



CRTPA EXECUTIVE COMMITTEE

MEETING OF THURSDAY, SEPTEMBER 5, 2024, AT 10:00 AM

TALLAHASSEE CITY HALL
CRTPA CONFERENCE ROOM (3RD FLOOR)
300 S. ADAMS STREET
TALLAHASSEE, FL 32301

MISSION STATEMENT

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

FINAL AGENDA

1. CALL TO ORDER AND ROLL CALL

2. AGENDA MODIFICATIONS

3. CONSENT AGENDA

A. Minutes of the January 4, 2024, Executive Committee Meeting

4. CRTPA EXECUTIVE COMMITTEE ACTION

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

A. CRTPA Annual Audit – Fiscal Year 2023 Financial Statements

This item provides information related to the Annual Single Audit Report. Staff from James Moore and Company, and City of Tallahassee Financial Services and Grants Departments will be on hand for questions related to the FY 2023 Annual Financial Statements.

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.

B. Fiscal Year 2025 CRTPA Budget

The CRTPA's budget for Fiscal Year 2025 has been developed for Executive Committee discussion and approval.

C. CRTPA Attorney Contract

This item provides a discussion on the proposed one-year extension of the CRTPA's legal contract with the Williams Law Group, P.A.

D. Annual Evaluation of the Executive Director

The annual evaluation of the Executive Director will be discussed.

5. CRTPA CITIZEN COMMENT

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

6. EXECUTIVE DIRECTOR'S REPORT

7. ITEMS FROM CRTPA EXECUTIVE COMMITTEE MEMBERS

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

8. ADJOURNMENT

September 5, 2024



EXECUTIVE COMMITTEE AGENDA ITEM 3 A

MINUTES

TYPE OF ITEM: Action

STATEMENT OF ISSUE

The minutes from the January 4, 2024, Executive Committee Meeting are provided as ***Attachment 1***.

RECOMMENDED ACTION

Option 1: Approve the minutes of the January 4, 2024, Executive Committee Meeting.

ATTACHMENTS

Attachment 1 – January 4, 2024 Minutes



CRTPA EXECUTIVE COMMITTEE

MEETING OF THURSDAY, JANUARY 4, 2024, AT 1:30 PM

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

MEETING MINUTES

Members Present: Quincee Messersmith, Chair, Wakulla County
Dianne Williams-Cox, Vice-Chair, City of Tallahassee
Rick Minor, Past Chair, Leon County

Staff Present: Greg Slay, CRTPA, Jack Kostrzewa, CRTPA; Greg Burke, CRTPA; Suzanne Lex, CRTPA; Yulonda Mitchell, CRTPA

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 1:30 pm with a roll call. All Executive Committee members were present.

2. AGENDA MODIFICATIONS

3. CONSENT AGENDA

A. Minutes of the August 22, 2023, Executive Committee Meeting

Committee Action: Commissioner Minor made a motion to approve the consent agenda. Commissioner Williams-Cox seconded the motion. The motion was unanimously passed.

4. **CRTPA EXECUTIVE COMMITTEE ACTION**

A. Amendments to the FY 2024 – FY 2028 Transportation Improvement Program (TIP)

This item seeks, by Roll Call vote, approval of Resolution 2024-01-4A authorizing the following TIP amendments:

- SR 61 (US27) Monroe Street at Park Avenue (Project No. 454170-1) (Leon County): Provide \$388,300 in design funds in FY 23/24 for mast arm replacement.
- SR 61 (US 319) from Timberwolf Crossing to Georgia State Line (Project No. 452940-1) (Leon County): Provide \$1,516,273 in design funds in FY 23/24 for resurfacing.

Mr. Slay introduced the Amendments to the FY 2024 – FY 2028 Transportation Improvement Program (TIP). He noted this amendment request was from FDOT and this was a time sensitive request and there wasn't a meeting scheduled to get the item approved by the deadline.

