Envision 2035
LONG RANGE TRANSPORTATION PLAN

Technical Report # 4
Financial Resources

June 2010





North Florida TPO
Transportation Planning Organization
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PBSJ

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Financial Resources

Envision 2035 Long Range Plan Update

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1.0 Introduction

The analysis of financial resources is an important element of the North Florida Transportation Planning Organization (TPO) 2035 Long Range Transportation Plan (LRTP) Update. The purpose of this technical report is to provide the basis for reducing the 2035 Transportation Needs Plan for the North Florida TPO Region to a 2035 Cost Feasible Plan. Sufficient funds are not typically available to meet all transportation needs. Therefore, the Financially Feasible Plan serves as an implementation tool for policy and decision makers.

This Technical Report will provide information for the 2035 Cost Feasible Plan by presenting a summary of traditional revenue sources, alternative revenue sources, and forecasted revenues anticipated for the North Florida TPO Region through the year 2035. 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 2035 LRTP Update projects. The primary sources of information for this section are the publication *Local Government Financial Information Handbook* (September 2008), developed by the Florida Legislative Committee on Intergovernmental Relations and the Department of Revenue, the *Florida's Transportation Tax Sources, a Primer* (January 2009), 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.

2.1 Federal Funding Sources

Federal funding for transportation in the North Florida 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) distribute the funds in the Highway Account and the Mass Transit Account to each state through a system of formula grants and discretionary allocations.

Federal excise taxes on fuel 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 is currently 24.4 cents per gallon and the tax on neat alcohol is set at 9.25 cents per gallon. Table 2.1 depicts the rates for all fuels and other user fees as of September 2008.

Table 2.1 Federal Highway User Fees

		Distribution of Tax (Cents per Gallon)			
		Highway Trust Fund		Leaking Underground Storage Tank Trust Fund	General Fund
User Fee	Tax Rate (Cents per Gallon)	Highway Account	Mass Transit Account		
Gasoline	18.4	15.44	2.86	0.1	4.3
Diesel and Kerosene Fuel	24.4	21.44	2.86	0.1	4.3
Special Fuels	18.3	12	2	-	4.3
Liquefied Petroleum Gas	13.6	11.47	2.13	-	-
Liquefied Natural Gas	11.9	10.04	1.86	-	-
Gasohol	18.4	15.44	2.86	0.1	-
Compressed Natural Gas	4.3	3.44	0.86	-	4.3
Other Taxes – All Proceeds to Highway Account					
Tires	Tax is imposed on tires sold by manufacturers, producers, or importers at the rate of $.0945 ($.04725 in the case of a bias ply or super single tire) for each 10 pounds of the maximum rated load capacity over 3,500 pounds.				
Truck and Trailer Sales	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW.				
Heavy Vehicle Use	Annual Tax: Trucks 55,000-75,000 pounds GVW, $100 plus $22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds Trucks over 75,000 pounds GVW, $550				

Source: FHWA Office of Highway Policy Information, *Highway Statistics 2007*, Table FE-21B. September 2008.

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 fuel tax were shared equally between FDOT and local governments. 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 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 for the tax, preventing it from being reduced below 5.7 cents per gallon, despite changes in the CPI. The 1990 Legislature adjusted the floor rate 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 12.1 cents per gallon.

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

A state tax of 2 cents per gallon on motor fuel is levied and 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 funds. 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* (September 2008) provides the estimated distribution of the Constitutional Fuel Tax. Annual revenues for 2008 from the Constitutional Fuel tax are estimated at $1.96 million for Clay County, $9.23 million for Duval County, $1.17 million for Nassau County, and $2.29 million for St. Johns County.

County Gas Tax

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same distribution formula used for distributing the constitutional fuel tax.

The 2008 estimated revenues from the County Gas Tax are $0.89 million for Clay County, $4.18 million for Duval County, $0.53 million for Nassau County, and $1.04 million for St. Johns County.

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 1.3409 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 28.48 percent of their estimated 2009 fiscal year distribution is derived from the municipal fuel tax,"[1] thus at least that proportion must be used on transportation related expenditures.

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 was initially set in each county at two-thirds of all local option fuel taxes that existed in each county. For example, in counties where six cents of Local Option Gas Tax were levied, the SCETS Tax was equal to four cents. 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 6.7 cents in all counties within the North Florida TPO.

[1] Florida Legislative Committee on Intergovernmental Relations. 2008 Local Government Financial Information Handbook. September 2008. Page 87.

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 an aviation fuel tax of 6.9 cents per gallon. The 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. The fee varies according to weight and type of vehicle. These revenues are deposited into the State Transportation Trust Fund to support the Florida Seaport Transportation and Economic Development Program. A onetime fee on $100 is charged in the State of Florida for first time registration of newly purchased vehicles. Approximately seventy percent of these revenues go into the State Transportation Trust Fund. The remaining proceeds are directed to the General Revenue Fund. This allocation is expected to continue even with the increase in fees described below.

Effective September 1, 2009, Florida citizens will pay 125% more for a new motor vehicle license plate and approximately 54% more for titles and other license and registration fees. The Florida Legislature increased motor vehicle license and registration fees (taxes) during the 2009 legislative session to plug the budget deficit of approximately $6 billion dollars.

According to the Florida Department of Highway Safety and Motor Vehicles (DHSMV), a typical renewal registration fee for a 2007 Acura 4 Door will increase from $46.80 to $71.85 (almost 54%). Even more significant is the increase in the initial registration fee which grew by 125%, from $100 to $225. Based on a 2007 Acura 4 door, a person purchasing an additional motor vehicle – thereby requiring him or her to purchase a new license plate – or a person moving into the state would pay approximately$378.10 in license taxes and fees for each vehicle.

2.3.3 Title Fee

A $24 fee is charged to all motor vehicles when issuing a certification of title. A total of $21 is deposited into the State Transportation Trust Fund. The remaining $3 is

distributed to the General Fund. The 2009 Florida Legislature enacted provisions that will increase this tax effective September 1, 2009.

2.3.4 Rental Car Surcharge

A $2.00 per day surcharge exists throughout Florida on car rentals. This surcharge applies for only the first thirty days of the rental. Seventy-five percent of these proceeds are deposited into the State Transportation Fund. The 2009 Florida Legislature enacted provisions that will increase this tax effective September 1, 2009.

2.3.5 Other Fuel Taxes

In addition to the previous listed taxes, the State of Florida requires a series of "special purpose" addition Fuel Taxes and fees. The following elements make up the total of 2.2 cents per gallon charged to consumers:

- **Coastal Protection Tax –** Pursuant to Section 206.9925(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, gasohol purchased are levied for the Inland Protection.
- **Agricultural Inspection Fee –** All diesel, gasoline, gasohol purchases are taxed at 0.125 cents per gallon, pursuant to Section 525.09, Florida Statutes.

Table 2.2 shows a summary of all fuel and vehicle taxes that are collected at the state level.

Table 2.2 Summary of State of Florida Taxes and Fees

Source	Rate
Fuel Sales Tax	12.1 cents per gallon
Local Government Taxes	
Constitutional Tax	2.0 cents per gallon
County Tax	1.0 cents per gallon
Municipality Tax	1.0 cents per gallon
SCETS Tax	6.7 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[1]
Rental Car Surcharge	$2.00 per day[1]
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 Tax	0.125 cents per gallon

[1]Only a portion of the revenues generated by the Title Fee and the Rental Car Surcharge go to the State Transportation Trust Fund.

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 18.4 cents per gallon

- State Highway Taxes
  - Local Government Taxes 4.0 cents per gallon on gasoline, gasohol, and diesel
  - Fuel Sales Tax 12.1 cents per gallon on gasoline, gasohol, and diesel
  - SCETS Tax 6.7 cents per gallon on gasoline, gasohol, and diesel
  - Other Fuel Taxes/Fuels 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 43.4 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.

The FDOT District 2 Planning office provided estimates of state and federal transportation funding for the North Florida TPO area for years 2014 through 2035. The forecast categorizes FDOT's major programs into capacity and non-capacity programs. Each category is described below.

Capacity Programs

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. Funds 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-95, I-10, I-295, US 301, and SR 9A.

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. 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.
- **Transportation Management Area Funds (TMA) –** Areas with a population over 200,000 qualify for TMA funds. These areas must comply with special transportation planning requirements. The North Florida TPO is a TMA.

Non-Capacity Programs

Revenues dedicated to the non-capacity program are typically used for preservation of the existing system. Some of the characteristic activities include the following:

- Resurfacing
- Maintenance of Bridges
- Operations and Maintenance Programs
- Engineering and Safety Programs
- Administration Activities

In a typical Work Program cycle the non-capacity dollars make up approximately 50% to 60% of the Work Program's budget.

Funding Summaries

Table 2.3 details the level of funding estimated by FDOT to be available to the North Florida region in each of the capacity program categories as discussed. The funding amounts shown in this table are derived from existing Federal and State sources discussed in the previous sections of the report.

Table 2.3 Federal and State Revenues forecasted for the North Florida Region

	2035 Revenue Forecast Update (Millions)					
	Fiscal Year					
Capacity Program Emphasis Area	2014-2015	2016-2020	2021-2025	2026-2030	2031-2035	22-Year Total
Economic Competitiveness						
FIHS Construction/ROW		$387.9	$758.6	$521.4	$586.2	$2,254.10
Quality of Life						
Other Arterial Construction*/ROW	$66.03	$200.73	$224.64	$241.12	$262.19	$994.71
Transit**	$38.23	$103.53	$116.39	$130.02	$142.24	$530.41
TMA Funds	$36.5	$96.6	$120.0	$150.0	$105.7	$445.8
Total Capacity Programs	**$140.76**	**$788.76**	**$1201.63**	**$997.54**	**$1096.33**	**$4225.04**

*Other Arterial Construction forecasted revenues include Enhancement Program revenues, which are defined by SAFETEA-LU. See *Supplement to the 2035 Revenue Forecast* for additional information.
**Transit forecasted revenues are considered minimums that should be provided for transit projects and programs to meet statutory requirements.
Note: SIS values are based on projects within the NFTPO in the FDOT Draft 2035 SIS Cost Feasible Plan and are not based on allocation formulas.
Source: FDOT District 2 Planning Office

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".[2] The SIS includes transportation hubs, corridors and connectors (to link the transportation hubs and corridors), which meet a set of criteria developed to identify those transportation facilities and services that are critical to Florida's economic development. Several transportation facilities within the North Florida region have been designated as SIS, Partial SIS, or Emerging SIS facilities, including:

- SIS Hubs and Corridors:
  - Jacksonville International Airport
  - Port of Jacksonville
  - Greyhound Intercity Bus Terminal
  - FEC, CSX and Norfolk Southern Intermodal Terminals and rail lines
  - Amtrak Corridors and Terminals
  - I-10, I-95 and I-295
  - SR 9A
  - US 1, US 301/SR A1A
  - SR 207 in St. Johns County
  - Jacksonville Multimodal Center (Planned Add)
  - First Coast Outer Beltway (Planned Add)
- Emerging SIS Hubs and Corridors:
  - Port of Fernandina
  - US 17
  - St. Johns River

[2] Florida Department of Transportation. *The Strategic Intermodal System* brochure. August 2003.

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, the Transportation Outreach Program, 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 demand using only Federal and state tax allocations. Historically local governments have used these funds for operations and maintenance programs. These optional revenue sources are presented below.

3.1 Local Option Gas Taxes (LOGT)

In 1983, the Florida Legislature provided local governments 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) enacted in 1983, and the second LOGT (five cents) enacted in 1993.

3.1.1 First LOGT (Six Cents)

A Local Option Gas Tax of up to six cents per gallon may now 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[3]. 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 First Local Option Gas Tax to repay state bonds issued on their behalf. In addition, a local government must use First 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 right-of-way activities, roadway maintenance, and

[3] Due to the consolidated city-county government in Duval County, the Jacksonville City Council acts as the County Commission.

the construction of roads. Clay, Duval, Nassau, and St. Johns Counties all currently charge six cents per gallon on diesel, gasoline, and gasohol.

The tax may be relieved with a majority vote of the governing body of the county and provided that a redetermination of the method of distribution is established pursuant to F.S. 336.025.

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, including gasohol. 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[4]. 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 North Florida Region. Therefore, additional revenues are available for transportation projects with the implementation of up to five cents in all four counties.

The tax may be relieved with a majority vote of the governing body of the county and provided that a redetermination of the method of distribution is established pursuant to F.S. 336.025.

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 the 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

[4] Due to the consolidated city-county government in Duval County, the Jacksonville City Council acts as the County Commission.

purposes. The tax has no time limit imposed on it by state statutes. As of January 1, 1994, the Ninth-Cent Tax on diesel is no longer optional. The 1990 Legislature decided to equalize 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. Clay and Nassau Counties currently charge a ninth-cent tax on all motor fuels. Duval and St. Johns Counties could realize additional revenues with 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 the imposition of the tax. The Local Option Sales Tax may now by extended beyond 15 years by approval in a countywide referendum.

In Duval County, an initial one-half percent sales tax was implemented in 1988 under provisions of F.S. 212.055(1), the Charter County Transit System Surtax. This sales tax is eligible only in counties with a charter government adopted prior to January 1, 1984 and can be enacted at a rate of up to one percent. These proceeds are used by the City of Jacksonville and the Jacksonville Transportation Authority (JTA) to bond highway projects and to fund JTA's bus operations systems. However, the Skyway is not eligible for these funds (per enacting vote of the Jacksonville City Council). Further revenues are available with the implementation of an additional one-half percent on this tax. The transit surtax is not subject to sunset provisions.

