



## **CRTPA EXECUTIVE COMMITTEE**

MEETING OF TUESDAY, AUGUST 24, 2021 AT 2:00 PM

TALLAHASSEE CITY HALL  
TALLAHASSEE ROOM (2<sup>nd</sup> 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. **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 2020 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 2020 Financial Statements.

#### **B. 2022 CRTPA Budget**

The CRTPA's budget for Fiscal Year 2022 has been developed for Executive Committee discussion.

*If you have a disability requiring accommodations, please contact the Capital Region Transportation Planning Agency at (850) 891-8630. The telephone number of the Florida Relay TDD Service is # 711.*

**C. CRTPA Fiscal Policies and Procedures**

This item seeks approval of the CRTPA Fiscal Policy.

**D. Citizens Multimodal Advisory Committee (CMAC) Membership**

This item provides a discussion regarding the make-up of the CRTPA's Citizens Multimodal Advisory Committee.

**E. CRTPA Fiscal Years 2021-2025 Transportation Improvement Program (TIP) Amendment**

The FDOT has requested the CRTPA approve a time sensitive amendment to an existing project in Gadsden County (CR 159 Salem Road over Swamp Creek Bridge No. 500032).

**F. CRTPA Attorney Contract**

This item seeks direction related to the contract of the CRTPA attorney.

**G. Annual Evaluation of the Executive Director**

The annual evaluation of the Executive Director will be discussed.

**4. 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 located at the rear of the meeting room. Speakers are requested to limit their comments to three (3) minutes.

**5. EXECUTIVE DIRECTOR'S REPORT**

**6. 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.



## **EXECUTIVE COMMITTEE AGENDA ITEM 3A**

### **CRTPA FY 2020 FINANCIAL STATEMENTS**

**TYPE OF ITEM:** Action

#### **STATEMENT OF ISSUE**

The purpose of this item is to discuss the FY 2020 CRTPA Financial Statements developed for the period of October 1, 2019 – September 30, 2020.

#### **RECOMMENDED ACTION**

Option 1: Recommend the CRTPA Governing Board accept the CRTPA's FY 2020 Financial Statements.

#### **BACKGROUND AND ANALYSIS**

The CRTPA Auditors, James Moore and Co., conducted a Single Audit and completed the CRTPA FY 2020 Financial Statements (provided as **Attachment 1**). The CRTPA's management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America. Additionally, the CRTPA grants require compliance with federal and state laws and regulations and the provisions of the grant agreements, including associated accounting and reporting requirements.

#### **Summary of Auditor's Results**

The Audit (see page 45 of **Attachment 1**) 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. Note, this is the second consecutive year that the CRTPA's Audit did not include any findings and was submitted timely.

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, 2020.

### **OPTIONS**

Option 1: Recommend the CRTPA Governing Board accept the CRTPA FY 2020 Financial Statements.  
(Recommended)

Option 2: CRTPA Executive Committee Discretion.

### **ATTACHMENT**

Attachment 1: CRTPA FY 2020 Financial Statements

# **CAPITAL REGION TRANSPORTATION PLANNING AGENCY**

## **Annual Financial Statements**

**For the Fiscal Year Ended  
September 30, 2020**



**PREPARED BY:**

**Financial Services Department  
Financial Reporting Division  
City of Tallahassee, Florida**

# **Financial Statements**

Capital Region

Transportation Planning Agency

*Fiscal Year Ended September 30, 2020*

*with Independent Auditors' Report*

**Capital Region Transportation Planning Agency  
Financial Statements  
Fiscal Year Ended September 30, 2020**

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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 Financial Statements**

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, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### ***Management's Responsibility 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; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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## ***Opinions***

In our opinion, based on our audit, the financial statements referred to above 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, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***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.

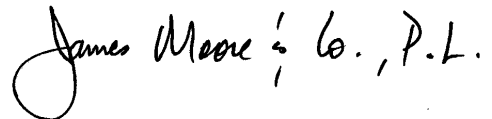
### ***Other Information***

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), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and were derived from and relate 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 25, 2021 on our consideration of Capital Region Transportation Planning 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.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive, flowing style.

Tallahassee, Florida  
June 25, 2021

## **CAPITAL REGION TRANSPORTATION AGENCY**

### **Management's Discussion and Analysis**

This section of CRTPA's annual financial report is designed to provide the reader with a better understanding of the financial activity for the fiscal year that ended September 30, 2020. Notes mentioned below are Notes to the Financial Statements, which follow the statements.

### **FINANCIAL HIGHLIGHTS**

- Total assets and deferred outflows of resources of \$1,444,000 decreased by approximately \$116,000 from the prior year primarily due to the increase in OPEB related deferred outflows and accrued expenses and a decrease in Due From Other Governments. Total liabilities and deferred inflows of \$1,656,000 increased by \$1,000. 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 \$117,000 during the fiscal year primarily due to the net effect of increased Pension liability and Other Post employment liability to recognize future obligations and decreases in Due From Other Governments and Accounts Payable and Accrued Expenses.
- Revenues of \$1,586,000, primarily operating grants, were received during the fiscal year, as compared to approximately \$1,610,000 in prior year. Expenses of \$1,703,000, primarily personnel expenses and contractual services, were incurred during the fiscal year, as compared to approximately \$1,729,000 in the prior year.

### **An Overview of the Financial Statements**

#### **Required Components of CRTPA's Annual Financial Report**

Management's Discussion and Analysis
--------------------------------------

#### **Basic Financial Statements**

Government-wide Financial Statements	Fund Financial Statements
Notes to the Financial Statements	

Required Supplementary Information
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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:

<b>Scope</b>	Includes CRTPA's revenues, which are primarily from operating grants
<b>Required financial statements</b>	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances
<b>Accounting basis and Measurement focus</b>	Modified accrual accounting and current financial resources focus
<b>Type of asset / liability information</b>	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets are included
<b>Type of inflow / outflow information</b>	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

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table reflects the condensed Statement of Net Position compared to the prior year. Deferred inflows of resources decreased by \$136,000. CRTPA's net position decreased by approximately \$117,000 in fiscal year 2020. Total assets decreased by \$155,000 and total liabilities increased by approximately \$137,000.

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

	2020	2019	\$ Change
<b>Assets</b>			
Due from other governments	\$ 881	\$ 1,031	\$ (150)
Capital assets, net of accumulated depreciation	1	6	(5)
Total assets	<u>882</u>	<u>1,037</u>	<u>(155)</u>
<b>Deferred outflows of resources</b>			
Pension related deferred outflows	469	469	-
OPEB related deferred outflows	93	54	39
Total deferred outflows	<u>562</u>	<u>523</u>	<u>39</u>
Total assets and deferred outflows	<u>1,444</u>	<u>1,560</u>	<u>(116)</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable and accrued expenses	137	303	(166)
Due to other governments	542	549	(7)
Compensated absences	79	46	33
Total current liabilities	<u>758</u>	<u>898</u>	<u>(140)</u>
<b>Noncurrent liabilities</b>			
Net OPEB obligation	262	211	51
Net pension liability	608	374	234
Compensated absences	-	8	(8)
Total noncurrent liabilities	<u>870</u>	<u>593</u>	<u>277</u>
Total liabilities	<u>1,628</u>	<u>1,491</u>	<u>137</u>
<b>Deferred inflows of resources</b>			
Pension related inflows	12	147	(135)
OPEB related deferred inflows	16	17	(1)
Total deferred inflows	<u>28</u>	<u>164</u>	<u>(136)</u>
Total liabilities and deferred inflows	<u>1,656</u>	<u>1,655</u>	<u>1</u>
<b>Net position</b>			
Net investment in capital assets	1	6	(5)
Unrestricted	<u>(213)</u>	<u>(101)</u>	<u>(112)</u>
Total net position	<u>(212)</u>	<u>(95)</u>	<u>(117)</u>
Total Liabilities, deferred inflows, and net position	<u>\$ 1,444</u>	<u>\$ 1,560</u>	<u>\$ (116)</u>

## CHANGES IN NET POSITION

In 2020, CRTPA's total revenues were \$1,586,000 and expenses were \$1,703,000, resulting in a decrease in net position of \$117,000. 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 Table 2**  
**Changes in Net Position**  
**For the year ended September 30**  
**Governmental Activities**  
**(in thousands)**

<b>FINANCIAL STATEMENTS</b>			
	<b>2020</b>	<b>2019</b>	<b>\$ Change</b>
<b>Program revenues</b>			
<b>Operating grants and contributions</b>			
Operating grants and contributions	\$ 1,584	\$ 1,602	\$ (18)
Increase in FMV of investments	2	5	(3)
Miscellaneous	-	3	(3)
Total program revenues	<u>1,586</u>	<u>1,610</u>	<u>(24)</u>
<b>Expenses</b>			
Transportation	1,698	1,726	(28)
Depreciation	5	3	2
Total expenses	<u>1,703</u>	<u>1,729</u>	<u>(26)</u>
Increase (Decrease) in net position	<u>\$ (117)</u>	<u>\$ (119)</u>	<u>\$ 2</u>

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)**

<b>Fund</b>	<b>Fund Balances 9/30/2019</b>	<b>Sources</b>	<b>Uses</b>	<b>Sources Over (Under) Uses</b>	<b>Fund Balance 9/30/2020</b>
General	\$ 151	\$ 844	\$ 844	\$ -	\$ 151
Special revenue	27	818	790	28	55
Total	<u>\$ 178</u>	<u>\$ 1,662</u>	<u>\$ 1,634</u>	<u>\$ 28</u>	<u>\$ 206</u>

## 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.

## CAPITAL ASSETS

The Agency's capital assets, net of accumulated depreciation, as of September 30, 2020, were \$1,000. See Note III.A. for more information about the CRTPA's capital assets.



### **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 2021 BUDGET**

CRTPA's General Fund Budget for fiscal year 2021 totaling \$880,108 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 850-891-8048.

