CRTPA EXECUTIVE COMMITTEE

MEETING OF TUESDAY, AUGUST 22, 2023, AT 1 PM

TALLAHASSEE CITY HALL
TALLAHASSEE ROOM (2ND FLOOR)
300 S. ADAMS STREET
TALLAHASSEE, FL  32301

MISSION STATEMENT
“The mission of the CRTPA is to act as the principal forum for collective transportation policy discussions that results in the development of a long-range transportation plan which creates an integrated regional multimodal transportation network that supports sustainable development patterns and promotes economic growth.”

FINAL AGENDA

1. CALL TO ORDER AND ROLL CALL

2. AGENDA MODIFICATIONS

3. CONSENT AGENDA

   A. Minutes of the August 15, 2022, Executive Committee Meeting

4. CRTPA EXECUTIVE COMMITTEE ACTION

   The public is welcome to comment on any discussion item after a motion has been made and seconded. Each member of the public is provided three (3) minutes to address the Executive Committee.

   A. CRTPA Annual Audit – Fiscal Year 2022 Financial Statements
   This item provides information related to the Annual Single Audit Report. Staff from James Moore and Company, and City of Tallahassee Financial Services and Grants Departments will be on hand for questions related to the FY 2022 Annual Financial Statements.
B. Fiscal Year 2024 CRTPA Budget
The CRTPA’s budget for Fiscal Year 2024 has been developed for Executive Committee discussion and approval.

C. Annual Evaluation of the Executive Director
The annual evaluation of the Executive Director will be discussed.

D. CRTPA Bylaws Update
This item seeks approval of the updated to the CRTPA Bylaws.

E. Reapportionment Plan
A discussion of the CRTPA’s reapportionment plan will be provided.

F. Amendments to the Fiscal Year (FY) 2023 - FY 2027 and FY 2024 – FY 2028 Transportation Improvement Programs (TIP)
This item seeks, by Roll Call vote, approval of Resolution 2023-08-4F authorizing the two TIP amendments.

5. CRTPA CITIZEN COMMENT
This portion of the agenda is provided to allow for citizen input on any CRTPA issue. Those interested in addressing the CRTPA Executive Committee should complete a speaker request form. Speakers are requested to limit their comments to three (3) minutes.

6. EXECUTIVE DIRECTOR’S REPORT

7. ITEMS FROM CRTPA EXECUTIVE COMMITTEE MEMBERS
This portion of the agenda is provided to allow CRTPA Executive Committee members an opportunity to discuss and request action on items and issues relevant to the CRTPA, as appropriate.

8. ADJOURNMENT
The minutes from the August 15, 2022, Executive Committee meeting are provided as Attachment 1.

**RECOMMENDED ACTION**

Option 1: Approve the minutes of the August 15, 2022, Executive Committee meeting.

**ATTACHMENT**

Attachment 1: Minutes of the August 15, 2022, Executive Committee meeting.
CRTPA EXECUTIVE COMMITTEE

MEETING OF MONDAY, AUGUST 15, 2022, AT 10:00 AM

TALLAHASSEE CITY HALL
TALLAHASSEE ROOM (2nd FLOOR)
300 S. ADAMS STREET
TALLAHASSEE, FL 32301

FINAL MINUTES

Members Present: Commissioner Kristen Dozier, Chair; Commissioner Betsey Barfield, Vice-Chair and Commissioner Jeremy Matlow, Past-Chair

Staff Present: Greg Slay, CRTPA Executive Director; Jack Kostrzewa, CRTPA; Greg Burke, CRTPA; Suzanne Lex, CRTPA

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 10:00 AM by the Chair with the roll call.

2. AGENDA MODIFICATIONS

3. CONSENT AGENDA

   A. Minutes of the December 16, 2021, Executive Committee Meeting
   B. Fiscal Years 2023 – 2024 Unified Planning Work Program Modification

Committee Action: Commissioner Barfield made a motion to approve the consent agenda as presented by staff. Commissioner Matlow seconded the motion. The motion was unanimously passed.
4. **CRTPA Executive Committee Action**

   **A. CRTPA Annual Audit – Fiscal Year 2021 Financial Statements**
   This item provides information related to the Annual Single Audit Report. Staff from James Moore and Company, and City of Tallahassee Financial Services will be on hand for questions related to the FY 2021 Annual Financial Statements.

   Mr. Andrew Ferguson, Sr. Accountant, James Moore and Company provided information on the CRTPA Annual FY 21 Financial Statements including an overview of the audit process. He stated that annual audits were required of the CRTPA by the federal government as a result of the grant awards received by the CRTPA.

   Mr. Ferguson also noted that the CRTPA was now classified as a low-risk auditee. He explained that meant for the last three years the CRTPA had “no findings” in the audit and it was submitted to the Federal Clearing House by the June 30th deadline.

   Mr. Slay noted the CRTPA Annual Audit – Fiscal Year 2021 Financial Statements agenda item was scheduled to be presented to the CRTPA Board at the September 27, 2022, Board Meeting.

   Committee Action: Commissioner Barfield made a motion to accept the CRTPA Annual Audit Fiscal Year 2021 Financial Statements. Commissioner Matlow seconded the motion. The motion was unanimously passed.

   **B. Fiscal Year 2023 CRTPA Budget**
   The CRTPA’s budget for Fiscal Year 2023 has been developed for Executive Committee discussion. This discussion will include the proportional share payments.

   Ms. Lex presented the FY 2023 CRTPA Budget. She stated the CRTPA assumes a 5% Cost of Living Adjustment, consistent with the proposed City of Tallahassee budget and the increase covers the additional cost of health insurance. Ms. Lex noted in the Operating Budget there was a 42% increase overall which includes the cost for the new office space and any purchases associated with additional office equipment and supplies. She also discussed the State and Federal revenues that the CRTPA receives and noted the FY 2023 CRTPA Budget agenda item was scheduled to be presented to the Board at the September 27, 2022, Board Meeting.

   Committee Action: Commissioner Matlow made a motion to accept the FY 23 CRTPA Budget as presented by staff. Commissioner Barfield seconded the motion. The motion was unanimously passed.
C. **Annual Evaluation of the Executive Director**
   The annual evaluation of the Executive Director will be discussed.

   The Commissioners provided brief comments regarding Executive Director Slay’s excellent performance.

   **Committee Action:** No action taken.

D. **Updated CRTPA Fiscal Policies and Procedures**
   This item seeks approval of the updated CRTPA Fiscal Policy and Procedures.

   Ms. Lex discussed the proposed updates to the CRTPA Fiscal Policies and Procedures and noted that CRTPA has worked with City of Tallahassee Grants Division to develop a procedure to generate the quarterly report needed for FDOT Billings, opening/closing projects and tracking reimbursements to the City of Tallahassee. Ms. Lex further noted that these changes have helped with the overall management of the grant.

   **Committee Action:** Commissioner Matlow made a motion approve the Updated CRTPA Fiscal Policies and Procedures as presented. Commissioner Barfield seconded the motion. The motion was unanimously passed.

E. **Update to CRTPA Travel Resolution**
   This item seeks approval of the updated CRTPA Travel Policy and Travel Rates.

   Mr. Slay stated the Update to the CRTPA Travel Resolution and noted there were a few modifications to the Travel policy.

   Ms. Lex stated this update to the CRTPA Policies and Procedures would establish the CRTPA’s Travel Policy consistent with the City of Tallahassee’s Travel Policy, with one exception related to travel approval. The CRTPA’s Travel Policy provides that the Executive Director and/or Chair has the authority to approve travel. She stated pursuant to Florida State Statutes the CRTPA could adopt by Resolution a different travel rate. She noted the resolution would formalize the policy update.

   **Committee Action:** Commissioner Barfield made a motion approve the Updated CRTPA Travel Resolution. Commissioner Matlow seconded the motion. The motion was unanimously passed.

F. **I-10 TIP Amendment to the FY 22-26 and FY 23-27 Transportation Improvement Program**
   This item seeks approval a time sensitive amendment for a project that has been advanced. (Project No. 222593-6 Leon County SR-8 (I-10) Interchange at SR 61 Thomasville Rd. and SR 261 (US 319) Capital Circle NE)

   Ms. Lex discussed the I-10 TIP Amendment to the FY 22-26 and FY 23-27 Transportation Improvement Program. She stated the construction cost increases had changed several times before receiving the final cost estimate. The new cost estimate was $14,951,028. Finally, Ms. Lex noted, the TIP Amendment was time sensitive and would be processed immediately after the Executive Committee’s approval of the item.
Committee Action: Commissioner Barfield made a motion approve the I-10 TIP Amendment to the FY 22-26 and FY 23-27 Transportation Improvement Programs. Commissioner Matlow seconded the motion. The motion was unanimously passed.

G. Fiscal Year 2023 – 2024 Unified Planning Work Program (UPWP) Amendment

This item seeks approval of a time sensitive amendment to the FY 2023- 2024 UPWP to add the Safe Streets For All (SS4A) Safety Action Plan project and associated budget in FY 2023.

Mr. Slay discussed the Transportation Infrastructure Law. He provided information on the Safe Streets for All (SS4A). Mr. Slay noted only local governments (Counties/Cities) can apply for the grant funds and noted a main requirement was the local governments must have Safety Action Plan. He noted there was an opportunity to apply for a grant to complete the Safety Action Plan, but funds would not be awarded until the following September. Mr. Slay stated since planning funds are available, the CRTPA would complete the Action Plan in-house. Mr. Slay stated this amendment would move $250,000 over to complete the Safety Action Plan out the current available planning funds. He also noted there would be two parts to the plan: 1) Identify Safety Problems; 2) Implementation of Projects to improve connectivity in an area within a city/county. Lastly, Mr. Slay noted another requirement would be that the counties and cities would need to be LAP certified and stated some of the rural counties were not LAP certified at this time.

Commissioner Barfield requested a memo with all the information for Jefferson County as well as information on LAP Certification.

Committee Action: Commissioner Matlow made a motion approve the Fiscal Year 2023 – 2024 Unified Planning Work Program (UPWP) Amendment. Commissioner Barfield seconded the motion. The motion was unanimously passed.

5. CRTPA CITIZEN COMMENT

6. EXECUTIVE DIRECTOR’S REPORT

Mr. Slay provided an Executive Directors Report and discussed:

- CRTPA office renovations - staff is scheduled to move into the new offices August 22.
- Reconnecting Communities Grant- staff was in discussions with Blueprint Intergovernmental Agency to apply for grant funding for Tharpe Street.
- Welaunee Interchange – an update was provided.
7. **ITEMS FROM CRTPA EXECUTIVE COMMITTEE MEMBERS**

8. **ADJOURNMENT**

Meeting was adjourned at 12:00 p.m.
STATEMENT OF ISSUE

The purpose of this item is to discuss the CRTPA Fiscal Year (FY) 2022 Annual Financial Statements developed for the period October 1, 2021 through September 30, 2022.

HISTORY

Annually the CRTPA performs a financial audit as required by the executed grant agreements with the Florida Department of Transportation. The CRTPA contracts with James Moore and Company for auditing services.

BACKGROUND AND ANALYSIS

The Capital Region Transportation Planning Agency’s management is responsible for the preparation and fair presentation of financial statements in accordance with US Generally Accepted Accounting Principles. Additionally, the CRTPA must comply with federal and state laws and regulations, provisions of grant agreements, and accounting and reporting requirements associated with such grants. Auditors with James Moore and Company prepared the CRTPA FY 2022 Annual Financial Statements which is provided as Attachment 1.

The audit was conducted in accordance with the attestation standards by the American Institute of Certified Public Accountants. Those standards require that the Auditor plan and perform the examination to obtain reasonable assurances about whether the agency complied with the requirements of Section 215.97 Florida Statutes (Florida Single Audit Act) and applicable requirements of Code of Federal Regulations, 2 CFR 200 for the year ending September 30, 2022.

Summary of Auditor’s Results

The CRTPA FY 2022 audit did not identify any material weaknesses or significant deficiencies in the CRTPA’s “Internal Control over Financial Reporting” or in the “Internal Control over Major Programs.” The audit was submitted timely to the Federal Clearinghouse and the Florida Department of Transportation. The absence of material weaknesses or deficiencies categorizes the CRTPA as a low-risk auditee, now the second consecutive year.
Summary of Auditor’s Results (Cont.)

A part of the Audit is an assessment of the agency’s financial condition and management. The Auditor applied appropriate procedures to conduct this assessment. As a result of this evaluation the Auditor presented the following recommendation in the FY 2022 Audit Report.

2022-001 Reconciliation of Grant Revenue and Expense -- During the audit, we noted that grant revenue reported in the general ledger did not match grant expenditures in the general ledger or on the Schedule of Expenditures of Federal Awards and a reconciliation process is not regularly being performed to ensure the completeness and proper cutoff of revenue. We recommend management review grant revenue and expense and agree these amounts in the trial balance and on the Schedule of Expenditures of Federal Awards.

In consultation with the City of Tallahassee Grants and Finance Departments, the CRTPA Memo on Internal Controls is being updated to detail the process and occurrence for the Reconciliation of Grant Revenue and Expense. The updated Memo on Internal Controls will be presented to the Board at the September meeting for review and approval.

OPTIONS

Option 1:  Recommend that the CRTPA Executive Committee accept the CRTPA FY 2022 Annual Financial Statements.
(Recommended)

Option 2:  CRTPA Executive Committee Discretion.

ATTACHMENTS

Attachment 1:  FY 2022 CRTPA Annual Financial Statements
CAPITAL REGION TRANSPORTATION
PLANNING AGENCY

Annual Financial Statements

For the Fiscal Year Ended
September 30, 2022

PREPARED BY:
Financial Services Department
Financial Reporting Division
City of Tallahassee, Florida
Financial Statements

Capital Region Transportation Planning Agency

Fiscal Year Ended September 30, 2022 with Independent Auditors’ Report
Capital Region Transportation Planning Agency  
Financial Statements  
Fiscal Year Ended September 30, 2022

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FINANCIAL SECTION

THIS SECTION CONTAINS THE FOLLOWING SUBSECTIONS:

Independent Auditors’ Report
Management’s Discussion and Analysis
Basic Financial Statements
Notes to Financial Statements
INDEPENDENT AUDITORS’ REPORT

To the Governing Board
of the Capital Region Transportation Planning Agency:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Capital Region Transportation Planning Agency (the Agency), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Agency’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Agency, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Agency’s management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.
Auditors’ Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency’s basic financial statements. The schedule of expenditures of federal awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 29, 2023 on our consideration of the Agency’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Agency’s internal control over financial reporting and compliance.

Tallahassee, Florida
June 29, 2023
CAPITAL REGION TRANSPORTATION AGENCY
Management's Discussion and Analysis

As management of the Capital Region Transportation Planning Agency (CRTPA), we offer readers of CRTPA's financial statements this narrative overview and analysis of CRTPA's financial activities for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with CRTPA's financial statements which are presented in thousands.

FINANCIAL HIGHLIGHTS

- Total assets and deferred outflows of resources of $1,364,000 increased by approximately $41,000 from the prior year due to the net increase in pension and OPEB related balances netted with the reduction in due from other governments. Total liabilities and deferred inflows of $1,630,000 increased by $42,000 primarily related to changes in pension and OPEB related balances. When applicable, negative cash balance gets reclassified to "Due to Other Governments" since the City is effectively temporarily loaning the cash to cover the Agency's expenses.

- Net position decreased by approximately $1,000 during the fiscal year due to current year operations.

- Revenues of $1,150,000, primarily operating grants, were received during the fiscal year, as compared to approximately $1,494,000 in prior year. Expenses of $1,151,000, primarily personnel expenses and contractual services, were incurred during the fiscal year, as compared to approximately $1,547,000 in the prior year.

An Overview of the Financial Statements
Required Components of CRTPA's Annual Financial Report

<table>
<thead>
<tr>
<th>Management's Discussion and Analysis</th>
</tr>
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<tbody>
<tr>
<td>Basic Financial Statements</td>
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<tr>
<td>Government-wide</td>
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<tr>
<td>Financial Statements</td>
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<tr>
<td>Fund</td>
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<tr>
<td>Financial Statements</td>
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<tr>
<td>Notes to the Financial Statements</td>
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<tr>
<td>Required Supplementary Information</td>
</tr>
</tbody>
</table>
The focus of the financial statements is on both CRTPA’s overall financial status and the major individual funds. The following briefly describes the component parts.

**GOVERNMENT-WIDE STATEMENTS**

The government-wide financial statements are designed to report information about CRTPA as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position combines all of CRTPA’s current financial resources with capital assets and long-term obligations. Net position, the difference between CRTPA’s assets and liabilities, is one way to measure its financial health.

CRTPA is considered a single-function government with all activities classified as governmental rather than business-type. Consequently, the government-wide financial statements include only governmental activities. These are services that are financed primarily from Federal and State grants and contributions from member governments. Business-type activities by definition include services for which specific fees are charged, which are meant to cover the cost of providing those services. The CRTPA does not have these types of activities.

**FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of CRTPA’s funds are considered to be governmental funds. CRTPA maintains a general fund and a special revenue fund; both of which are considered major funds. The following chart describes the fund requirements:

<table>
<thead>
<tr>
<th>Scope</th>
<th>Includes CRTPA’s revenues, which are primarily from operating grants</th>
</tr>
</thead>
</table>
| Required financial statements | Balance Sheet  
Statement of Revenues, Expenditures and Changes in Fund Balances |
| Accounting basis and Measurement focus | Modified accrual accounting and current financial resources focus |
| Type of asset / liability information | Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets are included |
| Type of inflow / outflow information | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter |
The following table reflects the condensed Statement of Net Position compared to the prior year. CRTPA’s net position decreased by approximately $1,000 in fiscal year 2022. Total assets increased by $166,000 and total liabilities decreased by approximately $660,000.