In September 2000, voters approved an additional one-half percent sales tax known as the Better Jacksonville Plan (BJP). Half of these funds are directed toward road projects. The remaining portion of the revenues can be used for vertical buildings and quality of life projects. The JTA one-half percent tax also is pledged against the Better Jacksonville bonds. BJP funds already are committed to a list of projects approved by voters. This list of projects can only be revised with the initiation of another referendum or a super-majority vote of the Jacksonville City Council (i.e., the affirmative vote of no less than two-thirds of council members, or 13 out of 19 votes). These projects are included in the "City of Jacksonville Transportation and Infrastructure 2000-2010 Work Program," and shall be implemented by 2010. Tax revenues levied after 2010 will be used to repay

the bonds issued to finance these projects. The tax sunsets in 2030, unless the bonds are paid off in the meantime. Duval County has the potential to impose an additional one-half percent on this sales tax. Additional funds would be available in this case for other infrastructure projects, including transportation.

In 2001, the City of Jacksonville and JTA signed an interlocal agreement, in which JTA agrees to "surrender" the sales tax levies to the City of Jacksonville. Instead, JTA receives the six-cent LOGT revenues, in addition to a portion of the sales tax levies, as specified in the interlocal agreement schedule. According to JTA staff, the remaining sales tax revenues are used for: debt service on existing JTA debt and Better Jacksonville bonds; payment of any shortfalls in the mass transit subsidy; and costs of roadway projects not covered by bond proceeds. "Excess funds" are available for specified purposes with the consent of the city and JTA, and if there is no agreement on such uses, the "excess funds" are divided between the two entities and available for their own purposes.

Clay County also has enacted the Local Government Infrastructure Surtax at the full one percent rate. The tax was scheduled to sunset in 2005, but has been extended until 2020. Approximately 60 percent of these revenues are used for transportation related projects (i.e., capital and maintenance). A local sales tax extension will require voter approval. St. Johns County has not imposed the one percent Local Government Infrastructure Surtax, thus additional funds would be available should the sales tax be implemented in St. Johns County.

In addition to the Local Government Infrastructure Surtax, counties in Florida could implement other local sales taxes up to a statutory limit that varies by county. In the case of Nassau, the statutory limit for local option sales taxes is 1.0 percent. Therefore, the Local Government Infrastructure Surtax cannot be implemented in Nassau County, because it already met the statutory limit of local sales tax by levying the Small County Surtax at a rate of 1.0 percent.

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 an extraordinary vote of the governing body (if proceeds are only for operating purposes) or by countywide referendum (if levies will be used to issue bonds). Nassau County was the only county in the North Florida TPO study area that met the population criterion in 1992.

Nassau County implemented a 0.5 percent Small County Surtax for the period of one year on December 1993 to cover operating expenditures of the West Nassau landfill.

The sales tax was reinstated at 1.0 percent in 1996. Levies from the Small County Surtax may be used for the operating costs of any infrastructure and any other purpose, excluding debt. However, levies from this revenue source currently are not used for transportation related expenditures.

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 the 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 to keep traffic moving through the toll plaza at a high rate of speed, in some cases up to 55 mph.

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 the North Florida Region. Currently, the JTA funds various highway construction projects through the use of bonding. Additionally, the Better Jacksonville Plan is set up to sell a series of bonds for highway and vertical projects. In 2003, St. Johns County issued $30 million in Revenue Bonds for transportation projects, guaranteed by the Local Option Gas Tax Revenues. These bonds will be paid off in 2033. In the future, St. Johns County plans to issue additional bonds for transportation projects as needed. Nassau County has issued bonds for transportation related capital projects. These revenue bonds guaranteed by all local fuel taxes (i.e., Constitutional, County, Local Option, and Ninth-Cent Gas Taxes).

3.7 Impact Fees / Local Government Transportation Concurrency

Transportation / roadway impact fees and performance standards place the burden of improvements on new developments. Impact fee ordinances and local government transportation concurrency requirements oblige new developments to pay a fair share for costs of improving existing roads or constructing new roads made necessary by new developments. The calculation of what a development needs to pay to fulfill transportation concurrency 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, whereas an impact fee calculation is typically based on a unit of measurement such as the number of units or square feet to be constructed..

Advantages of impact fees and local government transportation concurrency 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 existing roadway system, the higher the impact fee will be.

Limitations include the fact that impact fees and transportation concurrency payments can only be applied to new construction, roadway widening, and operational improvements. Revenue may be insufficient for the required improvements. The revenue from impact fees can only be used for future deficiencies caused by new development, not on existing deficiencies.

St. Johns County has implemented impact fees for road improvements to fund projects such as County Road 210 improvements. In Clay County, a proposal to implement “fair share” impact fees for road improvements was approved in June 2004. Currently, Duval County does not levy impact fees for road improvements and construction, but negotiates “fair share” payments for infrastructure improvements from developers. Nassau County also levies impact fees for road improvements.

Local government transportation concurrency, which municipalities were required to adopt by the passage of SB 360 in 2005, is in a state of flux with the passage of SB 360 in the 2009 legislative session. This is because the 2009 SB 360 designates municipalities and select counties that qualify as Dense Urban Land Areas (DULAs) as Transportation Concurrency Exemption Areas (TCEAs). However, SB 360 requires that within two years, local governments adopt land use and transportation strategies within the TCEA area to fund mobility. In the North Florida TPO Region, counties and municipalities qualifying as DULAs are: Atlantic Beach, Baldwin, Duval County, Fernandina Beach, Jacksonville Beach, Jacksonville, Neptune Beach, Orange Park, St. Augustine, and St. Augustine Beach.

3.8 Municipal Services Taxing Unit

Municipal Services Taxing Units 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 simple majority vote of the Board of County Commissioners. The City of Jacksonville has set up four (4) Tax Increment Districts (TID): three in the downtown area, and one serving the area around the Jacksonville International Airport. Jacksonville Beach has created two Tax Increment Districts. Some revenues generated within these districts are eligible for transportation improvements. To date, most of the infrastructure expenditures financed through TID funds in Duval County include water, sewer, and drainage projects. The Airport TID is funding a Project Development and Environmental (PD&E) study on North Main Street (US 17) within the TID influence area.

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).

A portion of the ad valorem tax revenues collected in Nassau County is allocated in the County's Transportation Fund. The ad valorem tax generated $6.7 million in FY 2008.[5]

[5] http://fl-nassaucounty.civicplus.com/DocumentView.aspx?DID=135

3.10 Transportation Regional Incentive Program

The Transportation Outreach Program was repealed in 2004 and the Transportation Regional Incentive Program (TRIP) was signed into law on June 24, 2005. The purpose of the program is to encourage regional planning by providing state matching funds for improvements to regionally significant transportation facilities identified and prioritized by regional partners. TRIP funds are to be used to match local or regional funds on a 50%/50% basis or to match up to 50% of the total project costs for public transportation projects.

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 Developments of Regional Impacts (DRI). This funding may consist of impact fees and concurrency fees.

3.12 Jacksonville Transportation Authority User Fees

The user fees generated by JTA's transit system are another factor to consider in the revenue forecasting process. Traditionally, these revenues are used to help cover a portion of the operations and maintenance costs for the transit system. These funds usually cover 15 to 20 percent of the actual costs of operating the JTA bus fleet and the Skyway, as reported in the National Transit Database. Other sources of operating revenue for the JTA include the Federal Transit Administration formula funding, state funds, sales tax revenues, and other operating revenues (e.g., parking fees and advertisement revenues).

3.13 Public Private Partnerships

Public-Private Partnerships (PPP) involve the private sector in the construction and / or operation of a facility in a manner that allows the government agency to effectively meet its objectives. While the private sector has traditionally been involved with public transportation projects via the design-bid-build process, whereby the engineering and contract work is kept separate, or through separate planning, design, and construction contracts.

3.14 Summary of Existing Local Revenue

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

Table 3.1 shows the existing optional transportation revenue sources.

As this section has shown, there are a variety of revenue sources available to local governments. Some provide the opportunity for a great deal of creativity by local authorities.

Table 3.1 North Florida Region Existing Optional Transportation Revenue Sources

Source	Clay	Duval	Nassau	St. Johns
First Local Option Gas Tax	6 cents per gallon	6 cents per gallon	6 cents per gallon	6 cents per gallon
Ninth-Cent Gas Tax (Motor Fuel)	1 cent per gallon	None	1 cent per gallon	None
Local Government Infrastructure Surtax	1%	0.5%	1%	0%
Charter County Transit Sales Tax Surtax	N/A	0.5%	N/A	N/A
Small County Surtax	N/A	N/A	1%	N/A
Toll Revenue	N/A	N/A	N/A	N/A
Bond Issues	N/A	N/A	N/A	N/A
Impact Fees / Concurrency Fees	Varies	Varies	Varies	Varies
Municipal Service Taxing Units	N/A	Varies	N/A	N/A
Ad Valorem Taxes	Varies	N/A	N/A	N/A
Transportation Regional Incentive Program	Varies	Varies	Varies	Varies
Private Sources	Varies	Varies	Varies	Varies
JTA User Fees	Varies	N/A	N/A	N/A

4.0 Potential Revenue Sources

There are several tax opportunities available to the counties within the North Florida Region that have not been implemented. 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 by imposing the maximum leverage of existing taxes. Table 4.1 identifies which taxes are in place and to what level they are imposed in each county.

Table 4.1 Existing and Potential Taxes for Transportation by County

	Clay			Duval		
Tax Description	**Maximum**	**Levied**	**Remaining**	**Maximum**	**Levied**	**Remaining**
First Local Option Gas Tax (cents / gallon)	6	6	0	6	6	0
Second Local Option Gas Tax (cents / gallon)	5	0	5	5	0	5
Ninth-Cent Gas Tax (cents / gallon)	1	1	0	1	0	1
Constitutional Gas Tax (cents / gallon)	2	2	0	2	2	0
County Gas Tax (cents / gallon)	1	1	0	1	1	0
Municipality Gas Tax (cents / gallon)	1	1	0	1	1	0
Local Infrastructure Surtax	1%	1%	0%	1%	0.5%	0.5%
Charter County Transit System Surtax	N/A	N/A	N/A	1%	0.5%	0.5%
	Nassau			**St. Johns**		
Tax Description	**Maximum**	**Levied**	**Remaining**	**Maximum**	**Levied**	**Remaining**
First Local Option Gas Tax (cents/gallon)	6	6	0	6	6	0
Second Local Option Gas Tax (cents/gallon)	5	0	5	5	0	5
Ninth-Cent Gas Tax (cents/gallon)	1	1	0	1	0	1
Constitutional Gas Tax (cents/gallon)	2	2	0	2	2	0
County Gas Tax (cents/gallon)	1	1	0	1	1	0
Municipality Gas Tax (cents/gallon)	1	1	0	1	1	0
Local Infrastructure Surtax / Small County Surtax	1%	1%	0%	1%	0%	1%
Charter County Transit System Surtax	N/A	N/A	N/A	N/A	N/A	N/A

4.1 Second Local Option Gas Tax

Currently, the Second LOGT is not in place in any of the four counties served by the North Florida TPO. However, it should be noted that Nassau County imposed a five cent Second LOGT from 2006-2007. This additional tax was repealed on December 31, 2007. Implementation of the second LOGT of one to five cents per gallon requires a majority plus one vote of the county commissioners or voter approval by countywide referendum. Tables 4.2, 4.3, 4.4, and 4.5 display the potential revenues in each county based on tax rate scenarios that range from one cent to five cents. One cent revenue estimates for 2008-2009 (i.e., Fiscal Year 2009) were obtained from the *Local Government Financial Information Handbook* (September 2008).[6] Revenue projections through 2035 were calculated using an annual growth rate of 1.84% based on the average annual growth of fuel consumption projections developed by FDOT (Florida's Revenue Estimating Conference, March 2009). The revenue forecasts are prepared in Year of Expenditure (YOE) dollars, which reflect the value of money at the time they will be collected and reflect future growth in revenue. Annual inflation rates are used to convert revenue forecasts prepared in today's dollars to YOE dollars. From 2009 to 2010 the inflation rate is 4.5%, from 2010 to 2011 the inflation rate is 4%, from 2011 to 2012 the inflation rate is 3.5%, from 2012 to 2013 and beyond the inflation rate is 3% each year.

[6] Florida Legislative Committee on Intergovernmental Relations. *2007 Local Government Financial Information Handbook.* September 2008. Pages 208-218.

Table 4.2 shows annual revenue projections for Clay County if the Second LOGT is implemented. The maximum revenue potentially available to Clay County is estimated at $184.7 million (YOE dollars) through 2035.

Table 4.2 Clay County - Potential Revenue from 2nd LOGT
(In Thousands, YOE Dollars)

Fiscal Year	One Cent	Two Cent	Three Cent	Four Cent	Five Cent
2010	$723	$1,447	$2,170	$2,894	$3,617
2011	$766	$1,533	$2,299	$3,065	$3,831
2012	$808	$1,615	$2,423	$3,231	$4,038
2013	$847	$1,694	$2,542	$3,389	$4,236
2014	$889	$1,777	$2,666	$3,555	$4,443
2015	$932	$1,864	$2,797	$3,729	$4,661
Subtotal FY 2010-15	**$4,965**	**$9,931**	**$14,896**	**$19,862**	**$24,827**
2016	$978	$1,956	$2,933	$3,911	$4,889
2017	$1,026	$2,051	$3,077	$4,103	$5,128
2018	$1,076	$2,152	$3,228	$4,304	$5,379
2019	$1,129	$2,257	$3,386	$4,514	$5,643
2020	$1,184	$2,368	$3,551	$4,735	$5,919
Subtotal FY 2016-20	**$5,392**	**$10,783**	**$16,175**	**$21,567**	**$26,958**
2021	$1,242	$2,483	$3,725	$4,967	$6,209
2022	$1,303	$2,605	$3,908	$5,210	$6,513
2023	$1,366	$2,733	$4,099	$5,465	$6,831
2024	$1,433	$2,866	$4,300	$5,733	$7,166
2025	$1,503	$3,007	$4,510	$6,013	$7,517
Subtotal FY 2021-25	**$6,847**	**$13,694**	**$20,541**	**$27,388**	**$34,235**
2026	$1,577	$3,154	$4,731	$6,308	$7,885
2027	$1,654	$3,308	$4,962	$6,616	$8,271
2028	$1,735	$3,470	$5,205	$6,940	$8,675
2029	$1,820	$3,640	$5,460	$7,280	$9,100
2030	$1,909	$3,818	$5,727	$7,636	$9,546
Subtotal FY 2026-30	**$8,695**	**$17,390**	**$26,086**	**$34,781**	**$43,476**
2031	$2,003	$4,005	$6,008	$8,010	$10,013
2032	$2,101	$4,201	$6,302	$8,402	$10,503
2033	$2,203	$4,407	$6,610	$8,814	$11,017
2034	$2,311	$4,623	$6,934	$9,245	$11,556
2035	$2,424	$4,849	$7,273	$9,698	$12,122
Subtotal FY 2031-35	**$11,042**	**$22,085**	**$33,127**	**$44,169**	**$55,211**
Total FY 2010-2035	**$36,942**	**$73,883**	**$110,825**	**$147,767**	**$184,709**

Table 4.3 shows the same annual revenue projections but for Duval County. The maximum revenue potentially available to Duval County is estimated at $1.154 billion (YOE dollars) through 2035.