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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, 2020**  
**(in thousands)**

**Assets and deferred outflows of resources**

Current assets:

Due from other governments	\$ 881
<b>Total current assets</b>	<u>881</u>

Capital assets:

Capital assets, net of accumulated depreciation	1
<b>Total assets</b>	<u>882</u>

Deferred outflows of resources:

Pension related deferred outflows	469
Other post-employment benefits related deferred outflows	93
<b>Total deferred outflows of resources</b>	<u>562</u>

<b>Total assets and deferred outflows of resources</b>	<u><u>\$ 1,444</u></u>
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**Liabilities, deferred inflows of resources and net position**

Current liabilities:

Accounts payable and accrued expenses	\$ 137
Due to other governments	542
Compensated absences	79
<b>Total current liabilities</b>	<u>758</u>

Noncurrent liabilities:

Net other post-employment benefits liability	262
Net pension liability	608
<b>Total noncurrent liabilities</b>	<u>870</u>
<b>Total liabilities</b>	<u>1,628</u>

Deferred inflows of resources:

Pension related deferred inflows	12
OPEB related deferred inflows	16
<b>Total deferred inflows of resources</b>	<u>28</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>1,656</u>

Net position:

Net investment in capital assets	1
Unrestricted	(213)
<b>Total net position</b>	<u>(212)</u>

<b>Total liabilities, deferred inflows of resources, and net position</b>	<u><u>\$ 1,444</u></u>
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*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, 2020**  
(in thousands)

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary government:					
Transportation	\$ 1,698	\$ -	\$ 1,584	\$ -	\$ (114)
Depreciation	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Total primary government	<u>\$ 1,703</u>	<u>\$ -</u>	<u>\$ 1,584</u>	<u>\$ -</u>	<u>\$ (119)</u>
General revenues:					
Increase in fair value of investments					\$ <u>2</u>
Change in net position					<u>(117)</u>
Net position - October 1, 2019					<u>(95)</u>
Net position - September 30, 2020					<u>\$ (212)</u>

*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, 2020**  
**(in thousands)**

	<u>General</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Due from other governments	\$ 464	\$ 417	\$ 881
Total assets	<u>\$ 464</u>	<u>\$ 417</u>	<u>\$ 881</u>
<b>Liabilities and fund balance</b>			
Accounts payable and accrued expenses	\$ 31	\$ 102	\$ 133
Due to other governments	<u>282</u>	<u>260</u>	<u>542</u>
Total liabilities	<u>313</u>	<u>362</u>	<u>675</u>
Fund balance:			
Committed	<u>151</u>	<u>55</u>	<u>206</u>
Total fund balance	<u>151</u>	<u>55</u>	<u>206</u>
Total liabilities and fund balance	<u>\$ 464</u>	<u>\$ 417</u>	<u>\$ 881</u>

*The notes to the financial statements are an integral part of these financial statements.*

**Capital Region Transportation Planning Agency  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
September 30, 2020  
(in thousands)**

Total fund balance per the governmental fund financial statements	\$ 206
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.	562
OPEB liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(262)
Certain amounts related to the net pension liability are deferred and amortized over time and are not reported in the governmental funds.	(608)
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.	(28)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(79)
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	1
Other miscellaneous adjustments	<u>(4)</u>
Total net position per the government-wide statement of net position	<u>\$ (212)</u>

*The notes to the financial statements are an integral part of these financial statements.*

**Capital Region Transportation Planning Agency**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance**  
**Governmental Funds**  
**Year ended September 30, 2020**  
**(in thousands)**

	<u>General</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
<b>Revenues by source:</b>			
Intergovernmental:			
Federal	\$ 758	\$ 758	\$ 1,516
State	-	26	26
Local	-	6	6
CRTPA Members	84	-	84
Increase in fair market value of investments	<u>2</u>	<u>-</u>	<u>2</u>
Total revenues	<u>844</u>	<u>790</u>	<u>1,634</u>
<b>Expenditures:</b>			
Current:			
Transportation:			
Personnel services	629	-	629
Operating expenses	106	790	896
Administrative charges	<u>81</u>	<u>-</u>	<u>81</u>
Total expenditures	<u>816</u>	<u>790</u>	<u>1,606</u>
Excess of revenues over (under) expenditures	<u>28</u>	<u>-</u>	<u>28</u>
Transfers In	-	28	28
Transfers Out	<u>(28)</u>	<u>-</u>	<u>(28)</u>
Total other financing sources (uses)	<u>(28)</u>	<u>28</u>	<u>-</u>
Net change in fund balance	-	28	28
Fund balances - October 1, 2019	<u>151</u>	<u>27</u>	<u>178</u>
Fund balances - September 30, 2020	<u>\$ 151</u>	<u>\$ 55</u>	<u>\$ 206</u>

*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, 2020  
(in thousands)**

Net change in fund balance per the governmental fund financial statements	\$ 28
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.	(25)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives.	(10)
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.	(99)
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.	<u>(11)</u>
Change in net position per the government-wide Statement of Activities	<u>\$ (117)</u>

*The notes to the financial statements are an integral part of these financial statements.*

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## **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

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**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.

**Capital Region Transportation Planning Agency  
Notes to the Financial Statements  
September 30, 2020**

**Note I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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 Comprehensive Annual Financial Report (CAFR) along with fair value and credit and interest rate disclosures pertaining to the cash and investments pool. The City CAFR 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](mailto:Patrick.Twyman@talgov.com).

**CAPITAL ASSETS** - Capital assets are defined as assets with a cost of \$1,000 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, 2020.

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

Executive		Senior Management		General	
Creditable Service Hours	Leave Earned per Hour	Creditable Service Hours	Leave Earned per Hour	Creditable Service Hours	Leave Earned per Hour
0-2,079	0.057693	0-2,079	0.057693	0-10,400	0.057693
2,080-10,400	0.080770	2,080-10,400	0.069231	10,401-20,800	0.069231
10,401-20,800	0.092308	10,401-20,800	0.080770	20,801-41,600	0.080770
over 20,800	0.103847	20,801-41,600	0.092308	over 41,600	0.092308
	-	over 41,600	0.103847		-

**Capital Region Transportation Planning Agency  
Notes to the Financial Statements  
September 30, 2020**

**Note I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**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**

Capital asset activity for the year ended September 30, 2020 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Depreciable assets				
Equipment	\$ 29	\$ -	\$ -	\$ 29
Total depreciable assets	<u>29</u>	<u>-</u>	<u>-</u>	<u>29</u>
Less accumulated depreciation for:				
Equipment	23	5	-	28
Total capital assets, net	<u>\$ 6</u>	<u>\$ (5)</u>	<u>\$ -</u>	<u>\$ 1</u>

There was \$4,699 of depreciation expense during the year ended September 30, 2020.

**B. INTERFUND TRANSFERS**

In fiscal year ended September 30, 2020 interfund transfers were as follows:

	<b>September 30, 2020</b>		
	Transfers In	Transfers Out	Total
General Fund	\$ -	\$ (28)	\$ (28)
Special Revenue Fund	28	-	28
Subtotal	<u>\$ 28</u>	<u>\$ (28)</u>	<u>\$ -</u>



**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note III Detail Notes - All Funds (CONTINUED)**

**C. 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, 2020 the net amount due from the CRTPA members was approximately \$90,505.

Certain general and administrative functions are charged to the CRTPA by the City of Tallahassee. For the year ended September 30, 2020, the amount of these charges was \$80,900.

**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 \$1,000,000. Losses above that amount are insured through an excess policy. General liability, automobile and employment liability are 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 race, gender, and other discrimination or disparate treatment allegations. 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, 2020. 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).

	City of Tallahassee Plan
<b>Plan Obligations and Expense (in thousands):</b>	
Net pension liability	\$ 607
Pension related deferred outflows	\$ 469
Pension related deferred inflows	\$ (12)
<b>Membership Statistical - 2019</b>	
Retirees and beneficiaries of deceased retirees	-
Terminated employees entitled to benefits but not yet receiving benefits	-
Active employees	5

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

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

**B. PENSION PLAN OBLIGATIONS (CONTINUED)**

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.

**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.

	<b>City Plan</b>	
	<b>Part C—Employees hired prior to April 1, 2013</b>	<b>Part D—Employees hired after April 1, 2013</b>
<b>Normal Retirement Benefits:</b>		
Age	62 (or 30 years of Credited Service, regardless of age)	65 (or 33 years of Credited Service, regardless of age)
Years of Credited Service (minimum)	5	5
Benefit Calculation	2.25% x AFC x Years of Credited Service	2.25% x AFC x Years of Credited Service
Average Final Compensation (AFC)	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.	Average of the highest consecutive 5 years of Credited Service
Maximum Benefit	81% of AFC	81% of AFC
COLA	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)	3% increase in benefits each 10/1 starting at the later of normal retirement date of age 65
Early Retirement	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.	

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

**B. PENSION PLAN OBLIGATIONS (CONTINUED)**

**1. DEFINED BENEFIT PROVISION (CONTINUED)**

DEFERRED BENEFIT PROVISION (CONTINUED)		
	City Plan	
	Part C—Employees hired prior to April 1, 2013	Part D—Employees hired after April 1, 2013
Normal Retirement Benefits:		
Disability	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.	
Contributions Rates – actuarially determined for the year ended September 30, 2020		
City	24.72%	
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 and net pension liability for the reporting period ending September 30, 2020 were determined as of September 30, 2019, as reported in the October 1, 2019 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, 2020 was as follows (in thousands):

Total pension liability	\$ 4,912
Plan fiduciary net position	4,305
Net pension liability	607
Plan fiduciary net position as a % of total pension liability	87.64%
CRTPA's proportion of the net pension liability	0.38%

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

**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, 2019, 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, 2019, 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.

	City Plan
Valuation Date	September 30, 2019
Actuarial Cost Method	Entry age, normal
Retirement Age	Experience - based table of rates that are specific to the type of eligibility condition.
Remaining Amortization Period	30 years
Asset Valuation Method	20% of the difference between expected actuarial value and market value is recognized annually with a 20% corridor around market value
Inflation rate	2.50%
Salary Increase, Including Inflation Rate	A range of 2.95% to 5%, depending on completed years of service including inflation.
Investment Rate of Return	7.50%
Mortality Rate:	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for postretirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males the base mortality rates include a 50% blue collar adjustment and a 50% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment.
Experience Study	Based on the last experience study dated June 24, 2016, new salary, retirement, employment separation, disability and administrative assumptions are being phased-in over a three-year period. The October 1, 2018 Actuarial Valuation (dated May 16, 2019) fully phased-in the new assumptions.

**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, 2020.

Asset Class	Target Allocation Percentage	Long-Term Expected Real Rate of Return
Domestic equity	36%	4.5%
International equity	10%	5.0%
Emerging markets equity	5%	6.4%
Fixed income	19%	1.6%
Real estate	15%	5.0%
Private equity	5%	8.0%
Private credit	5%	6.8%
Timber	5%	4.7%
Total	100%	

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

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

**B. PENSION PLAN OBLIGATIONS (CONTINUED)**

**3. INVESTMENTS (CONTINUED)**

purpose of providing benefits to members of the City Plan and their beneficiaries.

