation improvements.



## 3.0 Optional Revenue Sources

Beyond the traditional Federal and state fuel taxes, several optional revenue sources are available for funding transportation improvement projects. These alternative revenue sources are the first local option gas tax, the second local option gas tax, and the ninth-cent gas tax. Additional sources consist of the Local Government Infrastructure Surtax, Toll Revenues, Bond Issues, Impact Fees, Municipal Services Taxing Units, and the County Incentive Grant Program. These options have been made available due to explosive population growth in the State of Florida and the inability of state and local governments to keep pace with growing capital improvement demands using only Federal and state tax allocations. These optional revenue sources are presented here.

### ■ 3.1 Local Option Gas Taxes (LOGT)

Starting with the 1983 Florida Legislature, local governments were provided with a major new source of revenue called the Local Option Gas Tax (LOGT). Up to 11 cents per gallon may now be levied to help fund a variety of transportation projects. These include the First LOGT (six cents), and the second LOGT (five cents), the latter passed by a subsequent legislative session.

#### 3.1.1 First LOGT (Six Cents)

A Local Option Gas Tax of up to six cents per gallon may be levied for a maximum duration of 30 years. Implementation of one to six cents per gallon tax requires only a simple majority vote of the county commissioners. The proceeds of the tax must be shared with municipalities, either by a mutually agreed upon distribution scheme or, if agreement cannot be reached, by using a formula contained in the Florida Statutes. The formula requires the distribution of tax proceeds to be based on the transportation expenditures of each local government for the preceding five fiscal years, as a proportion of the total of such expenditures for the County and all municipalities within the County.

Local governments may pledge revenues from any portion of the Local Option Gas Tax to repay state bonds issued on their behalf. In addition, a local government must use Local Option Gas Tax revenues for transportation expenditures on the state or local highway systems or transit-oriented capital purchases, or operations. Transportation expenditures include maintenance and resurfacing-related activities. Gadsden, Leon, and Wakulla Counties all currently charge six cents per gallon on diesel, gasoline, and gasohol. The tax is scheduled to sunset in Fiscal Year 2015 in Leon County, but can be extended pending

county board approval. The City of Tallahassee receives approximately 54 percent of the total proceeds from the First LOGT tax from Leon County. Gadsden County retains 73.2 percent of net proceeds; the remaining 26.8 percent is distributed among cities within the county based on population size. All proceeds are allocated to the County in Wakulla County.

### **3.1.2 Second LOGT (Five Cents)**

The 1993 Florida Legislature extended the scope of the Local Option Gas Tax to include an additional fuel tax of up to five cents per gallon on motor fuel. Diesel fuel is not subject to this tax. Implementation of the second tax of one to five cents per gallon requires a majority plus one vote of the county commissioners. The proceeds of the tax must still be shared with municipalities, either by a mutually agreed upon distribution scheme, or by using the state formula. Pursuant to Section 336, Florida Statutes, local governments may only use revenues from the tax for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. The Second Local Option Gas Tax has not been implemented in any county within the CRTPA Region. Therefore, additional revenues are available for transportation projects with the implementation of up to five cents in all three counties.

## **■ 3.2 Ninth-Cent Gas Tax**

The Ninth-Cent Gas Tax was initially authorized in 1972 by the Florida Legislature. The tax is limited to one cent per gallon on highway fuels. Originally, the tax could be proposed by a county's governing body, but it had to be approved by the electorate in a countywide referendum. The 1993 Florida Legislature allowed a county's government body to impose the tax by a majority plus one vote of its membership, without holding a referendum.

Counties are not required to share revenue from the Ninth Cent Gas Tax with municipalities; however, the proceeds of the tax may be shared with cities in whatever proportion is mutually agreed upon, and used for county or municipal transportation purposes, as defined in Section 2.0. The tax has no time limit imposed on it by state statutes. As of January 1, 1994, the Ninth Cent Tax on diesel fuel is no longer optional. The 1990 Legislature decided to realize all optional taxes on diesel fuel so that interstate truckers, who pay fuel taxes based upon miles driven in the State, would be subject to standard tax rates. Leon and Wakulla Counties currently charge a ninth-cent tax on all motor fuels. Gadsden County charges a ninth-cent tax on diesel fuel only. Therefore, additional revenues are available for Gadsden County with a future implementation of the Ninth-Cent Tax on motor fuels.

### ■ 3.3 Local Government Infrastructure Surtax

The Local Option Sales Tax (also known as the Local Government Infrastructure Surtax) can be levied by county governing bodies at a rate of one-half percent or one percent for a period of up to 15 years. It is typically put in place through a countywide referendum. The tax applies to all purchases subject to the regular six percent sales tax, except for sale amount purchases exceeding \$5,000. Tax proceeds can be expended only to plan and construct infrastructure, or to acquire land for public recreation, conservation, or for the protection of natural resources. Under certain conditions, municipalities representing a majority of the county's population may provide for the levy of the infrastructure surtax in lieu of its authorization by the county governing body. The 1993 Legislature deleted the 15-year limit on imposition of the tax. The Local Option Sales Tax may now be extended beyond 15 years by approval in a countywide referendum.

Leon County has enacted the Local Government Infrastructure Surtax at the full one percent rate. Extension of the tax through 2019 was approved by Leon County voters in 2000, but is likely to be extended for another 15 years pending voters' approval. Ten percent of proceeds from this tax are allocated to the county; another 10 percent are allocated to the city of Tallahassee. The remaining 80 percent are allocated to projects for implementation by the Blueprint 2000 Intergovernmental Agency. Approximately 42 percent of these revenues are used for transportation-related projects which are generally dedicated to capacity projects. Supplemental discussions with the County Office of Management and Budget and County Public Works Department staff indicated that the County's share of Blueprint 2000 dollars is generally committed to specific noncapacity projects; however, reimbursements from FDOT advance funded projects are expected to make up the difference. Therefore, the assumption remains that the majority of proceeds from the Local Infrastructure Sales available to the County will be available to fund specific transportation capacity projects in the 2030 Cost Feasible Plan.

Gadsden and Wakulla Counties have not imposed the one percent Local Government Infrastructure Surtax, thus additional funds would be available should the sales tax be implemented in both counties.

### ■ 3.4 Small County Surtax

The Small County Surtax may be levied by any county having a population of 50,000 or less on April 1, 1992, at a rate of one-half percent or one percent. County governments may implement this sales tax by either extraordinary vote of the governing body (if proceeds are only for operating purposes of any infrastructure and any other purpose, excluding debt) or by countywide referendum (if levies will be used to issue bonds).

Gadsden County currently levies a one percent Small County Surtax. The levies from this revenue source currently are not used for transportation-related expenditures. Wakulla County does not currently levy the Small County Surtax.

## ■ 3.5 Toll Revenues

Tolls may be collected on highways, bridges, and tunnels and can provide support for street and highway budgets. Revenues generated by tolls are normally sufficient to cover capital improvements and maintenance for the facilities where tolls are being collected. After bonds are retired, tolls may continue to provide funds that could be applied to new construction. In other cases, tolls are reduced to cover only the maintenance expenses of the facility.

Advantages of tolls include the equitable, user-based nature of the charge and the fact that substantial revenue can be produced. Advances in technology have created additional advantages with electronic toll collection, debit toll accounts, transponders, bar code readers, etc. These innovations reduce the need for large toll collection plazas and have the ability of to keep traffic moving through the toll plaza at a high rate of speed, in some cases up to 55 mph. However, it may be difficult to implement tolls in urban areas because of the short intervals between access points. There are no existing toll facilities in Gadsden, Leon, and Wakulla Counties at this time.

## ■ 3.6 Bond Issues

Local governments are given the authority to issue General Obligation and Revenue Bonds. General Obligation bonds are secured by full faith and credit of the issuer (a pledge of the issuer's ad valorem taxing power). Revenue bonds are payable from a specific source of revenue and do not pledge the full faith of the issuer. These bonds must be approved by popular vote and can be used to fund major transportation projects. There is a past history of bond issues for transportation projects in Leon County. The County may issue revenue bonds for transportation projects as needed; however, it does not anticipate doing so in the foreseeable future.

## ■ 3.7 Impact Fees

Transportation impact fees and performance standards place the burden of improvements on new developments. Impact fee ordinances require new developments to pay a fair share for costs of improving existing roads or constructing new roads made necessary by

developments. An impact fee schedule is typically based on trip generation, the cost of additional lane construction, trip length, percent of new trips added to the system, and existing lane capacity.

Advantages of impact fees include equitability in that new developments will pay in relation to their impact. In other words, the greater the impact a new development has on the roadway system, the higher the impact fee it will pay. Impact fees also are flexible, since fees can be used for both on-site and off-site improvements and are relatively easy to adjust.

Limitations include the fact that impact fees can only be applied to new construction, roadway widening, and operational improvements within specific districts. Revenue is often insufficient for construction of required improvements. The revenue from impact fees can only be used for future deficiencies caused by new development, not on existing deficiencies. Currently Gadsden, Leon, and Wakulla Counties do not levy impact fees for road improvements and construction; however, Leon County previously levied impact fees and repealed them in the 1990s.

## ■ 3.8 Municipal Services Taxing Unit

Municipal Services Taxing Units (MSTUs) can be used to fund specific capital improvements, such as road and bridge maintenance, by means of additional millage on taxable property. Initially, the costs of the proposed improvements are estimated, then the millage rate required to generate the revenue is determined. Municipal Services Taxing Units exemptions are the same as those for the regular ad valorem tax, including the \$25,000 homestead exemption. Benefit districts are often delineated for Municipal Services Taxing Units rather than applying the Municipal Services Taxing Units millage rate countywide. Municipal Services Taxing Units can be levied by a simply majority vote of the Board of County Commissioners. Currently Gadsden and Wakulla Counties do not levy this tax for road improvements and construction. In Leon County, the Fallschase MSTU was established in the 1970s to fund infrastructure for this development. Additionally, the SouthWood Community Development District funds transportation infrastructure requirements from the Development of Regional Impact (DRI) development order.