### Table 1
**Statement of Net Position**  
**As of September 30**  
**Governmental Activities**  
(in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
<th>$ Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due From Other Governments</td>
<td>$608</td>
<td>$774</td>
<td>$(166)</td>
</tr>
<tr>
<td>Net Pension Asset</td>
<td>332</td>
<td>-</td>
<td>332</td>
</tr>
<tr>
<td>Total assets</td>
<td>940</td>
<td>774</td>
<td>166</td>
</tr>
<tr>
<td><strong>Deferred outflows of resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension related deferred outflows</td>
<td>328</td>
<td>469</td>
<td>$(141)</td>
</tr>
<tr>
<td>OPEB related deferred outflows</td>
<td>96</td>
<td>80</td>
<td>16</td>
</tr>
<tr>
<td>Total deferred outflows</td>
<td>424</td>
<td>549</td>
<td>$(125)</td>
</tr>
<tr>
<td>Total assets and deferred outflows</td>
<td>1,364</td>
<td>1,323</td>
<td>41</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>54</td>
<td>124</td>
<td>$(70)</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>425</td>
<td>451</td>
<td>$(26)</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>53</td>
<td>42</td>
<td>11</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>532</td>
<td>617</td>
<td>$(85)</td>
</tr>
<tr>
<td><strong>Noncurrent liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net OPEB obligation</td>
<td>240</td>
<td>222</td>
<td>18</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>-</td>
<td>571</td>
<td>$(571)</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>32</td>
<td>54</td>
<td>$(22)</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>272</td>
<td>847</td>
<td>$(575)</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>804</td>
<td>1,464</td>
<td>$(660)</td>
</tr>
<tr>
<td><strong>Deferred inflows of resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension related inflows</td>
<td>775</td>
<td>75</td>
<td>700</td>
</tr>
<tr>
<td>OPEB related deferred inflows</td>
<td>51</td>
<td>49</td>
<td>2</td>
</tr>
<tr>
<td>Total deferred inflows</td>
<td>826</td>
<td>124</td>
<td>702</td>
</tr>
<tr>
<td>Total liabilities and deferred inflows</td>
<td>1,630</td>
<td>1,588</td>
<td>42</td>
</tr>
<tr>
<td><strong>Net position</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>$(266)</td>
<td>$(265)</td>
<td>$(1)</td>
</tr>
<tr>
<td>Total net position</td>
<td>$(266)</td>
<td>$(265)</td>
<td>$(1)</td>
</tr>
<tr>
<td>Liabilities and net position</td>
<td>$1,364</td>
<td>$1,323</td>
<td>$41</td>
</tr>
</tbody>
</table>
CHANGES IN NET POSITION

In 2022, CRTPA’s total revenues were $1,150,000 and expenses were $1,151,000, resulting in a decrease in net position of $1,000. Revenues consisted primarily of operating grants and contributions; expenses consisted primarily of personnel costs and contractual services. The following table shows comparative revenues and expenses by sources and programs and the resulting change in net position:

FUND FINANCIAL STATEMENTS

Table 2
Changes in Net Position
For the year ended September 30
Governmental Activities
(in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
<th>$ Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>$1,174</td>
<td>$1,495</td>
<td>$(321)</td>
</tr>
<tr>
<td>Increase in FMV of investments</td>
<td>(25)</td>
<td>(1)</td>
<td>(24)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Total program revenues</td>
<td>1,150</td>
<td>1,494</td>
<td>(344)</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1,151</td>
<td>1,547</td>
<td>(396)</td>
</tr>
<tr>
<td>Total expenses</td>
<td>1,151</td>
<td>1,547</td>
<td>(396)</td>
</tr>
<tr>
<td>Increase (Decrease) in net position</td>
<td>$(1)</td>
<td>$(53)</td>
<td>$52</td>
</tr>
</tbody>
</table>

The following table reflects the sources and uses and the resulting change in fund balances for each fund:

Table 3
Governmental Funds
Financial Analysis
(in thousands)

<table>
<thead>
<tr>
<th>Fund</th>
<th>Fund Balances 9/30/2021</th>
<th>Sources</th>
<th>Uses</th>
<th>Sources Over (Under) Uses</th>
<th>Fund Balance 9/30/2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$151</td>
<td>$878</td>
<td>$910</td>
<td>$(32)</td>
<td>$119</td>
</tr>
<tr>
<td>Special revenue</td>
<td>48</td>
<td>271</td>
<td>311</td>
<td>(40)</td>
<td>8</td>
</tr>
<tr>
<td>Total</td>
<td>$199</td>
<td>1,149</td>
<td>1,221</td>
<td>(72)</td>
<td>127</td>
</tr>
</tbody>
</table>
BUDGETARY HIGHLIGHTS
A schedule showing the original budget for CRTPA’s General Fund and the final budget and comparing the final budget to the actual results is included in the required supplementary information to the financial statements. There were no changes made to the budget during the year.

ECONOMIC AND OTHER FACTORS THAT MAY IMPACT CRTPA’S FINANCIAL POSITION
Projected population increases continue to place pressure on the transportation infrastructure for the four-county area; therefore, there continues to be a need for coordinated planning of the transportation needs of the area. CRTPA’s funding is influenced by its ability to obtain federal and state grants.

FISCAL YEAR 2023 BUDGET
CRTPA’s General Fund Budget for fiscal year 2023 totaling $2,914,718 consists primarily of personnel costs and contractual services; funding for these expenses continues to be primarily from federal and state operating grants.

FINANCIAL CONTACT
This financial report is designed to provide citizens, taxpayers, customers, and creditors with a general overview of CRTPA’s finances and to demonstrate the CRTPA’s accountability for the money it receives. If you have questions about the report or need additional financial information, contact the City of Tallahassee’s Financial Reporting Division, 300 South Adams Street, Box A-29, Tallahassee, Florida 32301-1731 or by calling 850-891-8473.
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BASIC FINANCIAL STATEMENTS

These basic financial statements provide a summary overview of the financial position as well as the operating results of the Capital Region Transportation Planning Agency. They also serve as an introduction to the more detailed statements and schedules that follow in subsequent sections:

Government-wide Financial Statements
Fund Financial Statements
Notes to Financial Statements
## Capital Region Transportation Planning Agency
### Statement of Net Position
#### September 30, 2022
#### (in thousands)

### Assets and deferred outflows of resources

**Current assets:**
- Due from other governments $608
- Net Pension Asset 332

Total assets 940

**Deferred outflows of resources:**
- Pension related deferred outflows 328
- Other post-employment benefits related deferred outflows 96

Total deferred outflows of resources 424

Total assets and deferred outflows of resources $1,364

### Liabilities, deferred inflows of resources and net position

**Current liabilities:**
- Accounts payable and accrued expenses $54
- Due to other governments 425
- Compensated absences 53

Total current liabilities 532

**Noncurrent liabilities:**
- Net other post-employment benefits liability 240
- Compensated absences 32

Total noncurrent liabilities 272

Total liabilities 804

**Deferred inflows of resources:**
- Pension related deferred inflows 775
- OPEB related deferred inflows 51

Total deferred inflows of resources 826

**Net position:**
- Unrestricted (266)

Total net position (266)

Total liabilities, deferred inflows of resources, and net position $1,364

*The notes to the financial statements are an integral part of these financial statements.*
Capital Region Transportation Planning Agency  
Statement of Activities  
Year ended September 30, 2022  
(in thousands)

<table>
<thead>
<tr>
<th>Program Revenues</th>
<th>(Expenses) Revenues and Changes in Net Position</th>
<th>Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Net Position</td>
<td>Net Position</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Function/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary government</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>$1,151</td>
<td>$-</td>
<td>$1,174</td>
<td>$-</td>
<td>$23</td>
</tr>
<tr>
<td>Total primary</td>
<td>$1,151</td>
<td>$-</td>
<td>$1,174</td>
<td>$-</td>
<td>$23</td>
</tr>
</tbody>
</table>

General revenues:
- Increase in fair value of investments: $ (25)
- Unrestricted Investment Earnings: $1
- Change in net position: $ (1)
- Net position - October 1, 2021: $ (265)
- Net position - September 30, 2022: $ (266)

The notes to the financial statements are an integral part of these financial statements.
## Capital Region Transportation Planning Agency

### Balance Sheet

**Governmental Funds**

**September 30, 2022**

*(in thousands)*

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due from other governments</td>
<td>$490</td>
<td>$118</td>
<td>$608</td>
</tr>
<tr>
<td>Total assets</td>
<td>$490</td>
<td>$118</td>
<td>$608</td>
</tr>
<tr>
<td><strong>Liabilities and fund balance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$33</td>
<td>$24</td>
<td>$57</td>
</tr>
<tr>
<td>Due to other governments</td>
<td>338</td>
<td>86</td>
<td>424</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>371</td>
<td>110</td>
<td>481</td>
</tr>
<tr>
<td>Fund balance:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committed</td>
<td>119</td>
<td>8</td>
<td>127</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>119</td>
<td>8</td>
<td>127</td>
</tr>
<tr>
<td>Total liabilities and fund balance</td>
<td>$490</td>
<td>$118</td>
<td>$608</td>
</tr>
</tbody>
</table>

*The notes to the financial statements are an integral part of these financial statements.*
Total fund balance per the governmental fund financial statements $ 127

Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred outflows of resources related to the pension liability and the Net OPEB liability are not receivable in the current period and are not reported in the governmental funds. 424

OPEB liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. (240)

Certain amounts related to the Net Pension Asset will not be collected in the current period and, therefore, are not reported in the funds. 332

Deferred inflows of resources related to the pension liability and the Net OPEB liability are not due and payable in the current period and are not reported in the governmental funds. (826)

Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds. (85)

Other miscellaneous adjustments 2

Total net position per the government-wide statement of net position $ (266)
Capital Region Transportation Planning Agency  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
Year ended September 30, 2022  
(in thousands)

<table>
<thead>
<tr>
<th>Revenues by source:</th>
<th>General</th>
<th>Special Revenue</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$906</td>
<td>$271</td>
<td>$1,177</td>
</tr>
<tr>
<td>CRTPA Members</td>
<td>(3)</td>
<td>-</td>
<td>(3)</td>
</tr>
<tr>
<td>Increase in fair market value of investments</td>
<td>(25)</td>
<td>-</td>
<td>(25)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>878</td>
<td>271</td>
<td>1,149</td>
</tr>
</tbody>
</table>

| Expenditures:       |         |                |                         |
| Current:            |         |                |                         |
| Transportation:     |         |                |                         |
| Personnel services  | 700     | -              | 700                     |
| Operating expenses  | 134     | 311            | 445                     |
| Administrative charges | 76   | -              | 76                      |
| Total expenditures  | 910     | 311            | 1,221                   |

Excess of revenues over (under) expenditures | (32) | (40) | (72) |
Net change in fund balance | (32) | (40) | (72) |

Fund balances - October 1, 2021 | 151 | 48 | 199 |
Fund balances - September 30, 2022 | $119 | $8 | $127 |

The notes to the financial statements are an integral part of these financial statements.
Capital Region Transportation Planning Agency
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year ended September 30, 2022
(in thousands)

Net change in fund balance per the governmental fund financial statements $ (72)

Amounts reported for governmental activities in the Statement of Activities are different because:

The net change in compensated absences, which is reported in the Statement of Activities, does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds. 11

Pension related items reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in the governmental funds. 62

OPEB related items reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in the governmental funds. (4)

Other miscellaneous adjustments. 2

Change in net position per the government-wide Statement of Activities $ (1)

The notes to the financial statements are an integral part of these financial statements.
NOTES TO THE FINANCIAL STATEMENTS

NOTE I- Summary of Significant Accounting Policies
NOTE II - Stewardship, Compliance, and Accountability
  NOTE III - Detail Notes - All Funds
  NOTE IV - Other Information
Note I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist the reader in interpreting the financial statements of the Capital Region Transportation Planning Agency (CRTPA). These policies are considered essential and should be read in conjunction with the accompanying financial statements. The accounting policies of the CRTPA conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. This report, the accounting system of the CRTPA, and the classification of accounts, conform to standards of the Governmental Accounting Standard Board (GASB).

A. REPORTING ENTITY

In December 2004, the CRTPA was created through an interlocal agreement between the Florida Department of Transportation; the Counties of Leon, Gadsden, and Wakulla; the Cities of Midway, Quincy, and Tallahassee; the Town of Havana and the Leon County School Board as authorized by Section 163.01 Florida Statutes. CRTPA was established in order for the members to participate cooperatively in the development of transportation related plans and programs. Currently, the governing board consists of voting representatives from the Counties of Leon, Gadsden, Jefferson and Wakulla; the Cities of Midway, Quincy, Tallahassee, Chattahoochee and Gretna; the Towns of Greensboro and Havana, the Leon County School Board, and three nonvoting representatives from the Florida Department of Transportation, the Federal Highway Administration, and StarMetro (City of Tallahassee Transit system). The CRTPA is not a component unit of any of the entities listed or any other entity. In addition, the CRTPA has not identified any other entities for which the CRTPA has operational or financial relationships that would require them to be included as component units of the CRTPA.

On November 17, 2007, CRTPA members voted to expand the boundaries of the planning area to include all of Gadsden County, Jefferson County, Leon County, and Wakulla County and to make the necessary changes to the Interlocal Agreement to reflect this change. On January 12, 2009, CRTPA members approved the Apportionment Plan, which is the initial step in recognizing new representatives from the expanded boundaries. CRTPA staff contacted each of the counties and municipalities to obtain a formal resolution from each governing body stating they wished to participate as a member of the CRTPA. An approved apportionment plan and all the resolutions obtained were sent to the Florida Department of Transportation on August 12, 2010 for review and were approved by the Governor’s Office on March 17, 2011.

The CRTPA receives federal and state transportation planning funds for the performance of its transportation planning and programming activities. If operating expenses exceed the external funding obtained, the deficit is funded by the members of the CRTPA in proportion to their weighted votes.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements report information on all the activities of the CRTPA. The effect of interfund activity has been eliminated from these government-wide statements. These statements include the Statement of Net Position and the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues are revenues that derive directly from the program itself or from parties outside the reporting government’s taxpayers or citizenry. Program revenues reduce the net cost of the function to be financed from the government’s other revenues. Program revenues in the current year primarily consisted of grant revenues from the US Department of Transportation, passed through the Florida Department of Transportation.

Separate fund financial statements are also provided for the individual governmental funds of the CRTPA. The CRTPA has no other types of funds. All funds are treated as major funds and are therefore presented in separate columns in the fund financial statements. The fund financial statements include the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance.
C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Basis of accounting refers to when revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred.

When an expense or expenditure is incurred for purposes for which both restricted and unrestricted net assets are available, it is the CRTPA’s policy to use restricted resources first, and then unrestricted resources as they are needed.

The CRTPA reports the following major governmental funds:

- The General Fund is the CRTPA’s primary operating fund. It accounts for all financial resources of the CRTPA including federal operating grants and contributions from the CRTPA members.

- The Special Revenue Fund accounts for federal grants, state grants and local revenues which are to be used for particular functions of the CRTPA and are not to be diverted to other uses.

D. ASSETS, LIABILITIES, AND NET POSITION / DEFERRED INFLOWS AND OUTFLOWS

CASH AND CASH EQUIVALENTS/INVESTMENTS - CRTPA considers cash on hand, demand deposits, liquid investments with an original maturity of 90 days or less, and balances included within the City of Tallahassee’s (City) cash and investments pool to be cash and cash equivalents. The City’s cash and investments pool is an internal cash management pool used to obtain efficiencies of operation and improved financial performance, and includes certain non-pension cash, cash equivalent, and investment securities. CRTPA maintains a share in the equity of the pool which is reported as cash and cash equivalents in the statement of net position since cash may be withdrawn from the pool at any time without penalty. Interest earned by the cash and investments pool is distributed to CRTPA monthly based on daily balances. Liquid investments classified as cash and cash equivalents include repurchase agreements purchased under the terms of the City’s depository contract, open repurchase agreements, certificates of deposit, banker’s acceptances, commercial paper, and U.S. Treasury direct and agency obligations. Investment securities are carried at fair value.

The bank balances are insured by federal depository insurance and, for the amount in excess of such federal depository insurance, by the State of Florida’s Public Depository Act (the Act). Provisions of the Act require that public deposits may only be made at qualified public depositories. The Act requires each qualified public depository to deposit with the State Treasurer eligible collateral equal to or in excess of the required collateral as determined by the provisions of the Act. In the event of a failure by a qualified public depository, losses, in excess of federal depository insurance and proceeds from the sale of the securities pledged by the defaulting depository, are assessed against the other qualified public depositories of the same type as the depository in default. When other qualified public depositories are assessed additional amounts, they are assessed on a pro-rata basis.
D. ASSETS, LIABILITIES, AND NET POSITION / DEFERRED INFLOWS AND OUTFLOWS (CONTINUED)

Investments held in the cash and investments pool measured at fair value are categorized within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets. Investments classified in Level 2 of the fair value hierarchy are based upon observable, market-based inputs for similar, but not identical, investments. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices. Investments classified in Level 3 of the fair value hierarchy are based upon extrapolated data, proprietary pricing models and indicative quotes for similar securities.

