Technical Report 3
Financial Resources

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Acronyms

CARU	Carbon Reduction for Urban Area
CFP	Cost Feasible Plan
CIGP	County Incentive Grant Program
CPI	Consumer Price Index
CRP	Carbon Reduction Program
FDOT	Florida Department of Transportation
IIJA	Infrastructure Investment and Jobs Act
ISTEA	Intermodal Surface Transportation Efficiency Act of 1991
LF	Local Funds
LOGT	Local Option Gas Tax
LRTP	Long Range Transportation Plan
MPO	Metropolitan Planning Organization
MPOAC	Metropolitan Planning Organization Advisory Council
MTAs	Metropolitan Transportation Authority
OWPB	Office of Work Program and Budget
REC	Revenue Estimate Conference
SCETS	State Comprehensive Enhanced Transportation Systems
SCOP	Small County Outreach Program
SHS	State Highway System
SIS	Strategic Intermodal System
STBG	Surface Transportation Block Grant
STTF	State Transportation Trust Fund
SU	Surface Transportation Program - Urban
TA	Transportation Alternatives
TALU	Transportation Alternatives - Urban
TMA	Transportation Management Area
TPO	Transportation Planning Organization
TRIP	Transportation Regional Incentive Program

Executive Summary

The analysis of financial resources is an important element of the North Florida Transportation Planning Organization's (TPO) Year 2050 Long Range Transportation Plan (LRTP) Update. This technical memorandum presents financial resources that are both committed as well as potential transportation revenues at the federal, state, and local level. These resources include funding sources dedicated to existing maintenance and operations activities for various types of transportation facilities and services in the community.

This report provides a summary of traditional and alternative revenue sources.

The financial revenue elements in this report are based on the historical trend of current transportation revenue sources. Financial projections are based on estimates of growth and inflation in the North Florida TPO Area through Year 2050. The 2050 LRTP Update will only consider those revenues consistent with the federal planning boundaries for Clay, Duval, Nassau, and St. Johns Counties.

The Florida Department of Transportation (FDOT) has provided revenue estimates for use in the development of the 2050 LRTP Update. These forecasts have produced a 27-year total for state and federal revenue sources of $1.192 billion for highways (non-Strategic Intermodal System (SIS)) and transit projects as shown below in Table ES 1. These sources have historically been used by the TPO during the preparation of the LRTP.

Table ES 1: North Florida TPO Revenue Forecast Summary (Millions of $)

Program Funding Source:	**Time Periods (Fiscal Years)**					
FEDERAL	**2023/24-2024/25**	**2025/26-2029/30**	**2030/31-2034/35**	**2035/36-2039/40**	**2040/41-2049/50**	**27-Year Total 2024/25-2049/50**
STBG (SU, in TMA with population > 200K)	$34.67	$81.12	$79.33	$79.33	$158.66	$433.11
TA (TALU, in TMA with population > 200K)	$5.73	$14.47	$14.49	$14.49	$28.98	$78.17
CRP (CARU, in TMA with population > 200K)	$5.09	$12.04	$12.03	$12.03	$24.07	$65.26
STATE						
SHS (non-SIS on TMA)	$18.61	$52.45	$50.06	$52.04	$105.94	$279.10
FEDERAL/STATE						
Other Roads (non-SIS/non-SHS)	$6.84	$17.29	$30.59	$31.82	$64.79	$151.34
Transit Formula	$11.48	$31.54	$34.10	$35.65	$72.72	$185.49
TOTALS	**$82.42**	**$208.91**	**$220.60**	**$225.36**	**$455.16**	**$1,192.45**

Introduction

As outlined in the FDOT Revenue Forecasting Handbook, the need for a long-range revenue forecast began as a federal regulation originally required by the Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA). All federal transportation acts since have required Metropolitan Planning Organizations (MPOs) to contain a financial plan in their LRTP. This requirement is codified in Title 23 United States Code (USC) Section 134 and Title 23 Code of Federal Regulations (CFR) Part 450.324(f)(11). Florida law also requires MPOs to have a financial plan in their LRTP (Section 339.175(7)(b), Florida Statutes.)