## ■ 3.9 Ad Valorem Taxes

According to Florida Statutes, local governments may levy ad valorem taxes on property subject to the following limitations:

- Ten mills for county purposes;
- Ten mills for municipal purposes;

- Ten mills for school purposes;
- A millage fixed by law for a county furnishing municipal services; and
- A millage authorized by law and approved by voters for special districts (e.g., the municipal services taxing units discussed above).

In 2004, the ad valorem tax generated \$10.0 million, \$128.1 million, and \$7.6 million for Gadsden County, Leon County, and Wakulla County respectively and is anticipated to produce \$10.7 million, \$108.8 million, and \$8.6 million in 2005 respectively. The tax generated an additional \$27.3 million for the City of Tallahassee and \$0.09 million for the City of Saint Marks in Wakulla County and is projected to generate \$30.3 million and \$0.1 million in 2005 respectively. Currently no ad valorem tax receipts are dedicated to fund transportation-related projects in any of the three counties.

### ■ 3.10 County Incentive Grant Program

The 2000 Legislature created the County Incentive Grant Program within FDOT to provide grants to counties for improving transportation facilities located on the State Highway System or that relieve congestion on the State Highway System. About \$490 million is provided over a 10-year period. The Capital Region does not currently have any projects funded through this program.

### ■ 3.11 Private Funding

Private funding will be determined through discussions with FDOT and local governments. Much of this funding will be for transportation projects required for Development of Regional Impacts (DRI). DRIs such as SouthWood and the Capital Circle Office Center have funded significant regional transportation improvements recently, sometimes in cooperation with local and state agencies. Negotiations are presently underway for SouthWood Phase II.

### ■ 3.12 Summary of Existing Local Revenues

The primary purpose of this section is to present the funding sources in place for local governments of the Capital Region to pay for transportation improvements. The next section describes the forecasting of funds expected to be available in the Capital Region for funding transportation improvements.

Table 3.1 shows the available optional transportation revenue sources.

**Table 3.1 Local Transportation Revenue Sources**

Source	Gadsden	Leon	Wakulla
First Local Option Gas Tax	6 cents per gallon	6 cents per gallon	6 cents per gallon
Ninth-Cent Gas Tax (Motor Fuel)	None	1 cent per gallon	1 cent per gallon
Local Government Infrastructure Surtax	None	1%	None
Charter County Transit Sales Tax Surtax	None	None	None
Small County Surtax	None	None	None
Toll Revenue	None	None	None
Bond Issues	None	Varies	None
Impact Fees	None	None	None
Municipal Service Taxing Units	TBD	TBD	TBD
Ad Valorem Taxes	None	None	None
County Incentive Grant Program	None	None	None
Private Sources	TBD	TBD	TBD

Source: Leon County Office of Management and Budget, Wakulla County Office of Management and Budget, and Florida Legislative Committee on Intergovernmental Relations.

As this section has shown, there are a variety of revenue sources not yet implemented but available to local governments. Some provide the opportunity for a great deal of creativity by local authorities.



## 4.0 Potential Revenue Sources

Several tax leverage opportunities exist for each county within the Capital Region. However, only a portion of these revenue sources has been implemented. Therefore, this section will examine the potential revenues of the taxes that are not in place, as well as the potential funds that can be generated for imposing the maximum leverage of existing taxes. A discussion of innovative financing techniques is also provided. Table 4.1 identifies which taxes are in place and to what level are being imposed in each county.

**Table 4.1 Existing and Potential Taxes for Transportation by County**

Tax Description	Gadsden			Leon			Wakulla		
	Max Levied	Remaining		Max Levied	Remaining		Max Levied	Remaining	
First Local Option Gas Tax (cents per gallon)	6	6	0	6	6	0	6	6	0
Second Local Option Gas Tax (cents per gallon)	5	0	5	5	0	5	5	0	5
Ninth-Cent Gas Tax - motor fuel (cents per gallon)	1	0	1	1	1	0	1	1	0
Constitutional Gas Tax	2	2	0	2	2	0	2	2	0
County Gas Tax	1	1	0	1	1	0	1	1	0
Municipality Gas Tax	1	1	0	1	1	0	1	1	0
Local Infrastructure Surtax	1%	0%	0% <sup>a</sup>	1%	1%	0%	1%	0%	1%
Small County Surtax	1%	1%	0%	N/A	N/A	N/A	1%	0%	1%

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.

<sup>a</sup> The combined Small County Surtax and Local Government Infrastructure Surtax rate cannot exceed one percent. Currently the Small County Surtax is fully implemented as shown in Table 4.1.

Table 4.1 reveals that all three counties impose the maximum tax leverage for the First Local Option Gas Tax, as well as for the Constitutional Gas Tax, the County Gas Tax, and the Municipality Gas Tax. However, the Second Local Option Gas Tax is not currently in place in any of the three counties. Additionally, the Ninth-Cent Gas Tax on motor fuels does not presently exist in Gadsden County. The gas taxes on diesel fuel are not included in the table, as diesel tax rates are constant statewide. Leon County has implemented the Local Infrastructure Surtax at a rate of one cent. Gadsden and Wakulla Counties could

levy an additional one percent sales tax. The Small County Surtax is fully levied (one percent) in Gadsden County and is currently not implemented in Wakulla County.

## ■ 4.1 Second Local Option Gas Tax

Currently, the Second LOGT is not present in any of the three counties that currently comprise the CRTPA. Tables 4.2, 4.3, and 4.4 display potential revenues in each county based on the varying tax rate scenarios that range from one cent (the minimum allowable rate) to five cents (the maximum allowable rate). One-cent revenue estimates of the Second Local Option Gas Tax for year 2004-2005 (i.e., Fiscal Year 2005) were obtained from the *Local Government Financial Information Handbook* (May 2005).<sup>4</sup> Revenue projections through 2030 were calculated using an annual growth rate of 0.5 percent, 1.2 percent, and 2.2 percent based on the projected average population growth in Gadsden County, Leon County, and Wakulla County (Florida's Bureau of Economic and Business Research (BEBR)). Year-of-expenditure projections were adjusted to constant 2000 dollars using the adjustment factors provided in Appendix D of FDOT Revenue Forecast Handbook (February 2001),<sup>5</sup> which assumes an annual inflation rate of 3.2 percent. As such, although fuel tax revenues increase in current dollars, they decrease in real dollars for Gadsden and Leon Counties because the rate of population growth – the driving force behind fuel consumption – is lower than the rate of inflation and fuel tax levies do not keep pace with inflation. As indicated in Tables 4.2 and 4.3, the Second LOGT revenues in constant dollars (2000 dollars) are expected to decrease. Based on these figures, the five-cent tax rate represents the maximum revenue potential from imposing the Second Local Option Gas Tax.

As shown in Table 4.2, the Second LOGT would generate a maximum revenue of almost \$20.1 million (2000 dollars) during Fiscal Years 2011 through 2030 in Gadsden County, assuming a five cent per gallon tax rate.

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<sup>4</sup> Florida Legislative Committee on Intergovernmental Relations. *2004 Local Government Financial Information Handbook*. May 2005. Pages 211-230.

<sup>5</sup> The Revenue Forecast Handbook says that “MPOs are encouraged to express project costs and revenue estimates...in 2000 dollars.”

**Table 4.2 Gadsden County – Potential Revenues from Second Local Option Gas Tax**  
*Millions, 2000 Dollars*

<b>Fiscal Year</b>	<b>One-Cent</b>	<b>Two-Cent</b>	<b>Three-Cent</b>	<b>Four-Cent</b>	<b>Five-Cent</b>
2011	\$0.26	\$0.51	\$0.77	\$1.03	\$1.29
2012	\$0.25	\$0.50	\$0.75	\$1.01	\$1.26
2013	\$0.24	\$0.48	\$0.72	\$0.97	\$1.21
2014	\$0.24	\$0.47	\$0.71	\$0.94	\$1.18
2015	\$0.23	\$0.46	\$0.69	\$0.92	\$1.15
<b>Subtotal FY 2011-2015</b>	<b>\$1.21</b>	<b>\$2.43</b>	<b>\$3.64</b>	<b>\$4.86</b>	<b>\$6.07</b>
2016	\$0.22	\$0.45	\$0.67	\$0.89	\$1.11
2017	\$0.22	\$0.43	\$0.65	\$0.87	\$1.08
2018	\$0.21	\$0.43	\$0.64	\$0.86	\$1.07
2019	\$0.21	\$0.41	\$0.62	\$0.83	\$1.04
2020	\$0.20	\$0.40	\$0.60	\$0.80	\$1.00
<b>Subtotal FY 2016-2020</b>	<b>\$1.06</b>	<b>\$2.12</b>	<b>\$3.18</b>	<b>\$4.24</b>	<b>\$5.31</b>
2021	\$0.19	\$0.39	\$0.58	\$0.78	\$0.97
2022	\$0.19	\$0.38	\$0.57	\$0.76	\$0.96
2023	\$0.18	\$0.37	\$0.55	\$0.74	\$0.92
2024	\$0.18	\$0.36	\$0.54	\$0.73	\$0.91
2025	\$0.17	\$0.35	\$0.52	\$0.70	\$0.87
<b>Subtotal FY 2021-2025</b>	<b>\$0.93</b>	<b>\$1.85</b>	<b>\$2.78</b>	<b>\$3.70</b>	<b>\$4.63</b>
2026	\$0.17	\$0.34	\$0.51	\$0.68	\$0.85
2027	\$0.17	\$0.33	\$0.50	\$0.67	\$0.83
2028	\$0.16	\$0.33	\$0.49	\$0.65	\$0.81
2029	\$0.16	\$0.32	\$0.48	\$0.64	\$0.80
2030	\$0.16	\$0.31	\$0.47	\$0.62	\$0.78
<b>Subtotal FY 2026-2030</b>	<b>\$0.82</b>	<b>\$1.63</b>	<b>\$2.45</b>	<b>\$3.26</b>	<b>\$4.08</b>
<b>Total FY 2011-2030</b>	<b>\$4.02</b>	<b>\$8.03</b>	<b>\$12.05</b>	<b>\$16.07</b>	<b>\$20.08</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
Totals may not add up due to rounding.

