

# STATE SUMMARY OF COUNTY TRANSPORTATION FUNDING AND FINANCE

## FLORIDA COUNTIES

### FUNDING SOURCES FOR COUNTY TRANSPORTATION PROJECTS

#### From State Funds:

- Counties receive 3 cents of the total 36 cent state motor fuel tax.
- Counties may also receive the State Comprehensive Enhanced Transportation System (SCETS) Tax, which is a state tax that, to the extent possible, must be spent in the transportation district and county it was collected.
- Counties receive a portion of state severance taxes on oil, gas, sulfur and phosphate rock.
- Counties may receive additional transportation funding through local grant programs including the County Incentive Grant Program (\$55 million in 2011), Small County Outreach Program (\$21.3 million in 2011) and the Small County Road Assistance Program (\$10 million in 2011).

#### From Federal Funds:

- Counties may receive funding for federal-aid highways. For example, Tharpe Street corridor, located in Leon County within the Tallahassee city limits, which will widen and expand the currently two-lane to a divided four-lane major collector, estimated to cost over \$50 million.

#### From County Funds:

- The main source of revenue for transportation operation costs is the gas tax. Counties levy between five to eleven cents per gallon local option fuel tax and up to one cent per gallon of a local ninth-cent fuel tax.
- The main source of county funding for transportation construction is the Infrastructure Surtax, which counties may levy at rates between 0.5 to 1 percent. Counties are eligible to enact either a Charter County Transportation System Surtax or a Local Option Infrastructure Surtax. Two counties have enacted the Charter County Transportation System Surtax—Miami-Dade and Duval Counties. Eighteen (18) counties have enacted the Local Option Infrastructure Surtax.
- Counties may use property tax revenues or special districts to fund transportation projects within the jurisdiction.
- Counties operate toll roads and toll bridges to support improvement projects in the local area where tolls are collected.

Share of County Owned <b>Road Miles</b> Out of Public Roads Statewide	<b>61%</b>
Share of County Owned <b>Bridges</b> Out of Public Bridges Statewide	<b>33%</b>
Share of <b>Structurally Deficient Bridges</b> Out of County Owned Bridges	<b>3%</b>

### COUNTY FINANCIAL AUTHORITY

	County Authority	Limitations
Levy Property Taxes	X	Property tax rate limits and revenue limits
Levy Personal Property Taxes	X	Must be at same rate as real property taxes
Levy Local Option Sales Taxes	X	Needs voter approval and combined rate of taxes may not exceed 1%
Levy a Local Gas Tax	X	Maximum combined rate of 12 cpg of motor fuel and 7 cpg of diesel fuel
Charge a Motor Vehicle License or Registration Fee		
Form Special Districts for Transportation	X	

## COUNTIES FACE THE FOLLOWING CHALLENGES IN FUNDING AND FINANCING TRANSPORTATION PROJECTS

- The main challenge in funding and financing transportation in counties is the loss in revenue from gas taxes. Various market pressures are driving up average vehicular fuel efficiencies. The corporate fuel economy standards for new cars will increase from 34.1 miles per gallon (mpg) in 2016 to 49.6 mpg in 2025, therefore, the average driver will pay less for use of the roadway network in the future since fuel taxes paid decrease as fuel efficiency increases. The fuel tax will become less sustainable and inefficient fee for roadway use in the future.
- Counties are limited in the length of time most revenue sources can be collected, and must renew them periodically. Coupled with the continued increase in costs and maintenance as more roads are paved and the high cost of building infrastructure to meet development needs. The Infrastructure Surtax is used for more than transportation in most counties and revenues must be spread among all county infrastructure needs.