The federal law and regulations specify that an MPO's financial plan must demonstrate how the adopted transportation plan can be implemented, indicate resources from public and private sources that are reasonably expected to be made available to carry out the plan, and recommend any additional financing strategies for needed projects and programs. The financial plan must demonstrate fiscal constraint and ensure that the LRTP reflects realistic assumptions about future revenues.

Additionally, the federal law indicates that the MPO, applicable transit operator, and State are to cooperatively develop estimates of funds that will be available to support plan implementation. In response, the FDOT prepares a long-range revenue forecast of federal and state funds in consultation with the Florida MPO Advisory Council (MPOAC) that can be used by all Florida's MPOs. This forecast is prepared approximately every five years to align with the LRTP update schedule for Florida's MPOs.

A statewide revenue forecast developed cooperatively provides consistency in the assumptions and approaches used when estimating future federal and state funding for both FDOT and MPO plan development. This includes providing estimates through the agreed-upon horizon year and serves as the basis for financial planning for the SIS Cost Feasible Plan (CFP) and for all 27 MPO LRTPs. Throughout the process, it is FDOT's goal to provide transparency with communication via working groups, regular updates to the MPOAC, and the development of a handbook to detail the process for producing the revenue forecast.

The projected dollar values provided in this forecast will be used for planning purposes only during the 2050 LRTP update process. There should be no expectation these specific estimates will be programmed beyond what is in the 2023/24 – 2027/28 Five-Year Work Program and they do not represent a state commitment for funding, either in total or in any 5-year period.

Existing Sources of Revenue

Federal Funding Sources

The first federal gasoline tax in the U.S. was created with the enactment of the Revenue Act of 1932 with a tax of 1¢/gallon. Since 1993, the U.S. federal gasoline tax has been 18.4¢/gallon.

The current tax rate for diesel fuel is 24.4¢/gallon. At the federal level, the majority of the taxes are collected when product is removed from bulk storage terminals. These companies pay the tax to the Internal Revenue Service (IRS).

The revenue from the collected federal fuel taxes are deposited into the Federal Highway Trust Fund, which has several accounts. Generally, the Leaking Underground Storage Tank Trust Fund receives 1¢/gallon of the fuel tax, the Mass Transit Account of the Highway Trust Fund receives 2.86 ¢/gallon, and the Highway Account of the Highway Trust Fund receives the remainder. Funds are distributed to the states from the Federal Highway Trust Fund through a system of formula grants and discretionary allocations by the Federal Highway Administration. Fuel taxes are only one of several sources of federal highway user charges that are deposited into the Federal Highway Trust Fund. Other sources include heavy vehicle use tax, truck and trailer sales tax, and tire taxes.

It should be noted that as electric vehicles become more prevalent, some states have started implementing fees on electric vehicle registrations to ensure that owners of electric vehicles contribute to the upkeep of the transportation infrastructure despite not purchasing traditional fuels.

State Taxes and Fees

Section 206.46, F.S., authorizes the creation of the State Transportation Trust Fund (STTF), which is used by FDOT to account for the maintenance administration and to develop the state highway system and other transportation-related projects. STTF's primary revenue sources are from taxes and fees including fuel taxes and motor vehicle license-related fees.

Fuel Taxes

Motor fuel and diesel fuel are subject to state taxation pursuant to ch. 206, and s.212.0501, F.S. State taxes include Highway Fuel Sales Tax (indexed annually by the Consumer Price Index), Off-Highway Fuel Sales Tax, State Comprehensive Enhanced Transportation System Tax (SCETS) (indexed annually by the Consumer Price Index), Constitutional Fuel Tax, County Fuel Tax, Municipal Fuel Tax, and Aviation Fuel Tax. Federal and local option taxes are also levied on motor fuel and diesel fuel.

In 2022, the Florida Legislature enacted the "Motor Fuel Tax Relief Act of 2022" as part of ch.2022-97 s. 47 L.O.F. which reduced the motor fuel sales tax, SCETS tax, municipal fuel tax, and county fuel tax rates to zero for the month of October 2022. It also appropriated $200 million from the General Revenue Fund to offset estimated revenue losses to the various trust funds.