Leon County has the potential to generate a maximum revenue amount of \$142.9 million (2000 dollars) from a Second LOGT. Table 4.3 breaks down the revenue projection by year and tax rate from 2011 through 2030.

**Table 4.3 Leon County – Potential Revenues from Second Local Option Gas Tax**  
*Millions, 2000 Dollars*

<b>Fiscal Year</b>	<b>One-Cent</b>	<b>Two-Cent</b>	<b>Three-Cent</b>	<b>Four-Cent</b>	<b>Five-Cent</b>
2011	\$1.73	\$3.47	\$5.20	\$6.93	\$8.67
2012	\$1.70	\$3.41	\$5.11	\$6.81	\$8.52
2013	\$1.65	\$3.29	\$4.94	\$6.59	\$8.24
2014	\$1.62	\$3.23	\$4.85	\$6.46	\$8.08
2015	\$1.58	\$3.17	\$4.75	\$6.33	\$7.91
<b>Subtotal FY 2011-2015</b>	<b>\$8.28</b>	<b>\$16.56</b>	<b>\$24.85</b>	<b>\$33.13</b>	<b>\$41.41</b>
2016	\$1.55	\$3.10	\$4.65	\$6.20	\$7.74
2017	\$1.51	\$3.03	\$4.54	\$6.06	\$7.57
2018	\$1.51	\$3.01	\$4.52	\$6.02	\$7.53
2019	\$1.47	\$2.94	\$4.41	\$5.87	\$7.34
2020	\$1.43	\$2.86	\$4.29	\$5.72	\$7.15
<b>Subtotal FY 2016-2020</b>	<b>\$7.47</b>	<b>\$14.94</b>	<b>\$22.40</b>	<b>\$29.87</b>	<b>\$37.34</b>
2021	\$1.39	\$2.78	\$4.18	\$5.57	\$6.96
2022	\$1.38	\$2.76	\$4.14	\$5.52	\$6.90
2023	\$1.34	\$2.68	\$4.02	\$5.36	\$6.70
2024	\$1.33	\$2.65	\$3.98	\$5.31	\$6.63
2025	\$1.28	\$2.57	\$3.85	\$5.14	\$6.42
<b>Subtotal FY 2021-2025</b>	<b>\$6.72</b>	<b>\$13.44</b>	<b>\$20.17</b>	<b>\$26.89</b>	<b>\$33.61</b>
2026	\$1.26	\$2.53	\$3.79	\$5.05	\$6.31
2027	\$1.24	\$2.48	\$3.73	\$4.97	\$6.21
2028	\$1.22	\$2.44	\$3.67	\$4.89	\$6.11
2029	\$1.20	\$2.40	\$3.61	\$4.81	\$6.01
2030	\$1.18	\$2.36	\$3.55	\$4.73	\$5.91
<b>Subtotal FY 2026-2030</b>	<b>\$6.11</b>	<b>\$12.22</b>	<b>\$18.34</b>	<b>\$24.45</b>	<b>\$30.56</b>
<b>Total FY 2011-2030</b>	<b>\$28.58</b>	<b>\$57.17</b>	<b>\$85.75</b>	<b>\$114.34</b>	<b>\$142.92</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
 Totals may not add up due to rounding.

The maximum revenue potentially available for Wakulla County through the Second LOGT is estimated at \$6.5 million (2000 dollars) through 2030. Table 4.4 shows the annual revenues projections for implementing the Second LOGT.

**Table 4.4 Wakulla County – Potential Revenues from Second Local Option Gas Tax**  
*Millions, 2000 Dollars*

<b>Fiscal Year</b>	<b>One-Cent</b>	<b>Two-Cent</b>	<b>Three-Cent</b>	<b>Four-Cent</b>	<b>Five-Cent</b>
2011	\$0.07	\$0.14	\$0.22	\$0.29	\$0.36
2012	\$0.07	\$0.14	\$0.21	\$0.29	\$0.36
2013	\$0.07	\$0.14	\$0.21	\$0.28	\$0.35
2014	\$0.07	\$0.14	\$0.21	\$0.28	\$0.35
2015	\$0.07	\$0.14	\$0.21	\$0.27	\$0.34
<b>Subtotal FY 2011-2015</b>	<b>\$0.35</b>	<b>\$0.70</b>	<b>\$1.05</b>	<b>\$1.40</b>	<b>\$1.75</b>
2016	\$0.07	\$0.14	\$0.20	\$0.27	\$0.34
2017	\$0.07	\$0.13	\$0.20	\$0.27	\$0.33
2018	\$0.07	\$0.13	\$0.20	\$0.27	\$0.33
2019	\$0.07	\$0.13	\$0.20	\$0.26	\$0.33
2020	\$0.06	\$0.13	\$0.19	\$0.26	\$0.32
<b>Subtotal FY 2016-2020</b>	<b>\$0.33</b>	<b>\$0.66</b>	<b>\$1.00</b>	<b>\$1.33</b>	<b>\$1.66</b>
2021	\$0.06	\$0.13	\$0.19	\$0.26	\$0.32
2022	\$0.06	\$0.13	\$0.19	\$0.26	\$0.32
2023	\$0.06	\$0.13	\$0.19	\$0.25	\$0.31
2024	\$0.06	\$0.13	\$0.19	\$0.25	\$0.31
2025	\$0.06	\$0.12	\$0.18	\$0.24	\$0.31
<b>Subtotal FY 2021-2025</b>	<b>\$0.31</b>	<b>\$0.63</b>	<b>\$0.94</b>	<b>\$1.26</b>	<b>\$1.57</b>
2026	\$0.06	\$0.12	\$0.18	\$0.24	\$0.30
2027	\$0.06	\$0.12	\$0.18	\$0.24	\$0.30
2028	\$0.06	\$0.12	\$0.18	\$0.24	\$0.30
2029	\$0.06	\$0.12	\$0.18	\$0.24	\$0.30
2030	\$0.06	\$0.12	\$0.18	\$0.24	\$0.30
<b>Subtotal FY 2026-2030</b>	<b>\$0.30</b>	<b>\$0.60</b>	<b>\$0.90</b>	<b>\$1.20</b>	<b>\$1.50</b>
<b>Total FY 2011-2030</b>	<b>\$1.30</b>	<b>\$2.60</b>	<b>\$3.89</b>	<b>\$5.19</b>	<b>\$6.49</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
Totals may not add up due to rounding.

Table 4.5 presents the total maximum revenues that would be available if each county were to impose the maximum amounts for the Second LOGT. A total of \$169.5 million (2000 dollars) is estimated as the maximum revenue potential from the implementation of the Second LOGT for the combined three counties.

**Table 4.5 Summary of Potential Second Local Option Gas Tax Revenues**  
*Five-Cent per Gallon; Millions, 2000 Dollars*

Fiscal Years	Gadsden	Leon	Wakulla	Total
2011-2015	\$6.1	\$41.4	\$1.8	\$49.2
2016-2020	\$5.3	\$37.3	\$1.7	\$44.3
2021-2025	\$4.6	\$33.6	\$1.6	\$39.8
2026-2030	\$4.1	\$30.6	\$1.5	\$36.1
<b>Total</b>	<b>\$20.1</b>	<b>\$142.9</b>	<b>\$6.5</b>	<b>\$169.5</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics. Totals may not add up due to rounding.

## ■ 4.2 The Ninth-Cent Gas Tax

Leon and Wakulla Counties are the only counties within the Capital Region that charges the Ninth-Cent Gas Tax at its maximum rate of one-cent on both gasoline and diesel fuel. Gadsden County has instituted the Ninth-Cent tax on diesel fuel only. Therefore, this county has the potential to increase existing funds through implementation of the Ninth-Cent Tax on motor fuels. Table 4.6 displays the potential revenues available for each county through the implementation of this tax. Estimates were developed using the Ninth-Cent Fuel Tax projections for Fiscal Year 2004-2005 from the *Local Government Financial Information Handbook* (May 2005)<sup>6</sup> as a base, and assuming an annual growth rate of 0.5 percent for Gadsden County, as discussed earlier. An additional \$2.8 million (2000 dollars) can be anticipated for the Capital Region through the combined application of the Ninth-Cent Tax.

<sup>6</sup> Florida Legislative Committee on Intergovernmental Relations. *2004 Local Government Financial Information Handbook*. May 2005. Pages 231-232.

**Table 4.6 Potential Revenues from Ninth-Cent Gas Tax on Gasoline**  
*Millions, 2000 Dollars*

Fiscal Years	Gadsden
2011-2015	\$0.85
2016-2020	\$0.74
2021-2025	\$0.65
2026-2030	\$0.57
<b>Total</b>	<b>\$2.81</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
 Totals may not add up due to rounding.