Table 4.3 Duval County - Potential Revenue from 2nd LOGT
(In Thousands, YOE Dollars)

Fiscal Year	One Cent	Two Cent	Three Cent	Four Cent	Five Cent
2010	$4,521	$9,042	$13,563	$18,084	$22,604
2011	$4,788	$9,576	$14,365	$19,153	$23,941
2012	$5,047	$10,094	$15,141	$20,188	$25,235
2013	$5,294	$10,588	$15,882	$21,176	$26,470
2014	$5,553	$11,106	$16,660	$22,213	$27,766
2015	$5,825	$11,650	$17,475	$23,300	$29,125
Subtotal FY 2010-15	**$31,029**	**$62,057**	**$93,086**	**$124,114**	**$155,143**
2016	$6,110	$12,220	$18,331	$24,441	$30,551
2017	$6,409	$12,819	$19,228	$25,637	$32,047
2018	$6,723	$13,446	$20,169	$26,892	$33,615
2019	$7,052	$14,104	$21,157	$28,209	$35,261
2020	$7,397	$14,795	$22,192	$29,590	$36,987
Subtotal FY 2016-20	**$33,692**	**$67,384**	**$101,077**	**$134,769**	**$168,461**
2021	$7,760	$15,519	$23,279	$31,038	$38,798
2022	$8,139	$16,279	$24,418	$32,557	$40,697
2023	$8,538	$17,076	$25,613	$34,151	$42,689
2024	$8,956	$17,911	$26,867	$35,823	$44,779
2025	$9,394	$18,788	$28,182	$37,577	$46,971
Subtotal FY 2021-25	**$42,787**	**$85,573**	**$128,360**	**$171,146**	**$213,933**
2026	$9,854	$19,708	$29,562	$39,416	$49,270
2027	$10,336	$20,673	$31,009	$41,346	$51,682
2028	$10,842	$21,685	$32,527	$43,369	$54,212
2029	$11,373	$22,746	$34,119	$45,492	$56,866
2030	$11,930	$23,860	$35,790	$47,719	$59,649
Subtotal FY 2026-30	**$54,336**	**$108,671**	**$163,007**	**$217,343**	**$271,679**
2031	$12,514	$25,028	$37,542	$50,055	$62,569
2032	$13,126	$26,253	$39,379	$52,506	$65,632
2033	$13,769	$27,538	$41,307	$55,076	$68,845
2034	$14,443	$28,886	$43,329	$57,772	$72,215
2035	$15,150	$30,300	$45,450	$60,600	$75,750
Subtotal FY 2031-35	**$69,002**	**$138,005**	**$207,007**	**$276,009**	**$345,012**
Total FY 2010-2035	**$230,845**	**$461,691**	**$692,536**	**$923,381**	**$1,154,227**

Table 4.4 shows the revenue projections for Nassau County. The maximum revenue potentially available to Nassau County is estimated at $74.7 million (YOE dollars) through 2035.

Table 4.4 Nassau County - Potential Revenue from 2nd LOGT (In Thousands, YOE Dollars)

Fiscal Year	One Cent	Two Cent	Three Cent	Four Cent	Five Cent
2010	$293	$585	$878	$1,170	$1,463
2011	$310	$620	$930	$1,240	$1,550
2012	$327	$653	$980	$1,307	$1,633
2013	$343	$685	$1,028	$1,371	$1,713
2014	$359	$719	$1,078	$1,438	$1,797
2015	$377	$754	$1,131	$1,508	$1,885
Subtotal FY 2010-15	**$2,008**	**$4,016**	**$6,025**	**$8,033**	**$10,041**
2016	$395	$791	$1,186	$1,582	$1,977
2017	$415	$830	$1,244	$1,659	$2,074
2018	$435	$870	$1,305	$1,741	$2,176
2019	$456	$913	$1,369	$1,826	$2,282
2020	$479	$958	$1,436	$1,915	$2,394
Subtotal FY 2016-20	**$2,181**	**$4,361**	**$6,542**	**$8,722**	**$10,903**
2021	$502	$1,004	$1,507	$2,009	$2,511
2022	$527	$1,054	$1,580	$2,107	$2,634
2023	$553	$1,105	$1,658	$2,210	$2,763
2024	$580	$1,159	$1,739	$2,319	$2,898
2025	$608	$1,216	$1,824	$2,432	$3,040
Subtotal FY 2021-25	**$2,769**	**$5,538**	**$8,308**	**$11,077**	**$13,846**
2026	$638	$1,276	$1,913	$2,551	$3,189
2027	$669	$1,338	$2,007	$2,676	$3,345
2028	$702	$1,403	$2,105	$2,807	$3,509
2029	$736	$1,472	$2,208	$2,944	$3,680
2030	$772	$1,544	$2,316	$3,088	$3,861
Subtotal FY 2026-30	**$3,517**	**$7,033**	**$10,550**	**$14,067**	**$17,583**
2031	$810	$1,620	$2,430	$3,240	$4,050
2032	$850	$1,699	$2,549	$3,398	$4,248
2033	$891	$1,782	$2,673	$3,565	$4,456
2034	$935	$1,870	$2,804	$3,739	$4,674
2035	$981	$1,961	$2,942	$3,922	$4,903
Subtotal FY 2031-35	**$4,466**	**$8,932**	**$13,398**	**$17,864**	**$22,330**
Total FY 2010-2035	**$14,941**	**$29,881**	**$44,822**	**$59,762**	**$74,703**

Table 4.5 shows the revenue projections for St. Johns County. The maximum revenue potentially available to St. Johns County is estimated at $237.4 million (YOE dollars) through 2035.

Table 4.5 St. Johns County - Potential Revenue from 2nd LOGT
(In Thousands, YOE Dollars)

Fiscal Year	One Cent	Two Cent	Three Cent	Four Cent	Five Cent
2010	$930	$1,860	$2,789	$3,719	$4,649
2011	$985	$1,970	$2,954	$3,939	$4,924
2012	$1,038	$2,076	$3,114	$4,152	$5,190
2013	$1,089	$2,178	$3,267	$4,355	$5,444
2014	$1,142	$2,284	$3,426	$4,569	$5,711
2015	$1,198	$2,396	$3,594	$4,792	$5,990
Subtotal FY 2010-15	**$6,382**	**$12,763**	**$19,145**	**$25,527**	**$31,909**
2016	$1,257	$2,513	$3,770	$5,027	$6,284
2017	$1,318	$2,636	$3,955	$5,273	$6,591
2018	$1,383	$2,766	$4,148	$5,531	$6,914
2019	$1,450	$2,901	$4,351	$5,802	$7,252
2020	$1,521	$3,043	$4,564	$6,086	$7,607
Subtotal FY 2016-20	**$6,930**	**$13,859**	**$20,789**	**$27,718**	**$34,648**
2021	$1,596	$3,192	$4,788	$6,384	$7,980
2022	$1,674	$3,348	$5,022	$6,696	$8,370
2023	$1,756	$3,512	$5,268	$7,024	$8,780
2024	$1,842	$3,684	$5,526	$7,368	$9,210
2025	$1,932	$3,864	$5,796	$7,728	$9,661
Subtotal FY 2021-25	**$8,800**	**$17,600**	**$26,400**	**$35,200**	**$44,000**
2026	$2,027	$4,053	$6,080	$8,107	$10,134
2027	$2,126	$4,252	$6,378	$8,504	$10,630
2028	$2,230	$4,460	$6,690	$8,920	$11,150
2029	$2,339	$4,678	$7,017	$9,357	$11,696
2030	$2,454	$4,907	$7,361	$9,815	$12,268
Subtotal FY 2026-30	**$11,175**	**$22,351**	**$33,526**	**$44,702**	**$55,877**
2031	$2,574	$5,148	$7,721	$10,295	$12,869
2032	$2,700	$5,400	$8,099	$10,799	$13,499
2033	$2,832	$5,664	$8,496	$11,328	$14,160
2034	$2,971	$5,941	$8,912	$11,882	$14,853
2035	$3,116	$6,232	$9,348	$12,464	$15,580
Subtotal FY 2031-35	**$14,192**	**$28,384**	**$42,576**	**$56,768**	**$70,960**
Total FY 2010-2035	**$47,479**	**$94,957**	**$142,436**	**$189,915**	**$237,393**

Table 4.6 presents the total revenues that would be available if each county were to impose the maximum amounts for the Second LOGT. A total of $1.651 billion (YOE dollars) is estimated as the maximum revenue potential from the implementation of the Second LOGT for the combined counties.

Table 4.6 Summary of Potential Second LOGT
Five Cents Per Gallon, (In Thousands, YOE Dollars)

Fiscal Year	Clay	Duval	Nassau	St. Johns	Total
2010	$3,617	$22,604	$1,463	$4,649	$32,334
2011	$3,831	$23,941	$1,550	$4,924	$34,246
2012	$4,038	$25,235	$1,633	$5,190	$36,097
2013	$4,236	$26,470	$1,713	$5,444	$37,864
2014	$4,443	$27,766	$1,797	$5,711	$39,717
2015	$4,661	$29,125	$1,885	$5,990	$41,662
Subtotal FY 2010-15	**$24,827**	**$155,143**	**$10,041**	**$31,909**	**$221,919**
2016	$4,889	$30,551	$1,977	$6,284	$43,701
2017	$5,128	$32,047	$2,074	$6,591	$45,840
2018	$5,379	$33,615	$2,176	$6,914	$48,084
2019	$5,643	$35,261	$2,282	$7,252	$50,438
2020	$5,919	$36,987	$2,394	$7,607	$52,907
Subtotal FY 2016-20	**$26,958**	**$168,461**	**$10,903**	**$34,648**	**$240,970**
2021	$6,209	$38,798	$2,511	$7,980	$55,497
2022	$6,513	$40,697	$2,634	$8,370	$58,214
2023	$6,831	$42,689	$2,763	$8,780	$61,063
2024	$7,166	$44,779	$2,898	$9,210	$64,052
2025	$7,517	$46,971	$3,040	$9,661	$67,188
Subtotal FY 2021-25	**$34,235**	**$213,933**	**$13,846**	**$44,000**	**$306,014**
2026	$7,885	$49,270	$3,189	$10,134	$70,477
2027	$8,271	$51,682	$3,345	$10,630	$73,927
2028	$8,675	$54,212	$3,509	$11,150	$77,546
2029	$9,100	$56,866	$3,680	$11,696	$81,342
2030	$9,546	$59,649	$3,861	$12,268	$85,324
Subtotal FY 2026-30	**$43,476**	**$271,679**	**$17,583**	**$55,877**	**$388,615**
2031	$10,013	$62,569	$4,050	$12,869	$89,500
2032	$10,503	$65,632	$4,248	$13,499	$93,882
2033	$11,017	$68,845	$4,456	$14,160	$98,477
2034	$11,556	$72,215	$4,674	$14,853	$103,298
2035	$12,122	$75,750	$4,903	$15,580	$108,355
Subtotal FY 2031-35	**$55,211**	**$345,012**	**$22,330**	**$70,960**	**$493,512**
Total FY 2010-2035	**$184,709**	**$1,154,227**	**$74,703**	**$237,393**	**$1,651,031**

4.2 Ninth-Cent Gas Tax

Currently, Clay and Nassau Counties both impose the Ninth-Cent Gas Tax at its maximum rate of one cent per gallon on motor fuel. Duval and St. Johns Counties do not have the Ninth-Cent Gas tax in place. Table 4.7 displays the potential revenues available to both counties through the implementation of this tax. Estimates were developed using the Ninth-Cent Fuel Tax projections for Fiscal Year 2009 from the *Local Government Financial Information Handbook* (September 2008).[7] As discussed earlier, an annual growth rate of 1.84% was used. Similar to the Second LOGT, the Ninth-Cent Gas Tax inflation factors have to be applied to convert today's dollars into year of expenditure dollars. Table 4.7 shows that about $295.9 million (YOE dollars) is potentially available through the combined implementation of the Ninth-Cent Gas Tax.

[7] Florida Legislative Committee on Intergovernmental Relations. *2008 Local Government Financial Information Handbook.* September 2008. Pages 206-207.