CRTPA has adopted the City’s Non-Pension Investment Policy, therefore, the investment policies used by CRTPA are the investment policies of the City. The City’s Non-Pension Investment Policy, which is approved by the City Commission, governs the investment of all non-pension monies of the City, including the cash and investments pool, and specifies the types of investments that are authorized for purchase. The investment policies also identify various portfolio parameters addressing issuer diversification, term to maturity and liquidity, and requirement of “purchase versus delivery” perfection for securities held by a third party on behalf of and in the name of the City. Under the Non-Pension Investment Policy, the City Treasurer-Clerk is designated to invest all monies belonging to the City pursuant to the policy, and is responsible for managing the day-to-day investment of all monies. The investment policy is described in more detail in the City’s Annual Comprehensive Financial Report (ACFR) along with fair value and credit and interest rate disclosures pertaining to the cash and investments pool. The City ACFR may be obtained by contacting the Financial Services Director at Mailbox A-29, 300 South Adams Street, Tallahassee, Florida 32301 or via the web at Patrick.Twyman@talgov.com.

CAPITAL ASSETS - Capital assets are defined as assets with a cost of $5,000 or more and an estimated useful life greater than one year.

Capital assets are recorded at historical cost when purchased. Equipment is depreciated using the straight-line method over an estimated useful life of 5 to 10 years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

COMPENSATED ABSENCES – CRTPA employees have the choice of selecting either the City of Tallahassee’s benefit options or those of Leon County. Currently, all staff members have selected to participate in the City of Tallahassee’s compensated absences policy. Permanent employees earn vacation and sick leave starting with the first day of employment. Accumulated current and long-term vacation and sick leave amounts are accrued when earned in the government-wide financial statements. A liability for the accumulated vacation and sick leave is reported in the governmental funds only if it is expected to be paid as a result of employee resignation or retirement as of September 30, 2022.

Vacation leave is earned based on years of continuous and creditable service as follows:

<table>
<thead>
<tr>
<th>Creditable Service Hours</th>
<th>Leave Earned per Hour</th>
<th>Creditable Service Hours</th>
<th>Leave Earned per Hour</th>
<th>Creditable Service Hours</th>
<th>Leave Earned per Hour</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-2,079</td>
<td>0.057693</td>
<td>0-2,079</td>
<td>0.057693</td>
<td>0-10,400</td>
<td>0.057693</td>
</tr>
<tr>
<td>2,080-10,400</td>
<td>0.080770</td>
<td>2,080-10,400</td>
<td>0.069231</td>
<td>10,401-20,800</td>
<td>0.069231</td>
</tr>
<tr>
<td>10,401-20,800</td>
<td>0.092308</td>
<td>10,401-20,800</td>
<td>0.080770</td>
<td>20,801-41,600</td>
<td>0.080770</td>
</tr>
<tr>
<td>over 20,800</td>
<td>0.103847</td>
<td>over 20,800</td>
<td>0.092308</td>
<td>over 41,600</td>
<td>0.092308</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
D. ASSETS, LIABILITIES, AND NET POSITION / DEFERRED INFLOWS AND OUTFLOWS (CONTINUED)

A maximum of 344 hours of vacation leave time may be carried over from one calendar year to the next for executive employees and a maximum of 264 hours for senior management and general employees. An employee who terminates employment with the CRTPA is paid for any unused vacation leave accumulated to the time of termination.

Sick leave is earned at the rate of .023077 hours for each hour of service with no maximum limit on the number of hours which may be accumulated.

An employee who terminates from the CRTPA for any reason other than termination for cause will be paid one-half of the total amount of sick leave (without regard to catastrophic illness leave) accumulated by him or her on the effective date of termination. If the employee dies, the sick leave amount will be paid to the employee’s beneficiary or estate. Retiring employees can elect the option of using the accumulated sick leave amount to purchase single coverage health insurance in lieu of receiving payment for such accumulated sick leave.

NET POSITION AND FUND BALANCE - In the government-wide financial statements, net position is unrestricted with the exception of amounts invested in capital assets (net of related debt). For governmental fund financial statements, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for fund financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

1. **Nonspendable** fund balance category includes amounts associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

2. **Restricted** fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

3. **Committed** fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the CRTPA Board (the CRTPA’s highest level of decision-making authority),

4. **Assigned** fund balance classification is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and

5. **Unassigned** fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications.

CRTPA’s fund balance is all committed for transportation.
Note II STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

An annual budget is adopted on a budgetary basis for the General Fund. The CRTPA members must approve any revision that alters the total expenditures of the operating budget. There is no requirement to legally adopt a budget for the Special Revenue Fund.

Encumbrance accounting is used to reserve that portion of an applicable appropriation for which requisitions, purchase orders, contracts, and other commitments for the expenditures of resources have been issued. Any encumbrances outstanding at year-end are reported as reservations of fund balance, and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

B. COMPLIANCE WITH FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

The CRTPA had no material violations of finance-related legal and contractual provisions.

NOTE III DETAIL NOTES - ALL FUNDS

A. CAPITAL ASSETS

With the exception of $139 of depreciation expense, there was no capital asset activity for the year ended September 30, 2022. The Agency's only assets totaling $29,000, classified as equipment, are fully depreciated.

B. RELATED PARTY TRANSACTIONS

As written in Section F, paragraph 1 of the CRTPA’s by-laws, “Each member government shall pay a proportional share of the operating costs of the CRTPA, over and above the amount annually provided by federal and state sources. Proportional costs are based on population and stipulated in the interlocal agreements forming the CRTPA.”

In addition, due to the reimbursement nature of the grants which primarily fund the CRTPA, the City of Tallahassee provides up-front funding to the CRTPA; as of September 30, 2022 the net amount due from the CRTPA members was approximately $80,323.

Certain general and administrative functions are charged to the CRTPA by the City of Tallahassee. For the year ended September 30, 2022, the amount of these charges was $76,241.
NOTE IV OTHER INFORMATION

A. RISK MANAGEMENT PROGRAM

The CRTPA is exposed to various risks of loss. The CRTPA participates in the City’s Risk Management Program (Program). This Program provides coverage for worker's compensation by self-insuring primary losses up to $1,250,000. Losses above that amount are insured through an excess policy. General liability, automobile and employment liability are totally self-insured. General and automobile liability losses are statutorily limited by sovereign immunity of $200,000 per person and $300,000 per accident. Prior to October 2011, the statutory limit was $100,000 per person and $200,000 per accident. The Program also provides for Employment Practice Liability such as allegations of race, gender, and other discrimination or disparate treatment. Liabilities for losses would be recorded when a loss occurs and the amount can be reasonably estimated. There were no such losses at September 30, 2022. In the past three years, there have been no claims.

B. PENSION PLAN OBLIGATIONS

RETIREMENT PLANS - Employees of the CRTPA participate in the City of Tallahassee benefits program. Employees in the City of Tallahassee (the City) program are eligible to participate in the City's General Employees' Pension Plan (The Plan).

<table>
<thead>
<tr>
<th>City of Tallahassee Plan</th>
<th>Net pension asset</th>
<th>Pension related deferred outflows</th>
<th>Pension related deferred inflows</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plan Obligations and Expense (in thousands):</td>
<td>$ 332,000</td>
<td>328,000</td>
<td>(775,000)</td>
</tr>
</tbody>
</table>

The Plan is a cost sharing multiple-employer plan established by Chapter 14 of the City Code of Ordinances. Changes to the Plan can only occur through a change in the law by the City Commission. The Plan is administered by the City of Tallahassee Treasurer-Clerk's Office, under guidance from the Plan's Board of Trustees, which is composed of the members of the City Commission and one City police officer or firefighter. The Plan includes defined benefit and defined contribution provisions. Currently, there are five (5) employees participating in the plan.

The Defined Benefit and Defined Contribution provisions are combined and reported as one plan in the City of Tallahassee's financial statements. The City does not issue a stand-alone financial report on the City Plan. The City's financial statements may be obtained by contacting the Financial Services Director at Mailbox A-29, 300 South Adams Street, Tallahassee, Florida 32301 or via the web at Patrick.Twyman@talgov.com.
B. PENSION PLAN OBLIGATIONS (CONTINUED)

1. DEFINED BENEFIT PROVISION

The Plan is established in Chapter 14 of the Municipal Code, through Parts A, B, C and D in Article II. for general employees with Parts A, B and C are closed to new participants. Effective April 1, 2013, the City Commission approved changes to the City's General Employees' Pension Plan creating Part D participants. Part D provides coverage to all new employees hired after that date. All members of the City Plan are covered by one of these parts depending upon employment date. These parts provide a detailed description of the various defined benefit provisions. These provisions include the types of employees covered, benefit provisions, employee eligibility requirements for normal, early and/or vested retirements, and the related benefits of these retirement, pre-retirement death benefits, and provisions for disability retirement. There are also post retirement cost-of-living adjustments (COLA) and health care supplements.

<table>
<thead>
<tr>
<th></th>
<th>City Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Part C–Employees hired prior to April 1, 2013</td>
</tr>
<tr>
<td><strong>Normal Retirement Benefits:</strong></td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td>62 (or 30 years of Credited Service, regardless of age)</td>
</tr>
<tr>
<td>Years of Credited Service (minimum)</td>
<td>5</td>
</tr>
<tr>
<td>Benefit Calculation</td>
<td>2.25% x AFC x Years of Credited Service</td>
</tr>
<tr>
<td>Average Final Compensation (AFC)</td>
<td>Higher of: 1) final 3 yrs; 2) any consecutive 3 yrs – 1/1987 to 12/2005, escalated by 3%; or 3) any consecutive 3 yrs during 1/1987 to the date of retirement.</td>
</tr>
<tr>
<td>Maximum Benefit</td>
<td>81% of AFC</td>
</tr>
<tr>
<td>COLA</td>
<td>3% increase in benefits each 10/1 starting at the later of normal retirement date, or age 55 (under age and service eligibility); or age 50 (under service eligibility)</td>
</tr>
<tr>
<td>Early Retirement</td>
<td>If a member is retiring under the age and service eligibility, Normal Retirement Benefit is reduced by 4.8% per year for each year by which the Early Retirement date precedes the Normal Retirement date. If a member is retiring under the service eligibility, the Normal Retirement Benefit is reduced by 5% per year for each year by which the Early Retirement date precedes the Normal Retirement date.</td>
</tr>
</tbody>
</table>
B. PENSION PLAN OBLIGATIONS (CONTINUED)

1. DEFINED BENEFIT PROVISION (CONTINUED)

### Normal Retirement Benefits:

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disability</td>
<td>Five years of Credited Service for non-service connected disability. None for service connected disability. Benefit: The greater of 1) the member’s accrued benefit to date of disability; and 2) the member’s benefit with service projected to normal retirement date not to exceed 50% of AFC in effect on the date of disability.</td>
</tr>
</tbody>
</table>

| Contributions Rates – actuarily determined for the year ended September 30, 2022 |
|-----------------|-----------------|
| City            | 23.07%          |
| Employee        | 5.00%           |

2. DEFINED CONTRIBUTION PROVISION

The City Plan’s defined contribution provisions are described in Article V. All employees may elect to contribute a portion of their salary to the defined contribution plan, also known as the Matched Annuity Plan (MAP). Employees can contribute up to, but not exceed, the maximum amount allowed by the Internal Revenue Service. CRTPA contributes 5% to each employee’s MAP account. Upon reaching normal retirement age or retiring, a participant shall be paid his contributions, together with accrued earnings. If an employee uses the contributions and accrued earnings to purchase an annuity contract, the Plan will increase the amount of funds (only on the CRTPA’s 5%, employee flex matched contribution and employees’ contribution up to the 5%) used by the participant by a factor of 50 percent. Employee and the employer’s 5% contribution, plus accrued earnings thereon, are 100% refundable to the employee if the employee elects to terminate his vesting rights or is not vested at the date of employment termination.

Employer contributions required to support the benefits under Article V (MAP Program) are actuarially determined. Contributions are based on rates of covered payroll of 7.14% (5% employer contribution and 2.14% actuarial contribution) for the CRTPA. There were no forfeitures reflected in the employer’s contribution amounts.

Net Pension Liability – The total pension liability and net pension asset for the reporting period ending September 30, 2022 were determined as of September 30, 2021, as reported in the October 1, 2020 actuarial valuation.

The CRTPA’s proportionate share of the City Plan is based on the covered payroll, since that was the basis for determining employer contributions. The CRTPA’s portion of the net pension liability of the City Plan as of September 30, 2022 was as follows (in thousands):

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total pension liability</td>
<td>$ 5,624</td>
</tr>
<tr>
<td>Plan fiduciary net position</td>
<td>5,956</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>(322)</td>
</tr>
<tr>
<td>Plan fiduciary net position as a % of total pension liability</td>
<td>105.90%</td>
</tr>
<tr>
<td>CRTPA’s proportion of the net pension liability</td>
<td>0.40%</td>
</tr>
</tbody>
</table>
B. PENSION PLAN OBLIGATIONS (CONTINUED)

2. DEFINED CONTRIBUTION PROVISION (CONTINUED)
Actuarial Methods and Assumptions – The CRTPA’s total pension liability and contribution rates was determined by an actuarial valuation as of October 1, 2020, using the following significant actuarial assumptions applied to all periods included in the measurement. The actuarially determined contribution rates are calculated as of October 1, which is two years prior to the end of the fiscal year in which contributions are reported. The actuarially determined contribution is projected to the contribution year using conventional actuarial projection methods.

<table>
<thead>
<tr>
<th>City Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation Date</td>
</tr>
<tr>
<td>Actuarial Cost Method</td>
</tr>
<tr>
<td>Retirement Age</td>
</tr>
<tr>
<td>Remaining Amortization Period</td>
</tr>
<tr>
<td>Asset Valuation Method</td>
</tr>
<tr>
<td>Inflation rate</td>
</tr>
<tr>
<td>Salary Increase, Including Inflation Rate</td>
</tr>
<tr>
<td>Investment Rate of Return</td>
</tr>
<tr>
<td>Mortality Rate:</td>
</tr>
</tbody>
</table>

3. INVESTMENTS
Investments – Plan assets are managed in accordance with the City Plan’s Pension Investment Policy. The table below presents the adopted asset allocation as of September 30, 2022.

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation Percentage</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic equity</td>
<td>36%</td>
<td>4.5%</td>
</tr>
<tr>
<td>International equity</td>
<td>10</td>
<td>5.0</td>
</tr>
<tr>
<td>Emerging markets equity</td>
<td>5</td>
<td>6.4</td>
</tr>
<tr>
<td>Fixed income</td>
<td>19</td>
<td>1.6</td>
</tr>
<tr>
<td>Real estate</td>
<td>15</td>
<td>5.0</td>
</tr>
<tr>
<td>Private equity</td>
<td>5</td>
<td>8.0</td>
</tr>
<tr>
<td>Private credit</td>
<td>5</td>
<td>6.8</td>
</tr>
<tr>
<td>Timber</td>
<td>5</td>
<td>4.7</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>
Note IV Other Information (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

3. INVESTMENTS (CONTINUED)

The City Plan’s investments are managed by various investment managers under contract with the Boards who have discretionary authority of the assets managed by them and within the City Plan’s investment guidelines as established by the Board. The investments are held in trust by the City Plan’s custodian in the City Plan’s name. The City of Tallahassee Sinking Fund Commission is responsible for making investment policy changes. These assets are held exclusively for the purpose of providing benefits to members of the City Plan and their beneficiaries.

For the year ended September 30, 2022, the annual money-weighted rate of return on the City Plan’s investments, net of investment expense, was (8.4%). The money-weighted rate of return takes into account cash flows into and from the various investments of the City Plan.

The long-term expected rate of return on pension plan investments is based upon an asset allocation study that was conducted for the City Plan by its investment consultant toward the end of fiscal year 2018. The study was prepared by the City Plan’s investment consultant, and went through numerous iterations before a final asset allocation was established. The study looked at expected rates of return for twenty-one (21) different asset classes, as well as examining expected standard deviations and correlations among these various asset classes.

4. DISCOUNT RATES

Discount Rates – A single discount rate of 7.50% was used to measure the total pension liability for the City Plan. This single discount rate was based on the expected rate of return on pension plan investments of 7.50%. The projection of cash flows used to determine this single discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the total actuarially determined contribution rates and the employee rate. Based on these assumptions, the City Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments (7.40%) was applied to all periods of projected benefits payments to determine the total pension liability.

The table below represents the sensitivity of the net pension liability/(asset) to changes in the discount rate. The sensitivity analysis shows the City Plan and the CRTPA’s proportionate share if the discount rate calculated is 1% higher or 1% lower than the current discount rate (in thousands):

<table>
<thead>
<tr>
<th>CRTPA Net Pension Liability (Asset) – City Plan</th>
<th>1% Decrease (6.40%)</th>
<th>Current Discount Rate (7.40%)</th>
<th>1% Increase (8.40%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Plan</td>
<td>$96,308</td>
<td>$81,646</td>
<td>$228,448</td>
</tr>
<tr>
<td>CRTPA’S Proportionate Share</td>
<td>$392</td>
<td>$332</td>
<td>$929</td>
</tr>
</tbody>
</table>

Pension Expense and Deferred Outflows/(Inflows) of Resources – In accordance with GASB 68, paragraphs 54 and 71, changes in the net pension liability are recognized as pension expense in the current measurement period, except as shown below. For each of the following, a portion is recognized in pension expense in the current measurement period, and the balance is amortized as deferred outflows or inflows of resources using a systematic and rational method over a closed period, as defined below:

♦ Differences between expected and actual experience with regard to economic and demographic factors which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
Note IV Other Information (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

4. DISCOUNT RATES (CONTINUED)

♦ Changes of assumptions or other inputs which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.

♦ Changes in proportion and differences between contributions and proportionate share of contributions which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.

♦ Differences between expected and actual earnings on pension plan investments are amortized over five years.