The collection of state fuel taxes is administered by the Florida Department of Revenue. While most revenue from the Fuel Sales Tax is distributed to the STTF, set asides are included for the Marine Resources Conservation Trust Fund, Fish and Wildlife Conservation Commission, and the Agriculture Emergency Eradication Trust Fund.

Table 1 below presents the State fuel taxes

Table 1: State Fuel Taxes

Tax Type	2023 Rates	2024 Rates
Highway Fuel Sales Tax	16.2 ¢/gallon	17.0 ¢/gallon
Excise Tax	4.0 ¢/gallon	4.0 ¢/gallon
State Comprehensive Enhanced Transportation System (SCETS) Tax	9.4 ¢/gallon	9.4 ¢/gallon

Constitutional, County, and Municipal Fuel Taxes

Constitutional, County, and Municipal Fuel Taxes originate from the previously imposed excise tax of 4¢/gallon and continue to be distributed to local governments. The Constitutional Fuel Tax, which is currently 2¢, was initially levied under s. 16 of Article IX of the State Constitution of 1885, as amended. Its formula for distribution to the counties is contained in s. 9(c)(4) of Article XII of the revised State Constitution of 1968. The first use of the proceeds is to meet 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 third cent is the County Fuel Tax. It is levied under s. 206.41, F.S., and distributed by the same formula as the Constitutional Fuel Tax. The fourth cent is termed the Municipal Fuel Tax and is levied under s. 206.41, F.S. Revenues from this tax are transferred into the Revenue Sharing Trust Fund for Municipalities, combined with other non-transportation revenues, and distributed in accordance with criteria contained in ch. 218, F.S.

Aviation Fuel Tax

When the state first levied its 1¢/gallon excise tax on fuels in 1921, it applied to all motor fuels, including those used in aircraft engines. At that time, aviation was in its infancy and accounted for only a minor portion of total fuel consumption. However, by 1935, the fuel tax rate had reached 7¢/gallon, and aviation activities were increasing substantially. To help promote the development of the industry, the Legislature exempted all aviation fuels from the excise tax.

Aircraft fuels remained totally exempt from state taxation until 1963, when the Legislature decided to apply the full sales tax on fuels used in general aviation and intrastate carrier operations and a "prorated" tax on fuels consumed in interstate and foreign commerce.

Proration was a system whereby a carrier purchasing fuel in Florida paid only a portion of the total sales tax for which it normally would be liable. The share any carrier (airline company) paid was in direct relation to the proportion that its miles traveled within Florida's airspace bore to its total, worldwide fleet mileage. On average, proration resulted in the state realizing only about 6% of the fuel tax revenues that would have been collected from interstate and foreign carriers had they been subject to full taxation on their fuel purchases.

In April 1983, the Legislature restructured the state's aviation fuel taxes. First, it permitted aviation fuels to remain exempt from the state's fuel excise taxes and any additional taxes that local governments were authorized to impose. Second, the practice of prorating the fuel taxes owed by interstate and foreign air carriers was terminated, and all aviation fuels were subject to the same sales tax that was levied on highway fuels. Finally, collections of aviation fuel taxes were earmarked for use by FDOT.

Subsequent to the enactment of the new aviation fuel tax, many major airline companies filed a lawsuit challenging the legality of the tax. While the lawsuits were in progress, the litigants were permitted to place their related tax payments into escrow.

Although the state judiciary upheld the constitutionality of the tax, its decisions were appealed to the U.S. Supreme Court. In the meantime, to break the revenue stalemate, the 1985 Legislature modified the aviation fuel tax structure. Instead of the tax being calculated as a percentage of an artificial retail price, it was set at a constant 5.7¢/gallon and re-established as an excise tax. In addition, the proceeds of the tax were directed to the state's General Revenue Fund, instead of STTF.

Soon after the 1985 Legislature adjourned, the U.S. Supreme Court refused to hear the appeals filed by the domestic airlines. This refusal effectively exhausted all legal recourse available to these carriers and subjected them to the decision of the Florida court. Since then, all have remitted their previously escrowed taxes, with interest, to the state. Except for the General Revenue service charge, these payments were distributed to FDOT. The U.S. Supreme Court did accept jurisdiction in the cases brought by the foreign airlines, but in June 1986 rejected their appeals. Hence, these carriers also became obligated to pay their back-taxes.