For the year ended September 30, 2020, the annual money-weighted rate of return on the City Plan's investments, net of investment expense, was 3.73%. 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 (7.50%) 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 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):

CRTPA Net Pension Liability (Asset) – City Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City Plan	\$ 319,945	\$ 153,687	\$ 17,138
CRTPA'S Proportionate Share	\$ 1,263	\$ 607	\$ 68

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.
- ◆ 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.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

**B. PENSION PLAN OBLIGATIONS (CONTINUED)**

4. DISCOUNT RATES (CONTINUED)

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

For the year ended September 30, 2020, CRTPA recognized pension expense of \$197,000 for its proportionate share of the Plan. At September 30, 2020, CRTPA reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ 162	\$ -	\$ 162
Assumption Changes	175	-	175
Change in cost-sharing allocation percentage	33	(8)	25
Net difference between projected and actual earnings on pension plan investments	-	(4)	(4)
Total	<u>\$ 370</u>	<u>\$ (12)</u>	<u>\$ 358</u>

Deferred outflows of resources related to the City Plan in the amount of \$99,000 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as follows (in thousands):

Year Ending September 30,	
2021	\$ 96
2022	100
2023	96
2024	66
Total	<u>\$ 358</u>

**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, 2020, 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.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

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

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, 2020, of net OPEB liabilities, related deferred inflows and outflows of resources, and OPEB expenses using a valuation date and measurement date of September 30, 2019 are summarized as follows (in thousands):

OPEB Plan Obligations and Expenses	CRTPA Share of City Plan Amounts
Net OPEB Liability	\$262
OPEB Related Deferred Outflows	93
OPEB Related Deferred Inflows	16
OPEB Expense	24

**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, 2020, the CRTPA reported a liability of \$261,671 for its employees' proportionate share of the net OPEB liability. The net OPEB liability was measured as of September 30, 2019.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

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

The total OPEB liability and contribution rate was determined by an actuarial valuation as of September 30, 2019. The total OPEB liability was rolled forward one year. The significant assumptions used were as follows:

Actuarial Cost Method	Entry Age Normal
Normal Inflation	2.25%.
Discount Rate	2.81%, the resulting Single Discount Rate based on the expected rate of return on OPEB Plan investments as of September 30, 2019 at 7.50% and the long term municipal bond rate as of September 28, 2017 at 2.75%.
Salary Increases	2.95% to 6.40%, including inflation; varies by plan type and years of service.
Retirement Age	Experience based table of rates that are specific to the plan and type of eligibility condition.
Mortality	Mortality Tables used for Regular Class and Special Risk Class members in the July 1, 2018 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2008 through 2013.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 3.7% for 2020 (based on actual premium rates), followed by 6.25% for 2020, and gradually decreasing to an ultimate trend rate of 3.99% plus 0.46% increase to reflect the Excise Tax on High-Cost Employer Health Plans.
Aging factors and Expenses	Based on the 2013 SOA Study "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
Other Information Notes:	There were no benefit changes during the year. Assumption changes reflect the following changes: <ul style="list-style-type: none"> <li>- The Single Discount Rate from the beginning of the year at 3.88% is changed to the end of the year at 2.81%.</li> <li>- Per capita costs and premiums updated based on information provided.</li> <li>- Assumed ultimate rate of inflation was revised from 2.5% to 2.25 and the healthcare cost trend was revised to reflect that change.</li> </ul>



**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

**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 2.81%, 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):

Current Single Discount Rate Assumption		
1% Decrease 1.81%	2.81%	1% Increase 3.81%
\$301	\$262	\$229

*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):

Current Healthcare Cost Trend Rate Assumption		
1% Decrease		1% Increase
\$236	\$262	\$293

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.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2020**

**Note IV Other Information (CONTINUED)**

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

Based on a valuation date and measurement date of September 30, 2019, CRTPA recognized OPEB expenses of \$23,691 for the year ended September 30, 2020. At September 30, 2020, CRTPA reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Inflows of Resources
Change in Net OPEB Liability due to Change in Cost-Sharing Allocation Percentage	\$ 52	\$ -	\$ 52
Assumption Changes	28	11	17
Net difference between projected and actual earnings on OPEB plan investments	1	2	(1)
Net difference between projected and actual earnings on OPEB plan investments	-	3	(3)
Total	<u>\$ 81</u>	<u>\$ 16</u>	<u>\$ 65</u>

Deferred outflows of resources related to the plan of \$12,096, 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, 2021. Other amounts reported as OPEB related deferred outflows and inflows of resources will be recognized in future OPEB expense, as follows (in thousands):

Year Ending September 30	Net Amount
2021	\$ 11
2022	11
2023	11
2024	12
2025	13
Thereafter	7
Total	<u>\$ 65</u>

**D. NON-CURRENT LIABILITIES**

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities (in thousands)::				
Compensated absences	\$ 8	\$ 32	\$ 40	\$ -
OPEB liability	211	76	25	262
Net pension liability	374	473	239	608
Total noncurrent liabilities	<u>\$ 593</u>	<u>\$ 581</u>	<u>\$ 304</u>	<u>\$ 870</u>

**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.

**Capital Region Transportation Planning Agency  
Notes to the Financial Statements  
September 30, 2020**

**Note IV Other Information (CONTINUED)**

**F. EVALUATION OF SUBSEQUENT EVENTS**

The CRTPA has evaluated subsequent events through June 25, 2021, the date the financial statements were available to be issued.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

THIS SUBSECTION CONTAINS THE FOLLOWING:

Budgetary Comparison Schedule

Proportionate Share of Net Pension Liability - 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, 2020  
(Unaudited)  
(in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts (Budgetary Basis)</b>	<b>Final Budget Positive (Negative)</b>
<b>Budgetary Fund Balance - October 1</b>	\$ 8	\$ 8	\$ 8	\$ -
<b>Resources</b>				
Taxes	-	-	-	-
Intergovernment Revenues	833	833	842	9
Interest Earned	-	-	2	2
Miscellaneous	7	7	-	(7)
Amounts Available for Appropriations	<u>848</u>	<u>848</u>	<u>852</u>	<u>4</u>
<b>Charges to Appropriations</b>				
Transportation	<u>848</u>	<u>848</u>	<u>824</u>	<u>24</u>
Total Charges to Appropriations	<u>848</u>	<u>848</u>	<u>824</u>	<u>24</u>
<b>Budgetary Fund Balance - September 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 28</u>

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

See Independent Auditors' Report.

**Capital Regional Transportation Planning Agency  
Proportionate Share of Net Pension Liability  
City of Tallahassee Pension Plan  
Last Ten Fiscal Years  
September 30, 2020  
(Unaudited)  
(in thousands)**

<b>Measurement year ending September 30,</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Net Pension Liability (Asset)	\$ 607	\$ 374.00	\$ 193.00	\$ 112.00	\$ 67.00	\$ 95.00
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.64 %	92.12	95.02	95.86	97.48	95.86
Employer's Proportion of the Net Pension Liability	0.38 %	0.38	0.34	0.26	0.24	0.23
Covered Employee Payroll	400	389.00	389.00	380.00	294.00	257.00
Net Pension Liability as a Percentage of Covered Employee Payroll	151.75 %	96.14 %	49.61 %	29.47 %	22.79 %	36.00 %

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

See Independent Auditors' Report.

**Capital Regional Transportation Planning Agency  
Schedule of Contributions  
City of Tallahassee Pension Plan  
Last Ten Fiscal Years  
(Unaudited)  
(in thousands)**

<b>Fiscal year ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2014	\$ 37	\$ 37	\$ -	\$ 242	15.18
2015	39	39	-	257	15.18
2016	38	38	-	294	12.93
2017	50	50	-	380	13.16
2018	73	73	-	389	18.77
2019	82	82	-	400	20.50
2020	\$ 99	\$ 99	\$ -	\$ 417	23.74

*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, 2018  
Measurement date: September 30, 2020

*Notes: Actuarially determined contribution rates are calculated as of October 1, 2018, for the fiscal year ended September 30, 2020. Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.*

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Pay (with 1.09% payroll growth assumption), Closed
Remaining amortization period	30 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	7.5%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for postretirement mortality) with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 50% blue collar adjustment and a 50% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment.
Notes	See Discussion of Valuation Results in the October 1, 2018 Actuarial Valuation Report dated May 16, 2019.

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)**

Measurement year ending September 30,	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 5	\$ 6	\$ 5
Interest on the total OPEB liability	10	9	6
Actual and expected experience difference	(3)	-	-
Changes in assumptions	33	(7)	(10)
Changes in allocation percentages	20	43	-
Benefit payments	(13)	(12)	(8)
<b>Net change in total OPEB liability</b>	<u>52</u>	<u>39</u>	<u>(7)</u>
<b>Total OPEB liability - beginning</b>	<u>225</u>	<u>186</u>	<u>193</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>277</u></u>	<u><u>225</u></u>	<u><u>186</u></u>
<b>Plan Fiduciary Net Position</b>			
Contribution - employer	6	5	4
Net investment income	1	3	2
Benefit payments	(6)	(7)	(5)
<b>Net change in plan fiduciary net position</b>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Plan fiduciary net position - beginning</b>	<u>14</u>	<u>13</u>	<u>12</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>15</u></u>	<u><u>14</u></u>	<u><u>13</u></u>
<b>Net OPEB liability (a)-(b)</b>	<u><u>\$ 262</u></u>	<u><u>\$ 211</u></u>	<u><u>\$ 173</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	5.07 %	9.62 %	8.04 %
Covered-employee payroll	\$ 400	\$ 389	\$ 294
Net OPEB liability as a percentage of covered-employee payroll	65.50 %	54.13 %	58.06 %

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

See Independent Auditors' Report.



**Capital Regional Transportation Planning Agency**  
**Schedule of Contributions-OPEB**  
**Last Ten Fiscal Years**  
**(Unaudited)**  
**( in thousands)**

<b>Fiscal year ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2020	\$ 15	\$ (6)	\$ 9	\$ 400	1.50
2019	14	(5)	9	389	1.29
2018	\$ 10	\$ (4)	\$ 6	\$ 294	1.36

**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*

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

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

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	26 years
Asset valuation method	Market Value
Inflation	2.5%
Salary increases	2.95% to 6.4% including inflation; varies by plan type and years of service
Investment rate of return	3.88%, net of OPEB plan expense, including inflation.
Retirement age	Experience?based table of rates that are specific to the plan and type of eligibility condition.
Mortality	RP-2000 Healthy Annuitant Mortality Table, with mortality improvements projected to all future years using Scale BB. For females, the base mortality rates include a 100% white collar adjustment. For males, the base mortality rates include a 50% white collar adjustment and a 50% blue collar adjustment for General Employees and a 10% white collar adjustment and a 90% blue collar adjustment for Police Officers and Firefighters. These are the same mortality rates currently in use for Regular and Special Risk Class members of the Florida Retirement System (FRS). They are based on the results of a statewide experience study covering the period 2008 through 2013.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 6.1% and gradually decreasing to an ultimate trend rate of 4.73% (including the impact of the excise tax).
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.

## **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  
Schedule of Findings and Questioned Costs  
Independent Accountants' Examination Report  
Independent Auditor's Management Letter Required by the Office of the Auditor General

**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, 2020, 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 25, 2021.

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

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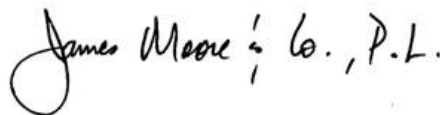
2477 Tim Gamble Place, Suite 200  
Tallahassee, FL 32308-4386  
Telephone: 850-386-6184

### ***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.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large loop at the beginning.

Tallahassee, Florida  
June 25, 2021

**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**

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, 2020. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance, and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

***Opinion on Each Major Federal Program***

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, 2020.

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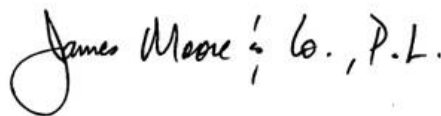
## Report on Internal Control over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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 and the Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Tallahassee, Florida  
June 25, 2021

**CAPITAL REGION TRANSPORTATION PLANNING AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

<b>Federal Agency / Pass-Through Entity / Federal Program</b>	<b>CFDA Number</b>	<b>Contract / Grant Number</b>	<b>Expenditures</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<b>Pass through Florida Department of Transportation:</b>			
Highway Planning and Construction	20.205	G0Y56	\$ 1,138,199
Highway Planning and Construction	20.205	G1L15	250,176
Total Highway Planning and Construction Cluster			<u>1,388,375</u>
<b>Pass through Florida Department of Transportation:</b>			
UMTA Technical Studies Grants	20.505	ARL-33	10,838
UMTA Technical Studies Grants	20.505	G1779	147,219
UMTA Technical Studies Grants	20.505	G1P57	92,455
			<u>250,512</u>
<b>Total Federal Awards</b>			<u><u>\$ 1,638,887</u></u>

**NOTES:**

(1) The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal activity of all deferral programs of the CRTPA for the year ended September 30, 2020. All expenditure related to federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies are included in the accompanying Schedule. The information in this Schedule is presented in accordance with requirements of Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance). Some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the financial statements.

