



# Financial Resources | March 2020

# DRAFT TECHNICAL MEMORANDUM

## Southeast Florida 2045 Regional Transportation Plan (RTP)

### Financial Resources

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To: Regional Transportation Technical Advisory Committee (RTTAC)

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## 1 Introduction

### 1.1 Purpose

Title 23 of the United States Code (U.S.C.) Section 134 requires that a Long-Range Transportation Plan (LRTP) shall contain a financial plan that estimates funds that can be available to support implementation of the plan. The plan must include forecasts of revenues that can reasonably be expected to be available for the plan period and can include analysis of additional revenues that, while not necessarily reflective of current policy, can be used to illustrate the potential yield of those revenues in terms of feasible transportation improvements. The plan must ultimately include a cost feasibility analysis that balances the costs of projects in the cost feasible plan with the revenue forecasts.

This report summarizes revenue forecasts for each of the three MPOs in Southeast Florida, including state/federal, regional, and local revenue sources included in each of the respective county LRTPs. Analysis of these revenues, in terms of how they have trended since the 2040 RTP was adopted and their breakdown by source and county, illustrates the status quo and the needs and opportunities for the region from a transportation funding perspective. The revenue forecasts reported herein were developed by the respective MPO, TPO, and TPA and reflect their local revenue policies and assumptions. The RTP team did not prepare any of the County level forecasts, including local, regional, state and federal sources. The purpose of this report is to document and analyze the revenue forecasts for the three counties in aggregate, presenting the resulting forecasts as the transportation revenue expected to be available for the region over the plan period. All revenues, apart from the trend analysis, are reported in Year of Expenditure dollars (YOE) and are reflective of the period from fiscal year 2025 through the LRTP horizon year 2045.

## 2 Federal and State Revenues

### 2.1 Federal Funding Sources

#### Federal Highway Taxes

Federal funding for transportation is derived from highway excise taxes on motor fuel and truck-related taxes on truck tires, sales of trucks and trailers, and heavy vehicle use. Excise taxes on gasoline and other motor fuels account for 87 percent<sup>1</sup> of all receipts to the Federal Highway Trust Fund (HTF). Tax revenues are deposited into either the Highway Account or the Mass Transit Account of the Federal HTF. The Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) then distribute funds from the Highway and the Mass Transit Account, respectively, to each state through a system of formula grants and discretionary allocations.

The current federal transportation legislation, the Fixing America's Surface Transportation Act (FAST Act), was signed into law in on December 4, 2015. The FAST Act appropriated over \$305 billion to fund surface transportation programs for fiscal years 2016 through 2020. It did not modify fuel tax rates, extending the funding and focus of the previous bill, the Moving Ahead for Progress in the 21<sup>st</sup> Century Act (MAP-21) passed in 2012. MAP-21 emphasized the streamlining of project delivery and the use of performance-based planning to address safety, aging infrastructure, congestion, efficiency, and environmental protection. Building on the provisions of MAP-21, the FAST Act added new programs, including a new National Highway Freight Program and the establishment of a new discretionary grant program for freight improvements called FASTLANE; authorization of \$226 billion for road, bridge, bicycle, and pedestrian improvements.<sup>2</sup> A political maneuver to facilitate passage of the FAST Act resulted in a rescission provision in the bill that reduces funding in 2020 by \$7.6 billion, emphasizing the need for another transportation bill at this time.<sup>3</sup>

#### Current State of the Federal Highway Trust Fund

According to estimates from the Congressional Budget Office (CBO),<sup>4</sup> annual receipts from highway taxes are projected to be between \$37 and \$39 billion each year between 2020 to 2030. Spending of the Highway Trust Fund (HTF) is projected to increase from \$46 to \$56 billion from 2020 to 2030. The HTF will have a surplus of funding in 2020 and 2021 but is projected to be insolvent starting in 2022. The shortfall starts at \$5 billion in 2022 but increases to \$54 billion in 2030. Additional revenue sources will need to be developed to support the Highway Trust Fund after 2022. A potential source is to raise the federal gas tax which has remained at 18.4 cents per gallon since it was last increased in 1993.<sup>5</sup>

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<sup>1</sup> Tax Policy Center Briefing Book, <https://www.taxpolicycenter.org/briefing-book/what-highway-trust-fund-and-how-it-financed>, 2020.

<sup>2</sup> A Summary of Highway Provisions. <https://www.fhwa.dot.gov/fastact/summary.cfm>, 2016.

<sup>3</sup> States Faces FAST Act Expiration. <https://www.usnews.com/news/best-states/articles/2019-11-14/with-fast-act-transportation-bill-set-to-expire-states-face-large-potential-losses-in-funding>, 2020.

<sup>4</sup> CBO High Trust Fund Accounts, <https://www.cbo.gov/system/files/2020-01/51300-2020-01-highwaytrustfund.pdf>, 2020.

<sup>5</sup> It's Been 25 Years Since the Federal Gas Tax Went Up, <https://www.npr.org/2018/10/05/654670146/its-been-25-years-since-the-federal-gas-tax-went-up>, 2018.

## Impact of Electric Vehicles and Automated Vehicles on Gas Tax Revenues

According to the Center for Urban Transportation Research's Report on Autonomous Vehicle (AV) and Alternative Fuel Vehicle (AFV) Florida Market Penetration Rate and VMT Assessment Study<sup>6</sup>, the emergence and growth of alternative technologies will result in annual fuel tax revenue losses from \$5.4 million in SFY 2017 – 2018 to \$85.4 million in SFY 2027 – 2028. These losses are attributable to increasing fuel efficiency and increasing electric and natural gas vehicle market shares. The report estimates that electric vehicles, the largest contributor to related fuel sales decreases, will increase in Florida from 43,000 in 2018 to more than 3.6 million by 2048. Associated Vehicle Miles Traveled (VMT) absorbed by electric vehicles are expected to increase more than 1500% between 2025 and 2048, accounting for 47.5 billion miles in 2048.

Losses are projected to increase to \$2.4 billion annually in SFY 2047 – 2048. The cumulative fuel tax revenue loss is projected to be \$18.3 billion from 2018 to 2048. **Figure 1** shows the cumulative fuel tax revenues and losses from SFY 2017 – 2018 through SFY 2047 – 2048 by federal, state, and local tax levels.