For the year ended September 30, 2022, CRTPA recognized pension expense of $25,000 for its proportionate share of the Plan. At September 30, 2022, CRTPA reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources (in thousands):

| Differences between expected and actual experience | 57 | 4 | 53 |
| Assumption Changes | 55 | 33 | 22 |
| Change in cost-sharing allocation percentage | 51 | 8 | 43 |
| Net difference between projected and actual earnings on pension plan investments | 76 | 730 | (654) |
| Total | 239 | 775 | (536) |

Deferred outflows of resources related to the City Plan in the amount of $89,000 related to CRTPA contributions to the plan paid subsequent to the measurement date and prior to the employer’s fiscal year end will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as follows (in thousands):

| Year Ending September 30, | 2023 | (76) |
| 2024 | (106) |
| 2025 | (173) |
| 2026 | (181) |
| Total | (536) |
Note IV Other Information (CONTINUED)
C. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

As discussed in Note IV.B., employees of the CRTPA have the option of participating in either the County's or the City's benefit programs. The CRTPA, through the City's Retiree Medical Insurance Plan (OPEB Plan), provides health insurance and prescription drug coverage to its active and retired employees. Pursuant to Section 112.0801, Florida Statutes, the CRTPA is required to permit participation in the health insurance program by retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. In addition, the CRTPA, via its participation in the City's program, has elected to provide a partial subsidy to its retirees to offset the cost of such health insurance. As of September 30, 2022, there were no employees of the CRTPA receiving benefits under the OPEB Plan. The City does not issue a stand alone financial report on the OPEB Plan. The City of Tallahassee's Other Post-Employment Benefit Plan is described in more detail in the City's Annual Financial Report along with the Schedule of Funding Progress. That report may be obtained by writing to Department of Financial Services, 300 South Adams Street, Tallahassee, Florida 32301 or by calling 850-891-8520.

CRTPA's proportionate share of the City's OPEB Plan is 0.28% and was determined based on the amount of covered payroll as an estimate for determining each employer's proportionate share. The aggregate amounts, reported by the CRTPA as of September 30, 2022, of net OPEB liabilities, related deferred inflows and outflows of resources, and OPEB expenses using a valuation date and measurement date of September 30, 2021 are summarized as follows (in thousands):

<table>
<thead>
<tr>
<th>OPEB Plan Obligations and Expenses</th>
<th>CRTPA Share of City Plan Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net OPEB Liability</td>
<td>$240</td>
</tr>
<tr>
<td>OPEB Related Deferred Outflows</td>
<td>96</td>
</tr>
<tr>
<td>OPEB Related Deferred Inflows</td>
<td>51</td>
</tr>
<tr>
<td>OPEB Expense</td>
<td>18</td>
</tr>
</tbody>
</table>

Benefits - A member receives a reduced rate on the health insurance premium for the City's health insurance plan. All reduced rate premiums will be deducted from the retiree's pension benefit. If the health insurance premium exceeds the pension benefit amount, the member will pay the City for the difference.

Eligibility - A member may continue on the City's health insurance plan upon retirement if the member is drawing a pension for Normal Retirement, Early Retirement or Disability Retirement. The retiree may continue to cover any qualified dependents that were on the City's health insurance plan at the time of retirement. A member who is a Deferred Retiree (eligible to retire upon termination but chooses to defer the commencement of a pension benefit) may choose to remain on the City's health insurance plan and pay the reduced health insurance premium until the commencement of a pension benefit.

Funding Policy - The contribution requirements of OPEB Plan members and the City are established and may be amended by the City Commission. These contributions are neither mandated or guaranteed. The City has retained the right to unilaterally modify its payment for retiree health care benefits. Effective October 1, 2010, the City implemented a "cap" on employer contributions for retirees. Accordingly, the City's subsidy was frozen at the 2010 levels, and retirees must absorb all future premium rate increases.

Net OPEB Liability - At September 30, 2022, the CRTPA reported a liability of $239,649 for its employees' proportionate share of the net OPEB liability. The net OPEB liability was measured as of September 30, 2021.
### C. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

The total OPEB liability and contribution rate was determined by an actuarial valuation as of September 30, 2021. The total OPEB liability was rolled forward one year. The significant assumptions used were as follows:

<table>
<thead>
<tr>
<th>Actuarial Cost Method</th>
<th>Entry Age Normal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Inflation</td>
<td>2.25%</td>
</tr>
<tr>
<td>Discount Rate</td>
<td>2.36%, the resulting Single Discount Rate based on the expected rate of return on OPEB Plan investments as of September 30, 2021 at 7.40% and the long term municipal bond rate as of September 30, 2021 at 2.19%.</td>
</tr>
<tr>
<td>Salary Increases</td>
<td>2.95% to 6.40%, including inflation; varies by plan type and years of service.</td>
</tr>
<tr>
<td>Retirement Age</td>
<td>Experience based table of rates that are specific to the plan and type of eligibility condition.</td>
</tr>
<tr>
<td>Mortality</td>
<td>Mortality Tables used in the July 1, 2020 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2013 through 2018 These rates were taken from adjusted Pub-2010 mortality tables published by SOA with generational mortality improvements using Scale MP-2018.</td>
</tr>
<tr>
<td>Healthcare Cost Trend Rates</td>
<td>Based on the Getzen Model, with trend starting at 4.4% for 2022 and 4.1% for 2023 (based on actual premium rates), followed by 5.6% for 2024, and gradually decreasing to an ultimate trend rate of 3.99%.</td>
</tr>
<tr>
<td>Aging factors and Expenses</td>
<td>Based on the 2013 SOA Study &quot;Health Care Costs From Birth to Death; Investment expenses are net of the investment returns; and Administrative expenses are included in the per capita health costs.</td>
</tr>
<tr>
<td>Other Information Notes:</td>
<td>The following assumption changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2021:</td>
</tr>
<tr>
<td></td>
<td>- The Single Discount Rate was changed from 2.49% to 2.36%.</td>
</tr>
<tr>
<td></td>
<td>- Per capita costs and premiums were updated based on information provided.</td>
</tr>
</tbody>
</table>
C. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Sensitivity of net OPEB Liability to changes in the Single Discount Rate - The following presents the plan’s net OPEB liability, calculated using a Single Discount Rate of 2.36%, as well as what the plan’s net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher (in thousands):

<table>
<thead>
<tr>
<th>Current Single Discount Rate Assumption</th>
<th>1% Decrease 1.49%</th>
<th>2.36%</th>
<th>1% Increase 3.36%</th>
</tr>
</thead>
<tbody>
<tr>
<td>$275</td>
<td>$239</td>
<td>$210</td>
<td></td>
</tr>
</tbody>
</table>

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following presents the plan’s net OPEB liability, calculated using the assumed trend rates as well as what the plan’s net OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher (in thousands):

<table>
<thead>
<tr>
<th>Current Healthcare Cost Trend Rate Assumption</th>
<th>1% Decrease</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>$217</td>
<td>$239</td>
<td>$267</td>
</tr>
</tbody>
</table>

OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB - In accordance with GASB 75, changes in the net OPEB liability are recognized as OPEB expense in the current measurement period, except as shown below. For each of the following, a portion is recognized in OPEB expense in the current measurement period, and the balance is amortized as deferred outflows or inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors which are amortized over the average expected remaining service life of all employees that are provided with benefits through the OPEB plan, both active and inactive.

- Changes of assumptions or other inputs which are amortized over the average expected remaining service life of all employees that are provided with benefits through the OPEB plan, both active and inactive.

- Changes in proportion and differences between contributions and proportionate share of contributions which are amortized over the average expected remaining service life of all employees that are provided with benefits through the OPEB plan, both active and inactive.

- Differences between expected and actual earnings on OPEB plan investments are amortized over five years.
Note IV Other Information (CONTINUED)

C. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Based on a valuation date and measurement date of September 30, 2021, CRTPA recognized OPEB expenses of $18,045 for the year ended September 30, 2022. At September 30, 2022, CRTPA reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources (in thousands):

<table>
<thead>
<tr>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Net Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in Net OPEB Liability due to Change in Cost-Sharing Allocation Percentage</td>
<td>$27</td>
<td>$ -</td>
</tr>
<tr>
<td>Assumption Changes</td>
<td>56</td>
<td>25</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on OPEB plan investments</td>
<td>-</td>
<td>7</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>-</td>
<td>19</td>
</tr>
<tr>
<td>Total</td>
<td>$83</td>
<td>$51</td>
</tr>
</tbody>
</table>

Deferred outflows of resources related to the plan of $13,343, resulting from CRTPA contributions to the plan paid subsequent to the measurement date and prior to the CRTPA's fiscal year, will be recognized as a reduction of the net OPEB liability in the fiscal year ended September 30, 2023. Other amounts reported as OPEB related deferred outflows and inflows of resources will be recognized in future OPEB expense, as follows (in thousands):

<table>
<thead>
<tr>
<th>Year Ending September 30</th>
<th>Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$8</td>
</tr>
<tr>
<td>2024</td>
<td>8</td>
</tr>
<tr>
<td>2025</td>
<td>9</td>
</tr>
<tr>
<td>2026</td>
<td>4</td>
</tr>
<tr>
<td>2027</td>
<td>(1)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>4</td>
</tr>
<tr>
<td>Total</td>
<td>$32</td>
</tr>
</tbody>
</table>

D. NON-CURRENT LIABILITIES

<table>
<thead>
<tr>
<th>Governmental activities (in thousands):</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensated absences</td>
<td>$54</td>
<td>$53</td>
<td>$75</td>
<td>$32</td>
</tr>
<tr>
<td>OPEB liability</td>
<td>222</td>
<td>37</td>
<td>19</td>
<td>240</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>571</td>
<td>-</td>
<td>571</td>
<td>-</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>$847</td>
<td>$90</td>
<td>$665</td>
<td>$272</td>
</tr>
</tbody>
</table>
Note IV Other Information (CONTINUED)

E. CONTINGENCIES

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the CRTPA expects amounts, if any, to be immaterial.

F. EVALUATION OF SUBSEQUENT EVENTS

The CRTPA has evaluated subsequent events through June 29, 2023, the date the financial statements were available to be issued.
REQUIRED
SUPPLEMENTARY INFORMATION

THIS SUBSECTION CONTAINS THE FOLLOWING:
Budgetary Comparison Schedule
Note to Budgetary Comparison Schedule
Proportionate Share of Net Pension Liability (Asset) - City of Tallahassee Pension Plan
Schedule of Contributions - City of Tallahassee Pension Plan
Schedule of Changes in the Net OPEB Liability and Related Ratio
Schedule of Contributions - OPEB
## Capital Regional Transportation Planning Agency
### Budgetary Comparison Schedule
#### General Fund
**Year ended September 30, 2022**
*(Unaudited)*
*(in thousands)*

<table>
<thead>
<tr>
<th></th>
<th>Budgeted Amounts</th>
<th>Actual Amounts</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>(Budgetary Basis)</td>
</tr>
<tr>
<td><strong>Budgetary Fund Balance - October 1</strong></td>
<td>$2</td>
<td>$2</td>
<td>$2</td>
</tr>
<tr>
<td><strong>Resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernment Revenues</td>
<td>882</td>
<td>882</td>
<td>903</td>
</tr>
<tr>
<td>Interest Earned</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>68</td>
<td>68</td>
<td>-</td>
</tr>
<tr>
<td><strong>Amounts Available for Appropriations</strong></td>
<td>952</td>
<td>952</td>
<td>906</td>
</tr>
<tr>
<td><strong>Charges to Appropriations</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>946</td>
<td>946</td>
<td>898</td>
</tr>
<tr>
<td>Transfers to Other Funds</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total Charges to Appropriations</strong></td>
<td>952</td>
<td>952</td>
<td>904</td>
</tr>
<tr>
<td><strong>Budgetary Fund Balance - September 30</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Note: There is no requirement to legally adopt a budget for the Special Revenue Fund.

See Independent Auditors' Report.
Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule. $ 906

Differences – budget to GAAP:

The fund balance at the beginning of the year is budgetary resource but is not a current year revenue for financial reporting purposes. (2)

Miscellaneous items treated as budgetary inflows but not as revenues for financial reporting purposes. (26)

Total Revenues as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances. $ 878

Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule. $ 904

Differences – budget to GAAP:

Miscellaneous items treated as budgetary outflows but not as expenditures for financial reporting purposes. (6)

Miscellaneous items treated as expenditures for financial reporting purposes but not as budgetary outflows 12

Total Expenditures as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances. $ 910

See Independent Auditors' Report.
## Capital Regional Transportation Planning Agency
### Proportionate Share of Net Pension Liability (Asset)
#### City of Tallahassee Pension Plan
##### September 30, 2022
##### (Unaudited)
##### (in thousands)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Pension Liability (Asset)</td>
<td>$ (332)</td>
<td>$ 571</td>
<td>$ 607</td>
<td>$ 674</td>
<td>$ 193</td>
<td>$ 112</td>
<td>$ 67</td>
<td>$ 95</td>
</tr>
<tr>
<td>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</td>
<td>105.00 %</td>
<td>88.61 %</td>
<td>87.64 %</td>
<td>92.12 %</td>
<td>95.02 %</td>
<td>95.00 %</td>
<td>97.00 %</td>
<td>96 %</td>
</tr>
<tr>
<td>Employer's Proportion of the Net Pension Liability</td>
<td>- %</td>
<td>0.37 %</td>
<td>0.38 %</td>
<td>0.38 %</td>
<td>0.34 %</td>
<td>- %</td>
<td>- %</td>
<td>-</td>
</tr>
<tr>
<td>Covered Employee Payroll</td>
<td>$ 452</td>
<td>$ 417</td>
<td>$ 400</td>
<td>$ 389</td>
<td>$ 389</td>
<td>$ 380</td>
<td>$ 294</td>
<td>$ 257</td>
</tr>
<tr>
<td>Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll</td>
<td>(73.00)%</td>
<td>136.00 %</td>
<td>151.75 %</td>
<td>96.14 %</td>
<td>49.61 %</td>
<td>29.00 %</td>
<td>22.00 %</td>
<td></td>
</tr>
</tbody>
</table>

*Note: Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.*
## Capital Regional Transportation Planning Agency

### Schedule of Contributions

### City of Tallahassee Pension Plan

Last Ten Fiscal Years
(Unaudited)

(in thousands)

<table>
<thead>
<tr>
<th>Fiscal year ending September 30,</th>
<th>Actuarially Determined Contribution</th>
<th>Actual Contribution</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Actual Contribution as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$37</td>
<td>$37</td>
<td>$242</td>
<td></td>
<td>15.29</td>
</tr>
<tr>
<td>2015</td>
<td>39</td>
<td>39</td>
<td>257</td>
<td></td>
<td>15.18</td>
</tr>
<tr>
<td>2016</td>
<td>38</td>
<td>38</td>
<td>294</td>
<td></td>
<td>12.93</td>
</tr>
<tr>
<td>2017</td>
<td>50</td>
<td>50</td>
<td>380</td>
<td></td>
<td>13.16</td>
</tr>
<tr>
<td>2018</td>
<td>73</td>
<td>73</td>
<td>389</td>
<td></td>
<td>18.77</td>
</tr>
<tr>
<td>2019</td>
<td>82</td>
<td>82</td>
<td>400</td>
<td></td>
<td>20.50</td>
</tr>
<tr>
<td>2020</td>
<td>99</td>
<td>99</td>
<td>417</td>
<td></td>
<td>23.74</td>
</tr>
<tr>
<td>2021</td>
<td>116</td>
<td>116</td>
<td>452</td>
<td></td>
<td>25.66</td>
</tr>
<tr>
<td>2022</td>
<td>89</td>
<td>89</td>
<td>506</td>
<td></td>
<td>17.59</td>
</tr>
</tbody>
</table>

**Note:** Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

### Notes to the Schedule of Contributions

**Valuation date:** October 1, 2020

**Measurement date:** September 30, 2021

**Notes:**
- Actuarially determined contribution rates were calculated as of October 1, 2020, for the fiscal year ended September 30, 2022. The actuarially determined contribution is projected to the contribution year using conventional actuarial projection methods.

**Methods and assumptions used to determine contribution rates:**

- **Actuarial cost method:** Entry Age Normal
- **Amortization method:** Level Percent of Pay (with 2.31% payroll growth assumption), Closed
- **Remaining amortization period:** 28 years
- **Asset valuation method:** 20% of the difference between expected actuarial value (based on assumed return) and market value is recognized each year with 20% corridor around market value
- **Inflation:** 2.5%
- **Salary increases:** A range of 2.95% to 5.00%, depending on completed years of service, including inflation
- **Investment rate of return:** 7.40%
- **Retirement age:** Experience-based table of rates that are specific to the type of eligibility condition
- **Mortality:** The mortality tables used are the same as those used in the July 1, 2019 Pension Actuarial Valuation of the Florida Retirement System (FRS) for Regular (other than K-12 School Instructional Personnel) member. These tables are based on the Pub-2010 mortality tables with mortality improvements projected for healthy lives to all future years after 2010 using Scale MP-2018.