The 1986 Legislature redirected the proceeds of the aviation fuel tax to the STTF after deductions for administrative costs and the General Revenue service charge. The tax remained at 5.7¢/gallon purchased in the state, although airlines with Florida-based employees became eligible for refunds of fuel taxes paid in an amount equivalent to a percentage of the employees' in-state wages.

In 1990, the Legislature raised the aviation fuel tax rate to 6.9¢/gallon. The rate would remain until changed by legislative action.

In 1996, the Legislature granted an exemption from payment of the aviation fuel tax, in the form of a refund, to any air carrier offering transcontinental jet service which, after January 1, 1996, increases its Florida workforce by more than 1000 percent and by 250 or more full-time equivalent employee positions. This aviation fuel tax refund was originally intended as a short-term incentive to attract new airline carriers to the state.

Following the tragic events of September 11, 2001, the Legislature extended this refund policy with no expiration date.

In 2016, the Legislature passed legislation that would remove aviation refunds available to certain airlines and lower the aviation fuel tax rate to 4.27¢ beginning in FY 2019-20.

Local Fuel Taxes

The population growth experienced during the decades of the sixties and seventies, coupled with high rates of inflation, placed capital demands on local governments which far exceeded their existing revenue-raising ability. Initially, much of this demand was focused on the need to improve and expand the transportation system for which counties and cities were responsible. Hence, in 1972, a precedent was established when the Legislature authorized counties to tack on a limited tax of their own in addition to the state's excise tax on highway fuel.

Ninth-Cent Fuel Tax

Originally labeled the Ninth-Cent tax when the state's fuel excise taxes totaled 8 cents, this tax was first authorized in 1972 by s. 336.021, F.S. It was renamed the Voted Gas Tax in 1983 when the state's fuel taxes increased to 9.7¢/gallon. The tax is limited to 1¢/gallon on highway fuels, has no time limit and, until 1992, had to be approved by the electorate in a countywide referendum. The 1992 Legislature authorized "small" counties (those with a population of 50,000 or less on April 1, 1992) to impose the tax by an extraordinary (majority plus one) vote of their governing bodies. Since a referendum was no longer necessary in every case, the tax was re-designated its original name.

In 1993, the Legislature removed the referendum requirement entirely so that any county, regardless of size, could now impose the tax by extraordinary vote of its Board of Commissioners. The tax assumed its current name, the Ninth-Cent Fuel Tax, in 1996. The tax proceeds may be shared with cities in whatever proportion agreed upon.

Beginning January 1, 1994, the Ninth-Cent tax on diesel fuel was no longer optional. The 1990 Legislature decided to equalize 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 standardized tax rates. Currently, 55 of 67 counties in Florida have implemented the Ninth-Cent Fuel Tax.

Local Option Fuel Tax (1 to 6 Cents and 1 to 5 Cents)

The 1983 Legislature provided local governments with a new source of revenue. Originally called the Local Option Gas Tax and renamed the Local Option Fuel Tax in 1996, it is described in s. 336.025, F.S. Initially, it was established as a tax of 1¢ to 4¢ on each gallon of highway fuel, which could be levied at the option of a county's governing body for a maximum of five years, and with proceeds to be shared with municipalities. It was to be collected at the wholesale level along with the fuel excise taxes and the fuel sales tax. While the tax retains some of its original characteristics, it has also undergone significant change since it was first authorized.

The tax was initially imposed during an early special session of the Legislature. That same year, when the Legislature returned for its regular session, it extended the maximum duration of the tax to 10 years to make it at least minimally suitable as a security against which to issue debt.

Then in 1985, counties were authorized to raise the maximum rate of the tax to 6¢ per gallon and its duration to 30 years. At the same time, the tax collection was moved to the retail level in order to positively identify the location and the tax rate at which each gallon of fuel was sold. To make tax administration more efficient for both the state and the fuel industry, the tax collection point was shifted to the wholesaler (for gasoline and gasohol) and the terminal supplier (for diesel fuel), beginning in July 1996.