**Figure 1: Cumulative Fuel Tax Revenues and Losses from SFY 2017-2018 through SFY 2047-2048<sup>6</sup>**

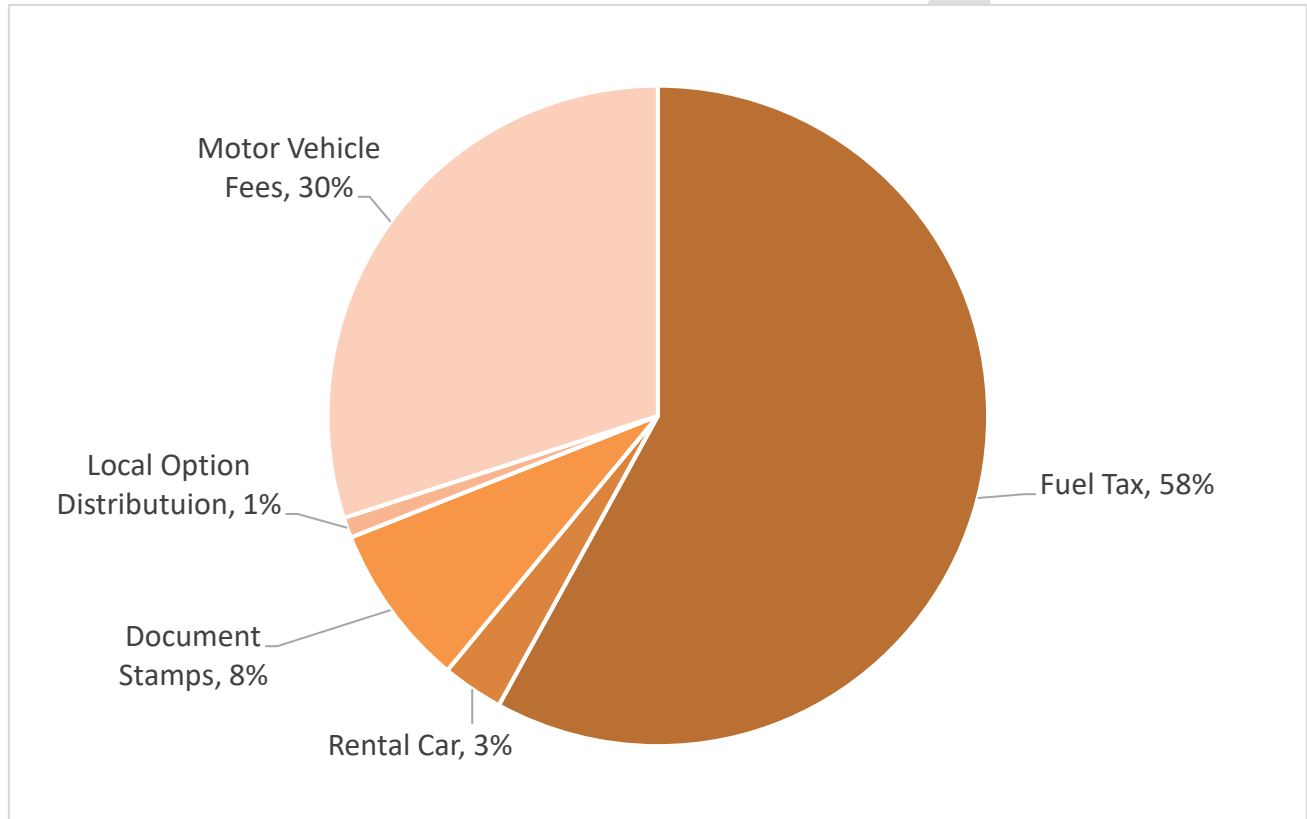


<sup>6</sup> CUTUR Autonomous Vehicle (AV) and Alternative Fuel Vehicle (AFV) Florida Market Penetration Rate and VMT Assessment Study, October 2019.

## 2.2 State Funding Sources

In Florida, there are five broad sources of revenue that comprise the State Transportation Trust Fund (STTF) as shown in **Figure 2**. The overwhelmingly largest share of the STTF is fuel taxes, representing 58% of the total. Motor vehicle fees represent the next largest share, at 30% and the remaining 12% is comprised of other sources. According to the transportation revenue data released by FDOT, revenues from fuel taxes, the largest source, contributed to 58 percent of the state transportation funding in FY 2018.<sup>7</sup>

Figure 2: State Transportation Revenue Sources (FY 2018)



Source: The Florida Legislature. 2019. Consensus Estimating Conferences. Office of Economic & Demographic Research: Tallahassee, FL

### State Fuel Taxes

Highway fuel taxes represent the longest continual source of funding dedicated to maintaining and improving Florida's transportation infrastructure. Initially levied in 1921 at the rate of 1 cent per gallon of motor fuel, by 1971, the fuel tax reached a rate of 8 cents per gallon, via incremental increases in the intervening 50 years. The following year, in 1972, Florida counties were granted the authority to levy local option fuel taxes. While the state levied rate remained constant until 1983, at that time the State's fuel tax was restructured, with the state share of the tax converted to a sales tax on gasoline, based on a legislated retail price of gasoline and applied at the wholesale distribution phase of the supply chain. The county and municipal share of the state fuel tax at that time was held constant. In 1991, the State Legislature raised the gasoline sales tax to 6%, to keep it consistent with the overall retail sales tax rate. Subsequent legislative actions in 1997 and 2004 altered the

<sup>7</sup> Florida Transportation Tax Sources, [https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/comptroller/2019-transportation-tax-source-primer.pdf?sfvrsn=43ccaffd\\_2](https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/comptroller/2019-transportation-tax-source-primer.pdf?sfvrsn=43ccaffd_2), 2019.

computation of the gasoline sales tax and supplemented the STTF with general fund revenue due to reductions in fuel tax receipts, respectively. A breakdown of the components of Florida's fuel taxes include the following:<sup>8</sup>

**State Fuel Sales Tax** – Florida imposes a sales tax to the sales of all motor (gasoline) and diesel fuels. The state fuel sales tax is based on floor tax of 6.9 cents per gallon indexed to the consumer price index (CPI, all items), with the base year set as FY 1989 (12-month period). Currently, the rate is 14.1 cents per gallon after adjusted by price indexing.

**State Comprehensive Enhanced Transportation System (SCETS) Tax** – The SCETS is an excise tax on all highway fuels. The SCETS proceeds must be spent in the transportation district and, to the extent possible, in the county from which they are collected. Like the fuel sales tax, the SCETS tax is indexed to the CPI (all items) with the base year set as FY 1990 (12-month period). The current SCETS tax rates for gasoline is 7.8 cents per gallon.

**State-Collected Motor Fuel Taxes Distributed to Local Governments** – The State of Florida collects a fuel excise tax of 4 cents per gallon to be distributed to local governments.

- The **Constitutional Fuel Tax** is set at 2 cents per gallon. The first call on the proceeds of Constitutional Fuel Tax is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The balance, called the 20 percent surplus and the 80 percent surplus, is credited to the counties' transportation trust funds.
- The **County Fuel Tax** is set at 1 cent per gallon, and it is distributed by the same formula as the Constitutional Fuel Tax. Counties may use the revenues from this tax for transportation-related expenses.
- Lastly, the **Municipal Fuel Tax** is also set at 1 cent per gallon. Revenues from this tax are transferred into the Revenue Sharing Trust Fund for Municipalities. These revenues may be used for transportation-related expenditures within incorporated areas and are distributed to municipalities by statutory criteria. Estimates for State-collected motor fuel taxes distributed to local governments were provided by local L RTP teams and will be discussed in Section 3 – Local revenues.

**Alternative Fuel Fees** – Use of alternative fuels represents a very small part of the State's total fuel consumption. In order to encourage the use of alternative fuels, the 2013 Florida Legislature passed legislation to exempt these fuels from taxation beginning January 1, 2014 and ending January 1, 2024.

**Fuel Use Tax** – This tax is designed to ensure that heavy vehicles which engage in interstate operations incur taxes based on fuel consumed, rather than purchased, in the State. The tax is comprised of an annual decal fee of \$4 plus a use tax based on the number of gallons of fuel consumed multiplied by the prevailing statewide fuel tax rate.

## State Motor Vehicle Fees

Funding transportation from vehicle-related revenues started very early in Florida's transportation history. There are five types of motor vehicle fees:<sup>8</sup> **Initial Registration Fee; Motor Vehicle License Fee; Motor Vehicle Title Fee; Motor Vehicle License Surcharge; and Rental Car Surcharge.** The motor vehicle fees remain fixed until changed by legislative action.

## State Aviation fuel Tax

Florida imposes an aviation fuel tax of 4.27 cents per gallon excise tax on aviation fuels. Unlike the state fuel tax, the aviation tax remains fixed at its current level, until changed by legislative action. Ninety-two percent of

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<sup>8</sup> *Florida's Transportation Tax Sources, A Primer*, FDOT Office of Comptroller – General Accounting Office, [https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/comptroller/2019-transportation-tax-source-primer.pdf?sfvrsn=43ccaffd\\_2](https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/comptroller/2019-transportation-tax-source-primer.pdf?sfvrsn=43ccaffd_2), January 2019.

the proceeds are deposited into the STTF, while the remaining eight percent are deposited into the General Revenue Fund.