**Notes**

See Independent Auditors' Report.
### Capital Regional Transportation Planning Agency

#### Schedule of Changes in the Net OPEB Liability and Related Ratios

**Last Ten Fiscal Years**

(Based on measurement periods ending September 30)  
(Unaudited)  
(in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
<th>2019</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Measurement year ending September 30,</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total OPEB Liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$6</td>
<td>$6</td>
<td>$5</td>
<td>$6</td>
<td>$5</td>
</tr>
<tr>
<td>Interest on the total OPEB liability</td>
<td>7</td>
<td>8</td>
<td>10</td>
<td>9</td>
<td>6</td>
</tr>
<tr>
<td>Actual and expected experience difference</td>
<td>(8)</td>
<td>(14)</td>
<td>(3)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Changes in assumptions</td>
<td>18</td>
<td>(27)</td>
<td>33</td>
<td>(7)</td>
<td>(10)</td>
</tr>
<tr>
<td>Changes in allocation percentages</td>
<td>-</td>
<td>-</td>
<td>20</td>
<td>43</td>
<td>-</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(12)</td>
<td>(12)</td>
<td>(13)</td>
<td>(12)</td>
<td>(8)</td>
</tr>
<tr>
<td><strong>Net change in total OPEB liability</strong></td>
<td>10</td>
<td>(39)</td>
<td>52</td>
<td>39</td>
<td>(7)</td>
</tr>
<tr>
<td><strong>Total OPEB liability - beginning</strong></td>
<td>269</td>
<td>290</td>
<td>225</td>
<td>186</td>
<td>193</td>
</tr>
<tr>
<td><strong>Total OPEB liability - ending (a)</strong></td>
<td>279</td>
<td>251</td>
<td>277</td>
<td>225</td>
<td>179</td>
</tr>
<tr>
<td><strong>Plan Fiduciary Net Position</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contribution - employer</td>
<td>-</td>
<td>-</td>
<td>6</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Employer contribution to OPEB fund</td>
<td>7</td>
<td>6</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Employer contributions not deposited in OPEB Trust Fund</td>
<td>6</td>
<td>6</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net investment income</td>
<td>8</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(6)</td>
<td>(6)</td>
<td>(6)</td>
<td>(7)</td>
<td>(5)</td>
</tr>
<tr>
<td>Benefit Payments not reimbursed</td>
<td>(6)</td>
<td>(6)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in plan fiduciary net position</strong></td>
<td>9</td>
<td>4</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Plan fiduciary net position - beginning</strong></td>
<td>31</td>
<td>25</td>
<td>14</td>
<td>13</td>
<td>12</td>
</tr>
<tr>
<td><strong>Plan fiduciary net position - ending (b)</strong></td>
<td>40</td>
<td>29</td>
<td>15</td>
<td>14</td>
<td>13</td>
</tr>
<tr>
<td><strong>Net OPEB liability (a)-(b)</strong></td>
<td>240</td>
<td>222</td>
<td>262</td>
<td>211</td>
<td>166</td>
</tr>
<tr>
<td><strong>Plan fiduciary net position as a percentage of the total OPEB liability</strong></td>
<td>14.26%</td>
<td>11.55%</td>
<td>5.07%</td>
<td>9.62%</td>
<td>7.26%</td>
</tr>
<tr>
<td>Covered-employee payroll</td>
<td>$452</td>
<td>$417</td>
<td>$400</td>
<td>$389</td>
<td>$380</td>
</tr>
<tr>
<td>Net OPEB liability as a percentage of covered-employee payroll</td>
<td>53.02%</td>
<td>53.24%</td>
<td>65.50%</td>
<td>54.13%</td>
<td>45.53%</td>
</tr>
</tbody>
</table>

**Note:** Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.
## Capital Regional Transportation Planning Agency

### Schedule of Contributions-OPEB

#### Last Ten Fiscal Years*

(Unaudited)

(in thousands)

<table>
<thead>
<tr>
<th>Fiscal year ending September 30,</th>
<th>Actuarially Determined Contribution</th>
<th>Actual Contribution</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Actual Contribution as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$ 10</td>
<td>$ 4</td>
<td>$ 6</td>
<td>$ 294</td>
<td>1.36</td>
</tr>
<tr>
<td>2019</td>
<td>$ 14</td>
<td>$ 5</td>
<td>$ 9</td>
<td>$ 389</td>
<td>1.29</td>
</tr>
<tr>
<td>2020</td>
<td>$ 15</td>
<td>$ 6</td>
<td>$ 9</td>
<td>$ 400</td>
<td>1.50</td>
</tr>
<tr>
<td>2021</td>
<td>$ 16</td>
<td>$ 7</td>
<td>$ 9</td>
<td>$ 452</td>
<td>1.55</td>
</tr>
<tr>
<td>2022</td>
<td>$ 17</td>
<td>$ 7</td>
<td>$ 10</td>
<td>$ 506</td>
<td>1.35</td>
</tr>
</tbody>
</table>

**Note:** Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

### Notes to Schedule of Contributions

**Actuarially determined contribution rates are calculated as of October 1, which is 12 months prior to the end of the fiscal year in which contributions are made and reported.**

#### Methods and assumptions used to determine contribution rates:

- **Actuarial cost method:** Entry Age Normal
- **Amortization method:** Level Percentage of Payroll, Closed
- **Remaining amortization period:** 23 years
- **Asset valuation method:** Market Value
- **Inflation:** 2.25%
- **Salary increases:** 2.95% to 6.4% including inflation; varies by plan type and years of service
- **Investment rate of return:** 2.36%, net of OPEB plan expense.
- **Retirement age:** Experience-based table of rates that are specific to the plan and type of eligibility condition.
- **Mortality:** Mortality tables used in the July 1, 2020 actuarial valuation of the Florida Retirement System (FRS). They are based on the results of a statewide experience study covering the period 2013 through 2018. These rates were taken from adjusted Pub-2010 mortality tables published by SOA with generational mortality improvements using Scale MP-2018.
- **Healthcare Cost Trend Rates:** Based on the Getzen Model, with a trend starting at 4.4% for 2022 and 4.10% for 2023 (based on actual premium increases), followed by 5.60% for 2024, and then gradually decreasing to an ultimate trend rate of 3.75%.
- **Aging Factors:** Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
- **Expenses:** Investment returns are net of the investment expenses; and, Administrative expenses are included in the premium costs.

**Other Information:** There were no benefit changes during the year.

See Independent Auditors' Report.

43
OTHER REPORTS

THIS SUBSECTION CONTAINS THE FOLLOWING:

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance In Accordance with the Uniform Guidance

Schedule of Expenditures of Federal Awards

Notes to the Schedule of Expenditures of Federal Awards

Schedule of Findings and Questioned Costs

Independent Accountants' Examination Report

Independent Auditor's Management Letter Required by the Office of the Auditor General

Management's Response to Findings
INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Governing Board
of the Capital Region Transportation Planning Agency:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Capital Region Transportation Planning Agency (the Agency) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Agency’s basic financial statements, and have issued our report thereon dated June 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Tallahassee, Florida
June 29, 2023

[Signature]
INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Governing Board of the Capital Region Transportation Planning Agency:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Capital Region Transportation Planning Agency’s (the Agency) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Agency’s major federal programs for the year ended September 30, 2022. The Agency’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency’s compliance with the compliance requirements referred to above.

Responsibilities of Management’s Responsibility for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules and provisions of contracts or grant agreements applicable to its federal programs.
Auditors’ Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
Our consideration of internal control over compliance was for the limited purpose described in the Auditors’ Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Tallahassee, Florida
June 29, 2023
Capital Region Transportation Planning Agency  
Schedule of Expenditures of Federal Awards  
September 30, 2022

<table>
<thead>
<tr>
<th>Program</th>
<th>Contract No</th>
<th>Assistance Listing No</th>
<th>Expenditures FY2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FEDERAL PROGRAMS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>US DEPARTMENT OF TRANSPORTATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass through Florida Department of Transportation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Planning and Construction</td>
<td>G1L15</td>
<td>20.205</td>
<td>840,475.97</td>
</tr>
<tr>
<td>Highway Planning and Construction</td>
<td>G2782</td>
<td>20.205</td>
<td>236,301.08</td>
</tr>
<tr>
<td>Total 20.205 Highway Planning &amp; Construction Cluster</td>
<td></td>
<td></td>
<td>1,076,777.05</td>
</tr>
<tr>
<td>UMTA Technical Studies Grants</td>
<td>G1P57</td>
<td>20.505</td>
<td>729.25</td>
</tr>
<tr>
<td>UMTA Technical Studies Grants</td>
<td>G1X08</td>
<td>20.505</td>
<td>144,178.00</td>
</tr>
<tr>
<td>Total 20.505</td>
<td></td>
<td></td>
<td>144,907.25</td>
</tr>
<tr>
<td><strong>TOTAL FEDERAL EXPENDITURES</strong></td>
<td></td>
<td></td>
<td>1,221,684.30</td>
</tr>
</tbody>
</table>

**Notes:**

1) The Schedule was prepared on the modified accrual basis of accounting.
2) The information in this Schedule is presented in accordance with the requirements of Title 2, US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).
3) No federal or state financial assistance was expended in non-cash assistance.
4) There were no subrecipient expenditures in FY 2022.
I. Summary of Auditors’ Results:

Financial Statements:

Type of audit report issued on the basic financial statements: *Unmodified.*

Internal Control over Financial Reporting:

Material weakness(es) identified?    ___ yes   X no
Significant deficiency(ies) identified?    ___ yes   X none reported
Noncompliance material to financial statements noted?    ___ yes   X no

Federal Awards:

Internal Control over Major Programs:

Material weakness(es) identified?    ___ yes   X no
Significant deficiency(ies) identified?    ___ yes   X none reported

Type of report issued on compliance for each major federal program: *Unmodified.*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?    ___ yes   X none reported
Auditee qualified as a low-risk auditee?    X yes   ____ no

Dollar threshold used to distinguish between type A and type B programs: $750,000

Major program identification:

<table>
<thead>
<tr>
<th>ALN Number</th>
<th>Program Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.205</td>
<td>Highway Planning and Construction Cluster</td>
</tr>
</tbody>
</table>

II. Financial Statement Findings: None.

III. Federal Award Findings and Questioned Costs: None.

IV. Summary Schedule of Prior Audit Findings: Not applicable as no findings were reported in the prior audit.

V. Corrective Action Plan: Not applicable as no findings have been reported.
INDEPENDENT ACCOUNTANTS’ EXAMINATION REPORT

To the Governing Board
of the Capital Region Transportation Planning Agency:

We have examined the Capital Region Transportation Planning Agency’s (the Agency) compliance with Section 218.415, Florida Statutes, Local Government Investment Policies (the Statute), for the year ended September 30, 2022. Management is responsible for the Agency’s compliance with the Statute. Our responsibility is to obtain reasonable assurance by evaluating the Agency’s compliance with the Statute and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain reasonable assurance by evaluating the Agency’s compliance with the Statute, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the Agency’s compliance with the Statute. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the Agency was not in compliance with the Statute in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the Capital Region Transportation Planning Agency complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

Tallahassee, Florida
June 29, 2023
INDEPENDENT AUDITORS’ MANAGEMENT LETTER REQUIRED
BY OFFICE OF THE AUDITOR GENERAL

To the Governing Board
of the Capital Region Transportation Planning Agency:

Report on the Financial Statements

We have audited the basic financial statements of the Capital Region Transportation Planning Agency (the Agency), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 29, 2023.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance), and Chapter 10.550, Rules of the State of Florida Office of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; Independent Auditors’ Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in accordance with the Uniform Guidance; Schedule of Findings and Questioned Costs; and Independent Accountant’s Examination Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 29, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government and component units of the reporting entity is disclosed in Note 1 of the basic financial statements.
Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Agency met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Agency, did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Agency. It is management's responsibility to monitor the Agency's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had the following recommendation:

2022-001 Reconciliation of Grant Revenue and Expense -- During the audit, we noted that grant revenue reported in the general ledger did not match grant expenditures in the general ledger or on the Schedule of Expenditures of Federal Awards and a reconciliation process is not regularly being performed to ensure the completeness and proper cutoff of revenue. We recommend management review grant revenue and expense and agree these amounts in the trial balance and on the Schedule of Expenditures of Federal Awards.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Management’s Response to Findings

The Agency’s responses to the findings identified in our audit are outlined as listed in the table of contents. The Agency’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.
Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Agency Board, management, others within the Agency, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Tallahassee, Florida
June 29, 2023
June 28, 2023

Management Response to Findings
2022-001 Reconciliation of Grant Revenue and Expense

Grants Management staff will ensure that all allowable fiscal year expenditures are included in the reimbursement requests to the Florida Department of Transportation each year. This ensures that allowable grant expenditures match the revenue collected. There may be expenditures in the general ledger that are unallowable or unbilled. Therefore, total grant expenditures will not agree to the SEFA schedule in these cases.

Individual Responsible: Roberta McManus, Director – Grants & Enterprise Resources
Estimated Completion Date: Completed
STATEMENT OF ISSUE

The purpose of this item is to discuss the Fiscal Year (FY) 2024 CRTPA Budget.

BACKGROUND AND ANALYSIS

The FY 2024 tentative budget is presented for Executive Committee review and approval. For comparison, the CRTPA’s approved FY23 budget is included. In addition, the project budgets for the approved work tasks are provided (Attachment 1). As with any budget, there are increases in some areas and decreases in others. Overall, the budget increase is 8.9%. This year staff has reorganized the budget in order to track project budgets and expenditures separate from the operational costs. This is also noted in Attachment 1.

Personnel costs increased by 3.4% overall. The proposed cost-of-living adjustment is 5% and the pension budget is 9% higher. However, one employee no longer receives health benefits through the agency which offsets the increases in other personnel costs. The overall operating budget increase is 4.69%. The largest increase is associated with the Transportation Data Management software (Urban SDK). Staff is seeking approval for this expense which will provide additional mapping and analytic features to the CRTPA’s dashboard, as well as develop a public access dashboard. In addition, as noted in Attachment 1, the audit and WCOT charges are assigned to a different account. The actual increase for these two services is approximately 5%, and not the 4700% shown. Lastly, in the Internal Services category the costs increased overall by 4.28%. Most categories reflect a slight increase with the exception of Information Systems and Facilities and Environmental categories which increased by 5.6% and 11.4% respectively. There may be slight adjustments to the CRTPA budget as the City of Tallahassee finalizes its budget. The final budget will be presented to the CRTPA Board at the September Meeting.

RECOMMENDED ACTION

Option 1: Approve the FY 2024 CRTPA proposed budget.

Option 2: As desired by the Committee.

ATTACHMENT

Attachment 1: CRTPA FY 2024 Budget
## FY 2024 Budget 08-22-2023

### Executive Committee Agenda

### All Accounts

<table>
<thead>
<tr>
<th>Account</th>
<th>FY23 Adopted</th>
<th>FY 24 Proposed</th>
<th>Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>511000 - Salaries</td>
<td>$ 475,863</td>
<td>$ 496,507</td>
<td>4.3%</td>
</tr>
<tr>
<td>511300 - Salary Enhancements</td>
<td>$ 23,643</td>
<td>$ 24,825</td>
<td>5.0%</td>
</tr>
<tr>
<td>512400 - Other Salary Items</td>
<td>$ 1,560</td>
<td>$ 1,560</td>
<td>0%</td>
</tr>
<tr>
<td>515000 - Pension- Current</td>
<td>$ 93,450</td>
<td>$ 101,861</td>
<td>9.0%</td>
</tr>
<tr>
<td>515100 - Pension- MAP</td>
<td>$ 28,091</td>
<td>$ 29,491</td>
<td>5.0%</td>
</tr>
<tr>
<td>515600 - Mandatory Medicare</td>
<td>$ 7,222</td>
<td>$ 7,582</td>
<td>5.0%</td>
</tr>
<tr>
<td>516000 - Health Benefits</td>
<td>$ 85,836</td>
<td>$ 78,628</td>
<td>-8.4%</td>
</tr>
<tr>
<td>516100 - Flex Benefits</td>
<td>$ 10,725</td>
<td>$ 10,725</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Personnel Services</strong></td>
<td><strong>$ 726,390</strong></td>
<td><strong>$ 751,179</strong></td>
<td><strong>3.41%</strong></td>
</tr>
<tr>
<td>521010 - Advertising</td>
<td>$ 10,000</td>
<td>$ 5,000</td>
<td>-50%</td>
</tr>
<tr>
<td>521030 - Reproduction</td>
<td>$ 507</td>
<td>$ 507</td>
<td>0%</td>
</tr>
<tr>
<td>521040 - Unclassified Professional Fees</td>
<td>$ 500</td>
<td>$ 24,000</td>
<td>4700%</td>
</tr>
<tr>
<td>521100 - Equipment Repairs</td>
<td>$ 807</td>
<td>$ 819</td>
<td>1%</td>
</tr>
<tr>
<td>521160 - Legal Services</td>
<td>$ 45,000</td>
<td>$ 55,000</td>
<td>22%</td>
</tr>
<tr>
<td>521180 - Unclassified Contractual Services</td>
<td>See TABLE I.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>521190 - Computer Software</td>
<td>$ 57,000</td>
<td>$ 112,000</td>
<td>96%</td>
</tr>
<tr>
<td>522080 - Telephone</td>
<td>$ 1,776</td>
<td>$ 1,803</td>
<td>2%</td>
</tr>
<tr>
<td>523020 - Food</td>
<td>$ 1,250</td>
<td>$ 1,250</td>
<td>0%</td>
</tr>
<tr>
<td>523050 - Postage</td>
<td>$ 254</td>
<td>$ 250</td>
<td>-2%</td>
</tr>
<tr>
<td>523060 - Office Supplies</td>
<td>$ 15,000</td>
<td>$ 3,000</td>
<td>-80%</td>
</tr>
<tr>
<td>523080 - Unclassified Supplies</td>
<td>$ 507</td>
<td>$ 515</td>
<td>2%</td>
</tr>
<tr>
<td>524010 - Travel &amp; Training</td>
<td>$ 15,225</td>
<td>$ 15,225</td>
<td>0%</td>
</tr>
<tr>
<td>524020 - Journals &amp; Books</td>
<td>$ 609</td>
<td>$ 609</td>
<td>0%</td>
</tr>
<tr>
<td>524030 - Memberships</td>
<td>$ 3,000</td>
<td>$ 3,500</td>
<td>17%</td>
</tr>
<tr>
<td>524050 - Rent Expense- Building &amp; Office</td>
<td>$ 36,000</td>
<td>$ 36,000</td>
<td>0%</td>
</tr>
<tr>
<td>541040 - Insurance</td>
<td>$ 19,840</td>
<td>$ 20,987</td>
<td>6%</td>
</tr>
<tr>
<td>550040 - Computer Equipment</td>
<td>$ 15,000</td>
<td>$ 5,000</td>
<td>-67%</td>
</tr>
<tr>
<td><strong>Operating Expenditures</strong></td>
<td><strong>$ 222,275</strong></td>
<td><strong>$ 285,465</strong></td>
<td><strong>4.69%</strong></td>
</tr>
<tr>
<td>560010 - Human Resource Expense</td>
<td>$ 6,705</td>
<td>$ 6,915</td>
<td>3.13%</td>
</tr>
<tr>
<td>560020 - Accounting Expense</td>
<td>$ 17,246</td>
<td>$ 17,229</td>
<td>-0.10%</td>
</tr>
<tr>
<td>560030 - Purchasing Expense</td>
<td>$ 3,768</td>
<td>$ 3,805</td>
<td>0.98%</td>
</tr>
<tr>
<td>560040 - Information Systems Expense</td>
<td>$ 29,871</td>
<td>$ 31,551</td>
<td>5.62%</td>
</tr>
<tr>
<td>560070 - Revenue Collection</td>
<td>$ 1,097</td>
<td>$ 1,108</td>
<td>1.00%</td>
</tr>
<tr>
<td>560082 - Facilities and Environmental</td>
<td>$ 11,734</td>
<td>$ 13,079</td>
<td>11.46%</td>
</tr>
<tr>
<td>560090 - Vehicle Garage Expense</td>
<td>$ 8</td>
<td>$ 8</td>
<td>0.00%</td>
</tr>
<tr>
<td>611300 - Facility</td>
<td>$ 5,853</td>
<td>$ 5,853</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Internal Service Funds</strong></td>
<td><strong>$ 76,282</strong></td>
<td><strong>$ 79,548</strong></td>
<td><strong>4.28%</strong></td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td><strong>$ 1,024,947</strong></td>
<td><strong>$ 1,116,192</strong></td>
<td><strong>8.90%</strong></td>
</tr>
</tbody>
</table>

1 The actual increase for these two services is approximately 5%. Audit & WCOT costs are now budgeted in account 521040 rather than 521080.