(2) The accompanying Schedule was prepared on the modified accrual basis of accounting.

(3) There were no transfers to subrecipients during the fiscal year.

(4) No federal assistance was expended in noncash assistance.

(5) The CRTPA has not elected to use the 10 percent de minimus indirect cost rate.

**CAPITAL REGION TRANSPORTATION PLANNING AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**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? \_\_\_\_\_ yes      X   no

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

Major program identification:

<u>CFDA Number</u>	<u>Program Name</u>
20.205	Highway Planning and Construction Cluster

**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.



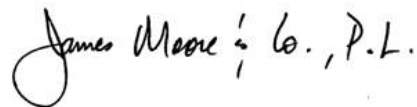
## INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

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*, for the year ended September 30, 2020. Management is responsible for the Agency's compliance with those requirements. Our responsibility is to express an opinion on the Agency's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2020, in all material respects. An examination involves performing procedures to obtain evidence about the Agency's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, 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.

In our opinion, the Agency complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.



Tallahassee, Florida  
June 25, 2021

121 Executive Circle  
Daytona Beach, FL 32114-1180  
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133 East Indiana Avenue  
DeLand, FL 32724-4329  
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Website: [www.jmco.com](http://www.jmco.com) | Email: [info@jmco.com](mailto:info@jmco.com) | Member of AGN International with offices in principal cities worldwide

**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, 2020, and have issued our report thereon dated June 25, 2021.

**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 25, 2021, 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.

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### **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.

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 did not have any such recommendations.

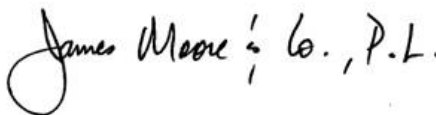
### **Additional Matters**

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.

### **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 25, 2021

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style. The "J" is large and loops around the first part of the name. The "&" is written as a simple ampersand. The "Co., P.L." is written in a more formal, slightly upright script.



## EXECUTIVE COMMITTEE AGENDA ITEM 3B

### CRTPA FY 2022 BUDGET

TYPE OF ITEM: Action

#### **STATEMENT OF ISSUE**

The purpose of this item is to discuss the FY 2022 CRTPA Budget.

#### **RECOMMENDED ACTION**

Option 1: Approve the FY 2022 CRTPA Budget

#### **BACKGROUND AND ANALYSIS**

The Fiscal Year (FY) 2022 tentative budget (***Attachment 1***) has been developed for Executive Committee review and approval. For comparison purposes, the FY 21 approved and amended budgets have also been included in the attachment.

As with any budget, there are increases in some areas and decreases in others. Overall, the budget reflects an increase of 2.4 percent in FY 22. Some of the highlights of the budget include significant cost reductions in operating categories. This is due in part to having expended funds for computer equipment, and adjustments to the budget line items based on prior years' costs. The FY 22 budget also includes a 4% cost-of-living adjustment in the salary budget. Personnel cost increases are due to rising health insurance costs and salary enhancements. Additionally, the operating budget reflects a significant increase in the Revenue Collection and Information Systems accounts and increases overall by 2.4 percent. There may be slight adjustments to the CRTPA budget as the City of Tallahassee finalizes its budget. Project Budgets are included and reflects the approved work tasks in the CRTPA's FY 2021 – 2022 Unified Planning Work Program.

#### **RECOMMENDED ACTION**

Option 1: Approve the FY 2020 CRTPA Budget

Option 2: As desired by the Committee.

#### **ATTACHMENT**

Attachment 1: CRTPA FY 2022 Operating and Project Budgets

Fund	Dept	Account	Description	2021 Approved Budget	2022 Proposed Budget	Net Change FY21 to FY22	2021 Amended Budget
870	460101	511000	Salaries	439,378.00	452,422.00	2.88%	439,378.00
870	460101	511300	Salary Enhancements	13,181.00	20,424.00	35.46%	13,181.00
870	460101	512400	Other Salary Items	1,560.00	1,560.00	0.00%	1,560.00
870	460101	515000	Pension- Current	87,500.00	89,000.00	1.69%	116,000.00
870	460101	515100	Pension- MAP	25,648.00	26,757.00	4.14%	25,648.00
870	460101	515600	Mandatory Medicare	6,597.00	6,879.00	4.10%	6,597.00
870	460101	516000	Health Benefits	69,506.00	79,000.00	12.02%	69,506.00
870	460101	516100	Flex Benefits	9,840.00	9,840.00	0.00%	9,840.00
PERSONNEL SERVICES: TOTAL				\$ 653,210.00	\$ 685,882.00	4.76%	\$ 681,710.00
870	460101	521010	Advertising	9,000.00	3,200.00	-181.25%	3,200.00
870	460101	521030	Reproduction	3,000.00	500.00	-500.00%	500.00
870	460101	521040	Unclassified Professional	500.50	501.00	0.10%	501.00
870	460101	521100	Equipment Repairs	795.00	795.00	0.00%	795.00
870	460101	521160	Legal Services	32,000.00	34,000.00	5.88%	35,000.00
870	460101	521180	Unclassified Contractual	32,000.00	35,000.00	8.57%	32,000.00
870	460101	521190	Computer Software	15,000.00	15,000.00	0.00%	15,000.00
870	460101	522080	Telephone	3,750.00	1,750.00	-114.29%	1,750.00
870	460101	523020	Food	1,750.00	1,000.00	-75.00%	250.00
870	460101	523050	Postage	750.00	250.00	-200.00%	250.00
870	460101	523060	Office Supplies	13,000.00	8,000.00	-62.50%	3,000.00
870	460101	523080	Unclassified Supplies	1,512.00	500.00	-202.40%	512.00
870	460101	524010	Travel & Training	10,000.00	15,000.00	33.33%	5,000.00
870	460101	524020	Journals & Books	600.00	600.00	0.00%	0.00
870	460101	524030	Memberships	3,000.00	3,000.00	0.00%	2,500.00
870	460101	541040	Insurance	18,000.00	17,500.00	-2.86%	15,900.00
870	460101	550040	Computer Equipment	18,000.00	5,000.00	-260.00%	18,000.00
OPERATING EXPENDITURES: TOTAL				\$162,657.50	\$141,596.00	-14.87%	\$134,158.00
870	460101	560010	Human Resource Expense	8,300.00	9,803.00	15.33%	8,300.00
870	460101	560020	Accounting Expense	23,250.00	21,835.00	-6.48%	23,250.00
870	460101	560030	Purchasing Expense	3,000.00	3,742.00	19.83%	3,000.00
870	460101	560040	Information Systems Expense	28,000.00	37,671.00	25.67%	28,000.00
870	460101	560070	Revenue Collection	810.00	1175.00	31.06%	810.00
870	460101	560082	Facilities and Environmental	850.00	850.00	0.00%	850.00
870	460101	560090	Vehicle Garage Expense	30.00	12.00	-150.00%	30.00
870	460101	611300	Debt Service Transfer	5,853.00	5,853.00	0.00%	5,853.00
870	460101	612400	Inter-Fund Ops Transfer	\$0.00	\$0.00	0.00%	\$0.00
INTERNAL SERVICES: TOTAL				\$70,093	\$80,941	13.40%	\$70,093
FY 22 BUDGET TOTAL				\$ 885,961	\$ 908,419	2.47%	\$ 885,961

Revenues	Amount	Contractual	Non-Contractual
PL	\$ 520,644.00	\$ -	\$ 520,644.00
SU	\$ 797,000.00	\$ 550,000.00	\$ 247,000.00
CM	\$ 176,880.00	\$ 176,880.00	\$ -
FTA	\$ 180,222.00	\$ -	\$ 180,222.00
TOTAL	\$ 1,674,746.00	\$ 726,880.00	\$ 947,866.00

FY 2022 Consultant Budget		
	SU Funds	CM Funds
<b>Task 3.0 Long-Range Planning</b>		
3.0 Consultant Support Work	\$30,000.00	
<b>Task 3 TOTAL</b>	<b>\$30,000.00</b>	
<b>Task 4.0 Short-Range Planning</b>		
4.0 Long-Range Planning	\$30,000.00	
<b>Task 4 TOTAL</b>	<b>\$30,000.00</b>	
<b>Task 5.0 Mobility Planning</b>		
5.0. Consultant Support Work	\$30,000.00	
5.9 Wakulla Springs (SR 267) Feasibility Study	\$100,000.00	
5.10 Apalachee Pkwy Trail Feasibility Study	\$60,000.00	
5.11 Oak Ridge Road Trail Feasibility Study	\$75,000.00	
5.19 Regional Transit Study Update	\$60,000.00	
5.25 Congestion Management Plan Process Phase II		\$186,880.00
5.29 Iron Bridge Road Trail Feasibility Study	\$100,000.00	
Other (TBD)	\$35,000.00	
<b>Task 5.0 TOTAL</b>	<b>\$460,000.00</b>	<b>\$176,880.00</b>
<b>Task 6.0 Public Involvement</b>		
6.0 Consultant Support Work	\$30,000.00	
<b>Task 6 TOTAL</b>	<b>\$30,000.00</b>	
<b>SUBTOTAL</b>	<b>\$550,000.00</b>	<b>\$176,880.00</b>
<b>TOTALS</b>	<b>\$726,880.00</b>	

August 24, 2021



## EXECUTIVE COMMITTEE AGENDA ITEM 3 C

### CRTPA FINANCE POLICY

TYPE OF ITEM: Action

#### **STATEMENT OF ISSUE**

The purpose of this item is to review the draft Finance Policy and make a recommendation to the CRTPA Board.

#### **RECOMMENDED ACTION**

Option 1: Recommend the CRTPA Board approve the Finance Policy.

#### **BACKGROUND AND ANALYSIS**

The FDOT Office of Inspector General (OIG) conducted an audit of the CRTPA. One of the audit findings identified that the CRTPA's Financial Management System was not compliant with the requirements set forth in Title 2 CFR 200.302 (Financial Management) and the CRTPA's Joint Planning Agreement.

Specifically, the OIG Audit Report stated the CRTPA's financial management system, consisting of all processes (both automated and manual), was insufficient to meet federal recordkeeping requirements. Furthermore, the report recommended two actions to correct the deficiency. First, the OIG recommended the CRTPA develop and establish a detailed written procedure regarding the process for composing, calculating, and submitting invoices, including a step-by-step procedure to generate financial reports and filtering data for invoice calculation. Second, the OIG recommended the CRTPA assign a specific account code for unallowable costs incurred by CRTPA to be utilized at the time of data entry to PeopleSoft.

In response, CRTPA staff has drafted a Finance Policy (***Attachment 1***) and documented internal controls in the Memo on Internal Controls in Other Audit Areas (***Attachment 2***). The Finance Policy establishes procedures for the expenditure of the CRTPA grant funds and the internal operating processes for handling CRTPA funds and vendor payments. Broken into five sections, the attached Finance Policy covers procedures related to Budget; Purchasing; Payroll and Check Distribution; Tangible Property/Assets; and the CRTPA Executive Director Approval Authority. The policy also addresses the Executive Director's authority under two types of emergency situations. In addition, the Memo on Internal Controls in Other Audit Areas provides further detail on invoice development and record-keeping, including classifying unallowable costs. The memo is designed to provide reasonable assurance to the Board regarding the preparation of reliable annual financial statements and is updated as internal controls are refined and implemented.