## State Documentary Stamp Tax

The Documentary Stamp Tax is levied on documents, including, but not limited to: deeds, stocks and bonds, notes and written obligations to pay money, mortgages, liens, and other evidences of indebtedness. The 2005 Legislature passed a growth management bill to address needed infrastructure in Florida. The legislation provided \$541 million annually from documentary stamp revenue to fund transportation needs. The 2008 Legislature changed the distribution of documentary stamp tax collections so that the STTF receives 38.2 percent of collections after other distributions are made, not to exceed \$541 million per year. This formula significantly decreased the funding for transportation projects. Additionally, \$75 million is to be transferred to the State Economic Enhancement and Development (SEED) Trust Fund from the STTF portion of documentary stamp tax revenues every fiscal year.

## 2.3 Federal/ State Funding Estimates

Federal highway tax receipts, as presented earlier, are projected to stay at \$37-\$39 billion per year for the next ten years. As a result, the Highway Trust Fund needs to be supplemented to remain solvent. Federal transportation funding is principally allocated through multi-year transportation funding laws. When allocating Federal and State funds to local MPOs, FDOT combines the funds from the various sources described above, and re-packages the funds into difference funding programs, such as Strategic Intermodal System (SIS) Highways Construction and Right-of-Way (ROW) program, Other Roadways Construction and ROW program, Transit, Transportation Management Area (TMA) funds, Transportation Alternatives program (TA), Transportation Regional Incentive Program (TRIP), etc.

In 2018, FDOT developed a long-range revenue forecast, based on recent Federal and state legislation, changes in factors affecting state revenue sources (e.g., population growth rates, motor fuel consumption and tax rates), and current policies.<sup>9</sup> The forecast estimates revenues from Federal, state, and turnpike sources that will ultimately “flow through” the FDOT Work Program for fiscal years 2019-2045. The revenue forecast methodology is documented in the *2045 Revenue Forecast Handbook* published in July 2018. Florida’s MPOs are encouraged to use these estimates and guidance in the updates of their long-range plans.

Some important parameters of the long-range revenue forecasts include:

- All amounts in the 2045 forecast are expressed in “year of expenditure” (YOE) dollars.
- The forecast is based on current federal and state laws, funding sources, FDOT policies, and factors such as population growth rates, motor fuel consumption, and tax rates. The forecast is based on state and Federal funds that “pass through” the Department’s Work Program. The forecast does not include estimates for local government, local/regional authority, private sector, or other funding sources except as noted.
- FDOT has developed metropolitan estimates from the 2045 Revenue Forecast for certain capacity programs for each MPO. These metropolitan estimates are included in a separate document entitled *Supplement to the Revenue Forecast Handbook* prepared for each MPO. Metropolitan estimates reflect the share of each state capacity program planned for the area. The estimates can be used to fund planned capacity improvements to major elements of the transportation system (e.g., highways, transit).

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<sup>9</sup> 2045 Revenue Forecast Handbook, FDOT,  
[https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/content/planning/revenueforecast/revenue-forecasting-guidebook.pdf?sfvrsn=b40e9ddc\\_0](https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/content/planning/revenueforecast/revenue-forecasting-guidebook.pdf?sfvrsn=b40e9ddc_0),  
July 2018.



The metropolitan estimates are summarized into 5 fiscal-year periods between 2020 and 2035 and a final 10-year period for 2036 to 2045.

FDOT's revenue estimates for Miami-Dade, Broward, and Palm Beach MPOs are provided in the *Supplement to the 2045 Revenue Forecast Handbook prepared by FDOT District 6, District 4, and FDOT Office of Policy Planning*. In addition, Federal revenues allocated directly to local transit agencies were gathered from the three LRTP teams in the three MPOs.

## State Funding Programs

**SIS Highways Construction and Right-of-Way (ROW).** This funding program is used to fund construction, improvements, and associated ROW on SIS highways (i.e., Interstate, the Turnpike, other toll roads, and other facilities designed to serve interstate and regional commerce, including SIS Connectors). FDOT takes the lead in identifying planned projects and programs funded by this program, based on the 2045 SIS Highways Cost Feasible Plan, Turnpike excluded. The 2045 SIS Cost Feasible Plan, consisted of *SIS First Five-Year Plan* (FY 2020-2024), *Second Five-Year Plan* (FY 2025-2029), and the *Long-Range Cost-Feasible Plan* (FY 2026-2045), is posted on a FDOT web site.<sup>10</sup> SIS funding is not summarized and provided to MPOs, nor is it allocated at the county or MPO level. SIS funding estimates are derived through project allocation summaries for projects (or portions of projects) that are contained within respective MPO areas. Turnpike estimates are provided by Florida Turnpike Enterprise (FTE), although are not available at the county level in all cases, due to FTE's operation and investment on a statewide system, rather than at the district or county level.

**Other Roadways Construction and ROW.** This funding program is used to fund construction, improvements, and associated ROW on State Highway System roadways not designated as part of the SIS, with up to 10% flexed to off-system roadways. Revenue forecasts for this program are provided to MPOs at the MPO level by FDOT. The Other Roadways program includes funding for the Economic Development Program, the County Incentive Grant Program, the Small County Road Assistance Program, and the Small County Outreach Program. Generally, funds are distributed by statutory formula.

**District-Wide SHS Operations and Maintenance (O&M) Funds.** This funding program is used to provide financial assistance to activities to support and maintain transportation infrastructure once it is constructed and in place. Only district-wide estimates are provided by FDOT.

**TMA Funds.** These funds represent the most flexible funding program, distributed to Transportation Management Areas, as defined by the FAST Act, to be allocated to projects of any variety by MPOs, in consultation with FDOT. The TMA funding program is the same as "SU" funds in the five-year Work Program. To plan for the use of TMA funds, MPOs are encouraged to work with the respective FDOT District Office to determine how to reflect TMA funds in the long range plan, considering: 1) programmed use of TMA funds among the various categories in the FDOT revenue forecast, including Other Roadways Construction and ROW, Product Support, SIS Highways Construction and ROW, Transit, etc.; 2) policies for planned use of TMA funds through the long range plan horizon year; 3) clear documentation in the long range plan the policies regarding the use of TMA funds, and estimates of TMA funds planned for each major program and time period.

**Transportation Alternatives (TA) Funds.** As defined by the FAST Act, TA funds are used to assist MPOs in developing their plans. The TA program includes **TALU** – estimates of TA funds allocated for TMAs; **TALL** – estimates of funds for areas with population under 200,000; and **TALT** – for any areas of the State. The three southeast Florida MPOs have been provided estimates of **TALU** and **districtwide TALT** for FY 2020 through 2045.

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<sup>10</sup> <http://www.dot.state.fl.us/planning/systems/programs/mspi/plans/default.shtm>, Accessed in January 2015.



**State New Starts Transit Funds.** State New Starts funds are from the transportation proceeds of the Documentary Stamp Tax and include an annual 10% allocation to major new transit capital projects in metropolitan areas. MPOs have been provided **statewide** estimates of New Starts funds for 2020 through 2045.

**Transportation Regional Incentive Program (TRIP) Funds.** The TRIP program is designed to fund regional investments with a 50% local match. The program is funded by a variety of sources, including the Documentary Stamp tax (25% of remaining funds after Small County Outreach and New Starts program allocations), and 6.9% of Motor Vehicle License fee receipts. MPOs have been provided estimates of **districtwide** TRIP funds for 2020 through 2045.

**FDOT Transit.** This funding program is used to provide technical and operating/capital assistance to transit, paratransit, and ridesharing systems.