The 1990 Legislature chose to equalize the Local Option Fuel Tax on diesel fuel. Beginning January 1, 1991, the minimum tax rate on diesel fuel was set at 4¢/gallon. Then, on January 1 of each of the following two years, the minimum rate rose by one cent until it reached 6¢/gallon on January 1, 1993.

At first, proceeds of the tax could only be used for transportation purposes. However, in a major departure from the user-fee concept, the 1992 Legislature authorized any 'small county' (with 50,000 or fewer people as of April 1, 1992) to use the proceeds for other capital infrastructure needs, if the transportation element of its comprehensive plan had been fully satisfied. This exception applies only to the six cents of tax authorized prior to 1993.

The most significant change occurred in the 1993 legislative session when counties were accorded the option of imposing still another 1¢ to 5¢ on each gallon of motor fuel (gasoline and gasohol, but not diesel). With this latest authorization, counties were able to levy a tax of up to 11¢ on each gallon of gasoline, while the rate for diesel remained standard in every county at 6¢ 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 county-wide referendum initiated by the commission is required.

The proceeds of the tax must still be shared with municipalities, either in accordance with a mutually agreed upon distribution scheme (which is subject to periodic review) or, if agreement cannot be reached, by using a backup formula contained in the statute. A local government may pledge any of its revenues from the 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.

Currently, all counties in Florida have implemented the full 6 cents of the 1 to 6 Cents Local Option Fuel Tax, and 37 counties have implemented some or all of the 1 to 5 Cents Local Option Fuel Tax. The table below presents the local fuel taxes in the region.

Table 2: Local Fuel Tax Summary

County	Ninth Cent	Local Option	Additional Local Option
Clay	1 ¢ per gallon	6 ¢ per gallon	5 ¢ per gallon
Duval	1 ¢ per gallon	6 ¢ per gallon	5 ¢ per gallon
Nassau	1 ¢ per gallon	6 ¢ per gallon	5 ¢ per gallon
St. Johns	0 ¢ per gallon	6 ¢ per gallon	0 ¢ per gallon

Alternative Revenue Sources

Alternative fuels are non-conventional fuels such as propane, butane, and other liquefied petroleum gases (LPG) or compressed natural gases (CNG). Using such fuels represents only a very small part of the state's total fuel consumption. Total statewide receipts from the fees on alternative fuels historically amounted to less than $1 million annually. Prior to January 2014, owners of vehicles titled in Florida paid their fuel taxes by purchaseing an annual decal, the price of which varied according to the type of vehicle involved and the total amount of state and local diesel fuel taxes in effect in the county of residence. Out-of-state vehicles incurred their tax at the pump at the equivalent of the SCETS, Constitutional, County, Municipal, Ninth cent, and Local Option taxes on diesel fuel. Collections were distributed to the regular recipients of and in proportion to the taxes upon which the Alternative Fuel Fees were based. 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

Imposed by the Florida Special Fuel and Motor Fuel Use Tax Act of 1981, this tax is designed to ensure that heavy vehicles which engage in interstate operations incur taxes based upon fuel consumed, rather than purchased, in the state. Prior to the law's passage, operators of such vehicles were able to buy fuel (often at lower prices) in a neighboring state, use the fuel on Florida's roads, and, if the state in which the fuel was bought had a similar tax, receive a refund for taxes paid but not incurred. Thus, Florida's roads received uncompensated damage, vehicles consumed untaxed fuel, and the state's retail fuel outlets, particularly those in the northern tier, were deprived of sales that otherwise might have occurred.

Electric Vehicle Usage Taxes

As outlined above, taxes on fuel are the primary sources for transportation funding in the United States. As electric vehicles do not consume gasoline or diesel fuels, they do not pay these taxes. A number of taxes or fees are being discussed for electric vehicles that would allow them to contribute to the costs to maintain or expand the transportation system.

Here are some common ways in which usage taxes for electric vehicles might be implemented:

1. **Registration Fees:** Just like traditional vehicles, electric vehicles may be subject to annual or periodic registration fees. These fees contribute to road maintenance and infrastructure costs.
2. **Mileage-Based Taxes:** Some regions are considering or implementing mileage-based taxes to account for the fact that EVs, like all vehicles, contribute to road wear and maintenance. These taxes are often based on the number of miles the vehicle travels.
3. **Charging Station Fees**: In some areas, taxes or fees for electric vehicles may be collected through charging stations. Using public charging infrastructure could be subject to fees that contribute to road maintenance or other related costs.
4. **Flat Fees:** Some regions may impose flat fees on electric vehicle owners, regardless of the number of miles traveled. These fees are intended to offset the lack of fuel taxes that traditional vehicles pay.