### **OPTIONS**

Option 1: Recommend the CRTPA Board approve the Finance Policy.  
(Recommended)

Option 2: CRTPA Executive Committee Discretion.

### **ATTACHMENT**

Attachment 1: CRTPA Finance Policy

Attachment 2: Memo on Internal Controls in Other Audit Areas



**FINANCE POLICY GRANTS****APPROVED: (Date of Approval)****REVIEW BY: Every two years prior to development of UPWP (January 2024)*****1. References***

- a. Staff Services Agreement for administrative services between the City of Tallahassee and the Capital Region Transportation Planning Agency (CRTPA).
- b. State of Florida Department of Transportation CRTPA Agreement for PL funds.
- c. State of Florida Department of Transportation 5305(d) Agreement for FTA funds.

***2. Purpose and Scope***

- a. The purpose and scope of this section is to document financial procedures for the expenditure of the CRTPA grant funds and the internal operating processes for handling CRTPA funds and vendor payments.

***3. Budget***

- a. **General Policies.** The Board shall review and approve the CRTPA's Unified Planning Work Program (UPWP) and operating budgets, programming, and expenditure of CRTPA funds. The annual operating budget and new UPWP budget will be reviewed by the Executive Committee prior to being submitted to the Board.
- b. **Unified Planning Work Program.** The UPWP shall be developed and approved by the CRTPA biennially. The fiscal year of the UPWP shall be from July 1st to June 30<sup>th</sup>. The budget will detail the expenditure of grant funds by tasks. A draft UPWP should be submitted to the Board for review at its March or April meeting and a final UPWP shall be submitted for approval by the Board no later than May 15th. A copy is also provided to the City of Tallahassee Grants Management Department and Financial Management Department. Operating and project budgets are maintained within the City's software program, People Soft.
- c. **Operating Budget.** The CRTPA Operating Budget shall be developed in accordance with the UPWP. For the Operating Budget the fiscal year shall be from October 1st to September 30<sup>th</sup>. The CRTPA staff shall prepare a detailed expenditure and revenue (operating and project budget) which is provided to the CRTPA's Budget Analyst and is maintained within the City's software program. A draft operating budget shall be submitted to the Financial Management Department in mid-July of each year. The City of Tallahassee operating budget approved at the City Commission meeting in September shall reflect the CRTPA revenues and expenditures.

- d. **Monitoring.** CRTPA staff shall monitor the approved budgets in the UPWP and identify any necessary modifications, amendments, or changes to the operating budget.
- e. **UPWP Modifications.** Modifications to the UPWP do not change the FHWA or FTA approved budget and do not change the scope of the funded work task(s). Modifications do not require Board approval and shall be processed by CRTPA staff and presented to the Board. The FDOT District Liaison and FHWA are advised via the UPWP Revision form.
- f. **UPWP Amendments.** Amendments to the approved UPWP add, delete, or change the scope of a work task(s), and/or revise the total grant funding. All amendments must be approved by the Board and by FDOT and FHWA.
- g. **Operating Budget Changes.** Changes to the CRTPA operating budget within the City's finance software shall be processed through a Line Item Transfer (LIT). All LITs shall be approved by the CRTPA Executive Director, with the exception of a LIT change that requires a UPWP amendment. The Board shall approve the LIT when approving the UPWP amendment. Upon approval, the City Financial Management office shall process the request. The City shall have no authority over approving changes to the CRTPA operating budget.
- h. **Invoices.** The CRTPA staff shall prepare and submit invoices to the State so that reimbursement is made back to the City of Tallahassee. The invoices shall be prepared and, reviewed by assigned CRTPA Staff and ultimately approved by the CRTPA Executive Director.
- i. **Purchase Orders.** CRTPA staff shall ensure that purchase order requisitions and vendor invoices are processed in a timely manner utilizing the City of Tallahassee PeopleSoft and On-Base software programs.
- j. **Consultant Project(s) Budget.** For consultant services the CRTPA staff opens the project with the Grants Department. The Grants Department reviews the project scope and supporting budget as approved by the Board. Upon determination that the supporting documentation is adequate, the project is opened in People Soft and assigned a project number. The Grants representative sends an email with the Project Number to the CRTPA Administrative Assistant, the Project Manager, and the Executive Director. The CRTPA Administrative Assistant then submits a request to Procurement, through People Soft, to open the project's purchase order.

**Purchase Order and Payment:** The consultant must submit a W-9 Form and a Vendor Information Form to establish the company as a vendor. Upon receiving a consultant's invoice (submitted to the Project Manager, [Invoices@talgov.com](mailto:Invoices@talgov.com) and to the CRTPA Administrative Assistant) the CRTPA Project Manager shall approve the invoice. The Administrative Assistant shall receipt and confirm approval for payment within six (6) CRTPA workdays from receipt. CRTPA approval authorizes the City of Tallahassee's Finance Department to process the payment.

#### **4. Purchasing**

- a. Purpose and Scope.** The purpose and scope of this section is to specify requirements for the establishment, use, accountability, legal liability, and control of procurements and purchasing cards.
- b. Single purchase order.** A purchase is the total amount of money encumbered by a single purchase order. It is unlawful to split purchases so as to appear to be authorized as a purchase that would not require competitive bidding.
- c. Open market purchases \$1,000 - \$10,000** A one-time purchase less than \$1,000 not covered by a CRTPA contract may be purchased on the open market. Quotes are always encouraged but not required. Purchases greater than \$1,000 but less than \$10,000 require the CRTPA to contact at least three vendors to get written quotes.
- d. General purchases less than \$10,000.** Purchases required for the day-to-day general operating needs of the office such as routine office supplies, minor office equipment and/or furniture costing less than \$10,000 (per item) may be authorized by the CRTPA Executive Director. If an item costs \$2,500 or more, it shall be supported by at least 3 price quotes, except in the case where the item is considered to be a sole source.
- e. Purchases more than \$10,000 but less than \$25,000.** Purchases require the CRTPA staff to solicit and obtain competitive written quotations.
- f. Purchases over \$25,000.** Purchases are formally advertised and solicit sealed written competitive bids. Bids will be advertised for a minimum of 14 days.
- g. Capital Purchases over \$5,000.** Capital purchase shall be defined as office equipment and/or office equipment in excess of \$5,000 per item. Capital purchases shall be submitted for review and approval of the FHWA. A capital purchase may be made with a Purchasing Card (PCard) up to \$10,000. If the purchase amount is over \$10,000, a "purchase order" must be generated. The following steps outline the process for approval and payment.  
***Purchase Order and Payment [Capital Equipment]:*** The vendor must submit a W-9 Form and a Vendor Information Form to establish the company as a vendor. For capital purchases Procurement Services sends the purchase order to the vendor. The purchase order will then be sent to the vendor to order the item. Upon receiving of the vendor's invoice (submitted to [Invoices@talgov.com](mailto:Invoices@talgov.com) and to the CRTPA Administrative Assistant) the CRTPA staff shall receipt and confirm approval for payment within six (6) CRTPA workdays from receipt. CRTPA approval authorizes the City of Tallahassee's Finance Department to process the payment.

#### **4. *Purchasing (Continued)***

**h. Purchasing Card.** The CRTPA Executive Director shall be responsible for determining the need to assign an CRTPA staff member a purchasing card (PCard). Including the exemptions stated in these Policies and Procedures, the CRTPA shall follow City of Tallahassee's policies, unless otherwise stated herein, related to:

- 1)** Purchasing Card Policy
- 2)** Procurement
- 3)** Blanket Purchase Orders
- 4)** Prompt Payment of Invoices

#### **5. *Payroll and Check Distribution***

- a. Purpose and Scope.** The purpose of this section is to standardize the collection of payroll information for entry into the City payroll system, and for the distribution of payroll checks and W-2s.
- b. Timekeeping:** CRTPA staff shall be required to submit a completed payroll timesheet and task sheet for entry in the City's payroll system based on the City's payroll processing schedule. The Programs Manager and Administrative Assistant shall input enter the hours worked by task and review each other's entries. Designated Managers shall be responsible for reviewing and signing off on staff's timecard prior to authorization of payment. The CRTPA Executive Director's timesheet shall be reviewed by the Programs Manager and once confirmed all entries are correct, approved by use of electronic signature, or email communication received from the City of Tallahassee Assistant City Manager. The CRTPA Executive Director shall be responsible for ensuring that staff follows this procedure.

#### **6. *Tangible Property/Assets***

- a. Purpose and Scope.** The purpose of this section is to provide a documented inventory of the CRTPA's property obtained through the expenditure of CRTPA grant funds.
- b. CRTPA Property.** All materials purchased through the expenditure of CRTPA grant funds for the operation of the CRTPA office shall be considered CRTPA property. All property obtained through the. Expenditure of CRTPA grant funds for office supplies, upgrades and/or replacement of computer hardware and software that are included as part of the CRTPA's UPWP shall be considered authorized with the adoption of the UPWP budget. Such purchases may be approved by the CRTPA Executive Director. The CRTPA shall maintain an inventory list for physical review once a year by the City of Tallahassee Asset Management Department and by FDOT upon request. The CRTPA shall continue to use City of Tallahassee's Asset Management Department to monitor the removal and disposal of CRTPA property.

## **7. *CRTPA Executive Director Approval Authority***

- a. Purpose.** The CRTPA is required to execute governmental documents related to administrative operations. In the interest of efficiency, this policy is being established to allow the CRTPA to delegate administrative functions of reimbursement requests and general operating contracts for services to the CRTPA Executive Director.

### **b. Types of Documents**

**(1) Fiscal.** The CRTPA, which is funded by Federal and State grants, submits invoices and progress reports on a quarterly basis for reimbursement of expenses incurred by the CRTPA.

**(2) Personnel.** The CRTPA Executive Director shall maintain appropriate staff to support and carry out the work products of the CRTPA. The CRTPA Executive Director shall be authorized to approve all forms and administrative documents related to maintaining the CRTPA functions.

### **(3) Contracts.**

**(a) Joint Participation Agreements (JPAs).** All JPAs shall be approved by the CRTPA Governing Board.

**(b) Operating Contracts.** The CRTPA outsources services to both enhance productivity and to provide services that cannot be performed by staff. These contracts typically include printing services, copier contracts and other contracts necessary to perform the day-to-day operations of the CRTPA office. The CRTPA Executive Director shall be authorized to approve and execute all of these types of contracts.

**(c) Special Service Contracts.** The CRTPA Governing board shall approve the selection of vendors and contracts for special services that include General Planning Consultants, Legal Services, or other service contracts of significance to the CRTPA. The CRTPA Executive Director shall be authorized to approve minor changes to these contracts as long as they do not change the scope or intent of the original contract and is authorized to approve minor budget changes and work orders as necessary.

**(d) Emergency Circumstances.** Emergency situations may arise from time to time that require immediate action and may not be postponed until the next scheduled CRTPA Board meeting. The CRTPA will convene the Executive Committee for approval of an emergency contract.