**Florida's Turnpike Enterprise.** This is not a State funding program. Florida's Turnpike Enterprise (FTE) is part of the Florida Department of Transportation, an agency of the State of Florida. FTE manages a self-supporting system financed primarily with tolls and concession revenues with no reliance on FDOT revenues to pay for its operations and maintenance and debt service. FTE forecasted toll revenues for the next ten years for each facility and projected its annual systemwide O&M costs through 2045. FTE advised that the Homestead Extension of Florida Turnpike (HEFT) share in the systemwide Operations and Maintenance (O&M) and Replacement and Renewal (R&R) costs constitute approximately 20 percent of systemwide costs. FTE does not project the balancing of revenues and expenditures at the county level; it only provided systemwide values. Miami-Dade and Palm Beach Counties both estimated the future revenues of Florida's Turnpike. Broward County did not include Turnpike's revenues in its 2045 LRTP update.

Table 1 summarizes the revenues from State Funding Programs for the period between FY 2025 and 2045.

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**Table 1: State Funding Estimates between FY 2025 – 2045 (\$YOE in millions)\***

Revenue Sources	FY 2025 <sup>(1)</sup>			FY 2026 – 2030			FY 2031 – 2035			FY 2036 – 2045			FY 2025 – 2045		
	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach <sup>(4)</sup>	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach
<b>FDOT – Capital</b>															
SIS Highways Construction & ROW	\$361	\$192	\$52	\$1,703	\$409	\$259	\$563	\$1,054	\$170	\$2,115	\$1,338	\$1,875	\$4,742	\$2,993	\$2,356
Other Roadway & ROW	\$125	\$85	\$29	\$824	\$548	\$147	\$911	\$610	\$170	\$2,023	\$1,266	\$443	\$3,884	\$2,510	\$789
Other Roadway & ROW – PE <sup>(2)</sup>	\$28	\$19	\$6	\$181	\$121	\$32	\$200	\$133	\$37	\$445	\$279	\$97	\$854	\$552	\$174
TA-TALU	\$3	\$2	\$2	\$16	\$11	\$7	\$16	\$11	\$8	\$32	\$23	\$16	\$67	\$47	\$33
Transportation Management Area (TMA)	\$40	\$28	\$20	\$201	\$142	\$102	\$201	\$142	\$102	\$402	\$283	\$204	\$844	\$595	\$428
FL Turnpike Revenues for Capital	\$0	\$28	\$346	\$332	\$990	\$1,731	\$676	\$5	\$0	\$1,866	\$0	\$0	\$2,874	\$1,023	\$2,077
State Transit	\$57	\$38	\$12	\$357	\$237	\$62	\$391	\$259	\$73	\$818	\$540	\$193	\$1,623	\$1,074	\$340
TA-TALT (Districtwide) – Informational	\$3	\$5		\$16	\$23		\$16	\$23		\$31	\$45		\$66	\$96	
TRIP (Districtwide) – Informational	\$4	\$6		\$29	\$43		\$33	\$48		\$67	\$98		\$133	\$195	
State New Starts – Informational		\$45			\$259			\$282			\$593			\$1,179	
<b>FDOT – O&amp;M</b>															
District SHS O&M (Districtwide)	\$171	\$346		\$854	\$2,038		\$1,007	\$2,199		\$2,248	\$4,549		\$4,280	\$9,132	
<b>Total (excluding Districtwide and Statewide Funding)</b>	<b>\$614</b>	<b>\$392</b>	<b>\$468</b>	<b>\$3,615</b>	<b>\$2,458</b>	<b>\$2,341</b>	<b>2,959</b>	<b>\$2,213</b>	<b>\$561</b>	<b>\$7,702</b>	<b>\$3,729</b>	<b>\$2,828</b>	<b>\$14,890</b>	<b>\$8,792</b>	<b>\$6,198</b>

Source: 2045 Revenue Forecast Handbook, FDOT; 2045 SIS Cost Feasible Plan, FDOT

\*Amount shown in the table may not total due to rounding.

(1) The 2045 Revenue Forecast Handbook provides the revenue estimates for FY 2024 – 2025. It's assumed here that the revenues for FY 2025 are 50% of the revenues for FY 2024 – 2025.

(2) Assume 22% of the amount of Other Arterial and ROW is available at FDOT for PE.

## 3 Local Revenue Sources

Local revenue sources play a key role in funding transportation investments in the Southeast Florida region. Some of the local sources are common between the three MPOs, while some of them are unique to the respective MPO. Each of the MPOs made its own assumptions on future growth trends. The local revenue figures reported in the subsequent tables reflect MPO reported revenues in each of their respective LRTPs and do not reflect any local revenue sources not reported in the LRTPs.

### 3.1 Common Local Revenue Sources

Miami-Dade, Broward, and Palm Beach counties share some common local revenue sources. These revenue sources, and the methodology each MPO applied to project the revenues to 2045 are summarized below.

#### State-Collected Motor Fuel Taxes Distributed to Local Governments

As described in Section 2, the State of Florida collects a fuel excise tax of 4 cents per gallon to be distributed to local governments. The **Constitutional Fuel Tax** is set at 2 cents per gallon. The first call on the proceeds of Constitutional Fuel Tax is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The balance, called the 20 percent surplus and the 80 percent surplus, is credited to the counties' transportation trust funds. The **County Fuel Tax** is set at 1 cent per gallon, and it is distributed by the same formula as the Constitutional Fuel Tax. The **Municipal Fuel Tax** is also set at 1 cent per gallon. Revenues from this tax are transferred into the Revenue Sharing Trust Fund for Municipalities. These revenues may be used for transportation-related expenditures within incorporated areas and are distributed to municipalities by statutory criteria.

#### Base Year Revenue Estimates

Miami-Dade, Broward and Palm Beach MPOs all provided their base year revenue estimates for the State-Collected Motor Fuel Taxes. They are documented in

Table 2. The growth assumptions made by the three MPOs are different from each other. All three MPOs have considered factors such as population and employment growth, VMT change, CAFE standards, and alternative fuel vehicles.

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**Table 2: Base Year (FY 2025) Revenue Estimates for the State-Collected Motor Fuel Taxes (\$YOE in millions)**

State-Collected Motor Fuel Taxes	Miami-Dade <sup>(1)</sup>	Broward <sup>(2)</sup>	Palm Beach <sup>(3)</sup>
Constitutional Fuel Tax	\$21	\$16	\$14
County Fuel Tax	\$9	\$7	\$6
Municipal Fuel Tax <sup>(4)</sup>	na	\$16	na

(1) FY 2025 revenues for Miami-Dade County was estimated assuming FY 2025 revenues are 20% of the amounts for FY 2021 – FY 2025;

(2) FY 2025 revenues for Broward County was estimated assuming FY 2025 revenue is 50% of the amount for FY 2024 – FY 2025.

(3) FY 2025 revenues for Palm Beach County was estimated assuming FY 2025 revenue is 20% of the amount for FY 2025 – FY 2030.

(4) Miami-Dade and Palm Beach counties did not report Municipal Fuel Tax revenues.

na=not applicable

## Local Option Transportation Taxes and Revenue Forecast

County governments in Florida are authorized to levy up to 12 cents per gallon of fuel through three local option fuel taxes for transportation needs: the Ninth-cent Fuel Tax (1 cent per gallon of gasoline and diesel), the 1 to 6 Cents Fuel Tax, and 1 to 5 cents Fuel Tax. In addition to the option fuel taxes, some counties in Florida are also eligible to levy the Charter County and Regional Transportation System Surtax – a discretionary sales surtax.

### Ninth-Cent Fuel Tax

The Ninth-Cent Gas Tax was initially authorized in 1972 by the Florida Legislature. The tax is limited to 1 cent per gallon on highway fuels. Counties are not required to share revenue from the Ninth-Cent Gas Tax with municipalities; however, the proceeds of the tax may be shared with cities in whatever proportion is mutually agreed upon and used for county or municipal transportation purposes. The tax has no time limit imposed on it by state statutes. As of January 1, 1994, the Ninth-Cent Tax on diesel fuel is no longer optional. The 1990 Legislature decided to realize all optional taxes on diesel fuel so that interstate truckers, who pay fuel taxes based on miles driven in the State, would be subject to standard tax rates. In Florida, 53 out of 67 counties have implemented the Ninth-cent Fuel Tax, including all three counties in the Southeast Florida region.