Ms. Lex stated the first amendment would change the funding source for SR 61 (US27) Monroe Street at Park Avenue in Leon County. She explained that FDOT changed the funding from local state funds to federal funding, therefore an amendment was necessary to the TIP. Ms. Lex noted the mast arm replacement would be completed with a contract between the City of Tallahassee and FDOT.

Ms. Lex stated the second amendment adds design funds in FY 23/24 for resurfacing on SR 61 (US 319) from Timberwolf Crossing to Georgia State Line in Leon County.

Commissioner Williams-Cox asked if the funds would be local funds or state funds for the Monroe Street at Park Avenue mast arm replacement. Ms. Lex clarified the project was funded using federal funds but may include local funds to cover painting of mast arm, as the City of Tallahassee normally paints the mast arm a certain color. This is typically an agreement between the City and FDOT.

Committee Action: Commissioner Williams Cox made a motion to approve the amendments to the FY 2024 – FY 2028 Transportation Improvement Program (TIP). Commissioner Minor seconded the motion. A roll call vote was taken, and the motion was unanimously passed.

B. Local Governments' Proportionate Share Billing

This item presents for approval the local governments' proportionate share of operating costs over and above the expenses covered by federal and state grants for Fiscal Year 2023.

Mr. Slay introduced the Local Governments' Proportionate Share Billing. He stated the Local Governments' Proportionate Share will charge the costs that are unallowed/uncovered by the Grant to the local governments. Mr. Slay noted the cost in total for the year was \$7849.00, and that cost was split between all the locals in the region based on their proportionate population of the entire region.

Committee Action: Commissioner Minor made a motion to approve the Local Governments' Proportionate Share Billing. Commissioner Williams-Cox seconded the motion. The motion was unanimously passed.

5. CRTPA CITIZEN COMMENT

No speakers present.

6. EXECUTIVE DIRECTOR'S REPORT

Mr. Slay discussed a new bill being introduced to the Florida Legislature during this year's legislative session. He noted the bill (SB 1032) was currently being reviewed by the MPOAC legal team and information would soon be provided to the MPOAC Director. Mr. Slay noted the deadline to submit bills for this session was approaching and stated he would be monitoring the bill and will update the Board.

7. ITEMS FROM CRTPA EXECUTIVE COMMITTEE MEMBERS

No comments from CRTPA Executive Committee Members.

8. ADJOURNMENT

The meeting was adjourned at 1:48 pm.

September 5, 2024



EXECUTIVE COMMITTEE AGENDA ITEM 4 A

FISCAL YEAR 2023 CRTPA ANNUAL FINANCIAL STATEMENTS

TYPE OF ITEM: Action

STATEMENT OF ISSUE

The purpose of this item is to discuss the CRTPA Fiscal Year (FY) 2023 Annual Financial Statements developed for the period October 1, 2022 through September 30, 2023.

HISTORY

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

BACKGROUND AND ANALYSIS

The Capital Region Transportation Planning Agency's management is responsible for the preparation and fair presentation of financial statements in accordance with US Generally Accepted Accounting Principles. Additionally, the CRTPA must comply with federal and state laws and regulations, provisions of grant agreements, and accounting and reporting requirements associated with such grants. Auditors with James Moore and Company prepared the CRTPA FY 2023 Annual Financial Statements which is provided as **Attachment 1**.

The audit was conducted in accordance with the attestation standards by the American Institute of Certified Public Accountants. Those standards require that the Auditor plan and perform the examination to obtain reasonable assurances about whether the agency complied with the requirements of Section 215.97 Florida Statutes (Florida Single Audit Act) and applicable requirements of Code of Federal Regulations, 2 CFR 200 for the year ending September 30, 2023.

Summary of Auditor's Results

Part of the Audit is an assessment of the CRTPA's financial condition and management. The Auditor applied appropriate procedures to conduct this assessment. Last year the Auditors recommended management regularly review grant revenue and expense and agree these amounts in the trial balance and on the Schedule of Expenditures of Federal Awards. The 2023 audit report indicates that the corrective action taken satisfactorily addresses the recommendation made in the preceding financial audit report.