### Consultant Task Support: Tasks 2-7 @ $30,000 each

<table>
<thead>
<tr>
<th>Task</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultant Task Support</td>
<td>$ 180,000</td>
</tr>
<tr>
<td>Task 3.0 Long-Range Transportation Plan Update</td>
<td>$ 750,000</td>
</tr>
<tr>
<td>Task 5.0 Congestion Management Plan Technical Studies</td>
<td>$ 250,000</td>
</tr>
<tr>
<td>Task 7.0 Thomasville Rd Safety/Access Mgt Study</td>
<td>$ 100,000</td>
</tr>
<tr>
<td>Task 7.0 Other TBD</td>
<td>$ 170,250</td>
</tr>
</tbody>
</table>

**TOTAL** $1,450,250
STATEMENT OF ISSUE

We have received and compiled the results of the Executive Director’s evaluations.

RECOMMENDED ACTION

As desired by the Executive Committee.

ATTACHMENT

Attachment 1: Individual Commissioner Evaluations
Executive Director Performance Review

**Employee Information**

| Name: Greg Slay | Review Date: |

**Reviewer Information**

| Reviewer Name: COMMISSIONER MESSERSMITH | Review Period: July 18, 2022 – July 18, 2023 |

Complete this review using the following scale:

- **2 = EXCEEDS JOB EXPECTATIONS**: Consistently exemplary performance, including in demanding situations or circumstances.
- **1 = MEETS JOB EXPECTATIONS**: Competent performance in most situations and circumstances.
- **0 = PARTIALLY MEETS JOB EXPECTATIONS**: Shows capability, but in a variable manner. Improvement needed in key areas.
- **X = DOES NOT MEET JOB EXPECTATIONS**: Major or ongoing problems that negatively impact organizational objectives.

<table>
<thead>
<tr>
<th>(Outstanding)</th>
<th>(Good)</th>
<th>(Needs Work)</th>
<th>(Poor)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
</tr>
</tbody>
</table>

- **Maintains effective communications with and availability for the CRTPA Board**
  - [X]

- **Represents the CRTPA well, understands role, and implements the Board’s vision**
  - [X]

- **Understands and maintains compliance with Federal and State MPO requirements as they apply to the CRTPA**
  - [X]

- **Understands current trends and issues impacting the CRTPA and membership, informs the Governing Board as to their implications**
  - [X]

- **Hires and develops qualified staff appropriate for day-to-day operations and guides staff to achieve objectives**
  - [X]

- **Maintains public image of the CRTPA representing service, vitality and professionalism while enhancing the visibility and identity of the organization**
  - [X]

- **Builds relationships and encourages the creation of partnerships with other organizations that contribute to the CRTPA’s mission and vision**
  - [X]

- **Develops sound budgets for current and future revenues and expenses necessary to maintain daily and overall operations**
  - [X]

- **Meets challenges head on**
  - [X]

- **Manages assets including technology, equipment, budget, and office space**
  - [X]
<table>
<thead>
<tr>
<th>Encourages public involvement and maintains transparency for the Board, the public, and staff</th>
<th>X</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspires confidence, establishes credibility with the CRTPA Board</td>
<td>X</td>
</tr>
<tr>
<td>Maintains a “big picture” outlook and is aware of industry issues</td>
<td>X</td>
</tr>
<tr>
<td>Exhibits diligence in leading the CRTPA</td>
<td>X</td>
</tr>
<tr>
<td>Forecasts trends, responds to change, and invites innovation</td>
<td>X</td>
</tr>
<tr>
<td>Solicits and acts upon the ideas of others when appropriate</td>
<td>X</td>
</tr>
<tr>
<td>Demonstrates excellence in carrying out job responsibilities and accomplishing goals</td>
<td>X</td>
</tr>
<tr>
<td>Participates in relevant and worthwhile professional organizations</td>
<td>X</td>
</tr>
</tbody>
</table>

Areas for improvement:

**Additional Comments:**

Mr. Slay is always available whenever a question or concern arises with regard to each county, municipality or funding of projects that come before the board and/or citizens that are served.
### Executive Director Performance Review

#### Employee Information

| Name          | Greg Slay          | Review Date: | 08/18/2023 |

#### Review Information

| Reviewer Name: | Commissioner Matlow | Review Period: | July 18, 2022 – July 18, 2023 |

Complete this review using the following scale:

- **2** = EXCEEDS JOB EXPECTATIONS: Consistently exemplary performance, including in demanding situations or circumstances.
- **1** = MEETS JOB EXPECTATIONS: Competent performance in most situations and circumstances.
- **0** = PARTIALLY MEETS JOB EXPECTATIONS -- Shows capability, but in a variable manner. Improvement needed in key areas.
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<th>(Poor)</th>
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</thead>
<tbody>
<tr>
<td>2</td>
<td>1</td>
<td>0</td>
<td>X</td>
<td></td>
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<td>Maintains public image of the CRTPA representing service, vitality and professionalism while enhancing the visibility and identity of the organization</td>
</tr>
<tr>
<td>Builds relationships and encourages the creation of partnerships with other organizations that contribute to the CRTPA’s mission and vision</td>
</tr>
<tr>
<td>Develops sound budgets for current and future revenues and expenses necessary to maintain daily and overall operations</td>
</tr>
<tr>
<td>Meets challenges head on</td>
</tr>
<tr>
<td>Manages assets including technology, equipment, budget, and office space</td>
</tr>
</tbody>
</table>
Encourages public involvement and maintains transparency for the Board, the public, and staff  

Inspires confidence, establishes credibility with the CRTPA Board  

Maintains a "big picture" outlook and is aware of industry issues  

Exhibits diligence in leading the CRTPA  

Forecasts trends, responds to change, and invites innovation  

Solicits and acts upon the ideas of others when appropriate  

Demonstrates excellence in carrying out job responsibilities and accomplishing goals  

Participates in relevant and worthwhile professional organizations  

Areas for improvement:

Meets and exceeds all expectations of the job.

Additional Comments:

It's been a pleasure working with you. Keep up the good work!
## Executive Director Performance Review

### Employee Information

<table>
<thead>
<tr>
<th>Name:</th>
<th>Greg Slay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review Date:</td>
<td>August 21, 2023</td>
</tr>
</tbody>
</table>

### Review Information

<table>
<thead>
<tr>
<th>Reviewer Name:</th>
<th>Rick Minor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review Period:</td>
<td>July 18, 2022 – July 18, 2023</td>
</tr>
</tbody>
</table>

Complete this review using the following scale:

- **2** = EXCEEDS JOB EXPECTATIONS: Consistently exemplary performance, including in demanding situations or circumstances.
- **1** = MEETS JOB EXPECTATIONS: Competent performance in most situations and circumstances.
- **0** = PARTIALLY MEETS JOB EXPECTATIONS -- Shows capability, but in a variable manner. Improvement needed in key areas.
- **X** = DOES NOT MEET JOB EXPECTATIONS -- Major or ongoing problems that negatively impact organizational objectives.

<table>
<thead>
<tr>
<th>(Outstanding)</th>
<th>(Good)</th>
<th>(Needs Work)</th>
<th>(Poor)</th>
</tr>
</thead>
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### Evaluation

<table>
<thead>
<tr>
<th></th>
<th>2</th>
<th>1</th>
<th>0</th>
<th>X</th>
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<tbody>
<tr>
<td>Maintains effective communications with and availability for the CRTPA Board</td>
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<tr>
<td>Represents the CRTPA well, understands role, and implements the Board’s vision</td>
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<tr>
<td>Understands and maintains compliance with Federal and State MPO requirements as they apply to the CRTPA</td>
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<tr>
<td>Understands current trends and issues impacting the CRTPA and membership, informs the Governing Board as to their implications</td>
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<tr>
<td>Hires and develops qualified staff appropriate for day-to-day operations and guides staff to achieve objectives</td>
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<tr>
<td>Maintains public image of the CRTPA representing service, vitality and professionalism while enhancing the visibility and identity of the organization</td>
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<tr>
<td>Builds relationships and encourages the creation of partnerships with other organizations that contribute to the CRTPA’s mission and vision</td>
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<tr>
<td>Develops sound budgets for current and future revenues and expenses necessary to maintain daily and overall operations</td>
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<tr>
<td>Meets challenges head on</td>
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<td>Manages assets including technology, equipment, budget, and office space</td>
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<tr>
<td>Encourages public involvement and maintains transparency for the Board, the public, and staff</td>
<td>☒</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>Inspires confidence, establishes credibility with the CRTPA Board</td>
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<tr>
<td>Maintains a &quot;big picture&quot; outlook and is aware of industry issues</td>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>Exhibits diligence in leading the CRTPA</td>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Forecasts trends, responds to change, and invites innovation</td>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>Solicits and acts upon the ideas of others when appropriate</td>
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<td>☐</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>Demonstrates excellence in carrying out job responsibilities and accomplishing goals</td>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Participates in relevant and worthwhile professional organizations</td>
<td>☒</td>
<td>☐</td>
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<td>☐</td>
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</table>

**Areas for improvement:**

None noted.

**Additional Comments:**

As the Executive Director for the CRTPA, Mr. Slay has consistently exceeded job expectations in each of the areas noted above. He demonstrates professionalism with the Board, partners, staff, and citizens and is highly knowledgeable of federal and state MPO requirements.

Mr. Slay is also very adept in his communication and transparency with Board members and citizens. On numerous occasions I have asked him to meet with me and members of the public to discuss CRTPA funding, new opportunities, and/or specific CRTPA projects. In every case, he conveyed relevant information in a direct, easily understandable way. He also listens intently to constituents' concerns and shows a sincere interest in developing feasible solutions.

In summary, Mr. Slay is a great asset to the CRTPA and his service is of significant benefit to the people of the Capital Region.
STATEMENT OF ISSUE

This item seeks to update the CRTPA’s current bylaws to reflect the following changes:

- Increase the Executive Director’s expenditure authority to no greater than $25,000.
- Provide the Executive Director the authority to approve a minor amendment to Unified Planning Working Program.
- Add a provision allowing regular meetings to be conducted in a hybrid virtual environment.
- Clarifies the process for notification to the local governments of their proportionate share cost.
- Removes the process associated with amending the Long-Range Transportation Plan.

BACKGROUND AND ANALYSIS

The CRTPA Bylaws define the membership, officers, functions, duties, and responsibilities of the Capital Region Transportation Planning Agency. From time to time, the bylaws are updated to address required changes. The Bylaws showing the proposed revisions is provided in Attachment 1. The following changes are proposed:

1) Per the CRTPA’s current bylaws, the Executive Director’s purchasing authority is capped at $5,000. This item seeks to increase that authority to $25,000 and add a provision requiring the purchasing authorizations be consistent with the adopted Unified Planning Work Program (UPWP). Any amount greater than $25,000 would require approval from either the Executive Committee or the CRTPA Board.

Section IV.D. CRTPA Bylaws Administration

The Executive Director shall serve at the pleasure of the Board and shall report directly to the CRTPA Board for all matters regarding the administration and operation of the CRTPA and any additional personnel as deemed necessary. CRTPA staff will report directly to the Executive Director and serve at the pleasure of the director. The Executive Director shall have authority to:
Section IV.D.1. CRTPA Bylaws Administration (Cont.)

a. Approve expenditures for the normal operations of staff and planning projects not to exceed $5,000 $25,000 as long as those expenditures are consistent with the adopted Unified Planning Work Program (UPWP). Any item over this amount requires approval by the Executive Committee or the CRTPA Board.

b. Approve routine staff travel.

c. Hire, fire, assign duties to, and evaluate CRTPA staff, subject to review and concurrence of the Chairperson.

d. Sign invoices, grant applications, and routine communications with local, state and federal agencies, except in those instances when the signature of the chair is required.

2) At times minor amendments to the CRTPA’s Unified Planning Work Program are necessary. The following proposed addition to the Administration section of the Bylaws would provide the Executive Director the authority to approve minor amendments to the UPWP. What constitutes a minor amendment to an existing project is defined. Proposed subsection e. and f. would be added to the subsection discussed above:

Section IV.D.1. CRTPA Bylaws Administration

e. Approve an amendment to the Unified Planning Work Program that provides a one-time extension to an existing project schedule by no more than six months.

f. Approve an amendment to the Unified Planning Work Program that allows for a one-time amendment to an existing project scope and/or cost by no more than $25,000.

3) Sometimes Board members utilize technology to participate virtually in CRTPA meetings. The following language is proposed in Section IV. of the Bylaws to clarify a physical-in-person quorum must be present for a Board member to participate virtually:

Section IV.E. CRTPA Bylaws Meetings

4. There must be majority representation to constitute a quorum for the transaction of business. A quorum is defined as 51% of the voting interest of the CRTPA. An affirmative vote shall consist of a majority vote of the total quorum present. A quorum must be present for any matters to be voted on at any duly called CRTPA meeting.

5. Board members may participate in virtual meetings provided a physical in-person quorum is met.
4) The proposed change removes the reference to modifying or amending the Long-Range Transportation Plan. Any amendments to the Long-Range Transportation Plan follow the processes set forth in the Public Involvement Plan and are carried out in accordance with the requirements of Florida Statute and Federal Code of Regulation.

**Section VII. Modifications to the Long-Range Transportation Plan**

Modifications to the Long-Range Transportation Plan

A. A request to amend the Long-Range Transportation Plan (LRTP) will be reviewed by the TAC to determine the technical applicability of the proposal for plan inclusion or removal and the CMAC recommendation, CRTPA Staff recommendation, and the recommendation of the TAC will be forwarded to the CRTPA Board.

B. If the CRTPA Board determines that the proposed amendment should be considered, the CRTPA Board may initiate the established plan amendment process in compliance and consistent with procedures established in Chapter 339 Florida Statutes and all applicable federal code. Per Chapter 339.175, Florida Statutes, any amendment that affects projects in the first three years of the LRTP must be approved on a recorded roll-call vote or hand-counted vote of a majority of the membership present.

C. In addition to the required public notification and public hearing of the plan amendment(s), efforts to communicate the plan amendment to the traditionally underserved (populations protected by Title VI of the Civil Rights Act of 1964) will be made and documented.

5) The last two proposed revisions are to Sections VIII. and IX. The revisions clarify the process for calculating the member governments’ actual proportionate share cost, and the timeframe for notice and payment:

**Section VIII. CRTPA Funding**

A. Each Annually, each member government, with the exception of the Leon County School Board, shall pay a proportional share of the operating costs of the CRTPA, over and above the amount annually provided by federal and state sources. Proportional costs are based on population. To the extent that funding allocated for CRTPA operations is exceeded by expenses, the balance shall be funded by the members, with the exception of the Leon County School Board, in proportion to their weighted vote without consideration of the weighted vote of the Leon County School Board. The Leon County School Board shall provide in-kind services in lieu of direct funding for CRTPA operations. Unless otherwise agreed by the parties hereto, any change in the weighted voting occurring during the CRTPA’s fiscal year shall result in a proration of financial responsibility of the members.
B. The CRTPA staff will perform only those services required by applicable Federal Code and State Statute. If tasks are requested by the CRTPA that are not part of the statutory duty of the CRTPA staff, additional funding will be provided by the member governments.

C. An annually prior to July 1 an estimate of the local funding amount will be made known in the annual Unified Planning Work Program, prior to July 1. Concurrent with subsequent to the adoption of the final Unified Planning Work Program the CRTPA will adopt its annual operating budget. The Unified Planning Work Program is the de facto budget of the CRTPA.