### Local Option Fuel Tax

The 1983 Florida Legislature provided local governments with two major new sources of revenue called the Local Option Gas Taxes (LOGT) and renamed the Local Option Fuel Tax in 1996. Up to 11 cents per gallon may be levied to help fund a variety of transportation projects. These include the 1 to 6 Cents Fuel Tax and the 1 to 5 Cents Fuel Tax.

The 1 to 6 Cent Fuel Tax is authorized for a maximum duration of 30 years, at which time it must be voted on for extension. Implementation of 1 to 6 cents per gallon tax requires only a simple majority vote of the county commissioners. The most significant change occurred in the 1993 legislative session, when counties were accorded the option of imposing another 1 to 5 cents on each gallon of motor fuel. With this latest authorization, counties were able to levy a tax of up to 11 cents on each gallon of gasoline, while the rate for diesel remained standard in every county at 6 cents per gallon. The first six cents of the tax on motor fuel may be imposed by a majority vote of the Board of County Commissioners or a countywide referendum initiated by either the county commission or municipalities representing more than 50% of the county's population. To impose the remaining five cents, however, an extraordinary vote of the county commission or a countywide referendum initiated by the commission is required.

County and municipal governments shall use the local option fuel tax received for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for

expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures shall not include routine maintenance of roads.<sup>11</sup> A local government may pledge any of its revenues from the option fuel tax to repay state bonds issued on its behalf and, in addition, may use such revenues to match state funds in the ratio 50%/50% for projects on the State Highway System, or for other road projects which would alleviate congestion on the State Highway System.

Among the 67 counties in Florida, 28 counties, including Broward and Palm Beach counties, levy the full 12 cents local option fuel taxes. Miami-Dade levies a total of 10 cents of local option fuel taxes, with 6 cents levied on the 1 to 6 Cents Fuel Tax, 3 cents levied on the 1 to 5 Cents Fuel Tax, and 1 cent on the Ninth Cent fuel tax.

## Charter County and Regional Transportation System Surtax (Charter County Surtax)

The Charter County Surtax was first authorized in 1976 to help fund the Dade Area Rapid Transit (DART) system. Provided for by s. 212.055 1) F.S., each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under chapter 343 or chapter 349 may levy a discretionary sales surtax up to 1% of the taxable transaction.

Proceeds from the surtax can be used by counties that levy it for any number of the following uses, with the County Commission having ultimate authority regarding how much is used for which of these purposes<sup>12</sup>:

- Development, construction, equipment, maintenance, operation, supportive services, including a bus system, on-demand transportation services, and fixed guideway rapid transit system costs
- Development, construction, operation, or maintenance of roads or bridges in the county, operation and maintenance of a bus system, on-demand transportation services, or payment of principal and interest on existing bonds issued for the roadway or bridge construction
- Expansion, operation, and maintenance of bus and fixed guideway systems; expansion, operation, and maintenance of on-demand transportation services; and payment of principal and interest on bonds issued for fixed guideway rapid transit systems, bus systems, roads, or bridge construction

The surtax has no time limit, does not apply to single item sales amounts above \$5,000 or to fuel sales taxes, and must be approved by countywide referendum. 31 counties in Florida are currently eligible to levy this surtax, including all three counties in the Southeast Florida region. There are only two counties that have enacted this tax at a rate of 0.5%: Duval and Miami-Dade. Walton County who had previously enacted this tax expired in December 2015. Broward County approved this tax in November 2018 starting in 2020.

In 2016, Palm Beach County levied a 1 cent sales surtax called the Local Government Infrastructure Surtax, which has much broader application eligibility and must be renewed by public referendum after 10 years. The surtax is not dedicated to transportation, but is split 50% for school improvements, 30% for County infrastructure improvements, and 20% for municipal infrastructure improvements. A portion of this revenue source is dedicated to County transportation improvements as outlined in **Table 10** below.

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<sup>11</sup> S. 336. 025 F.S., <http://www.leg.state.fl.us/Welcome/index.cfm?CFID=53131773&CFTOKEN=16117500>, accessed Jan. 2015.

<sup>12</sup> S. 212.055 1) F.S., <http://www.leg.state.fl.us/Welcome/index.cfm?CFID=53131773&CFTOKEN=16117500>, accessed Jan. 2015.



## Base Year Revenue Estimates

Miami-Dade, Broward and Palm Beach MPOs all provided their base year revenue estimates for the local option transportation taxes. They are documented in **Table 3: Base Year (FY 2025) Revenue Estimates for the Local Option Transportation Taxes (\$YOE in millions)**.

**Table 3: Base Year (FY 2025) Revenue Estimates for the Local Option Transportation Taxes (\$YOE in millions)**

Local Option Transportation Taxes	Miami-Dade <sup>(1)</sup>	Broward <sup>(2)</sup>	Palm Beach <sup>(3)</sup>
Ninth-Cent Fuel Tax	\$12	\$10	\$3
1 to 6 Cents Fuel Tax	\$46	\$54	\$7
1 to 5 Cents Fuel Tax	\$21	\$41	\$11
Charter County Surtax	\$312	\$383	\$6

(1) FY 2025 revenues for Miami-Dade County was estimated assuming FY 2025 revenues are 20% of the amounts for FY 2021 – FY 2025;

(2) FY 2025 revenues for Broward County was estimated assuming FY 2025 revenue is 50% of the amount for FY 2024 – FY 2025.

(3) FY 2025 revenues for Palm Beach County was estimated assuming FY 2025 revenue is 17% of the amount for FY 2025 – FY 2030.

## Road Impact Fees/Transportation Concurrency Fees

### Road Impact Fees

**Miami-Dade:** Road Impact Fees (RIF) are assessed in Miami-Dade County by the Department of Planning and Zoning and transferred to the Department of Transportation and Public Works (DTPW). These fees are imposed at the district level on developers and new development for the purposes of financing required infrastructure, such as roads, that are necessary to support the new development. All road impact fees flow to the Road Impact Fee Program and are applied to a variety of projects including road and bridge capacity improvements, road widening and resurfacing, traffic control device installation and intersection and safety improvements.

**Palm Beach:** Impact fees are assessed countywide on all new development that creates an impact on public facilities and must be paid prior to the issuance of the building permit. When the development does not require a building permit, the impact fees must be paid prior to receipt of a development order that will have an impact on public facilities. The impact fee assessment may be offset by an existing-use credit when land containing a previously existing structure is redeveloped. The fees may only be used for the purposes for which they were collected and must be spent in the benefit zone in which they were collected. Impact fees cannot be used for operating or maintenance purposes.<sup>13</sup>

### Transportation Concurrency Fees

**Broward:** Under Florida State law, each local government must adopt a Comprehensive Plan and implement regulations which require that adequate services and facilities be provided at the same time as, or concurrent with, any new development. These services and facilities include transportation. Broward County has opted to assess transportation concurrency fees to assist in the provision of transportation services and facilities associated with new development. Broward County is divided into 10 Transportation Concurrency Management Districts. Depending on the area, district concurrency fees are assessed for roads and/or for transit and the revenues fund transportation investments in the district from which it was collected.

<sup>13</sup> *Impact Fees*, [http://discover.pbcgov.org/pzb/administration/PDF/ImpactFees/about\\_impact\\_fees.pdf](http://discover.pbcgov.org/pzb/administration/PDF/ImpactFees/about_impact_fees.pdf), 2020.

## Base Year Revenue Estimates

Miami-Dade, Broward and Palm Beach MPOs all provided their base year revenue estimates for the Road Impact Fees/Transportation Concurrency Fees. They are documented in **Table 4**.