## ■ 4.3 Local Sales Taxes

Leon County implements the maximum one percent Local Infrastructure Surtax through 2019. By fully levying the Small County Surtax, Gadsden County is no longer eligible for the Local Infrastructure Surtax; as indicated earlier on in this section, by Statute, the combined Small County Surtax and Local Government Infrastructure Surtax rate cannot exceed one percent. Wakulla County does not levy any portion of the Local Infrastructure Surtax. The paragraphs below describe potential revenues for Leon and Wakulla Counties with maximum implementation of these surtaxes through 2030.

### 4.3.1 Leon County

Per voters' approval, Leon County has enacted the Local Government Infrastructure Surtax at the full one percent rate through 2019. This tax can be extended for another 15 years pending voters' approval and can generate additional revenues to the county through 2030. Revenue estimates from the sales tax levy at one-half cent and one cent were estimated assuming an annual growth rate of 4.5 percent, based on taxable sales forecast through 2019 developed by the Blueprint 2000 Intergovernmental Agency.

Leon County is projected to generate \$183.7 million (2000 dollars) in additional resources through 2030 to fund transportation-related projects if it were to continue to levy the Local Surtax at one cent. Table 4.7 shows potential revenues that could be levied from the implementation of the Local Government Infrastructure Surtax in Leon County starting in Fiscal Year 2020, assuming both a one-half percent rate and a one percent rate.

**Table 4.7 Leon County – Potential Local Sales Tax Revenues**  
 Millions, 2000 Dollars

Fiscal Years	Local Infrastructure Surtax (.5%)	Local Infrastructure Surtax (1%)
2016-2020	\$7.85	\$15.69
2021-2025	\$40.60	\$81.19
2026-2030	\$43.39	\$86.77
<b>Total</b>	<b>\$91.83</b>	<b>\$183.66</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
 Totals may not add up due to rounding.

### 4.3.2 Wakulla County

Currently, Wakulla County does not have any Local Sales Tax in place. Therefore, there is room for the county to implement the Local Government Infrastructure Surtax up to one percent. Revenue estimates from the sales tax levy of one-half percent were estimated using the base projections of sales tax revenues for Fiscal Year 2004-2005 from the *Local Government Financial Information Handbook* (May 2005),<sup>7</sup> and assuming an annual growth rate of 4.5 percent, based on taxable sales forecast through 2019 developed by the Blueprint 2000 Intergovernmental Agency. Implementation of one-half percent sales tax in Wakulla County is projected to generate \$5.3 million (2000 dollars) in additional resources through 2030 to fund transportation-related projects. Table 4.8 shows potential revenues that could be levied from the implementation of the Local Government Infrastructure Surtax in Wakulla County, assuming a rate of both one-half percent and one percent.

<sup>7</sup> Florida Legislative Committee on Intergovernmental Relations. *2004 Local Government Financial Information Handbook*. May 2005.

**Table 4.8 Wakulla County – Potential Local Sales Tax Revenues**  
*Millions, 2000 Dollars*

<b>Fiscal Years</b>	<b>Local Infrastructure Surtax (.5%)</b>	<b>Local Infrastructure Surtax (1%)</b>
2011-2015	\$1.21	\$2.41
2016-2020	\$1.28	\$2.55
2021-2025	\$1.35	\$2.70
2026-2030	\$1.44	\$2.89
<b>Total</b>	\$5.28	\$10.56

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
 Totals may not add up due to rounding.

## ■ 4.4 Summary of Potential Revenues

The following tables summarize the annual and total potential revenue amounts for each county based on potential revenue sources. *Since the majority of transportation-related proceeds from the Local Infrastructure Surtax (usually less than 50 percent of net proceeds from the Local Infrastructure Surtax) are available for capacity projects based on assumptions developed by Leon County, and since it is common practice in Florida and in the region to use Local Option Gas Taxes to cover the maintenance backlog of local roadways, it was assumed for simplicity that 25 percent of potential revenues will be available to fund transportation capacity needs in Gadsden and Wakulla Counties. In the case of Leon County, 25 percent of potential revenues from the Second LOGT tax were assumed to be dedicated to fund transportation capacity needs while all transportation-related proceeds from the Local Infrastructure Surtax (42 percent of net proceeds from the Local Infrastructure Surtax) were assumed to be available for capacity projects in Leon County.*

Table 4.9 provides revenue projections for Gadsden County based on the Second LOGT implemented at the full rate of five cents per gallon and the Ninth-Cent Gas Tax. Table 4.10 summarizes the revenues for Leon County based on the full implementation of the Second LOGT (at five cents per gallon) and on the expansion of the Local Infrastructure Surtax through 2030 at one percent. Table 4.11 presents the revenue projections for Wakulla County based on the Second LOGT (at five cents per gallon), the Ninth-Cent Gas Tax, and the Local Infrastructure Surtax (0.5 percent). Table 4.12 summarizes total potential revenue for capacity and noncapacity projects.

**Table 4.9 Gadsden County – Summary of Potential Revenue**  
*Millions, 2000 Dollars*

<b>Fiscal Year</b>	<b>Second LOGT (Five Cents)</b>	<b>Capacity Projects (25%)</b>	<b>Ninth-Cent Fuel Tax</b>	<b>Capacity Projects (25%)</b>	<b>Subtotal</b>	<b>Maximum for Capacity Projects (25%)</b>
2011	\$1.29	\$0.32	\$0.18	\$0.04	\$1.47	\$0.37
2012	\$1.26	\$0.31	\$0.18	\$0.04	\$1.43	\$0.36
2013	\$1.21	\$0.30	\$0.17	\$0.04	\$1.38	\$0.34
2014	\$1.18	\$0.29	\$0.16	\$0.04	\$1.34	\$0.34
2015	\$1.15	\$0.29	\$0.16	\$0.04	\$1.31	\$0.33
<b>Subtotal FY 2011-2015</b>	<b>\$6.07</b>	<b>\$1.52</b>	<b>\$0.85</b>	<b>\$0.21</b>	<b>\$6.92</b>	<b>\$1.73</b>
2016	\$1.11	\$0.28	\$0.16	\$0.04	\$1.27	\$0.32
2017	\$1.08	\$0.27	\$0.15	\$0.04	\$1.23	\$0.31
2018	\$1.07	\$0.27	\$0.15	\$0.04	\$1.22	\$0.30
2019	\$1.04	\$0.26	\$0.14	\$0.04	\$1.18	\$0.30
2020	\$1.00	\$0.25	\$0.14	\$0.04	\$1.14	\$0.29
<b>Subtotal FY 2016-2020</b>	<b>\$5.31</b>	<b>\$1.33</b>	<b>\$0.74</b>	<b>\$0.19</b>	<b>\$6.05</b>	<b>\$1.51</b>
2021	\$0.97	\$0.24	\$0.14	\$0.03	\$1.11	\$0.28
2022	\$0.96	\$0.24	\$0.13	\$0.03	\$1.09	\$0.27
2023	\$0.92	\$0.23	\$0.13	\$0.03	\$1.05	\$0.26
2024	\$0.91	\$0.23	\$0.13	\$0.03	\$1.03	\$0.26
2025	\$0.87	\$0.22	\$0.12	\$0.03	\$0.99	\$0.25
<b>Subtotal FY 2021-2025</b>	<b>\$4.63</b>	<b>\$1.16</b>	<b>\$0.65</b>	<b>\$0.16</b>	<b>\$5.27</b>	<b>\$1.32</b>
2026	\$0.85	\$0.21	\$0.12	\$0.03	\$0.97	\$0.24
2027	\$0.83	\$0.21	\$0.12	\$0.03	\$0.95	\$0.24
2028	\$0.81	\$0.20	\$0.11	\$0.03	\$0.93	\$0.24
2029	\$0.80	\$0.20	\$0.11	\$0.03	\$0.91	\$0.23
2030	\$0.78	\$0.19	\$0.11	\$0.03	\$0.89	\$0.22
<b>Subtotal FY 2026-2030</b>	<b>\$4.08</b>	<b>\$1.02</b>	<b>\$0.57</b>	<b>\$0.14</b>	<b>\$4.64</b>	<b>\$1.16</b>
<b>Total FY 2011-2030</b>	<b>\$20.08</b>	<b>\$5.02</b>	<b>\$2.81</b>	<b>\$0.70</b>	<b>\$22.89</b>	<b>\$5.72</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
 Totals may not add up due to rounding.