## **8. This policy addresses two types of emergency situations:**

- a. Time Deadlines.** Due to unforeseen circumstances, time constraints may dictate action on an item prior to the next CRTPA meeting. Under such circumstances, the CRTPA Executive Director shall confer with the CRTPA Chair, or in the Chair's absence or unavailability, the Vice-Chair on appropriate action to be taken. If the Chair or Vice-Chair is not available, the CRTPA Executive Director, using the Director's best judgment and in keeping with established CRTPA policies, shall be granted authority to make said decision. The CRTPA

Executive Director shall report on the item at the next scheduled CRTPA meeting. This authority is limited to operational situations only, and under no circumstances is the CRTPA Executive Director authorized to approve any item that is related to establishing a policy or making a statement of position for the CRTPA Governing Board without approval from the CRTPA Governing Board.

- b. Natural/Man-made Disasters.** The CRTPA Executive Director shall be granted authorization to execute general governmental documents that are in the best interest of the CRTPA in the event of a natural or man-made disaster. The procedures followed under this type of emergency shall adhere to the guidelines established in the CRTPA's Continuity of Operations Plan (COOP).

- 9. Effective Date; Revocation.** This policy shall become effective upon approval by the CRTPA Governing Board. The CRTPA Governing Board may revoke this policy and the delegation of authority to the CRTPA Director at any time.

**SEE INTERNAL CONTROLS ATTACHMENT FOR ADDITIONAL DETAIL ON PROCESSES**

**Capital Region Transportation Planning Agency**  
**Memo on Controls in Other Audit Areas**



**Fixed Assets**

The CRTPA tracks all capital assets internally based on a capitalization threshold of \$1,000. The Administrative Assistant tags any assets over the threshold and enters the transaction into PeopleSoft for tracking in the City of Tallahassee Asset Management System. The CRTPA determines the useful lives of the asset based on prior purchases. The Administrative Assistant performs an annual inventory of fixed assets.

**Journal Entries**

The CRTPA's assigned accountant prepares all journal entry requests and enters the information into PeopleSoft. The assigned accountant at City of Tallahassee Finance Department reviews the entries and posts them to PeopleSoft. The Administrative Assistant reviews the CRTPA fund expense and related activity to ensure no other improper journal entries have been posted to the CRTPA fund that were not previously approved.

**Pension Plan**

The CRTPA utilizes the City of Tallahassee Pension Program. The CRTPA has no part in the process, outside of normal payroll procedures and relies on the City to submit any necessary information.

**Grants**

All grant expenditures are approved through the Unified Planning Work Program (UPWP) as noted below, and by individual task work orders for planning projects. Both of which are approved by the CRTPA Board. The City of Tallahassee fronts the costs of the grant funded projects, which are processed through the City's financial system. The CRTPA's Programs Manager and Administrative Assistant track all grant funds, operating and project, by task from the UPWP. All costs are input into the PeopleSoft System and coded according to budget category. Unallowable expenses, which are charged to local funds, are coded as such. The Programs Manager submits all requests for reimbursement to the grantor agency, after approved by the Executive Director, with all receipts processed by the Administrative Assistant.

### **Budget Preparation**

Every two years, the CRTPA prepares a Unified Planning Work Program (UPWP) that outlines the long-term projects of the CRTPA by task, including all grant funded projects. The work program is prepared in conjunction with the Florida Department of Transportation, Federal Highway Administration, and Federal Transit Administration based on the level of funding provided by each agency. From the program, the CRTPA segregates the tasks by fiscal year and compiles an operating budget. The CRTPA Board approves the UPWP on a biennially and the operating budget annually. The UPWP is modified/amended as needed. Modifications are approved by the Executive Director and amendments are approved by the CRTPA Board. Every year, the CRTPA prepares an Operating Budget and provides to the City of Tallahassee Financial Services for the purpose of tracking operating costs by category and by project. Any budget adjustments occur through Line Item Transfer. Any budget increase is approved by the Board.

### **Operating Expenditures (FUND 870)**

Independent of the City's financial management system, the CRTPA manually tracks all expenditures in a spreadsheet for expenses in the Operating Fund Category (Code 870). At the end of each quarter the CRTPA reviews the totals for the expenditures in each category and runs queries in Peoplesoft, comparing for accuracy and/or discrepancies with the CRTPA's records.

### **Project Expenditures (FUND 871)**

The CRTPA also manually tracks all expenditures within the Project Fund 871 in a spreadsheet by project number. At the end of each quarter, the CRTPA reviews the totals for the expenditures in each project and runs queries in Peoplesoft and compares for accuracy and/or discrepancies with project expenditures.

### **Quarterly Grants Invoices Approvals**

Quarterly the Grants Department runs a query and provides the quarterly fiscal operating expenditures to the CRTPA and Accounting. The CRTPA's assigned Accountant categorizes expenditures by type and task consistent with the adopted UPWP and approved budget, with the final product being the quarterly billing detail. The CRTPA compares the quarterly billing detail against the CRTPA 870 spreadsheet, and 871 as applicable. Finally, the Accountant the CRTPA ensure the quarterly billing detail totals match with the report from Grants. The CRTPA Programs Manager completes the final invoice for reimbursement. The CRTPA Administrative Assistant completes the quarterly invoice for the project costs incurred. This is reviewed by the Programs Manager. All invoices are reviewed and approved by the Executive Director. The CRTPA submits the required documentation to FDOT requesting reimbursement for expenditures.

***Updated July 2021***





EXECUTIVE COMMITTEE AGENDA ITEM 3 D

**CITIZENS MULTIMODAL ADVISORY COMMITTEE (CMAC)  
MEMBERSHIP**

TYPE OF ITEM: Action

**STATEMENT OF ISSUE**

This item seek Executive Committee direction related to the composition of the CRTPA's CMAC.

**RECOMMENDED ACTION**

Option 1: Executive Committee Direction

**HISTORY AND ANALYSIS**

The CRTPA Board is advised by two (2) committees: The Citizens Multimodal Advisory Committee and the Technical Advisory Committee (TAC).

Pursuant to the bylaws (provided as **Attachment 1**), the composition of the CMAC membership must reflect a broad cross-section of residents with an interest in the development of an efficient, safe, and cost-effective transportation system. Whereas the TAC membership bylaws note that that committee is to provide technical expertise, as well as ongoing coordination with the local governments' representatives. The following provides a more detailed analysis of each committee and its mission.

**CMAC**

With regards to the CMAC, the committee's bylaws state that the committee's purpose is to:

- a. Provide independent citizen advice to the CRTPA Board on issues related to the development of an efficient, safe, and cost-effective transportation system, regarding the transportation planning processes in the CRTPA region. This includes but is not limited to: the Long Range Transportation Plan, Unified Planning Work Program, Priority Project Lists, Transportation Improvement Program, Public Involvement Plan, and other regionally significant transportation related issues and projects as requested.
- b. Provide advice to the CRTPA from a balanced mobility perspective considering the needs and safety of all transportation users and modes of transportation in the CRTPA region within fiscal and physical constraints.
- c. Promote equity in the regional transportation planning process.

- d. Promote public awareness and participation in the regional transportation planning process within the region and from professional and citizen-based organizations and employers.
- e. Review and evaluate C RTPA issues as requested by the C RTPA Board, or C RTPA staff.

In terms of CMAC membership, the bylaws state the following related to geographic and special interest balance:

The CMAC shall represent and serve the C RTPA area, which encompasses all of Gadsden, Jefferson, Leon, and Wakulla Counties. The CMAC will be made up of a cross-section of citizens who represent the four-county region. Pursuant to Section 339.175(e), Florida Statutes, the membership on the citizen's advisory committee must reflect a broad cross-section of local residents with an interest in the development of an efficient, safe, and cost-effective transportation system. Minorities, the elderly, and those with mobility challenges must be adequately represented, and efforts will be made to secure representatives of the bicycling, pedestrian, transit, and student populations. The C RTPA Executive Director or his /her designee may recommend appointment to the CMAC with approval of the C RTPA Board to balance the geographical or special interest/diversity of the committee.

#### TAC

The Technical Advisory Committee, the other committee that advises the C RTPA Board, has the following purpose pursuant to the committee's bylaws:

- a. Provide technical and professional advice to the C RTPA Board on issues related to the transportation planning processes in the C RTPA region. This includes but is not limited to: the Long Range Transportation Plan, Unified Planning Work Program, Priority Project Lists, Transportation Improvement Program, Public Involvement Plan, and other regionally significant transportation related issues and projects as requested.
- b. Provide technical advice to the C RTPA Board from a balanced mobility perspective considering the needs and safety of all transportation users and modes in the C RTPA region within fiscal and physical constraints.
- c. Promote equity in the regional transportation planning process.
- d. Consider safe access to schools in its review of transportation project priorities, long range transportation plans, and transportation improvement programs. Advise the C RTPA Board on such matters.
- e. Coordinate the actions of the TAC with local school boards and other local programs and organizations within the C RTPA area which participate in school safety activities such as locally established community traffic safety teams.
- f. Any other duties assigned to it by the C RTPA Board, C RTPA staff, or by state and/or federal law.

#### Analysis

As may be seen in a comparison between the CMAC and TAC, each committee's purpose is distinct. Specifically, the TAC is focused on providing the Board with technical and professional advice whereas

the CMAC is focused on providing the Board a perspective from citizens balanced across the CRTPA region.

In light of the distinct purpose of each committee, CRTPA staff has initiated this item to receive Executive Committee input on seeking future CMAC membership that is more directly related to the committee's purpose of providing citizen input versus professional input as may be the case through inclusion of private sector transportation professionals on the CMAC. Although yet to occur, CMAC inclusion of transportation professionals could potentially lead to conflicts when the CRTPA solicits professional services that may be responded to by the firms of private sector transportation professional members of the CMAC.

Currently, the make-up of the CMAC includes one member who is employed with a transportation planning firm and has been a member of the committee for several years.

### **ATTACHMENT**

Attachment 1: Adopted CMAC Bylaws

**Citizen's Multimodal Advisory Committee Bylaws**

Adopted May 2012

Amended June 2017

**Preamble**

The Capital Region Transportation Planning Agency (CRTPA) supports full and timely public participation in the transportation decision-making process of the CRTPA. To ensure that participation is reflective of the cross section of residents and interests within the CRTPA area, it has created a Citizens Multimodal Advisory Committee (CMAC) to advise the CRTPA Board, as provided by Section 339.175, (5)(e)1, Florida Statutes.

The following Articles set forth the Bylaws that guide the proper functioning of the urban transportation planning process for the CMAC of the CRTPA.

**ARTICLE I: NAME AND PURPOSE**

**Section 1. NAME**

The name of this committee shall be the Citizens Multimodal Advisory Committee (CMAC).

**Section 2. PURPOSE**

This Committee was established by the Capital Region Transportation Planning Agency (CRTPA) in May 2012. The tasks of this Committee shall include, but not be limited to the following:

- a. Provide independent citizen advice to the CRTPA Board on issues related to the development of an efficient, safe, and cost-effective transportation system, regarding the transportation planning processes in the CRTPA region. This includes but is not limited to: the Long Range Transportation Plan, Unified Planning Work Program, Priority Project Lists, Transportation Improvement Program, Public Involvement Plan, and other regionally significant transportation related issues and projects as requested.
- b. Provide advice to the CRTPA from a balanced mobility perspective considering the needs and safety of all transportation users and modes of transportation in the CRTPA region within fiscal and physical constraints.
- c. Promote equity in the regional transportation planning process.
- d. Promote public awareness and participation in the regional transportation planning process within the region and from professional and citizen-based organizations and employers.
- e. Review and evaluate CRTPA issues as requested by the CRTPA Board, or CRTPA staff.