**Table 4: Base Year (FY 2025) Revenue Estimates for the Road Impact Fees/Transportation Concurrency Fees (\$YOE in millions)**

Revenue Sources	Miami-Dade <sup>(1)</sup>	Broward <sup>(2)</sup>	Palm Beach <sup>(3)</sup>
Road Impact Fees/Transportation Concurrency Fees	\$45	\$5	\$25

(1) FY 2025 revenues for Miami-Dade County was estimated assuming FY 2025 revenues are 20% of the amounts for FY 2021 – FY 2025;

(2) FY 2025 revenues for Broward County was estimated assuming FY 2025 revenue is 50% of the amount for FY 2024 – FY 2025.

(3) FY 2025 revenues for Palm Beach County was estimated assuming FY 2025 revenue is 17% of the amount for FY 2025 – FY 2030.

## 3.2 Unique Local Revenue Sources

In addition to the local revenue sources that are common to the three counties, there are also some unique local revenue sources that Miami-Dade and Palm Beach Counties identified in their 2045 LRTP.

### Miami-Dade

#### Miami-Dade Department of Transportation and Public Works (DTPW)

Miami-Dade DTPW operates the 17th largest public transit system in the United States (based on passenger trips) and the largest transit agency in the state of Florida. DTPW is responsible for planning for and providing all public transit services in the County. The integrated public transit system in the County consists of four major components: Metrobus, Metrorail, Metromover, and Special Transportation Services (STS). DTPW's capital and operating expenses are funded by a wide range of local, state, and federal sources. The projected future levels of these funding sources are summarized regularly by the County in the People's Transportation Plan *Pro Forma*, which serves as the basis for DTPW's revenue projections in the long-range plan. The People's Transportation Plan (PTP) was a half-cent sales surtax approved in 2002 to fund transit improvements. Since this tax was enacted, the Strategic Miami Area Rapid Transit (SMART) Plan has been created to prioritize transit improvements including six rapid transit corridors in the County. The base year estimates of miscellaneous revenue sources used by DTPW are included in **Table 5**.

**Table 5: Base Year (FY 2025) Revenue Estimates for the MDT Revenue Sources (\$YOE in millions)**

DTPW Revenue Sources	Miami-Dade <sup>(1)</sup>
Grant Funding and Subsidies	\$6
General Funds Support and Capital Reimbursement	\$170
Local Revenues	\$645
Operating Revenues (farebox and other)	\$109

(1) FY 2025 revenues for Miami-Dade County was estimated assuming FY 2025 revenues are 20% of the amounts for FY 2021 – FY 2025;

#### Miami-Dade Expressway Authority (MDX)

The Miami-Dade Expressway Authority (MDX) is a State-sanctioned, locally administered, independent agency responsible for the operation and maintenance of five major expressway facilities in Miami-Dade County. MDX receives no revenue from the state of Florida or from the Miami-Dade County half cent sales tax. The authority

uses toll revenue collected to operate and fund system expansion and improvement. In 2006, MDX adopted its Open Road Tolling (ORT) Master Plan to incrementally close the MDX Expressway System to un-tolled movements, thereby requiring all users of the System to pay for such use. Toll rates were reduced by 6% as of July 2018.

For the purposes of the LRTP update, the capital cost of MDX projects are fully funded by the Authority based on its financing plan. In addition, the financing plan generally assumes that the system toll revenues during this period are fully spent in the implementation of MDX capital improvement projects, debt service and operation and maintenance of the MDX facilities. However, MDX does have the statutory authority, but not the responsibility, to use any ‘excess revenues’ it collects from tolls to support other transportation investments within the County. This includes any revenue left over after all debt payments and expressway operating and maintenance expenses.

MDX’s net revenues, which include remaining funds after all operating, replacement and renewal, and debt service expenses are covered. These are the funds that are expected to be available to make capital investments in the MDX system in the 2045 LRTP. The base year estimate of the MDX’s net revenue, and its growth assumption are documented in

Table 6.

**Table 6: Base Year (FY 2025) Revenue Estimates for the MDX Revenue Sources (\$YOE in millions)**

MDX Net Revenues	Miami-Dade <sup>(1)</sup>
MDX Total Revenues	\$269

(1) FY 2025 revenues for Miami-Dade County was estimated assuming FY 2025 revenues are 20% of the amounts for FY 2021 – FY 2025;

## Broward County

### Broward County Mobility Advancement Program (MAP)

In November 2018, voters approved a local 1-cent, 30-year surtax to increase mobility and address transportation challenges in Broward County. The penny tax is expected to generate approximately \$300 million in its first year with an estimated nearly \$16 billion projected sales tax revenue total. The detailed plan is designed to reduce traffic congestion, improve roads and bridges, enhance traffic light timing, develop safe sidewalks and bike paths, expand mass transit, fully fund special needs/on-demand services and community shuttles, connect greenways, enhance school safety zones, and fund a variety of transportation projects. The implementation program for MAP is in its early stages and will be more formally integrated into the MTP through the amendment process in 2020.

As of the time this memorandum was written, County staff was working on a collaborative 5-year Plan due July 1, 2020 to the Independent Transportation Surtax Oversight Board and the Broward County Board of County Commissioners for approval. The Plan will include public engagement opportunities around large projects. 500+ municipal-requested capital projects included in the original 2018 project-based plan approved by voters were ranked and prioritized by surtax-funded staff at the MPO. The County finalized evaluation criteria for another 200+ rehabilitation and maintenance municipal-requested projects also contained in the original plan. Up to \$122.7M was included in the original financial plan for FY2020 municipal capital, rehabilitation and maintenance projects, and Community Shuttles. The surtax website has current and more detailed information: <https://www.broward.org/PennyForTransportation/Pages/default.aspx>

## Palm Beach County

### Ad Valorem Funds

Palm Beach County uses Ad Valorem funds for its transportation operating and maintenance programs. The base year estimate of the Ad Valorem revenue, and its growth assumption are summarized in Error! Reference source not found..

**Table 7: Base Year (FY 2025) Revenue Estimates for the Ad Valorem Funds (\$YOE in millions)**

Revenue Sources	Palm Beach <sup>(1)</sup>
Ad Valorem Tax	\$74

(1) FY 2025 revenues for Palm Beach County was estimated assuming FY 2025 revenue is 17% of the amount for FY 2025 – FY 2030.

### Transit Fares

Palm Tran is a passenger bus service within Palm Beach County. The base year estimate of the transit fare revenue is summarized in Error! Reference source not found..

**Table 8: Base Year (FY 2020) Revenue Estimates for the Farebox Funds (\$YOE in millions)**

Revenue Sources	Palm Beach <sup>(1)</sup>
Transit Fare/User Fees	\$14

(1) FY 2025 revenues for Palm Beach County was estimated assuming FY 2025 revenue is 17% of the amount for FY 2025 – FY 2030.

### Infrastructure Sales Tax (IST)

Palm Beach County approved a 1 cent sales surtax in November 2016 which funds resurfacing and bridge maintenance within the county. The base year estimate of the infrastructure sales tax revenue is summarized in Error! Reference source not found..

**Table 9: Base Year (FY 2025) Revenue Estimate for the Infrastructure Sales Tax (\$YOE in million)**

Revenue Sources	Palm Beach <sup>(1)</sup>
Infrastructure Sales Tax	\$6

(1) FY 2025 revenues for Palm Beach County was estimated assuming FY 2025 revenue is 17% of the amount for FY 2025 – FY 2030.