**Table 4.10 Leon County – Summary of Potential Revenue**  
*Millions, 2000 Dollars*

<b>Fiscal Year</b>	<b>Second LOGT (Five Cents)</b>	<b>Capacity Projects (25%)</b>	<b>Local Surtax (1%)</b>	<b>Capacity Projects (42%<sup>a</sup>)</b>	<b>Subtotal</b>	<b>Maximum for Capacity Projects</b>
2011	\$9.11	\$2.28			\$9.11	\$2.28
2012	\$9.05	\$2.26			\$9.05	\$2.26
2013	\$8.84	\$2.21			\$8.84	\$2.21
2014	\$8.76	\$2.19			\$8.76	\$2.19
2015	\$8.67	\$2.17			\$8.67	\$2.17
<b>Subtotal FY 2011-2015</b>	<b>\$53.60</b>	<b>\$13.40</b>			<b>\$53.60</b>	<b>\$13.40</b>
2016	\$8.57	\$2.14			\$8.57	\$2.14
2017	\$8.46	\$2.12			\$8.46	\$2.12
2018	\$8.50	\$2.12			\$8.50	\$2.12
2019	\$8.37	\$2.09			\$8.37	\$2.09
2020	\$8.24	\$2.06	\$15.69	\$6.59	\$23.93	\$8.65
<b>Subtotal FY 2016-2020</b>	<b>\$42.14</b>	<b>\$10.53</b>	<b>\$15.69</b>	<b>\$6.59</b>	<b>\$57.83</b>	<b>\$17.12</b>
2021	\$8.10	\$2.02	\$15.77	\$6.62	\$23.86	\$8.65
2022	\$8.11	\$2.03	\$16.15	\$6.78	\$24.26	\$8.81
2023	\$7.95	\$1.99	\$16.18	\$6.80	\$24.14	\$8.79
2024	\$7.95	\$1.99	\$16.55	\$6.95	\$24.51	\$8.94
2025	\$7.78	\$1.94	\$16.55	\$6.95	\$24.32	\$8.89
<b>Subtotal FY 2021-2025</b>	<b>\$39.89</b>	<b>\$9.97</b>	<b>\$81.19</b>	<b>\$34.10</b>	<b>\$121.09</b>	<b>\$44.07</b>
2026	\$7.73	\$1.93	\$16.81	\$7.06	\$24.54	\$8.99
2027	\$7.68	\$1.92	\$17.08	\$7.17	\$24.76	\$9.09
2028	\$7.63	\$1.91	\$17.35	\$7.29	\$24.98	\$9.19
2029	\$7.58	\$1.90	\$17.63	\$7.40	\$25.21	\$9.30
2030	\$7.53	\$1.88	\$17.91	\$7.52	\$25.44	\$9.41
<b>Subtotal FY 2026-2030</b>	<b>\$38.15</b>	<b>\$9.54</b>	<b>\$86.77</b>	<b>\$36.45</b>	<b>\$124.93</b>	<b>\$45.98</b>
<b>Total FY 2011-2030</b>	<b>\$173.78</b>	<b>\$43.45</b>	<b>\$183.66</b>	<b>\$77.14</b>	<b>\$357.44</b>	<b>\$120.58</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
Totals may not add up due to rounding.

<sup>a</sup> Forty-two percent of total proceeds from the Local Infrastructure Surtax are dedicated to fund transportation-related projects by the Blueprint 2000 Intergovernmental Agency and in Leon County. It was also assumed that the City of Tallahassee dedicates 42 percent of its net proceeds to fund transportation-related projects. In addition, majority of transportation-related resources are allocated to fund capacity projects. Leon County could potentially use portions of its Local Infrastructure Surtax proceeds to fund noncapacity transportation projects.

**Table 4.11 Wakulla County – Summary of Potential Revenue**  
*Millions, 2000 Dollars*

<b>Fiscal Year</b>	<b>Second LOGT (Five Cents)</b>	<b>Capacity Projects (25%)</b>	<b>Local Surtax (.5%)</b>	<b>Capacity Projects (25%)</b>	<b>Subtotal</b>	<b>Capacity Projects (25%)</b>
2011	\$0.36	\$0.09	\$0.24	\$0.06	\$0.60	\$0.15
2012	\$0.36	\$0.09	\$0.24	\$0.06	\$0.60	\$0.15
2013	\$0.35	\$0.09	\$0.24	\$0.06	\$0.59	\$0.15
2014	\$0.35	\$0.09	\$0.24	\$0.06	\$0.59	\$0.15
2015	\$0.35	\$0.09	\$0.25	\$0.06	\$0.59	\$0.15
<b>Subtotal FY 2011-2015</b>	<b>\$1.74</b>	<b>\$0.44</b>	<b>\$1.21</b>	<b>\$0.30</b>	<b>\$2.96</b>	<b>\$0.74</b>
2016	\$0.34	\$0.08	\$0.25	\$0.06	\$0.59	\$0.15
2017	\$0.33	\$0.08	\$0.25	\$0.06	\$0.59	\$0.15
2018	\$0.33	\$0.08	\$0.26	\$0.06	\$0.59	\$0.15
2019	\$0.33	\$0.08	\$0.26	\$0.06	\$0.59	\$0.15
2020	\$0.32	\$0.08	\$0.26	\$0.07	\$0.59	\$0.15
<b>Subtotal FY 2016-2020</b>	<b>\$1.66</b>	<b>\$0.42</b>	<b>\$1.28</b>	<b>\$0.32</b>	<b>\$2.94</b>	<b>\$0.73</b>
2021	\$0.32	\$0.08	\$0.26	\$0.07	\$0.58	\$0.15
2022	\$0.32	\$0.08	\$0.27	\$0.07	\$0.59	\$0.15
2023	\$0.31	\$0.08	\$0.27	\$0.07	\$0.58	\$0.15
2024	\$0.31	\$0.08	\$0.28	\$0.07	\$0.59	\$0.15
2025	\$0.31	\$0.08	\$0.28	\$0.07	\$0.58	\$0.15
<b>Subtotal FY 2021-2025</b>	<b>\$1.57</b>	<b>\$0.39</b>	<b>\$1.35</b>	<b>\$0.34</b>	<b>\$2.92</b>	<b>\$0.73</b>
2026	\$0.30	\$0.08	\$0.28	\$0.07	\$0.58	\$0.15
2027	\$0.30	\$0.08	\$0.28	\$0.07	\$0.59	\$0.15
2028	\$0.30	\$0.08	\$0.29	\$0.07	\$0.59	\$0.15
2029	\$0.30	\$0.07	\$0.29	\$0.07	\$0.59	\$0.15
2030	\$0.30	\$0.07	\$0.30	\$0.07	\$0.59	\$0.15
<b>Subtotal FY 2026-2030</b>	<b>\$1.50</b>	<b>\$0.38</b>	<b>\$1.44</b>	<b>\$0.36</b>	<b>\$2.95</b>	<b>\$0.74</b>
<b>Total FY 2011-2030</b>	<b>\$6.49</b>	<b>\$1.62</b>	<b>\$5.28</b>	<b>\$1.32</b>	<b>\$11.76</b>	<b>\$2.94</b>

Source: The Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics.  
 Totals may not add up due to rounding.

**Table 4.12 Summary of Total Potential Revenue for Capacity and Noncapacity Projects**  
*Millions, 2000 Dollars*

Fiscal Year	Gadsden		Leon		Wakulla		Total All Counties	
	Capacity	Noncapacity	Capacity	Noncapacity	Capacity	Noncapacity	Capacity	Noncapacity
2011	\$0.37	\$1.10	\$2.28	\$6.84	\$0.15	\$0.45	\$2.79	\$8.38
2012	\$0.36	\$1.07	\$2.26	\$6.79	\$0.15	\$0.45	\$2.77	\$8.31
2013	\$0.34	\$1.03	\$2.21	\$6.63	\$0.15	\$0.44	\$2.70	\$8.10
2014	\$0.34	\$1.01	\$2.19	\$6.57	\$0.15	\$0.44	\$2.67	\$8.02
2015	\$0.33	\$0.98	\$2.17	\$6.50	\$0.15	\$0.44	\$2.64	\$7.92
<b>Subtotal FY 2011-2015</b>	<b>\$1.73</b>	<b>\$5.19</b>	<b>\$13.40</b>	<b>\$40.20</b>	<b>\$0.74</b>	<b>\$2.22</b>	<b>\$15.87</b>	<b>\$47.61</b>
2016	\$0.32	\$0.95	\$2.14	\$6.43	\$0.15	\$0.44	\$2.61	\$7.82
2017	\$0.31	\$0.93	\$2.12	\$6.35	\$0.15	\$0.44	\$2.57	\$7.71
2018	\$0.30	\$0.91	\$2.12	\$6.37	\$0.15	\$0.44	\$2.58	\$7.73
2019	\$0.30	\$0.89	\$2.09	\$6.28	\$0.15	\$0.44	\$2.54	\$7.61
2020	\$0.29	\$0.86	\$8.65	\$15.28	\$0.15	\$0.44	\$9.08	\$16.58
<b>Subtotal FY 2016-2020</b>	<b>\$1.51</b>	<b>\$4.54</b>	<b>\$17.12</b>	<b>\$40.70</b>	<b>\$0.73</b>	<b>\$2.20</b>	<b>\$19.37</b>	<b>\$47.44</b>
2021	\$0.28	\$0.83	\$8.65	\$15.22	\$0.15	\$0.44	\$9.07	\$16.48
2022	\$0.27	\$0.82	\$8.81	\$15.45	\$0.15	\$0.44	\$9.23	\$16.71
2023	\$0.26	\$0.79	\$8.79	\$15.35	\$0.15	\$0.44	\$9.19	\$16.58
2024	\$0.26	\$0.78	\$8.94	\$15.57	\$0.15	\$0.44	\$9.35	\$16.78
2025	\$0.25	\$0.75	\$8.89	\$15.43	\$0.15	\$0.44	\$9.29	\$16.61
<b>Subtotal FY 2021-2025</b>	<b>\$1.32</b>	<b>\$3.96</b>	<b>\$44.07</b>	<b>\$77.01</b>	<b>\$0.73</b>	<b>\$2.19</b>	<b>\$46.12</b>	<b>\$83.16</b>
2026	\$0.24	\$0.73	\$8.99	\$15.55	\$0.15	\$0.44	\$9.38	\$16.71
2027	\$0.24	\$0.71	\$9.09	\$15.66	\$0.15	\$0.44	\$9.48	\$16.82
2028	\$0.23	\$0.70	\$9.19	\$15.79	\$0.15	\$0.44	\$9.57	\$16.92
2029	\$0.23	\$0.68	\$9.30	\$15.91	\$0.15	\$0.44	\$9.67	\$17.03
2030	\$0.22	\$0.67	\$9.41	\$16.04	\$0.15	\$0.45	\$9.78	\$17.15
<b>Subtotal FY 2026-2030</b>	<b>\$1.16</b>	<b>\$3.48</b>	<b>\$45.98</b>	<b>\$78.94</b>	<b>\$0.74</b>	<b>\$2.21</b>	<b>\$47.88</b>	<b>\$84.64</b>
<b>Total FY 2011-2030</b>	<b>\$5.72</b>	<b>\$17.17</b>	<b>\$120.58</b>	<b>\$236.86</b>	<b>\$2.94</b>	<b>\$8.82</b>	<b>\$129.24</b>	<b>\$262.85</b>

Source: Cambridge Systematics. Totals may not add up due to rounding.