Table 4.7 Potential Revenue from 9th Cent Gas Tax
(Thousands, YOE Dollars)

Fiscal Year	Duval	St. Johns	Total
2010	$4,807	$989	$5,795
2011	$5,091	$1,047	$6,138
2012	$5,366	$1,104	$6,470
2013	$5,629	$1,158	$6,786
2014	$5,904	$1,214	$7,119
2015	$6,193	$1,274	$7,467
Subtotal FY 2010-15	**$32,989**	**$6,785**	**$39,775**
2016	$6,496	$1,336	$7,833
2017	$6,814	$1,402	$8,216
2018	$7,148	$1,470	$8,618
2019	$7,498	$1,542	$9,040
2020	$7,865	$1,618	$9,483
Subtotal FY 2016-20	**$35,822**	**$7,368**	**$43,189**
2021	$8,250	$1,697	$9,947
2022	$8,654	$1,780	$10,434
2023	$9,077	$1,867	$10,944
2024	$9,522	$1,958	$11,480
2025	$9,988	$2,054	$12,042
Subtotal FY 2021-25	**$45,491**	**$9,356**	**$54,847**
2026	$10,477	$2,155	$12,632
2027	$10,990	$2,260	$13,250
2028	$11,528	$2,371	$13,899
2029	$12,092	$2,487	$14,579
2030	$12,684	$2,609	$15,293
Subtotal FY 2026-30	**$57,770**	**$11,882**	**$69,651**
2031	$13,305	$2,736	$16,041
2032	$13,956	$2,870	$16,826
2033	$14,639	$3,011	$17,650
2034	$15,356	$3,158	$18,514
2035	$16,108	$3,313	$19,420
Subtotal FY 2031-35	**$73,363**	**$15,089**	**$88,452**
Total FY 2010-2035	**$245,435**	**$50,479**	**$295,914**

4.3 Local Sales Tax

All four counties are eligible for the Local Infrastructure Surtax, which can be applied at either 0.5% or 1%. Clay County is the only county in the TPO Region who implements the Local Infrastructure Surtax, at a rate of 1%. Nassau County is eligible for the Small County Surtax and levies it at 1%. Counties cannot levy the Local Infrastructure Surtax and Small County Surtax in excess of a combined rate of 1%, so Nassau County cannot levy the Local Infrastructure Surtax. Duval County and St. Johns County both have additional revenue potential.

4.3.1 Duval County

Duval County currently applies 0.5 percent of the Local Infrastructure Surtax and 0.5 percent of the Charter County Transit System Surtax. Therefore, an additional 0.5 percent from each source is available for revenue generation. Revenue estimates from the sales tax levy of one-half percent were forecasted using revenue estimates from the Florida Legislative Committee on Intergovernmental Relations[8], and assuming an annual growth rate of five percent, based on taxable sales forecasted through 2015 developed by the University of Florida.[9] An additional one-half percent sales tax in Duval County would generate an estimated $7.1 billion (YOE dollars) between Fiscal Years 2010 and 2035. Table 4.8 displays the possible revenues from increasing the Local Sales Tax in Duval County.

[8] Florida Department of Revenue, posted on the Legislative Committee of Intergovernmental Relations website http://www.floridalcir.gov/revenue_estimates.cfm.
[9] University of Florida, Bureau of Economic and Business Research. *Florida Long-Term Economic Forecast 2002: Counties.*

Table 4.8 Duval County – Potential Local Sales Tax Revenue (Thousands, YOE Dollars)

Fiscal Year	Infrastructure Surtax (.5%)	Transit Surtax (.5%)
2010	$85,110	$85,110
2011	$92,940	$92,940
2012	$101,003	$101,003
2013	$109,234	$109,234
2014	$118,137	$118,137
2015	$127,765	$127,765
Subtotal FY 2010-15	**$634,188**	**$634,188**
2016	$138,178	$138,178
2017	$149,439	$149,439
2018	$161,619	$161,619
2019	$174,791	$174,791
2020	$189,036	$189,036
Subtotal FY 2016-20	**$813,062**	**$813,062**
2021	$204,442	$204,442
2022	$221,104	$221,104
2023	$239,124	$239,124
2024	$258,613	$258,613
2025	$279,690	$279,690
Subtotal FY 2021-25	**$1,202,974**	**$1,202,974**
2026	$302,485	$302,485
2027	$327,137	$327,137
2028	$353,799	$353,799
2029	$382,634	$382,634
2030	$413,818	$413,818
Subtotal FY 2026-30	**$1,779,873**	**$1,779,873**
2031	$447,544	$447,544
2032	$484,019	$484,019
2033	$523,467	$523,467
2034	$566,129	$566,129
2035	$612,269	$612,269
Subtotal FY 2031-35	**$2,633,429**	**$2,633,429**
Total FY 2010-2035	**$7,063,527**	**$7,063,527**

4.3.2 St. Johns County

Currently, St. Johns County does not impose any portion of the Local Option Sales Tax. Therefore, St. Johns County can implement the Local Infrastructure Surtax up to one percent. Revenue estimates from the sales tax levy of one-half and one percent were forecasted using revenue estimates from the Florida Legislative Committee on Intergovernmental Relations[10], and assuming an annual growth rate of seven percent, based on taxable sales forecast through 2015 developed by the University of Florida.[11] The implementation of a one-half percent sales tax in St. Johns County is projected to generate an estimated $1.2 billion (YOE dollars) between Fiscal Years 2010 and 2035. Table 4.9 shows the potential revenues that could be generated from implementing the Local Government Infrastructure Surtax in St. Johns County at rates of one-half percent and one percent.

[10] Florida Department of Revenue, posted on the Legislative Committee of Intergovernmental Relations website http://www.floridalcir.gov/UserContent/docs/File/data/realizedsales2008/pdf.
[11] University of Florida, Bureau of Economic and Business Research. *Florida Long-Term Economic Forecast 2002: Counties.*

Table 4.9 St. Johns County – Potential Local Option Sales Tax Revenue (Thousands, YOE Dollars)

Fiscal Year	Infrastructure Surtax (.5%)	Infrastructure Surtax (1%)
2010	$13,931	$27,862
2011	$15,212	$30,425
2012	$16,532	$33,064
2013	$17,880	$35,759
2014	$19,337	$38,673
2015	$20,913	$41,825
Subtotal FY 2010-15	**$103,804**	**$207,609**
2016	$22,617	$45,234
2017	$24,460	$48,921
2018	$26,454	$52,908
2019	$28,610	$57,220
2020	$30,942	$61,883
Subtotal FY 2016-20	**$133,083**	**$266,165**
2021	$33,463	$66,927
2022	$36,191	$72,381
2023	$39,140	$78,280
2024	$42,330	$84,660
2025	$45,780	$91,560
Subtotal FY 2021-25	**$196,904**	**$393,807**
2026	$49,511	$99,022
2027	$53,546	$107,092
2028	$57,910	$115,820
2029	$62,630	$125,259
2030	$67,734	$135,468
Subtotal FY 2026-30	**$291,331**	**$582,662**
2031	$73,254	$146,509
2032	$79,225	$158,449
2033	$85,681	$171,363
2034	$92,664	$185,329
2035	$100,217	$200,433
Subtotal FY 2031-35	**$431,041**	**$862,083**
Total FY 2010-2035	**$1,156,163**	**$2,312,326**

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. For purposes of this report it is assumed that 25 percent of the total revenues could be available for capacity projects. This assumption is a conservative approach to estimate the potential revenues generated by new funding sources, since additional revenues could be used for maintenance backlog of local roadways and/or debt service (in the case of the Second LOGT and the Ninth-Cent Gas Tax), or to pay for non-transportation infrastructure needs (in the case of the Local Infrastructure Surtax and the Charter County Transit System Surtax).

Table 4.10 displays the revenue projections for Clay County based on the Second LOGT implemented at the full rate of five cents per gallon. Table 4.11 summarizes the revenues for Duval County based on the full implementation of the Second LOGT (at five cents per gallon), the Ninth-Cent Gas Tax, the Local Infrastructure Surtax (at one-half percent), and the Charter County Transit System Surtax (at one-half percent). Table 4.12 presents the revenue projections for Nassau County from the implementation of the Second LOGT at the maximum rate of five cents per gallon. Table 4.13 presents the revenue projections for St. Johns County from the implementation of the Second LOGT (at five cents per gallon), the Ninth-Cent Gas Tax, and the Local Infrastructure Surtax (at one-half percent). Table 4.14 summarizes the total potential revenue for capacity projects and other county uses.

Table 4.10 Clay County – Summary of Potential Revenues
(In Thousands, YOE Dollars)

Fiscal Year	Second LOGT (5 Cents)	Capacity Projects (25 Percent)
2010	$3,617	$904
2011	$3,831	$958
2012	$4,038	$1,010
2013	$4,236	$1,059
2014	$4,443	$1,111
2015	$4,661	$1,165
Subtotal FY 2010-15	**$24,827**	**$6,207**
2016	$4,889	$1,222
2017	$5,128	$1,282
2018	$5,379	$1,345
2019	$5,643	$1,411
2020	$5,919	$1,480
Subtotal FY 2016-20	**$26,958**	**$6,740**
2021	$6,209	$1,552
2022	$6,513	$1,628
2023	$6,831	$1,708
2024	$7,166	$1,791
2025	$7,517	$1,879
Subtotal FY 2021-25	**$34,235**	**$8,559**
2026	$7,885	$1,971
2027	$8,271	$2,068
2028	$8,675	$2,169
2029	$9,100	$2,275
2030	$9,546	$2,386
Subtotal FY 2026-30	**$43,476**	**$10,869**
2031	$10,013	$2,503
2032	$10,503	$2,626
2033	$11,017	$2,754
2034	$11,556	$2,889
2035	$12,122	$3,031
Subtotal FY 2031-35	**$55,211**	**$13,803**
Total FY 2010-2035	**$184,709**	**$46,177**

Table 4.11 Duval County – Summary of Potential Revenues (In Thousands, YOE Dollars)

Fiscal Year	Second LOGT (5 Cents)	25 Percent of Second LOGT	Ninth-Cent Fuel Tax	25 Percent of Ninth-Cent Fuel Tax	Local Surtax (0.5 Percent)	25 Percent of Local Surtax	Transit Surtax (0.5 Percent)	25 Percent of Transit Surtax	Subtotal	Maximum for Capacity Projects (25 Percent)
2010	$22,604	$5,651	$4,807	$1,202	$85,110	$21,277	$85,110	$21,277	$197,631	$49,408
2011	$23,941	$5,985	$5,091	$1,273	$92,940	$23,235	$92,940	$23,235	$214,912	$53,728
2012	$25,235	$6,309	$5,366	$1,341	$101,003	$25,251	$101,003	$25,251	$232,606	$58,152
2013	$26,470	$6,618	$5,629	$1,407	$109,234	$27,309	$109,234	$27,309	$250,567	$62,642
2014	$27,766	$6,942	$5,904	$1,476	$118,137	$29,534	$118,137	$29,534	$269,944	$67,486
2015	$29,125	$7,281	$6,193	$1,548	$127,765	$31,941	$127,765	$31,941	$290,849	$72,712
Subtotal FY 2010-15	**$155,143**	**$38,786**	**$32,989**	**$8,247**	**$634,188**	**$158,547**	**$634,188**	**$158,547**	**$1,456,509**	**$364,127**
2016	$30,551	$7,638	$6,496	$1,624	$138,178	$34,544	$138,178	$34,544	$313,403	$78,351
2017	$32,047	$8,012	$6,814	$1,704	$149,439	$37,360	$149,439	$37,360	$337,740	$84,435
2018	$33,615	$8,404	$7,148	$1,787	$161,619	$40,405	$161,619	$40,405	$364,001	$91,000
2019	$35,261	$8,815	$7,498	$1,874	$174,791	$43,698	$174,791	$43,698	$392,340	$98,085
2020	$36,987	$9,247	$7,865	$1,966	$189,036	$47,259	$189,036	$47,259	$422,924	$105,731
Subtotal FY 2016-20	**$168,461**	**$42,115**	**$35,822**	**$8,955**	**$813,062**	**$203,266**	**$813,062**	**$203,266**	**$1,830,407**	**$457,602**
2021	$38,798	$9,699	$8,250	$2,062	$204,442	$51,111	$204,442	$51,111	$455,932	$113,983
2022	$40,697	$10,174	$8,654	$2,163	$221,104	$55,276	$221,104	$55,276	$491,559	$122,890
2023	$42,689	$10,672	$9,077	$2,269	$239,124	$59,781	$239,124	$59,781	$530,015	$132,504
2024	$44,779	$11,195	$9,522	$2,380	$258,613	$64,653	$258,613	$64,653	$571,527	$142,882
2025	$46,971	$11,743	$9,988	$2,497	$279,690	$69,923	$279,690	$69,923	$616,339	$154,085
Subtotal FY 2021-25	**$213,933**	**$53,483**	**$45,491**	**$11,373**	**$1,202,974**	**$300,744**	**$1,202,974**	**$300,744**	**$2,665,372**	**$666,343**
2026	$49,270	$12,318	$10,477	$2,619	$302,485	$75,621	$302,485	$75,621	$664,716	$166,179
2027	$51,682	$12,920	$10,990	$2,747	$327,137	$81,784	$327,137	$81,784	$716,946	$179,237
2028	$54,212	$13,553	$11,528	$2,882	$353,799	$88,450	$353,799	$88,450	$773,337	$193,334
2029	$56,866	$14,216	$12,092	$3,023	$382,634	$95,658	$382,634	$95,658	$834,225	$208,556
2030	$59,649	$14,912	$12,684	$3,171	$413,818	$103,455	$413,818	$103,455	$899,970	$224,992
Subtotal FY 2026-30	**$271,679**	**$67,920**	**$57,770**	**$14,442**	**$1,779,873**	**$444,968**	**$1,779,873**	**$444,968**	**$3,889,194**	**$972,299**
2031	$62,569	$15,642	$13,305	$3,326	$447,544	$111,886	$447,544	$111,886	$970,963	$242,741
2032	$65,632	$16,408	$13,956	$3,489	$484,019	$121,005	$484,019	$121,005	$1,047,627	$261,907
2033	$68,845	$17,211	$14,639	$3,660	$523,467	$130,867	$523,467	$130,867	$1,130,418	$282,604
2034	$72,215	$18,054	$15,356	$3,839	$566,129	$141,532	$566,129	$141,532	$1,219,830	$304,957
2035	$75,750	$18,938	$16,108	$4,027	$612,269	$153,067	$612,269	$153,067	$1,316,396	$329,099
Subtotal FY 2031-35	**$345,012**	**$86,253**	**$73,363**	**$18,341**	**$2,633,429**	**$658,357**	**$2,633,429**	**$658,357**	**$5,685,233**	**$1,421,308**
Total FY 2010-2035	**$1,154,227**	**$288,557**	**$245,435**	**$61,359**	**$7,063,527**	**$1,765,882**	**$7,063,527**	**$1,765,882**	**$15,526,716**	**$3,881,679**