## 3.3 Summary of Local Revenue Sources

**Table 10** summarizes the revenues from local revenue sources for the period that includes FY 2025 – 2045.

**Table 10: Local Revenue Estimates between FY 2025 – 2045 (\$YOE in millions)\***

Revenue Sources	FY 2025 <sup>(1)</sup>			FY 2026 – 2030			FY 2031 – 2035			FY 2036 – 2045			FY 2025 – 2045		
	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach
<b>Local Option Transportation Tax</b>															
Constitutional Fuel Tax	\$17	\$16	\$14	\$90	\$81	\$68	\$94	\$81	\$68	\$203	\$161	\$135	\$403	\$338	\$284
County Fuel Tax	\$9	\$7	\$6	\$49	\$35	\$30	\$52	\$35	\$30	\$112	\$70	\$59	\$223	\$148	\$124
Municipal Fuel Tax	na	\$16	na	na	\$79	na	na	\$79	na	na	\$157	na	na	\$330	na
Ninth-cent LOGT	\$12	\$10	\$3	\$61	\$49	\$17	\$65	\$50	\$17	\$139	\$99	\$34	\$276	\$208	\$71
1 to 6 Cents LOGT	\$46	\$54	\$7	\$239	\$273	\$34	\$252	\$275	\$34	\$542	\$548	\$67	\$1,079	\$1,150	\$141
1 to 5 Cents LOGT	\$21	\$41	\$11	\$110	\$204	\$55	\$116	\$205	\$55	\$250	\$408	\$109	\$496	\$858	\$229
Charter County Surtax	\$312	\$383	\$6	\$1,801	\$2,102	\$32	\$2,043	\$2,402	\$0	\$4,927	\$5,879	\$0	\$9,081	\$10,766	\$38
<b>Other Misc. Funding Sources</b>															
Concurrency/Impact Fees	\$45	\$5	\$25	\$235	\$23	\$124	\$247	\$23	\$124	\$532	\$46	\$249	\$1,058	\$97	\$522
MDX Revenues Available for Capital	\$166	na	na	\$145	na	na	\$279	na	na	\$355	na	na	\$946	na	na
Ad Valorem Tax	na	na	\$74	na	na	\$372	na	na	\$390	na	na	\$780	na	na	\$1,616
Tri-Rail	na	na	\$43	na	na	\$213	na	na	\$213	na	na	\$426	na	na	\$895
Federal Grants	na	na	\$19	na	na	\$95	na	na	\$95	na	na	\$190	na	na	\$399
Operating Rev. (farebox and other)	na	na	\$14	na	na	\$72	na	na	\$72	na	na	\$141	na	na	\$300
User Fees	na	na	\$8	na	na	\$41	na	na	\$41	na	na	\$82	na	na	\$172
<b>Total (Local Revenues)</b>	<b>\$627</b>	<b>\$531</b>	<b>\$231</b>	<b>\$2,730</b>	<b>\$2,846</b>	<b>\$1,151</b>	<b>\$3,147</b>	<b>\$3,149</b>	<b>\$1,137</b>	<b>\$7,059</b>	<b>\$7,368</b>	<b>\$2,272</b>	<b>\$13,563</b>	<b>\$13,894</b>	<b>\$4,791</b>

\*Amount shown in the table may not total due to rounding.

(1) The 2045 Revenue Forecast Handbook provides the revenue estimates for FY 2024 – 2025. It's assumed here that the revenues for FY 2025 are 50% of the revenues for FY 2024 – 2025.

na = not applicable

## 4 Summary of Total Regional Revenues

A summary of the estimated regional revenues in Section 2 and 3 is presented in

**Table 11.** As shown in the table, between FY 2025 and FY 2045, the region has a total of \$62 billion dollars to support transportation capital and O&M investments, including \$30 billion of Federal and State funds and \$32 billion of local funds. In addition, FDOT will provide the O&M funding to all the SHS O&M expenditures through the District SHS O&M funding program, representing an additional \$13 billion.

**Table 11: Total Regional Revenue Estimates between FY 2025 – 2045 (\$YOE in millions)\***

Revenue Sources	FY 2025			FY 2026-30			FY 2031-35			FY 2036-45			FY 2025-45		
	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach	Miami-Dade	Broward	Palm Beach
<b>State/Federal - Capital (1)</b>															
SIS Highways Construction and ROW	\$361	\$192	\$52	\$1,703	\$409	\$259	\$563	\$1,054	\$170	\$2,115	\$1,338	\$1,875	\$4,742	\$2,993	\$2,355
Other Roads Construction and ROW	\$125	\$85	\$29	\$824	\$548	\$147	\$911	\$610	\$170	\$2,023	\$1,266	\$443	\$3,884	\$2,510	\$789
Other Roads Construction and ROW - PE	\$28	\$19	\$6	\$181	\$121	\$32	\$200	\$133	\$37	\$445	\$279	\$97	\$854	\$551	\$174
TA-TALU	\$3	\$2	\$2	\$16	\$11	\$8	\$16	\$11	\$8	\$32	\$23	\$16	\$68	\$48	\$33
Transportation Management Area (TMA)	\$40	\$28	\$20	\$201	\$142	\$102	\$201	\$142	\$102	\$402	\$283	\$204	\$844	\$595	\$429
FL Turnpike Revenues for Capital	\$0	\$28	\$346	\$332	\$990	\$1,731	\$676	\$5	\$0	\$1,866	\$0	\$0	\$2,874	\$1,023	\$2,077
Transit	\$57	\$38	\$12	\$357	\$237	\$62	\$391	\$259	\$73	\$818	\$540	\$193	\$1,623	\$1,073	\$341
TA-TALT (Districtwide) - Informational	\$3		\$5	\$16		\$23	\$16		\$23	\$31		\$45	\$65		\$95
TRIP (Districtwide) - Informational	\$4		\$6	\$29		\$43	\$33		\$48	\$67		\$98	\$133		\$195
State New Starts - Informational		\$45			\$259			\$282			\$593			\$1,180	
<b>FDOT - O&amp;M</b>															
District SHS O&M (Districtwide)	\$171	\$346		\$854	\$2,038		\$1,007	\$2,199		\$2,248	\$4,549		\$4,280	\$9,132	
<b>State/Federal Total (exc. districtwide &amp; statewide)</b>	<b>\$614</b>	<b>\$392</b>	<b>\$468</b>	<b>\$3,615</b>	<b>\$2,458</b>	<b>\$2,341</b>	<b>\$2,959</b>	<b>\$2,213</b>	<b>\$561</b>	<b>\$7,702</b>	<b>\$3,729</b>	<b>\$2,828</b>	<b>\$14,890</b>	<b>\$8,792</b>	<b>\$6,198</b>
<b>Fuel and Sales Taxes</b>															
Constitutional Fuel Tax (2 cents/gal)	\$17	\$16	\$14	\$90	\$81	\$68	\$94	\$81	\$68	\$203	\$161	\$135	\$403	\$338	\$284
County Fuel Tax (1 cent/gal)	\$9	\$7	\$6	\$49	\$35	\$30	\$52	\$35	\$30	\$112	\$70	\$59	\$223	\$148	\$124
Municipal Fuel Tax (1 cent/gal)	na	\$16	na	na	\$79	na	na	\$79	na	na	\$157	na	na	\$330	na
Ninth-cent LOGT (1 cent/gal)	\$12	\$10	\$3	\$61	\$49	\$17	\$64	\$50	\$17	\$139	\$99	\$34	\$276	\$208	\$71
1 to 6 Cents LOGT (up to 6 cents/gal)	\$46	\$54	\$7	\$239	\$273	\$34	\$252	\$275	\$34	\$542	\$547	\$67	\$1,079	\$1,150	\$141
1 to 5 Cents LOGT (up to 5 cents/gal) <sup>2</sup>	\$21	\$41	\$11	\$110	\$204	\$55	\$116	\$205	\$55	\$250	\$408	\$109	\$496	\$857	\$229
<b>Other Miscellaneous Revenue Sources</b>															
Concurrency/Impact Fees	\$45	\$5	\$25	\$235	\$23	\$124	\$247	\$23	\$124	\$532	\$46	\$249	\$1,058	\$97	\$522
MDX Revenues Available for Capital	\$166	na	na	\$145	na	na	\$279	na	na	\$355	na	na	\$946	na	na
Ad Valorem Tax	na	na	\$74	na	na	\$372	na	na	\$390	na	na	\$780	na	na	\$1,616
User Fees	na	na	\$8	na	na	\$41	na	na	\$41	na	na	\$82	na	na	\$172
Sales Surtax	\$312	\$383	\$6	\$1,801	\$2,102	\$32	\$2,043	\$2,402	\$0	\$4,927	\$5,879	\$0	\$9,082	\$10,767	\$38
Tri-Rail	na	na	\$43	na	na	\$213	na	na	\$213	na	na	\$426	na	na	\$895
Federal Grants	na	na	\$19	na	na	\$95	na	na	\$95	na	na	\$190	na	na	\$399
Operating Revenues (Farebox and other)	na	na	\$14	na	na	\$72	na	na	\$72	na	na	\$141	na	na	\$300
<b>Local Total</b>	<b>\$627</b>	<b>\$531</b>	<b>\$231</b>	<b>\$2,730</b>	<b>\$2,846</b>	<b>\$1,151</b>	<b>\$3,147</b>	<b>\$3,149</b>	<b>\$1,137</b>	<b>\$7,059</b>	<b>\$7,368</b>	<b>\$2,272</b>	<b>\$13,563</b>	<b>\$13,894</b>	<b>\$4,791</b>
<b>COMBINED TOTAL</b>	<b>\$1,241</b>	<b>\$923</b>	<b>\$699</b>	<b>\$6,345</b>	<b>\$5,304</b>	<b>\$3,492</b>	<b>\$6,106</b>	<b>\$5,362</b>	<b>\$1,698</b>	<b>\$14,761</b>	<b>\$11,097</b>	<b>\$5,099</b>	<b>\$28,453</b>	<b>\$22,686</b>	<b>\$10,988</b>