## **ARTICLE II: ORGANIZATION**

### **Section 1. AREA**

The Committee shall represent and serve the CRTPA area, which encompasses all of Gadsden, Jefferson, Leon, and Wakulla counties.

### **Section 2. AUTHORITY**

Pursuant to 23 USC 134, 49 USC 5303, 23 CFR 450, and Section 339.175 (6)(e), Florida Statutes, the CMAC is statutorily formulated. The CMAC is also governed by the policies and guidelines set forth by the CRTPA.

### **Section 3. NONDISCRIMINATION**

No organization or person shall, on the grounds of race, color, national origin, religion, creed, or handicap, be excluded from participating in, be denied the benefits of, or be subject to discrimination from the CMAC.

## **ARTICLE III: MEMBERSHIP**

### **Section 1. GEOGRAPHICAL AND SPECIAL INTEREST BALANCE**

The CMAC shall represent and serve the CRTPA area, which encompasses all of Gadsden, Jefferson, Leon, and Wakulla Counties. The CMAC will be made up of a cross-section of citizens who represent the four-county region. Pursuant to Section 339.175(e), Florida Statutes, the membership on the citizen's advisory committee must reflect a broad cross-section of local residents with an interest in the development of an efficient, safe, and cost-effective transportation system. Minorities, the elderly, and those with mobility challenges must be adequately represented, and efforts will be made to secure representatives of the bicycling, pedestrian, transit, and student populations. The CRTPA Executive Director or his /her designee may recommend appointment to the CMAC with approval of the CRTPA Board to balance the geographical or special interest/diversity of the committee.

### **Section 2. MAXIMUM MEMBERSHIP**

The CMAC will consist of a maximum of fifteen (15) voting representatives from the four (4) county region.

### **Section 3. APPOINTMENT PROCEDURES AND TERMS OF MEMBERSHIP**

Terms of membership are based on the calendar year, and are renewable in January 1 of any given year, regardless of when appointments were made. Further details of term conditions are outlined below.

- a. Application - Anyone serving on the CMAC must have a completed application on file prior to consideration for appointment to the committee.

- b. Appointments – CMAC member appointments are made at a CRTPA Board Meeting by the CRTPA Board. CMAC members serve at the pleasure of the CRTPA Board.
- c. Terms - CMAC Members may be replaced at the will of the CRTPA Board, however, the anticipated term of service of a CMAC member shall be four years, and may be staggered into terms of lesser length.
- d. Reappointments - A CMAC Member may be reappointed by the CRTPA Board to one or more four-year terms. Terms are reconsidered for renewal at the end of each calendar year, if the CMAC member's term is about to expire. The CRTPA shall act upon the renewal of a CMAC member's term by no later than the last CRTPA Board Meeting of a calendar year, regardless of the date of initial appointment.

#### **Section 4. RESIGNATIONS**

CMAC members are expected to send written notice of intent to resign their position to the CRTPA Executive Director, as soon as practical, but at least one (1) month prior to their expected resignation from attendance at any meeting, if possible.

#### **Section 5. VACANCIES**

When vacancies exist, the CRTPA Executive Director or his/her designee will review the current demographics and representation on the committee and advise the CRTPA Board of any specific representation that is needed.

### **ARTICLE IV: VOTING**

#### **Section 1. VOTING AUTHORITY**

Only the appointed members are entitled to vote at any meeting of the CMAC.

#### **Section 2. VOTING WEIGHT**

Each CMAC member shall have one vote. Votes shall be weighted equally.

#### **Section 3. QUORUM**

The calculations for determining a quorum of the CMAC will consider only appointed voting members and not eligible vacancies. A quorum and the recommendations of the CMAC are subject to the following conditions:

- a. A majority vote (50% of the appointed membership plus 1) of the CMAC shall constitute a quorum. An affirmative vote shall consist of a majority vote of the total quorum present.
- b. In the absence of a quorum at any scheduled meeting, the members present shall function as a full subcommittee, electing an interim chair, if necessary, and the

consensus of the group, as determined by a majority vote per item, is forwarded to the CRTPA Board as a recommendation without a quorum.

## **ARTICLE V: REGULAR AND SPECIAL MEETINGS**

### **Section 1. MEETING SCHEDULE**

The meeting schedule is designed to complement the meeting schedule of the CRTPA, such that recommendations from the committee can be considered by the CRTPA Board. The meetings of the CMAC will typically be held on the first 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 or CRTPA Staff to accommodate holidays or other conflicts.

### **Section 2. MEETING ATTENDANCE**

Each member of the CMAC is expected to demonstrate interest in the CMAC's activities through attendance at scheduled meetings except for reasons of an unavoidable nature. The CRTPA Executive Director may recommend the removal of any member who fails to attend 50% or more scheduled meetings in a one-year period. A request for removal and replacement of any CMAC member shall be sent to the CRTPA Board from the CRTPA Executive Director at the last scheduled meeting of each year.

### **Section 3. MEETING LOCATION**

Meetings of the CMAC shall be held at a location agreed to by the members and accessible by the public.

### **Section 4. SPECIAL MEETINGS**

Special meetings may be called by the Chairperson or CRTPA Executive Director, or as directed by the CRTPA Board.

### **Section 5. MEETING NOTIFICATION**

- a. Notice of the time, place and purpose of all meetings shall be provided to each member of the Committee, not less than seven (7) days before such meeting. Special meetings will provide notice not less than three (3) days before such meeting.
- b. CMAC meetings shall be advertised on the CRTPA web site at least one week prior to the scheduled meeting date. Special CMAC Meetings will provide notice not less than three (3) days before the special meeting date.
- c. Meetings will be open to the public. Any group which so requests in writing will be notified of CMAC meetings.

## **Section 6. MEETING MATERIALS**

- a. Agenda materials for the CMAC meetings shall be posted on the CRTPA webpage no later than seven (7) days prior to the meeting.
- b. Supplemental materials shall be provided to the CMAC members as soon as practicable and no later than the Friday before a scheduled meeting. These materials shall also be posted on the CRTPA webpage on the same date.

## **Section 7. MEETING MINUTES**

CMAC meetings will be recorded and minutes will be prepared. CMAC Minutes will be posted on the CRTPA website for public review.

## **ARTICLE VI: OFFICERS & DUTIES**

### **Section 1. Committee Leadership and Selection**

The members of the CMAC shall elect from their own membership the following officers no later than the last meeting of the calendar year:

A: Chairperson

B: Vice-Chairperson

Officers shall be elected by a majority vote of the quorum present.

### **Section 2. Leadership Terms**

The terms of office for all officers shall be one year beginning at the first CMAC meeting of the calendar year and terminating at the last CMAC meeting of the year, or until their successors are elected at the next regular meeting of the committee. Any officer may be re-elected for the same office.

### **Section 3. Leadership Duties:**

The Chairperson shall preside at all meetings of the CMAC and conduct all meetings of the CMAC. 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 CMAC meeting, a temporary Chair shall be elected by majority vote at the meeting to serve as Chairperson of that meeting, for that meeting alone.



## **ARTICLE VII: RULES OF PROCEDURE**

### **Section 1. MEETING CONDUCT**

All meetings of the CMAC shall be conducted in accordance with these bylaws. Should the bylaws not address an issue regarding the conduct of a meeting, the most current edition of Roberts Rules of Order Newly Revised, shall govern. The Chairperson (or the Vice Chairperson when serving as Chairperson) shall preside at all meetings and shall either serve as the parliamentarian or designate another CMAC member to serve as parliamentarian.

### **Section 2. CONFLICT OF INTEREST**

Whenever a CMAC Member has cause to believe that a matter to be discussed would involve him/her to be in a conflict of interest, he/she shall announce the conflict of interest, prior to the vote on the matter before the CMAC and shall refrain from voting on any such matter.

## **ARTICLE VIII: BYLAW AMENDMENTS**

The CMAC Bylaws may be amended by a majority vote of the CRTPA.

## **ARTICLE IX: PUBLIC PARTICIPATION**

Comment will be accepted by individuals during the course of CMAC meetings as set forth below:

- a. Members of the public may speak on items on the approved agenda after a motion has been made on that item and the Chairperson calls for public comment.
- b. Members of the public may speak on items which are not on the agenda during the “Public Comment” section of the agenda.
- c. Individuals are encouraged to complete a separate “Request to Speak” card for each item they wish to address. If they are unable to complete the card, or do not wish to, then his/her concerns will be noted by the CRTPA staff.
- d. Individuals will be allowed to speak up to three minutes on each agenda item or “Public Comment” topic for which they have indicated a desire to speak. Additional time may be allotted at the discretion of the CMAC Chairperson.
- e. Large groups wishing to speak are encouraged to designate a spokesperson to represent their views. Additional time may be allotted at the discretion of the CMAC Chairperson when such a situation arises.



August 24, 2021

EXECUTIVE COMMITTEE AGENDA ITEM 3E

**FISCAL YEARS (FYs) 2021 - FY 2025**

**TRANSPORTATION IMPROVEMENT PROGRAM**

**AMENDMENT**

TYPE OF ITEM: ROLL CALL

**STATEMENT OF ISSUE**

The purpose of this item is to amend the CRTPA Fiscal Years (FYs) 2021–2025 Transportation Improvement Program (TIP) to revise construction costs for a bridge replacement project in Gadsden County.

**RECOMMENDED ACTION**

Option 1: Recommend adoption of the Executive Committee Resolution No. 2021-08-3E (***Attachment 1***), amending the FYs 2021–2025 Transportation Improvement Program to reflect changes to the project funding as follows:

- Project No. 439374-1: Provide increased funding for the Construction Phase in FY 22 for the replacement of the CR 159 Salem Road Bridge over Swamp Creek Bridge No. 500032. (Gadsden County)

**HISTORY AND ANALYSIS**

Adopted annually, the CRTPA's Transportation Improvement Program reflects those projects in the region that have received state and federal funding within the State Work Program. Subsequent to adoption, changes to project costs or scope can trigger an amendment to the CRTPA's TIP.

The CRTPA has been contacted to update the funding of an existing Gadsden County project in the FYs 21-25 TIP. Specifically, to update the construction phase costs for Project No. 439374-1, a bridge replacement on CR 159 Salem Road over Swamp Creek (Bridge No. 500032). Currently construction is funded at a cost of \$4,031,746. The revised construction project budget is \$6,661,778. The Florida Department of Transportation (FDOT) requested the revision as the cost increase for the Salem Creek Bridge Replacement Project meets the threshold requiring a formal TIP amendment. Increased project costs are due to temporary work structure, special detours, concrete bridge items and adjusted maintenance of traffic.

The updated project funding is as follows:

**CONSTRUCTION PHASE – Costs and Funding as Amended**

Phase Code	< 2021	2020/2021	2021/2022	20022/2023	2023/2024	2024/2025	TOTAL	Fund Code
52			\$5,719,780				\$5,719,780	ACBZ
61			\$85,636				\$85,636	ACBZ
62			\$856,362				\$856,362	ACBZ
			\$6,661,778	\$0	\$0	\$0	\$6,661,778	

The TIP Amendment is time-sensitive. Timely approval allows the FDOT to request authorization of the federal funds and to initiate the construction phase of this project. 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. The CRTPA By-laws Section IV.D. is provided as **Attachment 2**.