Projected Revenue

Determining Growth Rates

The Central Office FDOT Revenue Team met with the FDOT Office of Work Program and Budget (OWPB) to discuss the growth rates that were used to extrapolate the anticipated revenue from the last year of FDOT's Five-Year Work Program to the horizon year. The process for determining growth rates for both federal and state funds is described below.

Growth Rates for Federal Funds

Federal funds are not based on factors such as population and/or economic growth, a common indicator of actual economic activity within a state. They are set through a political process determined by Congress. Federal funds are obligated to states for a set period. The current Infrastructure Investment and Jobs Act (IIJA) was passed for the federal fiscal years 2021/22 – 2025/26. The time is certain unless the current act is extended or new federal legislation is enacted. Given the uncertain nature of when or how federal funds will be available beyond the current federal transportation act, FDOT uses a zero percent growth rate for federal funds past the timeframe of the current federal legislation. The level of federal funding to states has often increased with subsequent transportation acts. However, given the unpredictable nature of the congressional political process that produces the state allocations, FDOT remains conservative in forecasting federal funds past the current federal transportation act. This is a long-standing practice and aligns with current FDOT financial policies.

Growth Rates for State Funds

FDOT calculates annual growth rates for state funds using information from the Revenue Estimating Conference (REC) which considers the current and anticipated state of the economy and population. The REC is one of several conferences that are part of the statutorily required consensus estimating conference process. The REC is required to develop official forecasts for anticipated state and local government revenues as the conference determines the needs for the state planning and budgeting process. The three areas within the REC that provide forecasts for transportation-related funding flowing into the STTF include highway safety fees, transportation revenue, and general revenue (specifically documentary stamp revenue). The growth rates used in this revenue forecast are based on what is provided by the REC and are applied in fiscal years 2028/29 – 2049/50. Information on the growth rates used in this revenue forecast and how they were calculated are included in Appendix A.

Other Factors Impacting the Revenue Forecast

Historically, the funding split for transportation funds in Florida has been approximately 25 percent federal and 75 percent state. Given the higher proportional share of funds from state sources, fluctuations in the state's economy have a greater impact on the revenue forecast. However, the revenue forecast can be influenced by external factors at both the federal and state level.

Funding Summaries

Revenue estimates for the following programs are provided for each FDOT District and then distributed to the MPOs/TPOs.

- Surface Transportation Block Grant (STBG)
- Transportation Alternatives (TA)
- Carbon Reduction Program (CRP)
- SHS (non-SIS) – non-TMA MPO
- Other Roads (non-SHS/non-SIS)
- Transportation Regional Incentive Program (TRIP)

Some non-capacity programs will be reported, such as:

- Highway Safety Improvement Program (HSIP), and
- Resurfacing, Bridge, and Operations & Maintenance (O&M).

Surface Transportation Block Grant

These are federal funds from the Surface Transportation Block Grant (STBG) program that are allocated to TMA MPOs, based on population, to promote flexibility in State and local transportation decisions and provide flexible funding to best address State and local transportation needs. Table 2 provides the estimate for the North Florida TPO.

Table 2: North Florida TPO – TMA MPO Level Revenue Estimate for STBG (Millions of $)

Program Funding Source: FEDERAL	Time Periods (Fiscal Years)					
	2023/24-2024/25	2025/26-2029/30	2030/31-2034/35	2035/36-2039/40	2040/41-2049/50	27-Year Total 2024/25-2049/50
STBG (SU, in TMA with population > 200K)	$34.67	$81.12	$79.33	$79.33	$158.66	$433.11

Transportation Alternatives (TA) Set-Aside

These are federal funds from the Transportation Alternatives set-aside that are allocated to TMAs. They can be used to assist MPOs with projects for pedestrian and bicycle facilities, recreational trails, safe routes to school projects, community improvements such as historic preservation and vegetation management, and environmental mitigation related to stormwater and habitat connectivity. Table 3 provides the estimate for the North Florida TPO.