\*Amount shown in the table may not total due to rounding.

(1) The 2045 Revenue Forecast Handbook provides the revenue estimates for FY 2024 – 2025. It's assumed here that the revenues for FY 2025 are 50% of the revenues for FY 2024 – 2025.



## 4.1 Summary of Revenues per Capita

Of the \$30 billion in projected State/Federal revenues identified in the table, approximately \$15 billion (50 percent) comes from Miami-Dade County, \$9 billion (30 percent) comes from Broward County, and \$6 billion (20 percent) comes from Palm Beach County.

Of the \$33 billion in local projected revenues identified in the table, approximately \$14 billion (42 percent) comes from Miami-Dade County, \$14 billion (42 percent) comes from Broward County, and \$5 billion (16 percent) comes from Palm Beach County.

Of the \$62 billion in total projected revenues identified in the table, approximately \$28 billion (45 percent) comes from Miami-Dade County, \$23 billion (37 percent) comes from Broward County, and \$11 billion (18 percent) comes from Palm Beach County.

**Table 12: Comparison of Revenues per Capita among Three Counties 2019\$ in millions)**

Counties	Population <sup>(1)</sup>		21-year (FY 2025-2045) Federal/State Revenues		21-year (FY 2025-2045) Local Revenues		21-year (FY 2025-2045) Total Revenues	
	2015 Population	Population Distribution	Total (\$million)	Per Capita	Total (\$million)	Per Capita	Total (\$million)	Per Capita
Miami-Dade	2,587,000	44%	\$9,161	\$3,541	\$8,287	\$3,203	\$17,448	\$6,744
Broward	1,892,000	32%	\$5,585	\$2,952	\$8,450	\$4,467	\$14,036	\$7,420
Palm Beach	1,433,000	24%	\$4,013	\$2,800	\$2,429	\$1,694	\$6,442	\$4,494
SE FL Region	5,912,000	100%	\$18,760	\$3,173	\$19,166	\$3,242	\$37,926	\$6,415

## 2045 Regional Revenues vs. 2040 Regional Revenues

A comparison of the revenues estimated for 2045 and 2040 RTP was done to evaluate different perspectives in transportation revenues between now and then. The results are presented in **Table 13 - 15**, and **Figures 3 - 5**. The region expects more state, local, and total revenues from 2040 to 2045.

**Table 13: Estimated Total Revenues – 2045 RTP vs. 2040 RTP (2019\$ in millions)**

Counties	2040	2045
Miami-Dade	\$13,340	\$15,807
Broward	\$10,096	\$13,238
Palm Beach	\$5,716	\$4,503
SE FL Region	\$29,152	\$33,548

Florida Turnpike, local transit operating revenues not included for consistency between 2040 and 2045 forecasts.



Figure 3: Estimated Total Revenues – 2045 RTP vs. 2040 RTP (2019\$ in millions)

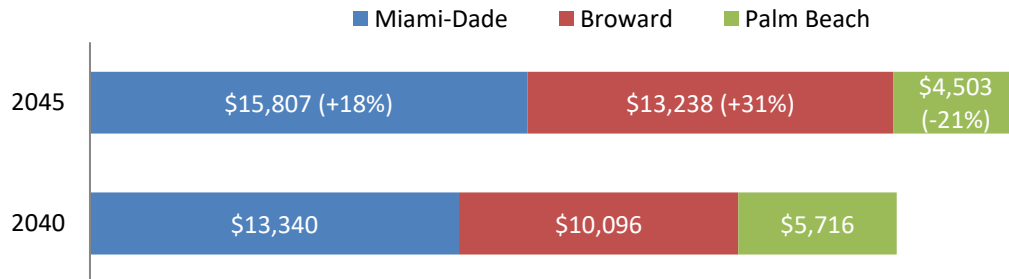
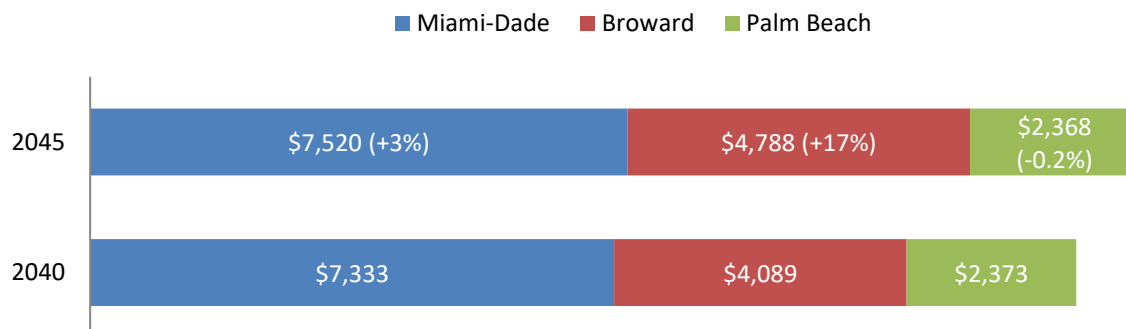


Table 14: Estimated Federal and State Revenues – 2045 RTP vs. 2040 RTP (2019\$ in millions)

Counties	2040	2045
Miami-Dade	\$7,333	\$7,520
Broward	\$4,089	\$4,788
Palm Beach	\$2,373	\$2,368
SE FL Region	\$13,795	\$14,676

Florida Turnpike not included for consistency between 2040 and 2045 forecasts.

Figure 4: Estimated Federal/State Revenues – 2045 RTP vs. 2040 RTP (2019\$ in millions)



**Table 15: Estimated Local Revenues – 2045 RTP vs. 2040 RTP (2019\$ in millions)**

Counties	2040	2045
Miami-Dade	\$6,007	\$8,287
Broward	\$1,606	\$8,450
Palm Beach	\$3,343	\$2,135
SE FL Region	\$10,956	\$18,872

Local transit operating revenues not included for consistency between 2040 and 2045 forecasts.

**Figure 5: Estimated Local Revenues – 2045 RTP vs. 2040 RTP (2019\$ in millions)**

