

Appendix H: Fiscal Analysis of Key Elements of the FY 21-25 Transportation Improvement Program (TIP)

Goal 5.E of the Palm Beach Transportation Planning Agency’s (TPA) Strategic Plan directed staff to monitor and report on the collections of key transportation revenue sources and their expenditures to understand their impacts on the TPA’s Priority Projects. The summary below the revenue sources identified in the TPA’s strategic plan.

State Comprehensive Enhanced Transportation System (SCETS) Tax

The SCETS tax is represented by the District Dedicated Revenue (DDR) fund code in the TIP. The SCETS tax is an indexed state tax on gas and diesel to go towards transportation projects. Pursuant to [Section 206.608\(2\), F.S.](#), the proceeds “may be used only for projects in the adopted work program in the district in which the tax proceeds are collected and, *to the maximum extent feasible*, such moneys shall be programmed for use in the county where collected.”

The TPA tracks DDR funds to ensure the collections within Palm Beach County are used for projects within Palm Beach County. In FY 21-25, FDOT is projected to collect \$286.4 million¹ and the TIP programs \$268.9 million of DDR on projects in Palm Beach County over this same period as shown in the table below.

District Dedicated Revenue & Expenditures within Palm Beach County

	2021	2022	2023	2024	2025	Total
Revenue	54,346,906	55,813,070	57,100,082	58,799,238	60,352,812	286,412,108
Expenditure	83,855,474	64,112,734	45,228,034	54,165,718	21,569,567	268,931,527
						Expected revenue minus expenditures \$17,480,581

Managed Lane Revenues

Managed lanes on the I-95 corridor are currently under construction in Southern Palm Beach County between the Broward County Line and Linton Blvd. The TPA will begin tracking revenues once I-95 managed lanes are operational. The use of managed lane revenue is regulated by [Section 338.166, F.S.](#) After the discharge of any bond indebtedness related to the project, toll revenues are to be used as follows:

- Annual cost of operation, maintenance, and improvement of the express lanes,
- Construction, maintenance, or improvement of any road on the State Highway System within the county or counties in which the toll revenues were collected, or to support express bus service on the facility where the toll revenues were collected

For more information, see <http://floridaexpresslanes.com/resources/>

Multi-use Corridors of Regional Economic Significance (M-CORES)

The Florida Legislature created the M-CORES Program ([Section 338.2278, F.S.](#)) in 2019, directing FDOT to create three task forces to research three regional corridors that are to be tolled facilities that accommodate multiple modes of transportation and multiple types of infrastructure. These corridors are not located in Southeast Florida. However, the TPA is tracking the funding of these corridors and their impact on transportation funding throughout the state.

Potential revenue sources include Florida’s Turnpike Enterprise revenue bonds, right-of-way and bridge construction bonds, or financing by the Florida Department of Transportation Financing Corporation; by advances from the State Transportation Trust Fund; with funds obtained through the creation of public-private partnerships; or by any combination of these means.

For more information, see Floridamcores.com

¹ [FDOT Work Program Instructions, Appendix A7 - District Dedicated Revenue](#)