For the purpose of authorizing federal funds, the Federal Highway Administration recognizes the CRTPA's FYs 21-25 TIP through September 30<sup>th</sup>, consistent with the federal fiscal year. Subsequent to the Executive Committee approval the FYs 2021-2025 TIP will be updated to reflect the amendment (**Attachment 3**) and transmitted, along with Resolution 2021-02-3E, to FDOT.

**RECOMMENDED ACTION (ROLL CALL)**

Option 1: Recommend adoption of the Executive Committee Resolution No. 2021-08-3E (**Attachment 1**), amending the FYs 2021–2025 Transportation Improvement Program to reflect changes to the project funding as follows:

- Project No. 439374-1: Provide increased funding for the Construction Phase in FY 22 for the replacement of the CR 159 Salem Road Bridge over Swamp Creek Bridge No. 500032. (Gadsden County)

Option 2: CRTPA Executive Committee Discretion.

**ATTACHMENTS**

Attachment 1: CRTPA Executive Committee Resolution No. 2021-08-3E

Attachment 2: CRTPA By-laws Subsection IV.D.4.c., Executive Committee Duties

Attachment 3: Amended CRTPA FYs 21-25 TIP Project Page, Project No. 439374-1

**CRTPA RESOLUTION 2021-08-3E**

**A RESOLUTION OF THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) EXECUTIVE COMMITTEE  
ENDORISING THE FY 2021 – FY 2025 TRANSPORTATION IMPROVEMENT PROGRAM**

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**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. 439374-1 is time-sensitive.

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

The CRTPA amends the FY 2021 – FY 2025 Transportation Improvement Program to reflect:

- Project No. 439374-1: Provide increased funding for the Construction Phase in FY 22 for the replacement of the CR 159 Salem Road Bridge over Swamp Creek, Bridge No. 500032. (Gadsden County)

Passed and duly adopted by the Capital Region Transportation Planning Agency Executive Committee on this 24<sup>th</sup> day of August 2021.

**Capital Region Transportation Planning Agency**

**By:** \_\_\_\_\_

Jeremy Matlow, Chairman

**Attest**

\_\_\_\_\_  
Greg Slay, Executive Director

**IV. CRTPA Bylaws**

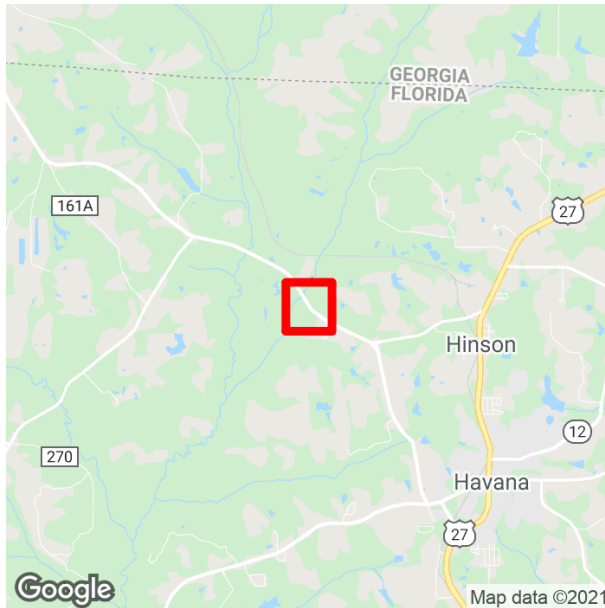
**§D. Administration**

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 not to exceed \$5,000;
  - 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.
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 at 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.

**CR 159 SALEM ROAD OVER SWAMP CREEK BRIDGE NO. 500032****4393741 SIS****Prior Year Cost: 955,553****Future Year Cost: 0****Total Project Cost: 7,742,864****LRTP: 2045 RMP Appendix B, Table 10 – Page 9****Project Description:** BRIDGE REPLACEMENT

**Notes:** The Environmental Phase of this project was Administratively Amended into the TIP in July 2021. The Construction Phase was amended by the Executive Committee in August 2021 to reflect increased project costs.

**Lead Agency:** MANAGED BY FDOT**County:** GADSDEN**Length:** .674**Phase Group:** PRELIMINARY ENGINEERING, RIGHT OF WAY, CONSTRUCTION**From:****To:**

Phase	Fund Code	PRIOR YEAR	2021	2022	2023	2024	2025	2026	Total
PE	ACBZ	116,125	0	0	0	0	0	0	116,125
PE	BRTZ	747,428	0	0	0	0	0	0	747,428
ROW	ACBZ	90,000	0	0	0	0	0	0	90,000
CST	ACBZ	0	0	5,719,780	0	0	0	0	5,719,780
CST	ACBZ	0	0	85,636	0	0	0	0	85,636
CST	ACBZ	0	0	856,362	0	0	0	0	856,362
ENV	ACBZ	0	0	127,533					127,533
		<b>953,553</b>		<b>6,789,311</b>					<b>7,742,864</b>

August 24, 2021



## AGENDA ITEM 3 F

### CRTPA ATTORNEY CONTRACT

TYPE OF ITEM: Action

#### **STATEMENT OF ISSUE**

The current contract for Thornton Williams, CRTPA Attorney, expired in June of this year. The current contract, signed in June 2018, was a two-year contract with one one-year option.

The CRTPA Board has two options regarding legal services. [Section 287.057\(3\)\(e\)4 Florida Statutes](#), allows agencies the option to continue legal services contracts without soliciting proposals. The second option would be to develop a Request for Qualifications (RFQ) and have an open solicitation for legal services. Should the committee decide to develop an RFQ, we would need to extend our current contract with Mr. Williams for a period of time while the RFQ process is completed.

Based on Mr. Williams long tenure with the CRTPA and extensive background in transportation law, staff recommends retaining his services.

#### **OPTIONS**

Option 1: Negotiate a new contract with the Williams Law Group.  
(Recommended)

Option 2: Develop a Request for Proposals and solicit for legal services.

Option 3: As desired by the Executive Committee.



August 24, 2021



**AGENDA ITEM 3 G**

**EXECUTIVE DIRECTOR ANNUAL EVALUATION**

**TYPE OF ITEM:** Discussion

**STATEMENT OF ISSUE**

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

**RECOMMENDED ACTION**

As desired by the Executive Committee.

**ATTACHMENTS**

Attachment 1: Individual Commissioner Evaluations



## Executive Director Performance Review

### EMPLOYEE INFORMATION

**Name:** Greg Slay

**Review Date:**

### REVIEW INFORMATION

**Reviewer Name:** Kristen Dozier

**Review Period:**

July 18, 2020 – July 18, 2021

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.

(Outstanding) (Good) (Needs Work) (Poor)

### EVALUATION

	2	1	0	X
Maintains effective communications with and availability for the CRTPA Board	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Represents the CRTPA well, understands role, and implements the Board's vision	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Understands and maintains compliance with Federal and State MPO requirements as they apply to the CRTPA	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Understands current trends and issues impacting the CRTPA and membership, informs the Governing Board as to their implications	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hires and develops qualified staff appropriate for day-to-day operations and guides staff to achieve objectives	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maintains public image of the CRTPA representing service, vitality and professionalism while enhancing the visibility and identity of the organization	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Builds relationships and encourages the creation of partnerships with other organizations that contribute to the CRTPA's mission and vision	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Develops sound budgets for current and future revenues and expenses necessary to maintain daily and overall operations	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Meets challenges head on	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manages assets including technology, equipment, budget, and office space	x <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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:**

**Additional Comments:**



# Executive Director Performance Review

## EMPLOYEE INFORMATION

**Name:** Greg Slay

**Review Date:** 8-18-21

## REVIEW INFORMATION

**Reviewer Name:** Randy Merritt

**Review Period:** July 18, 2020 – July 18, 2021

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.

(Outstanding) (Good) (Needs Work) (Poor)

## EVALUATION

	<b>2</b>	<b>1</b>	<b>0</b>	<b>X</b>
<b>Maintains effective communications with and availability for the CRTPA Board</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Represents the CRTPA well, understands role, and implements the Board's vision</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Understands and maintains compliance with Federal and State MPO requirements as they apply to the CRTPA</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Understands current trends and issues impacting the CRTPA and membership, informs the Governing Board as to their implications</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Hires and develops qualified staff appropriate for day-to-day operations and guides staff to achieve objectives</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Maintains public image of the CRTPA representing service, vitality and professionalism while enhancing the visibility and identity of the organization</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Builds relationships and encourages the creation of partnerships with other organizations that contribute to the CRTPA's mission and vision</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Develops sound budgets for current and future revenues and expenses necessary to maintain daily and overall operations</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Meets challenges head on</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Manages assets including technology, equipment, budget, and office space</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Encourages public involvement and maintains transparency for the Board, the public, and staff</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Inspires confidence, establishes credibility with the CRTPA Board</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Maintains a "big picture" outlook and is aware of industry issues</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Exhibits diligence in leading the CRTPA</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Forecasts trends, responds to change, and invites innovation</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Solicits and acts upon the ideas of others when appropriate</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Demonstrates excellence in carrying out job responsibilities and accomplishing goals</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Participates in relevant and worthwhile professional organizations</b>	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Areas for improvement:**

**Additional Comments:**

Excellent Job.



## Executive Director Performance Review

### EMPLOYEE INFORMATION

**Name:** Greg Slay

**Review Date:** 08/19/2021

### REVIEW INFORMATION

**Reviewer Name:** Jeremy Matlow

**Review Period:** July 18, 2020 – July 18, 2021

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.

(Outstanding) (Good) (Needs Work) (Poor)

### EVALUATION

	<b>2</b>	<b>1</b>	<b>0</b>	<b>X</b>
<b>Maintains effective communications with and availability for the CRTPA Board</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Represents the CRTPA well, understands role, and implements the Board's vision</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Understands and maintains compliance with Federal and State MPO requirements as they apply to the CRTPA</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Understands current trends and issues impacting the CRTPA and membership, informs the Governing Board as to their implications</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Hires and develops qualified staff appropriate for day-to-day operations and guides staff to achieve objectives</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Maintains public image of the CRTPA representing service, vitality and professionalism while enhancing the visibility and identity of the organization</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Builds relationships and encourages the creation of partnerships with other organizations that contribute to the CRTPA's mission and vision</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Develops sound budgets for current and future revenues and expenses necessary to maintain daily and overall operations</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Meets challenges head on</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Manages assets including technology, equipment, budget, and office space</b>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Encourages public involvement and maintains transparency for the Board, the public, and staff**

X

☐

☐

☐

**Inspires confidence, establishes credibility with the CRTPA Board**

X

☐

☐

☐

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

X

☐

☐

☐

**Exhibits diligence in leading the CRTPA**

X

☐

☐

☐

**Forecasts trends, responds to change, and invites innovation**

X

☐

☐

☐

**Solicits and acts upon the ideas of others when appropriate**

X

☐

☐

☐

**Demonstrates excellence in carrying out job responsibilities and accomplishing goals**

x

☐

☐

☐

**Participates in relevant and worthwhile professional organizations**

X

☐

☐

☐

**Areas for improvement:**

**Additional Comments:**

A pleasure to work with.