## ■ 4.5 Innovative Financing

In addition to the potential revenues from local option gas and sales taxes that have not yet been implemented in the Capital Region, the CRTPA and local governments in the area may consider implementation of innovative finance techniques. The Federal Highway Administration (FHWA) in its *Innovative Finance Primer*<sup>8</sup> (April 2002) defines innovative finance as the “combination of specially designed techniques that supplement traditional highway financing methods.” The objectives of innovative finance are to:

- “Maximize the ability of states and other project sponsors to leverage Federal capital for needed investment in the nation’s transportation system”;
- “More effectively utilize existing funds”;
- “Move projects into construction more quickly than under traditional financing mechanisms”; and
- “Make possible major transportation investments that might not otherwise receive financing.”

Therefore, innovative finance techniques do not necessarily generate new sources of funding, but are effective vehicles to manage existing funding sources and to advance future revenue surpluses. In addition, many of these techniques are only applicable to projects on Federal-aid highways, limiting their application to other locally funded facilities.

The *Innovative Finance Primer* classifies innovative finance techniques into four categories: 1) Innovative Management of Federal Funds; 2) Debt Financing; 3) Credit Assistance; and 4) Tolling. The information provided below contains excerpts from this publication.

### 4.5.1 Innovative Management of Federal Funds

The innovative management of Federal funds provides states with flexibility in managing Federal-aid highway funds. It encompasses four innovative finance techniques: advanced construction/partial conversion of advance construction; tapered match; flexible match; and toll credits.

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<sup>8</sup> U.S. Department of Transportation, Federal Highway Administration. *Innovative Finance Primer*. April 2002. Publication Number FHWA-AD-02-004.

### ***Advanced Construction/Partial Conversion of Advance Construction***

Under this innovative finance technique, a state may begin the construction of Federal-aid projects even if there is insufficient Federal-aid obligation authority to cover the Federal share of these projects. FHWA has to approve the implementation of this innovative finance technique based on the following criteria:

- “The project(s) are funded through any of the following Federal funding categories: National Highway System (NHS); Interstate Maintenance; Interstate Construction; Surface Transportation Program (STP); Congestion Mitigation and Air Quality Program (CMAQ); Bridge Replacement and Rehabilitation (BRR); State Planning and Research; or Metropolitan Planning.
- With the exception of projects using NHS, Interstate Maintenance, and Interstate Construction fund, the state has to meet one of the following criteria:
  - The state has obligated all the funds apportioned or allocated for the specific program;
  - The state has used all of its obligation authority for the current fiscal year; or
  - The state can demonstrate it will consume all of its obligation authority before the end of the fiscal year.”

### ***Tapered Match***

Tapered match allows “the project sponsor to vary the non-Federal share of a Federal-aid project over time, as long as the Federal contribution toward the project does not exceed the Federal-aid limit.” For instance, Federal-aid projects are generally funded 80/20, and Federal funds are reimbursed based on the 80 percent share of expenditures incurred on a given year. With a tapered match, even though the total cost of the project will be funded using the 80/20 share formula, the state may schedule Federal-aid reimbursements such that project expenditures are covered with 100 percent Federal funds at the beginning of construction, and then the state/local share is applied to the project at later stages. FHWA approval is required for the implementation of this financing technique. Most projects are eligible to use this technique, with few exceptions, such as:

- Advance construction projects;
- STP projects for which the non-Federal match is being provided on a program-wide basis; or
- Projects financed with GARVEE bonds.

### ***Flexible Match***

“Flexible match allows a wide variety of public and private contributions to be counted toward the non-Federal match for Federal-aid projects.” Previously, project contributions

other than state and local funding were not considered part of the non-Federal share. Instead, the project cost was lowered accounting for these contributions, which consequently lowered the Federal-aid amount. For instance, a \$100 million project is expected to receive \$80 million in Federal funds, with the remainder coming from state/local sources. Assuming that the projects receive a \$10 million contribution from the private sector, the Federal and state/local shares are reduced to \$72 million and \$18 million, respectively. With this innovative technique donations in the form of funds, land, materials, and/or services are eligible to be counted toward the non-Federal share of the project costs. Using the previous example, the Federal share remains at \$80 million and the state/local share is reduced to \$10 million when flexible match is applied. As with the techniques discussed above, FHWA has to approve the implementation of flexible match to any project.

### ***Toll Credits***

If a state spends toll revenues on public roadway projects, the state receives toll credits for the unused eligible Federal share of the project. For instance, a \$100 million facility is funded using toll revenues, but it was eligible for Federal-aid funding. The state receives \$80 million on toll credits that may be used as soft match for other Federal-aid projects. This innovative finance technique has been used in Florida since 1993. Toll credits are used as a soft match in many highway projects, “so that most of [Florida’s] Federal highway program is 100 percent federally funded.”<sup>9</sup> Also, toll credits have been transferred to match Federal Transit Administration (FTA) funds for transit projects. For instance, the capital program of Broward County Transit is 100 percent federally funded using a soft match.

## **4.5.2 Debt Financing – GARVEE Bonds**

Grant Anticipation Revenue Vehicle (GARVEE) bonds allow states to issue bonds that would be repaid by using future Federal revenues. According to the *Innovative Finance Primer*, GARVEE bonds are usually used for large projects that meet the following criteria:

- “[The projects] are large enough to merit borrowing rather than pay-as-you-go grant funding, with the costs of delay outweighing the costs of financing”;
- “They do not have access to a revenue stream (such as local taxes or tolls), and other forms of repayment (such as state appropriations) are not feasible”; and
- “The sponsors (generally state DOTs) are willing to reserve a portion of future year Federal-aid highway funds to satisfy debt service requirements.”

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<sup>9</sup> U.S. Department of Transportation, Federal Highway Administration, *Innovative Management of Federal Funds*.

### 4.5.3 Credit Assistance

The Federal credit assistance program provides project sponsors with tools that ease borrowing. The innovative finance techniques within this category take two forms: loans and credit enhancement tools. Credit Assistance encompasses three innovative finance techniques: Section 129 loans; State Infrastructure Banks (SIB); and TIFIA loans.

#### *Section 129 Loans*

This innovative finance technique “allows states to use regular Federal-aid highway apportionments to fund direct loans to projects with dedicated revenue streams.” Project sponsors, which can be public or private entities, may borrow from the state up to 80 percent of the project cost, “provided that the state has sufficient authority to fund the loan.” The repayment period begins five years after construction is completed. States determine the interest rates, which should be at or below market rates. Eligible projects include toll roads that are eligible for Federal-aid funding or nontoll projects that have a dedicated source of revenue to support such projects. According to the *Innovative Finance Primer*, the use of Section 129 loans has been limited mainly because projects that are eligible to use this financing mechanism are generally eligible also for TIFIA loans (see below). Therefore, Section 129 loans become useful when projects either do not meet the total project cost threshold of \$100 million for a TIFIA loan or do not meet any of the TIFIA criteria.

#### *State Infrastructure Banks (SIB)*

“State Infrastructure Banks (SIBs) are revolving infrastructure investment funds for surface transportation that are established and administered by states. SIBs may be capitalized with regular Federal-aid highway apportionments and state funds and can offer a range of flexible financial assistance, including loans and various forms of credit enhancement.” Currently, TEA-21 provides authority to four states to establish SIBs, including Florida. The Florida SIB<sup>10</sup> uses Federal and state “seed” money to issue loans to project sponsors.

For Fiscal Year 2005, the Florida SIB has loaned \$127.5 million, which advanced a total of five projects, for a total capital investment of \$231.3 million. Leon County received \$26.7 million in SIB loans, which are repaid with levies from the Local Option Sales Tax for capacity improvement along the southeast section of Capital Circle. The total cost of this project is \$48.2 million. In addition, Leon County received \$22.6 million in SIB loans in 2004 for road improvement along the northwest section of Capital Circle from I-10 to U.S. 90, which are also repaid with levies from the Local Option Sales Tax. The total cost

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<sup>10</sup>Information on the Florida SIB was obtained from FDOT’s web site, <http://www.dot.state.fl.us/financialplanning/finance/sib.htm>.

of this project is \$78.0 million. Whether the Capital Region will continue to use this innovative finance technique will depend on several factors, including:

- Availability of SIB “seed” money to issue loans every fiscal year;
- Availability of local resources to repay the loans; and
- Value of the proposed project compared to other competing projects, which would lead the SIB to determine what loan applications will be approved in a given fiscal year.