Table 3: North Florida TPO – TMA MPO Level Revenue Estimate for TA (Millions of $)

Program Funding Source: FEDERAL	Time Periods (Fiscal Years)					
	2023/24-2024/25	2025/26-2029/30	2030/31-2034/35	2035/36-2039/40	2040/41-2049/50	27-Year Total 2024/25-2049/50
TA (TALU, in TMA with population > 200K)	$5.73	$14.47	$14.49	$14.49	$28.98	$78.17

Carbon Reduction Program – TMA MPO

These are federal funds from the Carbon Reduction Program that are allocated to TMA MPOs. They can assist MPOs with projects designed to reduce transportation emissions, defined as carbon dioxide (CO_2) emissions from on-road highway sources. Table 4 provides the estimate for the North Florida TPO.

Table 4: North Florida TPO – TMA MPO Level Revenue Estimate for CRP (Millions of $)

Program Funding Source: FEDERAL	Time Periods (Fiscal Years)					
	2023/24-2024/25	2025/26-2029/30	2030/31-2034/35	2035/36-2039/40	2040/41-2049/50	27-Year Total 2024/25-2049/50
CRP (CARU, in TMA with population > 200K)	$5.09	$12.04	$12.03	$12.03	$24.07	$65.26

State Highway System (Non-SIS) – TMA MPO

These are state funds used for highway improvements on the SHS. By law, state funds can only be used for highway improvements on the SHS, except to match federal aid, for SIS connectors owned by local governments, or for other approved programs. Table 5 provides the estimate for the North Florida TPO.

Table 5: North Florida TPO – TMA MPO Level Revenue Estimate for SHS (non-SIS) (Millions of $)

Program Funding Source: FEDERAL	Time Periods (Fiscal Years)					
	2023/24-2024/25	2025/26-2029/30	2030/31-2034/35	2035/36-2039/40	2040/41-2049/50	27-Year Total 2024/25-2049/50
SHA (non-SIS, in TMA)	$18.61	$52.45	$50.06	$52.04	$105.94	$279.10

Other Roads (non-SIS, non-SHS)

These are federal and state funds that may be used off-system which are roads not on the SIS or the State Highway System (i.e., roads owned by counties and municipalities) and could include programs such as Small County Outreach Program (SCOP) and County Incentive Grant Program (CIGP). Table 6 provides the estimate for the North Florida TPO.

Table 6: North Florida TPO – TMA MPO Level Revenue Estimate for Other Roads (non-SIS/non-SHS) (Millions of $)

Program Funding Source: FEDERAL	Time Periods (Fiscal Years)					
	2023/24-2024/25	2025/26-2029/30	2030/31-2034/35	2035/36-2039/40	2040/41-2049/50	27-Year Total 2024/25-2049/50
Other Roads (non-SIS/non-SHS)	$6.84	$17.29	$30.59	$31.82	$64.79	$151.34

Non-SIS Transit Formula (Excluding Florida New Starts and Transit Discretionary)

These are federal and state funds for technical and operating/capital assistance to transit, paratransit, and ridesharing systems. Transit program estimates are based on a formula between Districts and counties according to population. MPOs should work with their District Liaison for agreement on how they will be incorporated in the update of the MPO's LRTP. MPOs also are encouraged to work with transit agencies and others that directly receive federal transit funds to ensure all such funds are captured in their LRTPs. Table 7 provides the estimate for the North Florida TPO.

Table 7: North Florida TPO – TMA MPO Level Revenue Estimate for Non-SIS Transit Formula (Millions of $)

Program Funding Source: FEDERAL	Time Periods (Fiscal Years)					
	2023/24-2024/25	2025/26-2029/30	2030/31-2034/35	2035/36-2039/40	2040/41-2049/50	27-Year Total 2024/25-2049/50
Transit Formula	$11.48	$31.54	$34.10	$35.65	$72.72	$185.49

Appendix A

Appendix E: Forecast Calculations for Growth and Inflation from the FDOT 2050 Revenue Forecasting Handbook