Table 4.12 Nassau County – Summary of Potential Revenues (In Thousands, YOE Dollars)

Fiscal Year	Second LOGT (5 Cents)	Capacity Projects (25 Percent)
2010	$1,463	$366
2011	$1,550	$387
2012	$1,633	$408
2013	$1,713	$428
2014	$1,797	$449
2015	$1,885	$471
Subtotal FY 2010-15	**$10,041**	**$2,510**
2016	$1,977	$494
2017	$2,074	$519
2018	$2,176	$544
2019	$2,282	$571
2020	$2,394	$598
Subtotal FY 2016-20	**$10,903**	**$2,726**
2021	$2,511	$628
2022	$2,634	$658
2023	$2,763	$691
2024	$2,898	$725
2025	$3,040	$760
Subtotal FY 2021-25	**$13,846**	**$3,462**
2026	$3,189	$797
2027	$3,345	$836
2028	$3,509	$877
2029	$3,680	$920
2030	$3,861	$965
Subtotal FY 2026-30	**$17,583**	**$4,396**
2031	$4,050	$1,012
2032	$4,248	$1,062
2033	$4,456	$1,114
2034	$4,674	$1,168
2035	$4,903	$1,226
Subtotal FY 2031-35	**$22,330**	**$5,582**
Total FY 2010-2035	**$74,703**	**$18,676**

Table 4.13 St. Johns County – Summary of Potential Revenues (In Thousands, YOE Dollars)

Fiscal Year	Second LOGT (5 Cents)	25 Percent of Second LOGT	Ninth-Cent Fuel Tax	25 Percent of Ninth-Cent Fuel Tax	Local Surtax (0.5 Percent)	25 Percent of Local Surtax	Subtotal	Maximum for Capacity Projects (25 Percent)
2010	$4,649	$1,162	$989	$247	$13,931	$3,483	$19,569	$4,892
2011	$4,924	$1,231	$1,047	$262	$15,212	$3,803	$21,184	$5,296
2012	$5,190	$1,298	$1,104	$276	$16,532	$4,133	$22,826	$5,706
2013	$5,444	$1,361	$1,158	$289	$17,880	$4,470	$24,481	$6,120
2014	$5,711	$1,428	$1,214	$304	$19,337	$4,834	$26,262	$6,565
2015	$5,990	$1,498	$1,274	$318	$20,913	$5,228	$28,177	$7,044
Subtotal FY 2010-15	**$31,909**	**$7,977**	**$6,785**	**$1,696**	**$103,804**	**$25,951**	**$142,498**	**$35,625**
2016	$6,284	$1,571	$1,336	$334	$22,617	$5,654	$30,237	$7,559
2017	$6,591	$1,648	$1,402	$350	$24,460	$6,115	$32,453	$8,113
2018	$6,914	$1,728	$1,470	$368	$26,454	$6,613	$34,838	$8,709
2019	$7,252	$1,813	$1,542	$386	$28,610	$7,152	$37,404	$9,351
2020	$7,607	$1,902	$1,618	$404	$30,942	$7,735	$40,166	$10,042
Subtotal FY 2016-20	**$34,648**	**$8,662**	**$7,368**	**$1,842**	**$133,083**	**$33,271**	**$175,098**	**$43,774**
2021	$7,980	$1,995	$1,697	$424	$33,463	$8,366	$43,140	$10,785
2022	$8,370	$2,093	$1,780	$445	$36,191	$9,048	$46,341	$11,585
2023	$8,780	$2,195	$1,867	$467	$39,140	$9,785	$49,787	$12,447
2024	$9,210	$2,302	$1,958	$490	$42,330	$10,582	$53,498	$13,375
2025	$9,661	$2,415	$2,054	$514	$45,780	$11,445	$57,495	$14,374
Subtotal FY 2021-25	**$44,000**	**$11,000**	**$9,356**	**$2,339**	**$196,904**	**$49,226**	**$250,260**	**$62,565**
2026	$10,134	$2,533	$2,155	$539	$49,511	$12,378	$61,799	$15,450
2027	$10,630	$2,657	$2,260	$565	$53,546	$13,387	$66,436	$16,609
2028	$11,150	$2,787	$2,371	$593	$57,910	$14,478	$71,431	$17,858
2029	$11,696	$2,924	$2,487	$622	$62,630	$15,657	$76,812	$19,203
2030	$12,268	$3,067	$2,609	$652	$67,734	$16,934	$82,611	$20,653
Subtotal FY 2026-30	**$55,877**	**$13,969**	**$11,882**	**$2,970**	**$291,331**	**$72,833**	**$359,089**	**$89,772**
2031	$12,869	$3,217	$2,736	$684	$73,254	$18,314	$88,860	$22,215
2032	$13,499	$3,375	$2,870	$718	$79,225	$19,806	$95,594	$23,898
2033	$14,160	$3,540	$3,011	$753	$85,681	$21,420	$102,852	$25,713
2034	$14,853	$3,713	$3,158	$790	$92,664	$23,166	$110,675	$27,669
2035	$15,580	$3,895	$3,313	$828	$100,217	$25,054	$119,109	$29,777
Subtotal FY 2031-35	**$70,960**	**$17,740**	**$15,089**	**$3,772**	**$431,041**	**$107,760**	**$517,090**	**$129,272**
Total FY 2010-2035	**$237,393**	**$59,348**	**$50,479**	**$12,620**	**$1,156,163**	**$289,041**	**$1,444,035**	**$361,009**

Table 4.14 Summary of Total Potential Revenue for Capacity Projects and Other Uses (In Thousands, YOE Dollars)

	Clay		Duval		Nassau		St. Johns		Total All Counties	
Fiscal Year	**Capacity**	**Other Uses**	**Capacity**	**Other Uses**	**Capacity**	**Other Uses**	**Capacity**	**Other Uses**	**Capacity**	**Other Uses**
2010	$904	$2,713	$49,408	$148,223	$366	$1,097	$4,892	$14,676	$55,570	$166,710
2011	$958	$2,873	$53,728	$161,184	$387	$1,162	$5,296	$15,888	$60,369	$181,107
2012	$1,010	$3,029	$58,152	$174,455	$408	$1,225	$5,706	$17,119	$65,276	$195,828
2013	$1,059	$3,177	$62,642	$187,926	$428	$1,285	$6,120	$18,361	$70,250	$210,749
2014	$1,111	$3,333	$67,486	$202,458	$449	$1,348	$6,565	$19,696	$75,612	$226,835
2015	$1,165	$3,496	$72,712	$218,136	$471	$1,414	$7,044	$21,133	$81,393	$244,178
Subtotal FY 2010-15	**$6,207**	**$18,620**	**$364,127**	**$1,092,382**	**$2,510**	**$7,531**	**$35,625**	**$106,874**	**$408,469**	**$1,225,406**
2016	$1,222	$3,667	$78,351	$235,052	$494	$1,483	$7,559	$22,678	$87,627	$262,880
2017	$1,282	$3,846	$84,435	$253,305	$519	$1,556	$8,113	$24,340	$94,349	$283,046
2018	$1,345	$4,035	$91,000	$273,000	$544	$1,632	$8,709	$26,128	$101,598	$304,795
2019	$1,411	$4,232	$98,085	$294,255	$571	$1,712	$9,351	$28,053	$109,417	$328,252
2020	$1,480	$4,439	$105,731	$317,193	$598	$1,795	$10,042	$30,125	$117,851	$353,552
Subtotal FY 2016-20	**$6,740**	**$20,219**	**$457,602**	**$1,372,805**	**$2,726**	**$8,177**	**$43,774**	**$131,323**	**$510,842**	**$1,532,525**
2021	$1,552	$4,657	$113,983	$341,949	$628	$1,883	$10,785	$32,355	$126,948	$380,844
2022	$1,628	$4,884	$122,890	$368,670	$658	$1,975	$11,585	$34,755	$136,762	$410,285
2023	$1,708	$5,124	$132,504	$397,511	$691	$2,072	$12,447	$37,340	$147,349	$442,047
2024	$1,791	$5,374	$142,882	$428,645	$725	$2,174	$13,375	$40,124	$158,772	$476,317
2025	$1,879	$5,637	$154,085	$462,254	$760	$2,280	$14,374	$43,121	$171,098	$513,293
Subtotal FY 2021-25	**$8,559**	**$25,676**	**$666,343**	**$1,999,029**	**$3,462**	**$10,385**	**$62,565**	**$187,695**	**$740,928**	**$2,222,785**
2026	$1,971	$5,913	$166,179	$498,537	$797	$2,392	$15,450	$46,349	$184,397	$553,192
2027	$2,068	$6,203	$179,237	$537,710	$836	$2,509	$16,609	$49,827	$198,749	$596,248
2028	$2,169	$6,507	$193,334	$580,003	$877	$2,631	$17,858	$53,573	$214,238	$642,714
2029	$2,275	$6,825	$208,556	$625,669	$920	$2,760	$19,203	$57,609	$230,954	$692,863
2030	$2,386	$7,159	$224,992	$674,977	$965	$2,895	$20,653	$61,958	$248,997	$746,990
Subtotal FY 2026-30	**$10,869**	**$32,607**	**$972,299**	**$2,916,896**	**$4,396**	**$13,188**	**$89,772**	**$269,317**	**$1,077,336**	**$3,232,008**
2031	$2,503	$7,510	$242,741	$728,222	$1,012	$3,037	$22,215	$66,645	$268,471	$805,414
2032	$2,626	$7,877	$261,907	$785,720	$1,062	$3,186	$23,898	$71,695	$289,493	$868,478
2033	$2,754	$8,263	$282,604	$847,813	$1,114	$3,342	$25,713	$77,139	$312,186	$936,557
2034	$2,889	$8,667	$304,957	$914,872	$1,168	$3,505	$27,669	$83,007	$336,684	$1,010,052
2035	$3,031	$9,092	$329,099	$987,297	$1,226	$3,677	$29,777	$89,332	$363,132	$1,089,397
Subtotal FY 2031-35	**$13,803**	**$41,409**	**$1,421,308**	**$4,263,925**	**$5,582**	**$16,747**	**$129,272**	**$387,817**	**$1,569,966**	**$4,709,898**
Total FY 2010-2035	**$46,177**	**$138,531**	**$3,881,679**	**$11,645,037**	**$18,676**	**$56,027**	**$361,009**	**$1,083,027**	**$4,307,541**	**$12,922,622**

4.5 Innovative Financing & Sources of Revenue

In addition to traditional financing methods, the TPO may consider the use of innovative financing methods and revenue collection to fund capital improvements and the operation & maintenance of existing facilities in the TPO service area. Since the local option taxes on gas are currently a major source of local funding for transportation projects, utilizing methods of innovative financing will become increasingly important as vehicles become more fuel-efficient and alternative fuel use is further developed.

The Federal Highway Administration (FHWA) has outlined a variety of innovative financing tools, some of which were published in their *Innovative Finance Primer* in April of 2002, which outlines tools for the following categories: innovative management of federal funds; debt financing; credit assistance; and innovative uses of tolling. Other tools have been created since the passage of Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU). These tools are highlighted below.

4.5.1 Innovative Management of Federal Funds

These tools provide flexibility to states in the management of federal highway funds.

Advance Construction / Partial Conversion of Advance Construction

Using this technique, a state can begin a project prior to federal fund availability, and then obligate the federal funds to that project. Advance Construction can help facilitate the construction of large projects, and will enable completion of projects earlier than under the conventional approach. Advance construction will also help in avoiding construction cost inflation.

Tapered Match

Title 23 of the U.S. Code has required states to provide match funds concurrent with the timeframe of federal fund payouts. Tapered match, however, does not require the state matching funds to be available concurrent with federal funds, as long as the total state match is available for the project by the time the project is complete instead of at the time of individual payments. This allows federal funds to be used for as much as 100% of a project's financing in the early stages of a project.

Flexible Match

Flexible match eases the restrictions on the types and sources of contributions that can constitute matching funds for federal dollars. Now certain donations of cash, materials,

and services can satisfy the non-federal matching requirement. FHWA has to approve the implementation of flexible match to any project.

Toll Credits

This tool allows states to apply toll revenues used for capital expenditures to build or improve public highway facilities as a credit toward the non-Federal share of certain transportation projects. Toll credits are earned when a capital highway investment is funded with toll revenues from existing facilities. The amount of toll revenue spent on non-Federal highway capital improvement projects earns the state an equivalent dollar amount of credits to apply to the non-Federal share of a Federal-aid project. By using toll credits to substitute for the required non-Federal share on a Federal aid project, Federal funding can be increased to 100 percent. Florida DOT has been applying toll credits since 1993.

4.5.2 Debt Financing

Debt financing is useful when project costs are larger than current available funds or would consume too much of current funds as to postpone other needed projects.

Grant Anticipation Revenue Vehicles (GARVEEs)
Future federal-aid highway payments can be used to repay debts and debt-related costs, including interest expenses, debt issuance costs, and commercial bond insurance purchasing costs and bond insurance premiums.

Federal Reimbursement Anticipation Notes (FRANs)
FRANs are also known as 'indirect GARVEEs' because the federal-aid projects may not be related to the purpose for which the grant anticipation notes are issued.