### ***TIFIA – Direct Federal Credit***

The Transportation Infrastructure Finance and Innovation Act (TIFIA) “allows U.S. DOT to provide direct credit assistance to sponsors of major transportation projects. Credit assistance can take the form of a loan, loan guarantee, or line of credit.” Projects applying for TIFIA assistance should meet the following criteria:

- Highway (U.S.C. Title 23), transit (U.S.C. Title 49), passenger rail, and certain intermodal projects (with the exception of seaports, airports, or facilities that are not adjacent to NHS routes);
- Any public or private entities; however, “intermodal freight transfer facilities must be publicly owned to receive TIFIA assistance”;
- Project cost should be at least \$100 million, except for ITS projects, for which the threshold is \$30 million. This threshold “can be waived if the cost of the project amounts to at least 50 percent of the state’s annual apportionment of Federal-aid highway funds”;
- Projects “must be consistent with the state’s long-range transportation plan and appear in the ... State Transportation Improvement Program (STIP)”;
- Project must comply with all Federal regulations that are also required for similar grant-funded projects (i.e., NEPA process);
- Senior debt obligations should have a rating of Baa3/BBB or higher, and the application should include a preliminary opinion letter from one of the national credit rating agencies (i.e., Moody’s, Standard and Poor’s, and Fitch);
- TIFIA assistance should not exceed 33 percent of the project costs;
- The TIFIA agreement “must include terms that offer sufficient assurance to U.S. DOT of repayment”; and
- The project sponsor should pledge a dedicated revenue source – such as tolls or user fees, special assessments, or other non-Federal sources – to repay the debt.

In Florida, TIFIA assistance is being used for the construction of the Miami Intermodal Center. The TIFIA loans will be repaid with state motor fuel tax revenues and rental car fees.

#### 4.5.4 Innovative Uses of Tolling

As mentioned in Section 3.0, toll facilities do not presently exist in the Capital Region. This section briefly defines three innovative uses of tolling that are discussed in the *Innovative Finance Primer*:

- **Tolling Federal-aid Highways** - Provides states the discretion to levy tolls on most non-Interstate Federal-aid highways. The state or toll authority must execute a toll agreement with FHWA “to use Federal-aid funds for construction or improvements of a toll facility or to convert an existing free Federal-aid facility to a toll facility.”
- **Interstate Reconstruction and Rehabilitation Pilot Program** - “This pilot program allows up to three projects to convert reconstructed or rehabilitated free Interstate highway segments into toll ways.”
- **Value Pricing Pilot Program** - “Sponsors the testing and evaluation of road and parking pricing concepts designed to achieve reductions in traffic congestion.”



## 5.0 Forecasting Revenue Sources

The following section details the forecasted results of the various existing revenue sources for transportation expenditures the Capital Region.

According to the *Local Government Financial Handbook* (May 2005) and the Florida Department of Revenue, motor fuel consumption in Gadsden County is projected at 52.33 million gallons for the Fiscal Year 2005-2006. The Leon County estimate of fuel consumption is 105.2 million gallons, while 12.5 million gallons are expected to be consumed in Wakulla County. The Handbook also provides estimates of net proceeds from various fuel tax revenue sources, as total revenues are subject to deductions in pay for administrative costs of collection and distribution and other statutory deductions. Therefore, one-cent revenues from the County Gas Tax are not equivalent to one-cent revenues from the First LOGT. Furthermore, revenues from a one cent tax on motor fuels are not equivalent to revenues from a one cent tax on diesel fuels. These factors were taken into account when preparing revenue projections through the year 2030 for this LRTP Update. An annual growth rate in motor fuel consumption of 0.54 percent, 1.18 percent, and 2.19 percent was applied to Gadsden County, Leon County, and Wakulla County respectively based on population growth estimates from the Bureau of Economic and Business Research.<sup>11</sup> As mentioned in Sections 2.0 and 4.0, year-of-expenditure projections were adjusted to constant 2000 dollars using the adjustment factors provided in Appendix D of *FDOT Revenue Forecast Handbook* (February 2001). A 4.5 percent economic growth rate was applied based on estimates from Blueprint 2000 for local government county sales tax.

### ■ 5.1 Federal and State Fuel Tax Revenues

This section contains estimates of state and Federal revenues for the Capital Region for 2011 through 2030. The estimates were prepared by FDOT, based on statewide estimates of revenues that fund the state transportation program.

Estimates for Fiscal Years 2011 through 2030 were provided by the FDOT District 3 Planning Office. Year-of-expenditure projections were adjusted to constant 2000 dollars

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<sup>11</sup>Population growth was used by the Leon County Office of Management and Budget to estimate future receipts from the First Local Gas Tax Option, the Ninth Cent Gas Tax (motor and diesel fuels), the Constitutional Gas Tax, and the County Fuel Tax.

using the adjustment factors provided in Appendix D of FDOT *Revenue Forecast Handbook* (February 2001).<sup>12</sup>

Table 5.1 contains metropolitan area estimates at several time periods for state programs that affect the capacity of the transportation system to move people and goods. The estimates are expressed in millions of year 2000 dollars and are organized by the relationship of the programs to state goals documented in the 2020 Florida Transportation Plan (FTP). A total of \$X.X million dollars are expected to be available by the year 2030 for major roadway and transit projects.

**Table 5.1 Federal and State Revenues**  
*Millions, 2000 Dollars*

Capacity Program Emphasis Areas	2030 Revenue Forecast Update				20-Year Total
	Fiscal Year				
	2011-2015	2016-2020	2021-2025	2026-2030	
<i>Economic Competitiveness</i>					
FIHS Construction/ROW	TBD	TBD	TBD	TBD	TBD
Aviation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Rail	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Intermodal Access	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TMA	\$15.6	\$14.4	\$13.1	\$12.2	\$55.3
<i>Quality of Life</i>					
Other Arterial Construction/ROW	\$18.5	\$16.9	\$15.1	\$14.2	\$64.7
Transit	\$15.7	\$15.6	\$15.5	\$15.3	\$62.1
<b>Total Capacity Programs</b>	<b>\$X.X</b>	<b>\$X.X</b>	<b>\$X.X</b>	<b>\$X.X</b>	<b>\$X.X</b>

Source: FDOT District 3 Planning Office. Totals may not add up due to rounding.

Of this \$X.X million in state and Federal revenue, \$X.X million is dedicated towards the FIHS.<sup>13</sup> It is assumed that FDOT will make available funds for some projects on the FIHS that have been identified by the CRTPA in the 2030 Cost-Feasible Plan. Also, the Transportation Management Area (TMA) funds provide \$55.3 million to support transit and highway-oriented projects and are based on a continuing and comprehensive transportation planning process carried out by the MPO in coordination with the State and transit operators and include a Congestion Management System (CMS). About \$126.8 million are dedicated toward Quality of Life capacity projects, which may include any

<sup>12</sup>The Revenue Forecast Handbook says that “MPOs are encouraged to express project costs and revenue estimates ... in year 2000 dollars.”

<sup>13</sup>FDOT is scheduled to release FIHS revenue estimates in the spring of 2006.

mode of transportation. Other Arterial Construction/ROW includes \$12.9 million in enhancement funding, which should be spent only on enhancement projects. Therefore, the total Federal/state funding available for Other Arterial/ROW capacity projects is \$51.8 million. Table 5.2 shows the funding allocation of the Other Arterial Construction/ROW and Transit funds by county.

**Table 5.2 Other Arterial Construction/ROW and Transit Funding by County**  
*Millions, 2000 Dollars*

Capacity Program Emphasis Areas	2030 Revenue Forecast Update				20-Year Total
	Fiscal Year				
	2011-2015	2016-2020	2021-2025	2026-2030	
<i>Other Arterial Construction/ROW</i>					
Gadsden	TBD	TBD	TBD	TBD	TBD
Leon	TBD	TBD	TBD	TBD	TBD
Wakulla	TBD	TBD	TBD	TBD	TBD
Enhancement	\$3.7	\$3.4	\$3.0	\$2.8	\$12.9
<b>Other Arterial Const/ROW Total</b>	<b>\$18.5</b>	<b>\$16.9</b>	<b>\$15.1</b>	<b>\$14.2</b>	<b>\$64.7</b>
<b>Other Arterial Const/ROW Total (without Enhancement Funding)</b>	<b>\$14.8</b>	<b>\$13.5</b>	<b>\$12.1</b>	<b>\$11.4</b>	<b>\$51.8</b>
<i>Transit</i>					
Gadsden	TBD	TBD	TBD	TBD	TBD
Leon	TBD	TBD	TBD	TBD	TBD
Wakulla	TBD	TBD	TBD	TBD	TBD
<b>Transit Total</b>	<b>\$15.7</b>	<b>\$15.6</b>	<b>\$15.5</b>	<b>\$15.3</b>	<b>\$62.1</b>

Source: FDOT District 3 Planning Office. Totals may not add up due to rounding.

*These forecasts are to be used on an interim basis until updated 2030 revenue forecasts become available from FDOT. FDOT District 3 is currently reviewing and updating Federal and state funding estimates for the tri-county region in light of new Federal and state legislation including the recently enacted SAFETEA-LU program, the 2005 Growth Management Bill (Senate Bill 360), the 2005 Strategic Intermodal System Plan (SIS), and the new Transportation Regional Incentive program (TRIP). New legislation and the restructuring of investment policies within FDOT are likely to affect the amount of money that will be dedicated to the Capital Region through 2030.*

## ■ 5.2 Local Revenues

### 5.2.1 Gadsden County

At six cents per gallon, a total of \$35.2 million (2000 dollars) is expected to accrue in Gadsden County through the implementation of the Local Option Gas Tax from 2011 through 2030. An additional \$3.4 million comes from the sale of diesel fuel. These proceeds are dedicated for highway maintenance; thus no revenue from this source is anticipated to be available for capacity-related projects.

The \$12.8 million (2000 dollars) anticipated from the Constitutional Gas Tax is deposited into the General Fund for maintenance-related projects. The County Gas Tax is expected to generate \$6.1 million by 2030 for maintenance-related projects. A total of \$57.5 million is projected for Gadsden County to support maintenance-related transportation projects. There are currently no funds that have been pledged for capacity projects through 2030. Table 5.3 displays the summary of local funds available in Gadsden County.