D. No later than December 31 the CRTPA will send to each member government, with the exception of the Leon County School Board, their proportional share amount due based on fiscal year expenditures from October 1 through September 30. Payment of funds by participating governments will must be made to the CRTPA no later than December 31 March 31.

Section IX VII. Notice

With the exception of the local government proportionate share notice of annual funding due, all notices, demands and correspondence required or provided for under this Agreement shall be in writing and delivered in person or dispatched by certified mail, postage prepaid, return receipt requested.

Next Steps

Subsequent to Executive Committee action, the changes will be drafted for Board approval by adoption of a Resolution at the September meeting. In addition, the CRTPA Policies and Procedures will be revised consistent with the approved changes and presented to the Board for approval.

Recommended Action

Option 1: Recommend the CRTPA approve of the revised Bylaws.

Option 2: Provide other direction.

Attachment

Attachment 1: Revised Bylaws with Mark-up
I. Organization Name

The name for the Metropolitan Planning Organization (MPO) is the Capital Region Transportation Planning Agency (CRTPA).

II. Preamble

The following sets forth the Bylaws, Policies and Procedures that shall serve to guide the proper functioning of the urban transportation planning process by the CRTPA. The intent is to provide policies and procedures for the CRTPA and its Standing Committees for fulfilling the requirements of the Interlocal Agreement that creates the CRTPA; the applicable provisions of federal law; and the applicable provisions of Chapter 339.175, Florida Statutes. Any interpretations of the Interlocal Agreement by these bylaws shall be the preferred interpretation for the CRTPA unless there is a direct and express conflict with the Interlocal Agreement. Furthermore, all provisions contained in these Bylaws shall be interpreted to be consistent with all applicable state and federal law.
III. Purpose

Pursuant to Section 339.175, Florida Statutes, the purpose of the CRTPA is:

A. To assist in the safe and efficient management, operation, and development of surface transportation systems embracing various modes of transportation in a manner that will serve the mobility needs of people and freight and foster economic growth and development within and through urbanized areas of this state while minimizing transportation-related fuel consumption, air pollution, and greenhouse gas emissions through metropolitan transportation planning processes;

B. To develop, in cooperation with the state and public transit operators, transportation plans and programs for metropolitan areas. The plans and programs for each metropolitan area must provide for the development and integrated management and operation of transportation systems and facilities, including pedestrian walkways and bicycle transportation facilities that will function as an intermodal transportation system for the metropolitan area, based upon the prevailing principles provided in s. 334.046(1);

C. To ensure that the process is integrated with the statewide planning process the CRTPA shall implement and ensure a continuing, cooperative, and comprehensive transportation planning process that considers all modes of transportation based on the complexity of the transportation problems to be addresses and results in coordinated plans and programs consistent with the comprehensively planned development of this affected metropolitan area in cooperation with the Florida Department of Transportation (“Department”);

D. To ensure that the process is integrated with the statewide planning process the CRTPA shall develop plans and programs that identify transportation facilities that should function as an integrated metropolitan transportation system, giving emphasis to facilities that serve important national, state and regional transportation functions. For the purpose of this section, those facilities on the Strategic Intermodal System designated under s. 339.63 and facilities for which projects have been identified pursuant to s. 339.2819(4).

IV. CRTPA Bylaws

A. Membership and Board Membership

1. As designated by the Governor of the State of Florida, and as reflected in Article 4, Section 4.01(a) of the 2014, Interlocal Agreement, the CRTPA shall consist of voting representatives from Leon County, Gadsden County, Jefferson County, and Wakulla County; the City of Tallahassee, the City of Midway, the City of Quincy, the City of Chattahoochee, the City of
Greensboro, the City of Gretna, and the Town of Havana; the Leon County School Board; and one non-voting representative from the Department of Transportation.

The weighted vote of the voting members is as follows:

<table>
<thead>
<tr>
<th>Governmental Entity</th>
<th>Number of Members</th>
<th>Voting Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leon County School Board</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Jefferson County(^1)</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Gadsden Cities(^2)</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Wakulla County(^3)</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>Gadsden County</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>Leon County(^4)</td>
<td>-</td>
<td>37</td>
</tr>
<tr>
<td>City of Tallahassee(^5)</td>
<td>-</td>
<td>37</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>100</strong></td>
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</table>

\(^1\)The County Representative will also represent the City of Monticello.  
\(^2\)The Cities of Chattahoochee, Greensboro, Gretna, Havana, Midway and Quincy will consolidate their membership and weighted vote into one membership.  
\(^3\)The County Representative will also represent the Cities of St. Marks and Sopchopy.  
\(^4\)The number of voting members is determined by the Leon County.  
\(^5\)The number of voting members is determined by the City of Tallahassee.

As provided in Section 4.01(a)(1) of the Interlocal Agreement, for Leon County and the City of Tallahassee, the number of voting points is determined by the number of voting members as agreed upon by the Leon County Board of County Commissioners and the City of Tallahassee respectively.

2. The City of Tallahassee and Leon County commissions may change the number of their members to serve as members of the CRTPA Board no more than once annually. Similarly, Cities consolidating their memberships and weighted vote may reverse such consolidation no more than once annually. Should any membership adjustments be made pursuant to this section, the governmental entity shall notify the Executive Director of the CRTPA in writing of such change. The written notice shall specifically reference this section as the basis for the change.

3. Board members from participating governments which have one voting member may designate an alternative member of that government to vote in the absence of the appointed member. Such designation may be changed no more frequently than annually, unless the alternate leaves office. A
participating governmental entity that selects an alternative member shall notify the CRTPA in writing of that selection. No Board Member may vote by proxy.

4. As provided by Section 6.04 of the Interlocal Agreement, the Board may delegate authority to one or more of its members to act on behalf of the Board and may delegate certain duties to the Executive Director.

a. Delegation to one or more Board Members shall be pursuant to a majority vote of the Board, which shall identify the member(s) to whom authority is delegated, specify the scope (and time period if appropriate) for the delegation, and whether action of the Board member(s) shall be subject to Board ratification or approval. Any such delegation shall be subject to the requirements of the Sunshine Law, when applicable. The scope and time period of the delegation shall be appropriate for the intended purpose, and shall be limited as necessary to comply with law. When practicable, the action of the Board members shall be subject to Board ratification or approval.

b. Delegation to the Executive Director shall be pursuant to a majority vote of the Board, which shall specify the scope, direction and purpose for the delegation and whether the action of the Executive Director shall be subject to ratification or approval of the Board, Board members or the Chairperson. Delegation to the Executive Director shall be subject to such limitations in scope, direction and supervision by the Board as appropriate for the intended purpose and as necessary to comply with law.

B. Membership Term of Office

1. The membership and terms of elected officials as voting members of the CRTPA Board shall be as prescribed in Section 339.175(3) and (4), Florida Statutes, and Sections 4.01 and 4.02 of the Interlocal Agreement. Board members from participating governments which have one voting member may appoint a substitute member to serve as a member of the CRTPA Board no more frequently than once annually, unless the member leaves office.

2. The term of office of members of the CRTPA shall be four years. The membership of a member who is a public official automatically terminates upon said official leaving the elective or appointive office for any reason or may be terminated by a majority vote of the total membership of the governmental entity represented by the member. A vacancy shall be filled by the original appointing entity. A member may be appointed for one or more additional four-year terms. Where Counties and Cities have elected to
consolidate their memberships and weighted vote, the term of the representative member or members shall be no less than one year from the date of designation by the consolidated entity represented by the member.

3. Any governmental entity performing any actions under this section shall notify the CRTPA in writing of such actions.

4. The CRTPA may also provide for other non-voting advisors as needed.

C. Officers and Duties

1. The CRTPA Board shall hold an annual organizational meeting no later than the last Board meeting of the calendar year for the purpose of electing the following officers from its voting membership:

   - Chairperson
   - Vice-Chairperson
   - Representative to the Florida Metropolitan Planning Organization Advisory Council
   - Alternate representative to the Florida Metropolitan Planning Organization Advisory Council

The Chairperson and Vice-Chairperson shall be members of different member governments.

2. Officers shall be elected by a majority of the votes of members present at the organizational meeting. The Chairperson and Vice-Chairperson shall serve a term of one year. The representative and alternate to the Florida Metropolitan Planning Organization Advisory Council shall serve a term of three years.

3. The Chairperson shall preside at all meetings and shall sign official documents of the CRTPA. In the event of the Chairperson's absence, or at the Chairperson's direction, the Vice-Chairperson shall assume the powers and duties of the Chairperson. In the absence of both a Chairperson and Vice-Chairperson at a regular or special Board meeting, a temporary Chair shall be elected by majority vote at said meeting to serve as Chairman of the meeting, for this meeting alone. The Chairperson shall:

   a. Sign, on behalf of the CRTPA, resolutions, contracts, deeds, certifications, vouchers and all other instruments whether relating to real or personal property or otherwise;
b. Appoint subcommittees as needed;

c. Approve or revise the final agenda presented by the Executive Director;

d. Accept agenda items from other CRTPA members with advice of the Executive Director to ensure that the addition is submitted on a timeline that allows them to be fully staffed and distributed with the regular agenda materials;

e. Draft the annual performance evaluation of the Executive Director, distribute it to CRTPA membership for comments, and develop the final evaluation for CRTPA approval;

f. Have authority to approve CRTPA expenditures of greater than $5,000, but no greater than $25,000;

g. Have authority to approve certain personnel actions, such as salary adjustments, disciplinary actions, and final approval of staff evaluations completed by the Executive Director;

h. Perform other duties as, from time to time, may be assigned by the Board.

4. If the chair is unable to serve the remainder of the chair’s term, the vice-chair shall automatically become the chair and the CRTPA shall elect a new vice-chair. In the event of the permanent inability of the Chairperson or Vice-Chairperson of the CRTPA to serve, a new officer(s) will be elected from the membership at the next meeting.

D. Administration

The administration of the CRTPA shall be as set forth in Sections 6.01 through 6.05 of the Interlocal Agreement. The Chairperson shall serve as the principle administrative officer of the Board. The Executive Director shall serve as the principal administrator of the CRTPA’s operations and staff and shall have responsibility for advising the Board regarding official CRTPA business and administration.

1. The Executive Director shall serve at the pleasure of the Board and shall report directly to the CRTPA Board for all matters regarding the administration and operation of the CRTPA and any additional personnel as deemed necessary. CRTPA staff will report directly to the Executive Director
and serve at the pleasure of the director. The Executive Director shall have authority to:

a. Approve expenditures for the normal operations of staff and planning projects not to exceed $5,000; $25,000 as long as those expenditures are consistent with the adopted Unified Planning Work Program (UPWP). Any item over this amount requires approval by the Executive Committee or the CRTPA Board;

b. Approve routine staff travel;

c. Hire, fire, assign duties to, and evaluate CRTPA staff, subject to review and concurrence of the Chairperson; and

d. Sign invoices, grant applications, and routine communications with local, state and federal agencies, except in those instances when the signature of the chair is required.

e. Approve an amendment to the Unified Planning Work Program that provides a one-time extension by no more than six months to a project schedule.

f. Approve an amendment to the Unified Planning Work Program that allows for a one-time amendment to the project scope and/or project cost by no more than $25,000.

2. The Executive Director, or designee, is responsible for the CRTPA meeting minutes and all notices and agendas for future meetings. The Executive Director shall also perform such other and additional duties as are necessary to carry out the objectives and functions of the CRTPA and the directives from the CRTPA membership.

3. The CRTPA General Counsel shall be under a legal services contract, the term of which is not to exceed thirty-six (36) months and shall serve at the pleasure of the Board and shall perform such duties assigned by the Board, the Chairperson or the Executive Director.

4. Executive Committee

a. The CRTPA shall establish an Executive Committee comprised of the Chair, Vice-Chair and immediate Past-Chair. The Executive Committee shall meet as directed by the Chair for any items not requiring board action. The Executive Committee shall meet at least one week prior to a regularly scheduled CRTPA meeting for items that will require Board
action at that Board meeting.

b. Should the CRTPA determine that the composition of the Executive Committee, as provided for in section a, above, does not adequately provide the level of representation that the CRTPA desires, the CRTPA may expand the Executive Committee to include additional members, as the CRTPA determines is appropriate. The addition of any other members will only be for the term of the present Executive Committee. Any additional members appointed shall have the appointment automatically terminated upon the election of new officers for the CRTPA. The appointment of additional members shall be by simple majority as provided herein.

c. The duties of the Executive Committee shall include:

- Advise and provide direction to the Executive Director on critical issues as they arise
- An annual evaluation of the Executive Director
- Review of the annual CRTPA Budget and Unified Planning Work Program (UPWP)
- Development of annual legislative priorities in consultation with the designated MPOAC representative.
- Review of legislative issues during session
- Establishment of CRTPA personnel policies and procedures
- Review of contracts
- Emergency approval of time-sensitive items

d. The Board shall have the authority to delegate additional duties to the Executive Committee.

e. As needed, the above duties of the Executive Committee shall be provided to the full Board.

E. Meetings

1. Regular meetings of the CRTPA shall be held as needed in the Tallahassee City Commission Chambers or other locations designated by the Chairperson.

2. Meetings will be held on the third Tuesday of each month, with the exception of July and August and such other times as scheduled by the Chairperson. Meeting dates will be adjusted by the Chairperson to accommodate holidays or other conflicts.

3. Special meetings of the CRTPA may be called by the Chairperson, or in the
absence of the chair, by the vice-chair. Special meetings may also be called on the initiative of four (4) or more voting members petitioning the chair.

4. There must be majority representation to constitute a quorum for the transaction of business. A quorum is defined as 51% of the voting interest of the CRTPA. An affirmative vote shall consist of a majority vote of the total quorum present. A quorum must be present for any matters to be voted on at any duly called CRTPA meeting.

5. **Board members may participate in virtual meetings provided a physical in-person quorum is met.**

6. Agenda materials for the CRTPA meetings shall be distributed to Board Members no later than seven days prior to the meeting, unless otherwise decided by the Chairperson. Supplemental materials shall be provided to the Board Members as soon as practicable.

7. Meetings will be open to the public. Citizen comments and suggestions are welcomed. Any group which requests in writing will be notified of CRTPA meetings. Members of the public are allowed to speak on any items not on the Agenda during the Public Comment period, with established time limits, and by providing a Speaker Card at the CRTPA meeting as set out in section F.

   Members of the public are allowed to comment on items on the agenda at the appropriate time following the same established rules for time limits and providing speaker cards.

8. The CRTPA may choose to hold workshops from time to time. A quorum shall not be necessary for conducting a workshop; however, all workshops shall be noticed in the same manner as regular meetings of the CRTPA.

9. The most current edition of Roberts Rules of Order Revised is the adopted rule of meeting procedure. The Chairperson (or the Vice Chairperson when serving as Chairperson) shall preside at all meetings.

10. The General Counsel or his designee shall serve as the “parliamentarian”. The CRTPA General Counsel shall advise the Chairperson and the Board at the direction of the Chairperson.

11. CRTPA meetings will be recorded and minutes will be prepared.

12. Where a Super-Majority Vote is required by the Interlocal Agreement or CRTPA Bylaws, such Super-Majority Vote shall be defined as two-thirds of the vote of the Board members in attendance and no less than 67 points,
regardless of the number of members in attendance.

13. The Executive Director shall serve as the clerk of the CRTPA.

14. As necessary, subcommittees and the chair of subcommittees shall be designated by the chair to investigate and report on specific subject areas of interest to the CRTPA. A subcommittee shall consist of at least three members.
F. Citizen Participation at Board Meetings

1. Citizen comments will be accepted during the meeting during the public comment portion of an action item or the designated Citizen Comment section of the meeting agenda.

2. Citizens may speak on issues related to the approved agenda or any issue for which the CRTPA has the statutory authority to act upon.

3. In order to maintain an orderly flow of public comment, citizens will be asked to complete a Request to Speak card. If the citizen is unable to complete the card, s/he will be assisted by the CRTPA staff.

4. Citizens will be allowed to speak for three minutes.

5. Large groups of citizens wishing to speak are encouraged to designate a spokesperson to represent their views.

G. Bylaw Amendments

The CRTPA Bylaws may be amended by a majority vote of the CRTPA. The CRTPA Board may adopt resolutions as necessary to implement, supplement or clarify the CRTPA Bylaws, but shall not substantively alter the policies or procedures contained in the Bylaws except upon a Super-Majority Vote. No less often than annually, the Board shall consider amendments to the Bylaws to incorporate prior resolutions issued by the Board, as appropriate.

H. Creation of Committees

The following committees have been created by the CRTPA, are ratified herein and shall serve as standing committees, with membership subject to appointment by the CRTPA Board:

1. The Technical Advisory Committee (TAC), which shall function as provided in Section 339.175(6)(d) and (8)(b), Florida Statutes, and as otherwise directed by the CRTPA Board. The TAC serves at the pleasure of the Board.

   a. The TAC serves in an advisory capacity to the CRTPA on matters related to coordinating transportation planning and programming including, but not limited to, review of CRTPA related transportation studies, reports, plans and programs. The TAC shall assist the CRTPA by providing technical resources and recommendations as requested.

   b. The membership of the TAC must include, whenever possible, planners; engineers; representatives of local aviation authorities, port
authorities, and public transit authorities or representatives of aviation
departments, seaport departments, and public transit departments of
municipal or county governments, as applicable; the school
superintendent of each county within the jurisdiction of the CRTPA or
the superintendent’s designee; and other appropriate representatives
of affected local governments.

c. In addition to any other duties assigned to it by the CRTPA or by state
or federal law, the TAC is responsible for considering safe access to
schools in its review of transportation project priorities, long-range
transportation plans, and transportation improvement programs, and
shall advise the CRTPA on such matters.

d. In addition, the TAC shall coordinate its actions with local school boards
and other local programs and organizations within the metropolitan
area which participate in school safety activities, such as locally
established community traffic safety teams. Local school boards must
provide the CRTPA with information concerning future school sites and
in the coordination of transportation service.

e. The TAC shall have additional advisory (non-voting) members as the
CRTPA deems advisable.

f. Each member of the TAC is expected to demonstrate interest in the
technical advisory committee’s activities through attendance at the
regularly scheduled meetings except for reasons of an unavoidable
nature. A majority of the TAC may recommend the removal of any
member who fails to attend, or arrange for an alternate to attend,
three or more meetings in a one-year period. Such recommendations
shall be forwarded to the appointing agency or governmental unit
through the CRTPA Executive Director.