4.5.3 Credit Assistance

Federal credit assistance takes two forms: direct loans and credit enhancement. Credit enhancement makes federal or state funds available, which decreases a project sponsor's risk and allows them to borrow at lower interest rates. Credit Assistance encompasses three techniques: Section 129 Loans, State Infrastructure Banks (SIB), and TIFIA Loans.

Section 129 Loans

Federal-aid highway apportionments can be used by states to fund loans for projects that have dedicated revenue sources. This allows states to recycle their federal highway funds by lending them out, getting repayments, and reusing the repayments on

additional projects. Project sponsors can be public or private entities, and the loans can be made for up to 80% of the project's cost. Loan repayment must start within five years and be completed within thirty. States have discretion in setting interest rates, as long as the rates are at or below market value.

State Infrastructure Banks (SIBs)

SIBs are revolving investment funds that offer flexible financing for surface transportation projects. SIB funds can contain both federal and state funds, and are administered by individual states. SIBs can offer either direct loans or credit enhancement. As with Section 129 Loans, SIB funds can be recycled by reinvesting the repaid loans back into the transportation system.

Transportation Infrastructure Finance and Innovation Act (TIFIA) - Direct Federal Credit

Under TIFIA, direct federal assistance is provided for major transportation projects over fifty million dollars in the form of a loan, loan guarantee, or a line of credit up to 33% of the project's cost. TIFIA assistance differentiates from Section 129 loans and from SIBs in two important ways: the U.S. DOT deals directly with the project sponsor, and TIFIA does not draw from funds apportioned for the states, but instead authorizes new funding. With TIFIA financing, dedicated revenue sources must be used to repay the loan.

4.5.4 Innovative Uses of Tolling

The FHWA has established tolling programs under the SAFETEA-LU legislation in order to explore new ways of utilizing tolling mechanisms. These programs and their components are discussed below:

Interstate Reconstruction and Rehabilitation Pilot Program

This is a pilot program to allow tolling on three existing Interstate highway facilities (highway, bridge, or tunnel) in order to generate the needed funds to reconstruct or rehabilitate interstate segments. The tolling projects must be in different states and the funds needed to reconstruct or rehabilitate the interstate segments must be greater than the available resources.

Value Price Program

This program considers road and parking pricing concepts, such as area wide pricing and single-lane pricing.

The concepts that have been or are currently being piloted through this program are:

- Conversion of High Occupancy Vehicles (HOV) Lanes to High Occupancy Toll (HOT) Lanes: In HOT lanes, single-occupancy drivers that choose to use HOV lanes are levied a fee. This toll can be collected via toll booth, automatic license plate number recognition, or electronic toll collection. According to FHWA, conversion of lanes from HOV to HOT has been mainstreamed under SAFTEA-LU.
- Cordon Tolls: Fees paid to drive in a particular area of town, such as the town center, or at the peak driving times, such as weekdays. This can be achieved by tolling at area entrances or displaying a pass.
- Fast and Intertwined Regular (FAIR) Lanes: Two sections of freeway lanes are created- 'fast' lanes that are electronically tolled express lanes, and 'regular' lanes that are un-priced and where drivers with transponders are compensated with toll credits that are based on a percentage of the toll rate.
- Priced New Lanes: Express lanes that collect tolls that vary by time of day via electronic toll technology. These tolls may be increased or decreased in order to influence demand. For example, when tolls are increased, less people will want to use the express lanes, thereby decreasing demand.
- Pricing on Toll Facilities: Tolls that vary by time of day in order to decrease congestion on the tolling facilities.
- Usage-Based Vehicle Charges: Involves assessing vehicle charges, including insurance, taxes, or leasing fees, on a mileage-based basis and utilizing car sharing. This creates a financial incentive to either drive less, consolidate trips, or ride-share.
- Regional Pricing Initiatives: Area or region-wide road pricing strategies in order to alter travel behavior and encourage alternative transportation modes.
- "Cash-Out" Strategies / Parking Pricing: Involves paying people to not use a vehicle or not occupy a parking space. For the workplace, employers can offer their employees taxable cash in exchange for free or subsidized parking.
- Truck-Only Toll (TOT) Lanes: Lanes reserved for commercial vehicles, including trucks & buses, and toll fees are charged only when necessary to manage congestion. Commercial vehicles can continue to use the regular lanes. The pricing strategy for TOT lanes can vary based on roadway congestion.

Express Lanes Program

This program considers managing lanes on a facility that would handle high levels congestion by varying toll price by time of day or traffic level; that would reduce emissions in a non-attainment area or maintenance are; or that would finance the expansion of an Interstate highway via construction of additional lanes in order to decrease traffic congestion.

Title 23 US Code Section 129 Toll Agreements

Under 23 U.S.C 129, federal funding can be used for the following toll activities: initial construction of toll highways, bridges, and tunnels, except on the Interstate System; the reconstruction, restoration, rehabilitation, or resurfacing of an existing toll facility; bridge or tunnel reconstruction or replacement and toll conversion; reconstruction of a federal-aid highway and toll conversion; and preliminary feasibility studies for toll activities.

4.5.5 Utilization of Public-Private Partnerships to Construct, Operate, Maintain, or Finance A Project.

Public-Private Partnerships (PPP) involve the private sector in the construction and / or operation of a facility in a manner that allows the government agency to effectively meet its objectives. While the private sector has traditionally been involved with public transportation projects via the design-bid-build process, whereby the engineering and contract work is kept separate, or through separate planning, design, and construction contracts, the FHWA has defined the following additional PPP options:

- Design-Build: Combines the design and build services, which are typically separate contracts, under a single contract.
- Build-Operate-Transfer (BOT): A single contract is awarded to design, build, operate, and maintain a facility or group of assets.
- Long-term lease agreements: Existing toll facilities are leased to a private company for a specified time period. The private company collects the tolls in exchange for an upfront concession fee, operation and maintenance of the facility, and, in some cases, facility improvements.
- Design-Build-Finance-Operate (DBFO): One contract is awarded to a private company to design, build, operate, finance, and maintain a facility or group of assets. Typically, the financing for these projects comes wholly or partially from leveraging the project's future revenue streams to issue bonds or other debt forms to finance the project. Tolls are the most common revenue streams for these projects.
- Build-Own-Operate: A private company is given the right to build, operate, maintain, and outright own a project.

The FHWA has created the Special Experimental Project 15 (SEP-15) to allow flexibility from federal rules in order to explore alternative and innovative project development processes by public-private partnerships. The four main components of the project are environmental review, contracting, right-of-way acquisition, and project finance. In order to apply to FHWA, a proposal must be supported and submitted by the state DOT.

4.5.6 Other Innovative Financing Tools / Alternative Funding Strategies

Beyond these tools outlined above, additional innovative financing tools or revenue stream sources have been used or are being tested by public agencies around the country, including:

Use of Shadow Tolls

Shadow tolls are used in conjunction with public-private partnerships in place of user tolling. The public agency pays the private company to build or operate, or both build and operate a facility in lieu of assessing a toll to motorists. The payments are based on traffic volumes and service levels.

Creation of Shared Resource Agreements

Shared Resource Agreements allow a governmental agency to expand the use of a public facility in order to create a public benefit. Fiber optic communications can be donated to a governmental agency in exchange for the use of public right-of-way (for example, along limited-access highways). The ducts and fibers that are not used by the government can also be sublet to telecommunication companies, as has been done by the Port Authority of New York and New Jersey. Additionally, wireless phone companies can be given access to buildings, sign posts, or undeveloped right-of-way in order to install antennas in exchange for a monthly fee. Another type of shared resource agreement that can be explored is the leveraging of air rights to private developers. It is important to note that individual states have established their own policies and criteria regarding shared resource agreements, as the Telecommunications Act of 1996 eased federal access restrictions.

Establishment of a Mileage Fee Program

In order to assess fees based on use of the road in terms of miles traveled, the Mileage Fee Program concept was created (also known as a Vehicle Miles Traveled fee). This type of program, piloted in Portland, Oregon by the Oregon DOT (ODOT) in April 2006, replaces the gas tax with a mileage-based fee that is collected at gas stations. The advantages to implementing and operating this type of system are that potentially, this system can be used to assess congestion charges; that the motorist perceives minimal differences because the mileage fee can be embedded within the routine gas station transaction; that this system more directly ties taxes to road use; and that the mileage fee can be phased in for vehicles that have capacity to handle this user fee system, while

other vehicles without the capacity to do so can continue paying the gas tax. The disadvantages to implementing and operating this type of system are that both the vehicles and service stations must be equipped to handle this system, there are concerns about user privacy, and at this point ODOT has concluded that retrofitting vehicles is both expensive and difficult. Additionally, the state DOT must incur the cost to operate the system, audit, and provide technical assistance. Furthermore, until this type of system receives widespread, national buy-in, issues of auto manufacturers producing vehicles equipped for this system and national, and issues of multi-state integration of the system exist. At this point, ODOT has not developed a cost estimate for fully implementing the mileage fee program.

Leasing of Naming Rights or Concessions

Revenue can be generated by leasing naming rights or concessions to private companies. The lease of naming rights is typically associated with sports stadiums, but can also be used for highway corridors, toll plazas, concession areas, etc. When creating service plaza areas, space can be leased for concessions, and the revenue generated can be applied to operating expenses or as a local match for federal grants.

Utilization of Advertising Opportunities

Billboards, kiosks, bus shelters, and service plazas all provide opportunities to earn revenue from private companies for advertising space.

5.0 Forecasting Revenue Sources

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

The handbook and projections from the Florida Department of Revenue provide estimates of net proceeds from the various fuel tax revenue sources, as total revenues are subject to deductions to 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 are taken into account when developing the revenue projections through the year 2035 for this LRTP update. An annual growth rate in motor fuel consumption of 1.84% was applied based on projections from Florida's Revenue Estimating Conference in March 2009.

5.1 Federal and State Fuel Tax Revenues

This section contains estimates of State and Federal revenues for the North Florida region for 2014 through 2035. The estimates were prepared by FDOT, based on statewide estimates of revenues that fund the state transportation program.

Table 5.1 contains the 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 Year of Expenditure (YOE) dollars. A total of $4.4 billion are expected to be available by the year 2035 for major roadway and transit projects.

Table 5.1 Federal and State Revenues for the North Florida Region through 2035

Capacity Program Emphasis Area	2035 Revenue Forecast Update (Millions) Fiscal Year					
	2014-2015	2016-2020	2021-2025	2026-2030	2031-2035	22-Year Total
Economic Competitiveness						
SIS/FIHS Construction/ROW		$387.9	$758.6	$521.4	$586.2	$2,254.10
Quality of Life						
Other Arterial* Construction/ROW	66.03	200.73	224.64	241.12	262.19	994.71
Transit**	38.23	103.53	116.39	130.02	142.24	530.41
TMA Funds	36.5	96.6	102.0	105.0	105.7	445.8
Total Capacity Programs	**$140.76**	**$788.76**	**$1201.63**	**$997.54**	**$1096.33**	**$4225.04**

*Other Arterial Construction forecasted revenues include Enhancement Program revenues, which are defined by SAFETEA-LU. See *Supplement to the 2035 Revenue Forecast* for additional information.
**Transit forecasted revenues are considered minimums that should be provided for transit projects and programs to meet statutory requirements.
Note: SIS values are based on projects within the NFTPO in the FDOT Draft 2035 SIS Cost Feasible Plan and are not based on allocation formulas.
Source: FDOT District 2 Planning Office

Of this $4.2 billion in State and Federal revenue, $2.2 billion is dedicated to the SIS/FIHS. This amount is based on the projects currently identified in the FDOT Draft 2035 SIS Cost Feasible Plan within the North Florida TPO area. Should the projects in the FDOT SIS Cost Feasible Plan change, the amount identified for "SIS Highways Construction / ROW" will also change. Also, $994.71 million is dedicated to Other Arterial Construction/ROW. These funds, the TMA funds, and the Transit funds will be allocated to the entire region.

5.2 Local Revenues

5.2.1 Duval County

At six cents per gallon, a total of $1.70 billion is expected to accrue in Duval County through the collection of the First Local Option Gas Tax from 2014 to 2035. The Ninth-Cent Gas Tax on diesel fuels is anticipated to generate $65.3 million. The anticipated revenue from the Constitutional Gas Tax is $466.8 million from 2014 to 2035. Historically, the Constitutional Gas Tax has been used for debt reduction. The County Gas Tax is expected to generate $212.8 million from 2014 to 2035. Historically, the County Gas Tax funds have been used for maintenance of roadways.

Table 5.2 Duval County Anticipated Local Transportation Revenue, 2014-2035 (In millions)

	Fiscal Year					
Funding Source	**2014-2015**	**2016-2020**	**2021-2025**	**2026-2030**	**2031-2035**	**Total**
Local Option Gas Tax	$88.4	$264.6	$341.0	$439.4	$566.1	$1,699.6
Ninth-Cent Gas Tax	$3.4	$10.2	$13.1	$16.9	$21.8	$65.3
Constitutional Fuel Tax	$24.3	$72.7	$93.7	$120.7	$155.5	$466.8
County Fuel Tax	$11.1	$33.1	$42.7	$55.0	$70.9	$212.8
Local Infrastructure Surtax	$26.1	$77.6	$99.0	$126.4	$161.3	$490.4
County Charter Transit System Surtax	$26.1	$77.6	$99.0	$126.4	$161.3	$490.4
Total	**$179.4**	**$535.8**	**$688.5**	**$884.7**	**$1,136.9**	**$3,425.3**

5.2.2 Clay County

A total of $242.2 million is estimated to be available in Clay County due to the six cent First Local Option Gas Tax from 2014 to 2035. 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 $42.7 million from 2014 to 2035. These funds are limited to maintenance related projects as well. The Constitutional Fuel Tax is projected to generate $97.8 million and the County Fuel Tax is projected to generate $44.6 million through 2035. 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 surtax will expire in 2020, therefore the projections are only for 2014 through 2020. The total amount of money generated by the surtax through 2020 is $213.9 million.