**Table 5.3 Gadsden County Local Transportation Revenues**  
*Millions, 2000 Dollars*

Funding Source	Fiscal Year				Total
	2010-2015	2016-2020	2021-2025	2026-2030	
Local Option Gas Tax					
Noncapacity Funds	\$10.7	\$9.3	\$8.1	\$7.1	\$35.2
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Ninth-Cent Gas Tax (Diesel)					
Noncapacity Funds	\$1.0	\$0.9	\$0.8	\$0.7	\$3.4
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Constitutional Fuel Tax					
Noncapacity Funds	\$3.9	\$3.4	\$3.0	\$2.6	\$12.8
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
County Fuel Tax					
Noncapacity Funds	\$2.1	\$1.5	\$1.3	\$1.2	\$6.1
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>\$17.7</b>	<b>\$15.1</b>	<b>\$13.2</b>	<b>\$11.6</b>	<b>\$57.5</b>
<b>Total Capacity Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>

Source: Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics. Totals may not add up due to rounding.

## 5.2.2 Leon County

A total of \$95.5 million (2000 dollars) is estimated to be available in Leon County due to the implementation of the six-cent LOGT. However, these funds have historically been limited to maintenance-related projects only. The Ninth-Cent Tax on motor fuels is anticipated to generate an additional \$14.4 million (2000 dollars). The Ninth-Cent Tax on diesel fuel is expected to generate about \$2.0 million (2000 dollars). These funds are limited to maintenance uses, as well. Therefore, there are no local gas tax funds available for capacity-related improvements in Leon County between 2011 and 2030. The Constitutional Gas Tax is projected to generate \$34.3 million (2000 dollars), whereas the County Gas Tax is projected to generate \$15.4 million (2000 dollars) through 2030. Funds from these revenue sources also are not generally available for capacity-related projects.

The Local Infrastructure Surtax also is accounted for in these projections. The net proceeds from this surtax amounted to \$38.8 million (2000 dollars) in Fiscal Year 2005/2006 of which, 10 percent or \$3.9 million (2000 dollars) are allocated to Leon County; another 10 percent are allocated to the City of Tallahassee. The remaining 80 percent or \$31.8 million (2000 dollars) are allocated to projects for implementation by the Blueprint 2000 Intergovernmental Agency. An annual growth of 4.5 percent was applied to the funding estimates, based on taxable sales forecast through 2019 developed by the Blueprint 2000 Intergovernmental Agency. Transportation-related projects receive 42 percent of these revenues or \$13.4 million (2000 dollars), from which approximately 100 percent are available for capacity-related projects.<sup>14</sup>

Between 2011 and 2030, Leon County is expected to receive approximately \$295.0 (2000 dollars) from local sources to fund transportation-related projects.

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<sup>14</sup>Supplemental discussions with the County Office of Management and Budget and County Public Works Department staff indicated that the County's share of Blueprint 2000 dollars is generally committed to specific noncapacity projects; however, reimbursements from FDOT advance funded projects are expected to make up the difference. Therefore, the assumption remains that \$13.3 million in capacity funding (10 percent of the total revenues (\$133.5 million) for Local Infrastructure Surtax as shown in Table 5.4) will be available from the County to fund specific projects in the 2030 Cost Feasible Plan.

**Table 5.4 Leon County Local Transportation Revenues**  
 Millions, 2000 Dollars

Funding Source	Fiscal Year				Total
	2011-2015	2016-2020	2021-2030	2026-2030	
Local Option Gas Tax					
Noncapacity Funds	\$27.7	\$24.9	\$22.5	\$20.4	\$95.5
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Ninth-Cent Gas Tax (Motor-Fuel)					
Noncapacity Funds	\$4.2	\$3.8	\$3.4	\$3.1	\$14.4
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Ninth-Cent Gas Tax (Diesel)					
Noncapacity Funds	\$0.6	\$0.5	\$0.5	\$0.4	\$2.0
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Constitutional Fuel Tax					
Noncapacity Funds	\$9.9	\$9.0	\$8.1	\$7.3	\$34.3
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
County Fuel Tax					
Noncapacity Funds	\$4.5	\$4.0	\$3.6	\$3.3	\$15.4
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Local Infrastructure Surtax					
Noncapacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Capacity Funds	\$72.4	\$61.1	\$0.0	\$0.0	\$133.5
<b>Total</b>	<b>\$119.2</b>	<b>\$103.3</b>	<b>\$38.0</b>	<b>\$34.5</b>	<b>\$295.0</b>
<b>Total Capacity Funds</b>	<b>\$72.4</b>	<b>\$61.1</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$133.5</b>

Source: Leon County Office of Management and Budget, Blueprint 2000, and Florida Legislative Committee on Intergovernmental Relations. Totals may not add up due to rounding.

### 5.2.3 Wakulla County

Wakulla County is expected to generate \$10.5 million (2000 dollars) in revenue based on the sixth-cent Local Option Gas Tax in place; however, these funds have historically been committed for maintenance projects only. The Ninth-Cent Tax on diesel fuel is expected to generate about \$0.4 million (2000 dollars). These funds are limited to maintenance uses, as well. Therefore, there are no funds available for capacity-related improvements. The Constitutional Gas Tax is anticipated to provide \$22.9 million, whereas the County Gas Tax is projected to generate \$4.8 million by 2030. These funds also are not generally available for capacity-related projects. Table 5.5 lists local revenues for Wakulla County. Starting in 2011 and through 2030, Wakulla County is projected to receive \$38.7 million (2000 dollars) in total local resources to fund transportation-related projects.

**Table 5.5 Wakulla County Local Transportation Revenues**  
*Millions, 2000 Dollars*

Funding Source	Fiscal Year				Total
	2011-2015	2016-2020	2021-2030	2026-2030	
Local Option Gas Tax					
Noncapacity Funds	\$2.9	\$2.7	\$2.6	\$2.4	\$10.5
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Ninth-Cent Gas Tax (Diesel)					
Noncapacity Funds	\$0.1	\$0.1	\$0.1	\$0.1	\$0.4
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Constitutional Fuel Tax					
Noncapacity Funds	\$6.2	\$5.9	\$5.6	\$5.3	\$22.9
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
County Fuel Tax					
Noncapacity Funds	\$1.3	\$1.2	\$1.2	\$1.1	\$4.8
Capacity Funds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>\$10.5</b>	<b>\$9.9</b>	<b>\$9.4</b>	<b>\$9.0</b>	<b>\$38.7</b>
<b>Total Capacity Funds</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>

Source: Florida Legislative Committee on Intergovernmental Relations and Cambridge Systematics. Totals may not add up due to rounding.



## 6.0 Conclusion

The projections of traditional existing revenue sources and alternative revenue sources in this Technical Report will provide information to the CRTPA in preparation of the 2030 Cost-Feasible Plan. The adopted 2030 Cost-Feasible Plan will identify which long-range transportation improvements are recommended for implementation, and which funding sources will be used for each recommended project.

Table 6.1 presents the total projections for each revenue source described in previous sections. An estimated \$315.6 million is anticipated for funding capacity-related transportation projects in the Capital Region. These funds are exclusive of FIHS revenues which are currently being reviewed and updated by FDOT in light of the newly adopted Strategic Intermodal Plan (SIS). Estimates for FIHS revenues are expected to be available for each district in Florida in the spring of 2006.

*State and Federal forecasts are to be used on an interim basis until updated 2030 revenue forecasts become available from FDOT. FDOT District 3 is currently reviewing and updating Federal and state funding estimates for the tri-county region in light of new Federal and state legislation including the recently enacted SAFETEA-LU program, the 2005 Growth Management Bill (Senate Bill 360), and the new Transportation Regional Incentive program (TRIP). New legislation and the restructuring of investment policies within FDOT are likely to affect the amount of money that will be dedicated to the Capital Region through 2030.*

**Table 6.1 Summary of Total Revenues for Capacity Projects in the Capital Region**  
*Millions, 2000 Dollars*

Revenue Source	2030 Revenue Forecast Update				20-Year Total
	Fiscal Year				
	2011-2015	2016-2020	2021-2025	2026-2030	
<b>FDOT</b>					
FIHS	TBD	TBD	TBD	TBD	TBD
Intermodal Access	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TMA	\$15.6	\$14.4	\$13.1	\$12.2	\$55.3
Arterial/ROW	\$14.8	\$13.5	\$12.1	\$11.4	\$51.8
Enhancement	\$3.7	\$3.4	\$3.0	\$2.8	\$12.9
Transit	\$15.7	\$15.6	\$15.5	\$15.3	\$62.1
<b>Total Federal/State<sup>a</sup></b>	<b>\$49.8</b>	<b>\$46.9</b>	<b>\$43.7</b>	<b>\$41.7</b>	<b>\$182.1</b>
<b>Local</b>					
Gadsden	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Leon (Infrastructure Surtax)	\$72.4	\$61.1	\$0.0	\$0.0	\$133.5
Blueprint 2000 Agency (45%)	\$57.9	\$48.8	\$0.0	\$0.0	\$106.8
City of Tallahassee (10%)	\$7.2	\$6.1	\$0.0	\$0.0	\$13.3
Leon County (10%)	\$7.2	\$6.1	\$0.0	\$0.0	\$13.3
Wakulla	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Local</b>	<b>\$72.4</b>	<b>\$61.1</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$133.5</b>
<b>Total Federal/State/Local</b>	<b>\$122.2</b>	<b>\$108.0</b>	<b>\$43.7</b>	<b>\$41.7</b>	<b>\$315.6</b>

Source: Cambridge Systematics. Totals may not add up due to rounding.

<sup>a</sup> Total Federal/State estimates are exclusive of FIHS/SIS revenues which are currently being developed by and anticipated to be available in the spring of 2006 from FDOT.