Summary of Auditor’s Results (Cont.)

The CRTPA FY 2023 audit did not identify any material weaknesses or significant deficiencies in the CRTPA’s “Internal Control over Financial Reporting” or in the “Internal Control over Major Programs.” The audit was submitted timely to the Federal Clearinghouse and the Florida Department of Transportation. The absence of material weaknesses or deficiencies categorizes the CRTPA as a low-risk auditee, for the fifth consecutive year.

OPTIONS

Option 1: Recommend that the CRTPA Executive Committee accept the CRTPA FY 2023 Annual Financial Statements.

Option 2: CRTPA Executive Committee Discretion.

ATTACHMENTS

Attachment 1: FY 2023 CRTPA Annual Financial Statement

CAPITAL REGION TRANSPORTATION PLANNING AGENCY

Annual Financial Statements

For the Fiscal Year Ended
September 30, 2023



PREPARED BY:

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

Financial Statements

Capital Region Transportation Planning Agency

**Fiscal Year Ended September 30, 2023 with
Independent Auditors' Report**

**Capital Region Transportation Planning Agency
Financial Statements
Fiscal Year Ended September 30, 2023**

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FINANCIAL SECTION

THIS SECTION CONTAINS THE FOLLOWING SUBSECTIONS:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Notes to Financial Statements



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Capital Region Transportation Planning Agency (the Agency), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Agency, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

Required Supplementary Information

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

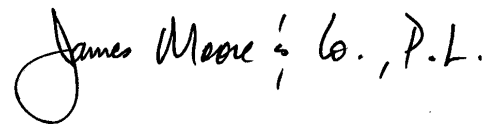
Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2024 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large, looped initial 'J'.

Tallahassee, Florida
June 10, 2024

CAPITAL REGION TRANSPORTATION AGENCY

Management's Discussion and Analysis

As management of the Capital Region Transportation Planning Agency (CRTPA), we offer readers of CRTPA's financial statements this narrative overview and analysis of CRTPA's financial activities for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with CRTPA's financial statements which are presented in thousands.

FINANCIAL HIGHLIGHTS

- Total assets and deferred outflows of resources of \$1,827,000 increased by \$463,000 from the prior year primarily due to the net increase in pension and OPEB related balances and an increase in due from other governments. Total liabilities and deferred inflows of \$2,052,000 increased by \$422,000 primarily related to changes in pension and OPEB related balances and an increase in due to other governments. 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 increased by \$41,000 during the fiscal year due to current year operations.
- Revenues of \$1,573,000, primarily operating grants, were received during the fiscal year, as compared to \$1,150,000 in prior year. Expenses of \$1,532,000, primarily personnel expenses and contractual services, were incurred during the fiscal year, as compared to \$1,151,000 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

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:

Scope	Includes CRTPA's revenues, which are primarily from operating grants
Required financial statements	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances
Accounting basis and Measurement focus	Modified accrual accounting and current financial resources focus
Type of asset / liability information	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets are included
Type of inflow / outflow information	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table reflects the condensed Statement of Net Position compared to the prior year. CRTPA's net position increased by \$41,000 in fiscal year 2023. Total assets decreased by \$26,000 and total liabilities increased by \$589,000.