Table 5.3 Clay County Anticipated Local Transportation Revenue, 2014-2035 (In millions)

	Fiscal Year					
Funding Source	**2014-2015**	**2016-2020**	**2021-2025**	**2026-2030**	**2031-2035**	**Total**
Local Option Gas Tax	$12.6	$37.7	$48.6	$62.6	$80.7	$242.2
Ninth-Cent Gas Tax	$2.2	$6.7	$8.6	$11.0	$14.2	$42.7
Constitutional Fuel Tax	$5.1	$15.2	$19.6	$25.3	$32.6	$97.7
County Fuel Tax	$2.3	$6.9	$8.9	$11.5	$14.9	$44.6
Local Infrastructure Surtax	$53.3	$160.6	N/A	N/A	N/A	$213.9
Total	$75.5	$227.2	$85.7	$110.5	$142.3	$641.2

5.2.3 St. Johns County

St. Johns County is expected to generate $340.1 million in revenue based on the six cent First Local Option Gas Tax in place; however, these funds have historically been committed for maintenance projects only. The Constitutional Fuel Tax is projected to generate $116.7 million from 2014 to 2035. The County Fuel Tax is projected to generate $53.2 million from 2014 to 2035. None of these funds are anticipated to be available for capacity-related improvements.

Table 5.4 St. Johns County Anticipated Local Transportation Revenue, 2014-2035 (In millions)

Funding Source	Fiscal Year 2014-2015	2016-2020	2021-2025	2026-2030	2031-2035	Total
Local Option Gas Tax	$17.7	$53.0	$68.2	$87.9	$113.3	$340.1
Ninth-Cent Gas Tax	$0.6	$1.9	$2.4	$3.1	$4.0	$12.0
Constitutional Fuel Tax	$6.1	$18.2	$23.4	$30.2	$38.9	$116.7
County Fuel Tax	$2.8	$8.3	$10.7	$13.8	$17.7	$53.2
Total	$27.2	$81.3	$104.7	$135.0	$173.9	$522.1

5.2.4 Nassau County

The six cent First Local Option Gas Tax is projected to generate $112.3 million from 2014 to 2035. The Ninth-Cent Gas Tax will generate $19.9 million and the Constitutional Fuel Tax will generate $57.9 million in the same period. The County Fuel Tax will generate $26.4 million in revenue from 2014 to 2035. Historically these funds have been used for maintenance of the existing roadway system. Therefore, none of these funds are anticipated to be available for capacity-related improvements.

Table 5.5 Nassau County Anticipated Local Transportation Revenue, 2014-2035 (In millions)

Funding Source	Fiscal Year 2014-2015	2016-2020	2021-2025	2026-2030	2031-2035	Total
Local Option Gas Tax	$5.8	$17.5	$22.5	$29.0	$37.4	$112.3
Ninth-Cent Gas Tax	$1.0	$3.1	$4.0	$5.1	$6.6	$19.9
Constitutional Fuel Tax	$3.0	$9.0	$11.6	$15.0	$19.3	$57.9
County Fuel Tax	$1.4	$4.1	$5.3	$6.8	$8.8	$26.4
Small County Surtax	$23.0	$66.6	$85.0	$108.4	$138.4	$421.3
Total	$34.2	$100.3	$128.4	$164.4	$210.5	$637.8

5.3 Other Revenues

5.3.1 Public Private Partnership

The North Florida TPO Long Range Plan includes a major project that will be funded through the implementation of a public-private partnership. The concessionaire partner will collect tolls to pay back their investment. This major project is the First Coast Outer Beltway from I-10 to I-95. The total cost of this project is estimated at approximately $2.2 billion.

5.3.2 Private Funding

The North Florida TPO Long Range Plan includes projects that will be privately funded. These projects include road widening and extension of existing facilities.

5.3.3 JTA-Funded Rapid Transit Projects

JTA is currently studying the implementation of bus rapid transit, commuter rail, and streetcar transit services. Potential funding for these projects include Federal, State, and Local funds.

6.0 Conclusion

The projections of traditional existing revenue sources and alternative revenue sources in this Technical Report have provided information to the North Florida TPO in preparation of the 2035 Cost Feasible Plan. The adopted 2035 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.

The majority of the local funding sources, both traditional and alternative, identified in this document has not been nor is the expected to be available for capacity projects. Historically these funds are programmed for operational and maintenance related projects. Based on discussions with local governments, this trend is expected to continue with few exceptions. Nassau County is expected to fund the Chester Road project with funds from several of the programs listed in this document. St. Johns County is expected to fund several projects with developer contributions. These funds will come on-line as developers constructed various phases of approved development. The downturn in the economy could impact the construction schedule of several of these developer funded projects and their status should be monitored going forward.

Table 6.1 presents the total projections for each revenue source described in previous sections.

Table 6.1 Summary of Total Revenues for Capacity Projects, 2014-2035
(In millions)

	Fiscal Year					
Revenue Source	2014-2015	2016-2020	2021-2025	2026-2030	2031-2035	22-Year-Total
FIHS Construction/ROW		$387.90	$758.60	$521.40	$586.20	$2,254.10
Other Arterial Construction/ROW	$53.70	$183.19	$206.12	$222.06	$243.01	$908.08
Transit*	$38.23	$103.53	$116.39	$130.02	$142.24	$530.41
TMA Funds	$36.50	$96.60	$120.00	$105.00	$105.70	$463.80
Enhancement Funds	$6.63	$17.54	$18.52	$19.06	$19.18	$80.93
Local						
Clay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Duval	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nassau	$5.70	$20.10	$0.00	$0.00	$0.00	$25.80
St. Johns	$0.00	$0.00	$51.10	$106.20	$0.00	$157.30
Public Priviate Partnership	$0.00	$2,232.00	$62.20	$0.00	$0.00	$2,294
JTA-Funded Projects	N/A	N/A	N/A	N/A	N/A	N/A
Total	$140.76	$3,040.86	$1,332.93	$1,103.74	$1,096.33	$6,714.62

* Does not include FTA Funds

APPENDIX A
STATE TRANSPORTATION PROGRAMS AND FUNDING ELIGIBILITY
2035 Revenue Forecast

This appendix defines the major program categories used in the 2035 Revenue Forecast and provides guidelines for what types of planned projects and programs are eligible for funding with revenues estimated in the forecast. Metropolitan plan updates that incorporate the information from this revenue forecast should be consistent with these guidelines.

STATE TRANSPORTATION PROGRAMS

The 2035 Revenue Forecast includes all state transportation activities funded by state and federal revenues. The basis for the forecast is the framework of the Program and Resource Plan (PRP), the Department's financial planning document for the 10-year period that includes the Work Program. The PRP addresses over 70 programs or subprograms. See pages A10-A11 for a list of programs and major subprograms and how they have been combined for the revenue forecast.

Major Program Categories

Revenue estimates for all state programs were combined into the categories shown in the table below. The funding eligibility information in this document is organized according to these emphasis areas and the responsibilities for project identification for each program. Each of the major programs falls under one of the following PRP groups of programs:

- Product – Activities which build the transportation infrastructure.
- Product Support – Planning and engineering required to produce the products.
- Operations & Maintenance – Activities which support and maintain transportation infrastructure after it is constructed and in place.
- Administration – Activities required to administer the entire state transportation program.

	Major Programs
PRODUCT	SIS Highways/FIHS Construction and Right-of-Way Other Arterial Construction and Right-of-Way Aviation Transit Rail Intermodal Access Seaport Development Safety Resurfacing Bridge
OTHER	Product Support Operations & Maintenance Administration

Planning for Major Programs
MPO long range plans will contain project and financial information for a wide range of transportation improvements expected through 2035. The Department and MPOs share the responsibility for identifying these improvements and the expected funding[1] for each. Responsibilities, and the general level of detail required, include:

- Capacity Programs — to the extent possible, project descriptions and costs will be developed for each transportation mode, consistent with estimated revenues, as follows:
  - SIS Highways/FIHS, Aviation, Rail, Seaport Development and Intermodal Access — the Department will take the lead in project identification in each metropolitan area.
  - Other Arterials and Transit — each MPO will take the lead in project identification within its metropolitan area.
- Non-Capacity Programs - the Department has estimated sufficient revenues to meet statewide safety, preservation and support objectives through 2035, including in each metropolitan area. It is not necessary to identify projects for these programs, so estimates for these activities have not been developed for metropolitan areas. The Department will prepare separate documentation to address these programs and estimated funding and provide it to MPOs for inclusion in the documentation of their long range plans.

FUNDING ELIGIBILITY FOR MAJOR PROGRAMS

The FTP and metropolitan long range plans consider many types of transportation improvements to meet long range needs, constrained by the funding expected to be available during the planning period. The following are explanations of the types of projects, programs and activities that are eligible for state and/or federal funding in each of the major categories contained in the 2035 Revenue Forecast.

"Statewide" Capacity Programs

The Department has "taken the lead" in the identification of planned projects and programs that are associated with the Strategic Intermodal System (SIS) and will provide detailed information to MPOs. As a result, metropolitan plans and programs that include state and federal funds for these major programs should be coordinated and consistent with state long range plans and programs. Each is discussed below.

SIS Highways/FIHS Construction and Right-of-Way

The Strategic Intermodal System (SIS), including the Emerging SIS, includes about 4,300 miles of Interstate, Turnpike, other expressways and major arterial highways and about 190 miles of connectors between those highways and SIS hubs (airports, seaports, etc.). The Florida Intrastate Highway System (FIHS) is almost identical to SIS highways. The primary purpose of each system is to serve interstate and regional commerce and long distance trips; they are planned jointly.

[1]The information in this document is limited to projects and programs funded with state and federal revenues that typically are contained in the state 5-year Work Program. MPOs must also consider projects and programs in their long range plans that may be funded with other sources available within the metropolitan area. These include local government taxes and fees, private sector sources, local/regional tolls, and other sources each MPO may identify.

Metropolitan plans and programs for the SIS Highways/FIHS should be consistent with the 2035 SIS Highways/FIHS Cost Feasible Plan, as provided to each MPO. Projects associated with aviation, rail, seaport development and intermodal access may be funded under this program, provided that they are included in the SIS Highways/FIHS Cost Feasible Plan. Capacity improvement projects eligible for funding in the current plan include:

- Construction of additional lanes;
- The capacity improvement component of interchange modifications;
- New interchanges;
- Exclusive lanes for through traffic, public transportation vehicles, and other high occupancy vehicles;
- Bridge replacement with increased capacity;
- Other construction to improve traffic flow, such as intelligent transportation systems (ITS), incident management systems, and vehicle control and surveillance systems;
- The preferred alternative defined by an approved FIHS Corridor Plan; and
- New weigh stations and rest areas.

The following activities are not eligible for funding from the SIS Highways/FIHS Construction and Right-of-Way program estimates: planning and engineering in SIS/FIHS corridors (see Product Support below), highway/road construction and right-of-way acquisition not listed above, and support activities to acquire right-of-way (see Product Support below).

Aviation

The state provides financial and technical assistance to Florida's airports. Projects and programs eligible for funding[1] include:

- Assistance with planning, designing, constructing, and maintaining public use aviation facilities;
- Assistance with land acquisition;
- "Discretionary" assistance for capacity improvement projects at certain airports. In 2008, those meeting the eligibility criteria are Miami, Orlando, Ft. Lauderdale/Hollywood, Tampa, Southwest Florida, and Orlando Sanford international airports.

The following activities are not eligible for funding from the Aviation program estimates: planning and engineering to support state programs (see Product Support below), financial and technical assistance for private airports, and "discretionary" capacity improvements at airports other than those listed above.

[1] The state may fund up to 50% of the nonfederal share of the costs of any eligible project, except that the Department may initially fund up to 75% of the cost of land acquisition. The state may also participate in up to 80% of the cost of eligible aviation development projects at general aviation airports.

Rail

The state provides funding for acquisition of rail corridors and assistance in developing intercity passenger and commuter rail service, fixed guideway system development, rehabilitation of rail facilities and high speed transportation. Projects and programs eligible for funding include:

- Assistance with acquisition of rail corridors;
- Assistance with development of fixed guideway systems;
- Assistance with rail passenger services including all aspects of intercity, and commuter rail development;
- Assistance with capacity and operational improvements (SIS facilities);
- Assistance with track upgrades to allow handling of industry-standard railcar loadings (SIS facilities);
- Assistance with rail bridge improvements and rehabilitation (SIS facilities);
- Rehabilitation of rail branch lines where economically justified; and
- Improvement of warning devices at public rail-highway grade crossings.

The following activities are not eligible for funding from the Rail program estimates: planning and engineering to support state programs (see Product Support below), financial and technical assistance for rail projects and programs not specified above.

Intermodal Access

The state provides assistance in improving access to intermodal facilities and the acquiring of associated rights of way. Projects and programs eligible for funding include:

- Assistance with improving access to seaports and airports, particularly through highway and rail improvements; and
- Assistance with development of intermodal terminals and facilities.

The following activities are not eligible for funding from the Intermodal Access program estimates: planning and engineering to support state programs (see Product Support below), and programs not specified above.

Seaport Development

The state provides assistance with funding for the development of public deep water ports. This includes support of bonds issued by the Florida Ports Financing Commission that finances eligible capital improvements. Projects and programs eligible for funding include:

- Assistance with planning, designing and constructing facilities necessary for developing and operating deep water ports;
- Assistance with land acquisition, dredging, and construction of storage facilities and terminals;
- Acquisition of container cranes and other equipment used in moving cargo and passengers; and
- Landside access facilities.

The following activities are not eligible for funding from the Seaport Development program estimates: planning and engineering to support state programs (see Product Support below), programs not specified above, and financial and technical assistance at other ports.