2. The Citizens Advisory Committee (known as the Citizens Multimodal Advisory
Committee) (CMAC), which shall function as provided in Section
339.175(6)(e)1 and (8)(b), Florida Statutes, and as otherwise directed by the
CRTPA Board. The CMAC serves at the pleasure of the Board. The membership
on the CMAC must reflect a broad cross-section of local residents with an
interest in the development of an efficient, safe, and cost- effective
multimodal transportation system. Minorities, the elderly, and the
handicapped must be adequately represented as well as representatives and
users of various transportation modes.

a. The community at large shall be represented in the transportation
planning process by the CMAC. The CMAC serves in an advisory
capacity to the CRTPA for the purpose of assisting in the formulation of
the CRTPA’s goals and objectives, seeking reaction to planning proposals and providing comment with respect to the concerns of various segments of the population regarding their transportation needs.

b. Notwithstanding the above provisions, the CRTPA may, with the approval of the department and the applicable federal governmental agency, adopt an alternative program or mechanism to ensure citizen involvement in the transportation planning process.

V. CRTPA General Policies

A. The CRTPA agenda will be limited to required items only as determined by the Chairperson. Board Members are requested to coordinate with the Executive Director on those items that they wish to have considered, so that they can be adequately staffed prior to being heard by the Board.

B. The Executive Director is directed to assist the Chairperson in scheduling important matters for Board consideration, where practicable, for at least one discussion meeting prior to scheduling the matter for Board action at a subsequent meeting. Notwithstanding the foregoing, unless otherwise provided by law, Board action shall not be delayed nor subject to challenge simply because it was acted upon at the same meeting at which it was first discussed by the Board. Workshops, retreats and delegated subcommittees of Board Members shall also be considered as methods of exchanging information and opinions on and focusing the analysis of important matters that may later come before the Board for action.

VI. CRTPA Specific Policies

A. Any policy that affects planning efforts and not administration nor procedural policies of the CRTPA shall be adopted solely by resolution and not become part of these bylaws. Examples of this are resolutions that promote bicycle and pedestrian transportation, preservation of right-of-way, and consideration of the needs of the Transportation Disadvantaged in plan development. All resolutions will be kept in a separate section of each member’s agenda book for reference purposes.

B. A majority vote will be required by the CRTPA when amending, adding, or deleting projects from the Transportation Improvement Program (TIP), the Priority Project List, any Project Development and Environment Study, and any intersection improvement study requiring the approval of the CRTPA. Per Chapter 339.175(13) Florida Statutes, any amendment that affects projects in the first three years of the TIP must be approved on a recorded roll-call vote or hand-counted vote of a majority of the membership present.
VII. Modifications to the Long-Range Transportation Plan

A. A request to amend the Long-Range Transportation Plan (LRTP) will be reviewed by the TAC to
determine the technical applicability of the proposal for plan inclusion or removal and the CMAC-
recommendation, CRTPA Staff recommendation, and the recommendation of the TAC will be-
forwarded to the CRTPA Board.

B. If the CRTPA Board determines that the proposed amendment should be considered, the CRTPA-
Board may initiate the established plan amendment process in compliance and consistent with-
procedures established in Chapter 339 Florida Statutes and all applicable federal code. Per-
Chapter 339.175, Florida Statutes, any amendment that affects projects in the first three years of-
the LRTP must be approved on a recorded roll-call vote or hand-counted vote of a majority of the-
membership present.

C. In addition to the required public notification and public hearing of the plan amendment(s),-
efforts to communicate the plan amendment to the traditionally underserved (populations-
protected by Title VI of the Civil Rights Act of 1964) will be made and documented.

VIII. Funding of the CRTPA

C. Annually, each member government, with the exception of the Leon County School-
Board, shall pay a proportional share of the operating costs of the CRTPA, over and-
above the amount annually provided by federal and state sources. Proportional costs-
are based on population. To the extent that funding allocated for CRTPA operations-
are exceeded by expenses, the balance shall be funded by the members.

D. The CRTPA staff will perform only those services required by applicable Federal Code-
and State Statute. If tasks are requested by the CRTPA that are not part of the statutory-
duty of the CRTPA staff, additional funding will be provided by the member-
governments.

E. Annually prior to July 1 an estimate of the local funding amount will be made known in-
the Unified Planning Work Program. Concurrent with Subsequent to the adoption of-
the Unified Planning Work Program the CRTPA will adopt its annual operating budget. The Unified Planning Work Program is the de facto budget of the CRTPA.

F. No later than December 31, the CRTPA will send to each member government, with the-
exception of the Leon County School Board, their proportional share amount due based-
on prior fiscal year expenditures from October 1 through September 30. Payment of-
funds by participating governments will must be made to the CRTPA no later than-
December 31-March 31.

XI. Notices.
With the exception of the local government proportionate share notice of annual funding due, all notices, demands and correspondence required or provided for under this Agreement shall be in writing and delivered in person or dispatched by certified mail, postage prepaid, return receipt requested. Notice required to be given shall be as follows, addressed to the current incumbent:

**City of Tallahassee**
Mayor
300 South Adams Street
Tallahassee, FL 32301

City Attorney
300 South Adams Street
Tallahassee, FL 32301

**Leon County Board of County Commissioners**
Chairperson
301 S. Monroe Street, 5th Floor
Tallahassee, Florida 32301

County Attorney
301 S. Monroe Street, Suite 202
Tallahassee, Florida 32301

**Gadsden County Board of Commissioners**
Chairperson
9-B East Jefferson Street
Post Office Box 1799
Quincy, Florida 32353-1799

**Jefferson County Board of County Commissioners**
Chairperson
1 Courthouse Circle
Monticello, FL 32344

**Wakulla County Board of County Commissioners**
Chairperson
3093 Crawfordville Highway
Post Office Box 1263
Crawfordville, FL 32326

**Gadsden County Municipalities**
Mayor
City of Chattahoochee
P.O. Box 188
Chattahoochee, FL 32324

City Manager
City of Chattahoochee
P.O. Box 188
Chattahoochee, FL 32324
<table>
<thead>
<tr>
<th>Address</th>
<th>Contact</th>
</tr>
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<tbody>
<tr>
<td>Mayor Town Manager&lt;br&gt;Town of Greensboro&lt;br&gt;150 E 11th Street&lt;br&gt;Greensboro, FL 32330</td>
<td>Town Manager&lt;br&gt;Town of Greensboro&lt;br&gt;150 E 11th Street&lt;br&gt;Greensboro, FL 32330</td>
</tr>
<tr>
<td>Mayor City Manager&lt;br&gt;City of Gretna&lt;br&gt;Post Office Drawer 220&lt;br&gt;Gretna, Florida 32332</td>
<td>City Manager&lt;br&gt;City of Gretna&lt;br&gt;Post Office Drawer 220&lt;br&gt;Gretna, Florida 32332</td>
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<tr>
<td>Mayor Town Manager&lt;br&gt;Town of Havana&lt;br&gt;P. O. Box 1068&lt;br&gt;Havana, FL 32333-1068</td>
<td>Town Manager&lt;br&gt;Town of Havana&lt;br&gt;P.O. Box 1068&lt;br&gt;Havana, FL 32333-1068</td>
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<tr>
<td>Mayor City Manager&lt;br&gt;City of Midway&lt;br&gt;50 M.L. King Blvd.&lt;br&gt;Midway, FL 32343</td>
<td>City Manager&lt;br&gt;City of Midway&lt;br&gt;50 M.L. King Blvd.&lt;br&gt;Midway, FL 32343</td>
</tr>
<tr>
<td>Mayor City Manager&lt;br&gt;City of Quincy&lt;br&gt;404 W. Jefferson Street&lt;br&gt;Quincy, Florida 32351-2328</td>
<td>City Manager&lt;br&gt;City of Quincy&lt;br&gt;404 W. Jefferson Street&lt;br&gt;Quincy, Florida 32351-2328</td>
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<tr>
<td>Leon County School Board Chairperson&lt;br&gt;2757 W. Pensacola Street&lt;br&gt;Tallahassee, Florida 32304</td>
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<tr>
<td>Florida Department of Transportation District III Secretary&lt;br&gt;1074 Highway 90&lt;br&gt;Chipley, Florida 32428</td>
<td></td>
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<tr>
<td>Capital Region Transportation Planning Agency Executive Director&lt;br&gt;300 S. Adams Street, Mail Stop A-19&lt;br&gt;Tallahassee, FL 32301</td>
<td>General Counsel&lt;br&gt;300 S. Adams Street, Mail Stop A-19&lt;br&gt;Tallahassee, FL 32301</td>
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A party may unilaterally change its address or addressee by giving notice in writing to the other parties as provided in this section. Thereafter, notices, demands and other pertinent correspondence shall be addressed and transmitted to the new address and addressee.
A party may unilaterally change its address or addressee by giving notice in writing to the other parties as provided in this section. Thereafter, notices, demands and other pertinent correspondence shall be addressed and transmitted to the new address and addressee.
EXECUTIVE COMMITTEE AGENDA ITEM 4 E

REAPPORTIONMENT PLAN

TYPE OF ITEM: Discussion

STATEMENT OF ISSUE

Subsequent to each decennial Census, the CRTPA is required to review its membership apportionment plan. Per Florida Statute 339.175(3)(a), the membership is required reflect “an equitable geographic-population ratio basis”.

Based on the 2020 Census, the CRTPA’s regional population grew by 16,885 (367,413 to 384,298), an increase of 4.6%. The Tallahassee Urban Area (UA) (shown below) grew from 240,223 in 2010 to 252,934 in 2020, an increase of 12,711 residents (5.3%). The Tallahassee UA is developed by the Census Bureau based on housing density and should not be confused with the Urban Service Area. In general, the UA is developed based on an urban core of at least 425 residential units per square mile and at least 200 residential units per square mile outside the urban core.
Overall, the proportional population of each jurisdiction within the CRTPA changed very little as compared to 2010. Based on this, staff is recommending that the current membership apportionment be retained.

<table>
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<tr>
<th>County</th>
<th>2010 Population</th>
<th>Regional Pop.</th>
<th>% Voting</th>
<th>Points</th>
<th>2020 Population</th>
<th>Regional Pop.</th>
<th>% Voting</th>
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1 Gadsden municipalities have one consolidated vote worth 5 points.
2 Jefferson and Wakulla County Commission appointees represent their respective municipalities.
AGENDA ITEM 4F
FISCAL YEAR (FY) 2023 - FY 2027 AND FY 2024 - FY 2028
TRANSPORTATION IMPROVEMENT PROGRAMS
AMENDMENTS

STATEMENT OF ISSUE

The purpose of this item is to amend the CRTPA Fiscal Year (FY) 2023 – FY 2027 and the FY 2024 – FY 2028 Transportation Improvement Programs to add Project No. 436992-1 and funding that is rolling forward from a previous year. This agenda item is time sensitive. Staff is seeking approval of Resolution 2023-08-4F (Attachment 1) to add the following project:

- CR 268/Adams St. from CR 274 Martin Luther King Jr Blvd. to Clark St. (Project No. 436992-1): (Gadsden County) Provide funding in FY 23 for the construction of a five-foot wide sidewalk on the west side of the road.

HISTORY AND ANALYSIS

Adopted annually, the CRTPA’s TIP reflects those projects in the region that have received state and federal funding in the FDOT Work Program. After adoption, changes to a project can require an amendment to the CRTPA’s TIP. In this case, a previous FY 2021 project was delayed. In order for the project to advance, the TIP is amended to include the project and the funds roll-forward.

For the purpose of authorizing federal funds, the Federal Highway Administration (FHWA) recognizes the CRTPA’s FY 2023 – FY 2027 TIP through September 30th of the year, consistent with the federal fiscal year (Attachment 2). The CRTPA’s FY 2024 – FY 2028 TIP, effective July 1 of this year, is also amended to ensure consistency between the two documents (Attachment 3). The TIP Amendments are time sensitive as FDOT is seeking immediate authorization from FHWA for this project. The next scheduled Board meeting in September would not provide sufficient time to process the amendment and the authorization.

Subsequent to Executive Committee endorsement, both Transportation Improvement Programs will be updated to reflect the addition of the project. The amendments are transmitted to the FDOT for processing and further approval. At the September meetings, the agenda item will be provided to the Technical Advisory Committees and Citizens Multi-modal Advisory Committee, and to the Board.
This was the CRTPA Transportation Alternative Project Priority No. two in the FY 15 Application Cycle. The project will be constructed through a LAP Agreement with Gadsden County.

**RECOMMENDED ACTION**

Option 1: Adopt Resolution No. 2023-08-4F amending the FY 2023 – FY 2027 and the FY 2024 – FY 2028 Transportation Improvement Programs to reflect the addition of the project as follows: (Recommended/Roll Call Vote)

- **CR 268/Adams St. from CR 274 Martin Luther King Jr Blvd. to Clark St. (Project No. 436992-1):** (Gadsden County) Provide funding in FY 23 for the construction of a five-foot wide sidewalk on the west side of the road.

Option 2: Committee Discretion.

**ATTACHMENTS**

Attachment 1: Resolution No. 2023-08-4F
Attachment 2: FY 2023 – FY 2027 Transportation Improvement Program Project Page
Attachment 3: FY 2024 – FY 2028 Transportation Improvement Program Project Page
A RESOLUTION OF THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) EXECUTIVE COMMITTEE ENDORSING
THE AMENDMENTS TO THE FY 2023 – FY 2027 and FY 2024 – 2028 TRANSPORTATION IMPROVEMENT PROGRAMS

Whereas, the Capital Region Transportation Planning Agency (CRTPA) is the organization designated by the Governor of Florida on August 17, 2004 together with the State of Florida, for carrying out provisions of 23 U.S.C. 134 (h) and (i)(2), (3) and (4); CFR 450.324, 326, 328, 330, and 332; and FS 339.175 (5) and (7); and

Whereas, the Transportation Improvement Program (TIP) shall be endorsed annually by the CRTPA and submitted to the Governor of the State of Florida, to the Federal Transit Administration, and to the Federal Highway Administration, through the State of Florida;

Whereas, the TIP is periodically amended to maintain consistency with the Florida Department of Transportation Work Program and;

Whereas, The Executive Committee is authorized to approve time-sensitive documents pursuant to Section IV. CRTPA Bylaws, Subsection D.4.c., Duties of the Executive Committee;

Whereas, authorization for federal funding of projects within an urbanized area cannot be obtained unless the projects are included in the CRTPA’s TIP, and authorization of the federal funding for Project No. 436992-1 is time sensitive.

NOW, THEREFORE LET IT BE RESOLVED BY THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) THAT:

The CRTPA amends the FY 2023 – FY 2027 and the FY 2024 – FY 2028 Transportation Improvement Programs to reflect:

• The FY 2023 – FY 2027 TIP is amended to include Project No. 436992-1 and $627,615 in funding for the construction of a five-foot sidewalk. (CR 268/Adams St. from CR 274 Martin Luther King Jr Blvd. to Clark St.) Gadsden County.

• The FY 2024 – FY 2028 TIP is amended to include Project No. 436992-1 and $627,615 in funding for the construction of a five-foot sidewalk. (CR 268/Adams St. from CR 274 Martin Luther King Jr Blvd. to Clark St.) Gadsden County.

Passed and duly adopted by the Capital Region Transportation Planning Agency Executive Committee on this 22nd day of August 2023.

Capital Region Transportation Planning Agency

By: ______________________________

Attest
Rick Minor, Chair

Greg Slay, Executive Director
CR 268 ADAMS ST FROM CR 274 MARTIN LUTHER KING JR BLVD TO CLARK ST
4369921 Non-SIS

Project Description:
Notes: 5 Foot Sidewalk on the west side.
Lead Agency: MANAGED BY GADSDEN COUNTY BOC
County: GADSDEN
Length: .576
Phase Group: CONSTRUCTION

From: CR 274 MARTIN LUTHER KING JR BLVD
To: CLARK ST

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<th>2024</th>
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<th>2026</th>
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**Total Project Cost:** 627,615

Prior Year Cost: 0
Future Year Cost: 0

Transportation Alternative Priority No. 2 on the adopted 2015 Priority List.
CR 268 ADAMS ST FROM CR 274 MARTIN LUTHER KING JR BLVD TO CLARK ST
4369921 Non-SIS

Project Description:
Notes: 5 Foot Sidewalk on the west side.
Lead Agency: MANAGED BY GADSDEN COUNTY BOCC
County: GADSDEN
Length: .576
Phase Group: CONSTRUCTION

From: CR 274 MARTIN LUTHER KING JR BLVD
To: CLARK ST

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627,615

Prior Year Cost: 0
Future Year Cost: 0
Total Project Cost: 627,615
LRTP: 2045 RMP Table 5-9 - Page 5-11

Transportation Alternative Priority No. 2 on the adopted 2015 Priority List.

Table 5-9 - Page 5-11