Other Capacity Programs

MPOs have been requested to "take the lead" in the identification of planned projects and programs for the (1) Other Arterials Construction and ROW and (2) Transit programs. For 2007-2013, MPOs should identify projects as contained in the Work Program. For all years after 2013, MPOs should plan for the mix of highway and transit programs that best meets the needs of their metropolitan area. As a result, MPOs may identify either highway or transit improvement programs and projects, consistent with the total amount of the two major programs, and consistent with the following eligibility criteria.

Other Arterial Construction and Right of Way

The primary purpose of this program is to fund improvements on the part of the State Highway System, or SHS, that is not designated as SIS Highways or the FIHS. The approximately 8,000 miles of such highways represent about 65% of the SHS. Projects and programs eligible for funding include:

- Construction and traffic operations improvements on the SHS that add capacity, reconstruct existing facilities, improve highway geometrics (e.g., curvature), provide grade separations, and improve turning movements through signalization improvements and adding storage capacity within turn lanes;
- Acquisition of land necessary to support the SHS construction and bridge programs;
- Acquisition of land in SHS corridors on an advanced basis (before construction is funded in the 5-year Work Program);
- Construction and traffic operations improvements on certain local government roads[1] that add capacity, reconstruct existing facilities, improve highway geometrics (e.g., curvature), provide grade separations, and improve turning movements through signalization improvements and adding storage capacity within turn lanes; and
- Acquisition of land necessary to support the construction program for certain local government roads, as discussed immediately above.

Use of these funds for road projects not on the SHS will effectively reduce the amount of funds planned for the SHS and public transportation in the metropolitan area, the District and the state. The following activities are not eligible for funding from the Other Arterial Construction and Right-of-Way program estimates: planning and engineering in SHS corridors (see Product Support below), highway/road construction and right-of-way acquisition not listed above, support activities to acquire right-of-way (see Product Support below), land acquisition for airports (see Aviation above), and land acquisition for railroad corridors (see Rail above).

[1] The Department has provided separate estimates of funds from this program that may be used on local government roads that meet federal eligibility criteria (i.e., "off system"). By law, state funds cannot be used on local government roads except under certain subprograms subject to annual legislative appropriations. Long range plans should not assume that state funds will be appropriated for local government road improvements.

Transit

The state provides technical and operating/capital assistance to transit, paratransit, and ridesharing systems. Projects and programs eligible for funding include:

- Capital and operating assistance to public transit systems and Community Transportation Coordinators, through the Public Transit Block Grant Program[1];
- Service Development projects, which are special projects that can receive initial funding from the state[2];
- Transit corridor projects that are shown to be the most cost effective method of relieving congesting and improving congestion in the corridor;
- Commuter assistance programs that encourage transportation demand management strategies, ridesharing and public/private partnerships to provide services and systems designed to increase vehicle occupancy; and
- Assistance with acquisition, construction, promotion and monitoring of park-and-ride lots.

The following activities are not eligible for funding from the Transit program estimates: planning and engineering to support state programs (see Product Support below), and federally funded financial and technical assistance for transit plans and programs for those funds that are not typically included in the state 5-year Work Program (e.g., federal funds for operating assistance).

Non-Capacity Programs

Statewide estimates for all state non-capacity programs are an integral part of the 2035 Revenue Forecast to ensure that statewide system preservation, maintenance, and support objectives will be met through 2035. These objectives will be met in each metropolitan area, so it was not necessary to develop metropolitan estimates for these programs. Neither the Department nor the MPOs needs to identify projects or related funding information for these programs.

The forecast for these programs and related information will be provided to each MPO in an Appendix for inclusion in the documentation of their long range plan. The following information on project eligibility for these programs is provided for informational purposes only.

Safety

Safety issues touch every area of the state transportation program to some degree. Specific safety improvement projects and programs in this major program address mitigation of safety hazards that are not included in projects funded in other major programs. Projects and programs eligible

[1] State participation is limited to 50% of the non-federal share of capital costs and up to 50% of eligible operating costs. The block grant can also be used for transit service development and corridor projects. An individual block grant recipient's allocation may be supplemented by the State if (1) requested by the MPO, (2) concurred in by the Department, and (3) funds are available. The Transportation Disadvantaged Commission is allocated 15% of Block Grant Program funds for distribution to Community Transportation Coordinators.

[2] Up to 50% of the net project cost can be provided by the state. Up to 100% can be provided for projects of statewide significance (requires FDOT concurrence). Costs eligible for funding include operating and maintenance costs (limited to no more than three years) and marketing and technology projects (limited to no more than two years).

for funding include:

- Highway safety improvements at locations that have exhibited a history of abnormally high crash frequencies or have been identified as having significant roadside hazards;
- Grants to state and local agencies for traffic safety programs with the intent of achieving lower levels and severity of traffic crashes; and
- Promotion of bicycle and pedestrian safety, including programs for public awareness, education and training.

The following activities are not eligible for funding from the Safety program estimates: planning and engineering to support state programs (see Product Support below), safety improvements funded as a part of other major state programs (e.g., SIS/FIHS construction), financial and technical assistance for safety programs not specified above.

Resurfacing

The state periodically resurfaces all pavements on the State Highway System (SHS) to preserve the public's investment in highways and to maintain smooth and safe pavement surfaces. Projects and programs eligible for funding include:

- Periodic resurfacing of the Interstate, Turnpike and other components of the SHS;
- Resurfacing or reconstructing of county roads in counties eligible to participate in the Small County Road Assistance Program; and
- Periodic resurfacing of other public roads, consistent with federal funding criteria and Department and MPO programming priorities.

The following activities are not eligible for funding from the Resurfacing program estimates: planning and engineering to support state programs (see Product Support below), resurfacing that is funded by other major state programs as a part of major projects that add capacity (e.g., SIS/FIHS and Other Arterials construction), thin pavement overlays which eliminate slippery pavements (funded by the Safety Program), and resurfacing of other roads not specified above.[1]

Bridge

The state repairs and replaces deficient bridges on the SHS, or on other public roads as defined by state and federal criteria. Projects and programs eligible for funding include:

- Repairs of bridges and preventative maintenance activities on bridges on the SHS;
- Replacement of structurally deficient bridges on the SHS[2];

[1]Other than the Small County Road Assistance Program, funds for resurfacing on "off system" projects are not included in the forecast. Any planned "off system" resurfacing projects must be funded from the "off system" share of the Other Arterials Construction and Right-of-Way estimates.

[2] The state Bridge Replacement Program places primary emphasis on the replacement of structurally deficient or weight restricted bridges. Planned capacity improvements for bridges that are to be widened or replaced to address highway capacity issues must be funded from the Other Arterials or SIS Highways/FIHS Construction and Right-of-Way major programs.

- Replacement of bridges which require structural repair but are more cost effective to replace;
- Construction of new bridges on the SHS;
- Replacement of structurally deficient bridges off the SHS but on the federal-aid highway system, subject to state and federal policies and eligibility criteria; and
- Replacement of structurally deficient bridges off the federal-aid highway system, subject to state and federal policies and eligibility criteria.

The following activities are not eligible for funding from the Bridge program estimates: planning and engineering to support state programs (see Product Support below), and repairs to or replacements of bridges on roads not specified above.

Product Support

Planning and engineering activities are required to "produce" the products and services described in the major programs discussed above. These are functions performed by Department staff and professional consultants. Costs include salaries and benefits; professional fees; and administrative costs such as utilities, telephone, travel, supplies, other capital outlay, and data processing. Functions eligible for funding include:

- Preliminary engineering (related to environmental, location, engineering and design);
- Construction inspection engineering for highway and bridge construction;
- Right of way support necessary to acquire and manage right-of-way land for the construction of transportation projects;
- Environmental mitigation of impacts of transportation projects on wetlands;
- Materials testing and research; and
- Planning and Public Transportation Operations support activities.

Estimates for the Product Support program are directly related to the estimates of the product categories of the 2035 Revenue Forecast. That is, these levels of Product Support are adequate to "produce" the estimated levels of the following major programs: SIS/FIHS Construction and Right-of-Way, Other Arterials Construction and Right-of-Way, Aviation, Transit, Rail, Intermodal Access, Seaport Development, Safety, Resurfacing, and Bridge. As a result, the components of metropolitan plans and programs that are based on state and federal funds should be consistent with the total of the above "product" categories to ensure that sufficient Product Support funding is available from state and federal sources through 2035[1].

The following activities are not eligible for funding from the Product Support program estimates: planning and engineering to support plans or programs that are not eligible for funding from the "Product" programs, and local and regional planning and engineering activities not typically included in the state 5-year Work Program.

[1] MPOs are encouraged to include estimates for PD&E and Design phases in the LRTP, particularly for projects that cannot be fully funded by 2035. See Page 13 of the *2035 Revenue Forecast Handbook* for more information.

Operations and Maintenance

Operations and maintenance activities support and maintain the transportation infrastructure once it is constructed and in place[1]. Functions eligible for funding include:

- Routine maintenance of the SHS travel lanes; roadside maintenance; inspections of state and local bridges; and operation of state moveable bridges and a tunnel in Fort Lauderdale;
- Traffic engineering analyses, training and monitoring that focus on solutions to traffic problems that do not require major structural alterations of existing or planned roadways;
- Administration of and toll collections on bonded road projects such as toll expressways, bridges, ferries, and the Turnpike; and
- Enforcement of laws and Department rules which regulate the weight, size, safety, and registration requirements of commercial vehicles operating on the highway system.

The following activities are not eligible for funding from the Operations and Maintenance program estimates: operations and maintenance activities on elements of the transportation system not specified above.

Administration

Administration includes the staff, equipment, and materials required to perform the fiscal, budget, personnel, executive direction, document reproduction, and contract functions of carrying out the state transportation program. It also includes the purchase of and improvements to non-highway fixed assets. Eligible functions and programs are:

- Resources necessary to manage the Department in the attainment of goals and objectives;
- Acquisition of resources for production, operation and planning units including personnel resources; external production resources (consultants); financial resources; and materials, equipment, and supplies;
- Services related to eminent domain, construction letting and contracts, reprographics, and mail service;
- Costs for the Secretary, Assistant Secretaries, and immediate staffs; for Welcome Centers; and for the Transportation Disadvantaged Commission; and
- Acquisition, construction and improvements of non-highway fixed assets such as offices, maintenance yards, and construction field offices.

The following activities are not eligible for funding from the Administration program estimates: administrative activities not specified above.

[1]Scheduled major repairs or replacements such as resurfacing, bridge replacement or traffic operations improvements are parts of the Resurfacing, Bridge, and Other Arterial Highway programs, respectively.

TABLE OF PROGRAM CATEGORIES 2035 REVENUE FORECAST AND PROGRAM & RESOURCE PLAN		
2035 REVENUE FORECAST "PROGRAMS"	**PROGRAM & RESOURCE PLAN** *(See Notes, Page A-11)*	
	PROGRAMS	**SUBPROGRAMS**
CAPACITY **SIS/FIHS Construction and Right-of-Way**	**I. PRODUCT** A. SIS/Intrastate Highways	1. Interstate Construction 2. Turnpike Construction 3. Other SIS/Intrastate Construction 4. Toll Facilities Revolving Trust Fund
	C. Right-of-Way (part)	1. SIS/Intrastate 3. SIS/Intrastate Advance Corridor Acquisition
Other Arterial Construction and Right-of-Way	B. Other Arterial Highways	1. Arterial Traffic Operations 2. Construction 3. County Transportation Programs 4. Economic Development
	C. Right-of-Way (part)	2. Other Arterial & Bridge 4. Other Arterial Advance Corridor Acquisition
Public Transportation **• Aviation** **• Transit** **• Rail** **• Intermodal Access** **• Seaport Development**	D. Aviation	1. Airport Improvement 2. Land Acquisition 3. Planning 4. Discretionary Capacity Improvements
	E. Transit	1. Transit Systems 2. Transportation Disadvantaged - Department 3. Transportation Disadvantaged - Commission 4. Other 5. Block Grants 6. New Starts Transit
	F. Rail	1. High Speed Rail 2. Passenger Service 3. Rail/Highway Crossings 4. Rail Capital Improvements/Rehabilitation
	G. Intermodal Access	None
	H. Seaport Development	None
Growth Management	L. Growth Management	(No Subprograms; these are total Growth Management funds not included in an Adopted Work Program as of July 1, 2008.)

TABLE OF PROGRAM CATEGORIES 2035 REVENUE FORECAST AND PROGRAM & RESOURCE PLAN		
2035 REVENUE FORECAST "PROGRAMS"	**PROGRAM & RESOURCE PLAN** *(See Notes, Page A-11)*	
	PROGRAMS	**SUBPROGRAMS**
NON-CAPACITY **Safety**	**I. PRODUCT** (Continued) I. Safety	1. Highway Safety 2. Rail/Highway Crossings (discontinued) 3. Grants
Resurfacing	J. Resurfacing	1. Interstate 2. Arterial & Freeway 3. Off-System 4. Turnpike
Bridge	K. Bridge	1. Repair - On System 2. Replace - On System 3. Local Bridge Replacement 4. Turnpike
Product Support	**II. PRODUCT SUPPORT**	A. Preliminary Engineering *(all)* B. Construction Engineering Inspection *(all)* C. Right-of-Way Support *(all)* D. Environmental Mitigation E. Materials & Research *(all)* F. Planning & Environment *(all)* G. Public Transportation Operations
Operations & Maintenance	**III. OPERATIONS & MAINTENANCE**	A. Routine Maintenance *(all)* B. Traffic Engineering and Operations *(all)* C. Toll Operations *(all)* D. Motor Carrier Compliance
Administration	**IV. ADMINISTRATION**	A. Administration *(all)* B. Fixed Capital Outlay *(all)* C. Office Information Systems

Notes:

- *(all)* refers to all levels of subprogram detail below the one shown in this table.
- Program and Resource Plan category "V. OTHER" is related to the "TOTAL BUDGET" and was included in the 2035 Revenue Forecast as "Other" (i.e., not as a "Program").