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

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>
Assets			
Due From Other Governments	\$ 914	\$ 608	\$ 306
Net Pension Asset	-	332	(332)
Total assets	<u>914</u>	<u>940</u>	<u>(26)</u>
Deferred outflows of resources			
Pension related deferred outflows	827	328	499
OPEB related deferred outflows	86	96	(10)
Total deferred outflows	<u>913</u>	<u>424</u>	<u>489</u>
Total assets and deferred outflows	<u>1,827</u>	<u>1,364</u>	<u>463</u>
Liabilities			
Current liabilities			
Accounts payable and accrued expenses	48	54	(6)
Due to other governments	709	425	284
Compensated absences	57	53	4
Total current liabilities	<u>814</u>	<u>532</u>	<u>282</u>
Noncurrent liabilities			
Net OPEB obligation	190	240	(50)
Net pension liability	362	-	362
Compensated absences	27	32	(5)
Total noncurrent liabilities	<u>579</u>	<u>272</u>	<u>307</u>
Total liabilities	<u>1,393</u>	<u>804</u>	<u>589</u>
Deferred inflows of resources			
Pension related deferred inflows	572	775	(203)
OPEB related deferred inflows	87	51	36
Total deferred inflows	<u>659</u>	<u>826</u>	<u>(167)</u>
Total liabilities and deferred inflows	<u>2,052</u>	<u>1,630</u>	<u>422</u>
Net position			
Unrestricted	<u>(225)</u>	<u>(266)</u>	<u>41</u>
Total net position	<u>(225)</u>	<u>(266)</u>	<u>41</u>
Liabilities, deferred inflows and net position	<u>\$ 1,827</u>	<u>\$ 1,364</u>	<u>\$ 463</u>

CHANGES IN NET POSITION

In 2023, CRTPA's total revenues were \$1,573,000 and expenses were \$1,532,000, resulting in an increase in net position of \$41,000. 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:

Table 2
Statement of Activities
For the year ended September 30
Governmental Activities
(in thousands)

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>
Program revenues			
Operating grants and contributions			
Operating grants and contributions	\$ 1,573	\$ 1,174	\$ 399
Increase in FMV of investments	2	(25)	27
Miscellaneous	-	1	(1)
Unrestricted Investment Earnings	(2)	-	(2)
Total program revenues	<u>1,573</u>	<u>1,150</u>	<u>423</u>
Expenses			
Transportation	<u>1,532</u>	<u>1,151</u>	<u>381</u>
Total expenses	<u>1,532</u>	<u>1,151</u>	<u>381</u>
Increase (Decrease) in net position	<u>\$ 41</u>	<u>\$ (1)</u>	<u>\$ 42</u>

FUND FINANCIAL STATEMENTS

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)

<u>Fund</u>	<u>Fund Balances 9/30/2022</u>	<u>Sources</u>	<u>Uses</u>	<u>Sources Over (Under) Uses</u>	<u>Fund Balance 9/30/2023</u>
General	\$ 119	\$ 1,418	\$ 1,413	\$ 5	\$ 124
Special revenue	8	158	134	24	32
Total	<u>\$ 127</u>	<u>\$ 1,576</u>	<u>\$ 1,547</u>	<u>\$ 29</u>	<u>\$ 156</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.

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 core funding comes from federal planning funds and is established by formula.

FISCAL YEAR 2023 BUDGET

CRTPA's General Fund Budget for fiscal year 2023 totaling \$2,913,385 consists primarily of personnel costs and contractual services; funding for these expenses continues to be primarily from federal grants.

FINANCIAL CONTACT

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

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BASIC FINANCIAL STATEMENTS

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

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

Capital Region Transportation Planning Agency
Statement of Net Position
September 30, 2023
(in thousands)

Assets and deferred outflows of resources

Current assets:	
Due from other governments	\$ 914
Deferred outflows of resources:	
Pension related deferred outflows	827
Other post-employment benefits related deferred outflows	<u>86</u>
Total deferred outflows of resources	<u>913</u>
Total assets and deferred outflows of resources	<u>\$ 1,827</u>

Liabilities, deferred inflows of resources and net position

Current liabilities:	
Accounts payable and accrued expenses	\$ 48
Due to other governments	709
Compensated absences	<u>57</u>
Total current liabilities	<u>814</u>
Noncurrent liabilities:	
Net other post-employment benefits liability	190
Net pension liability	362
Compensated absences	<u>27</u>
Total noncurrent liabilities	<u>579</u>
Total liabilities	<u>1,393</u>
Deferred inflows of resources:	
Pension related deferred inflows	572
OPEB related deferred inflows	<u>87</u>
Total deferred inflows of resources	<u>659</u>
Net position:	
Unrestricted	<u>(225)</u>
Total net position	<u>(225)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,827</u>

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, 2023
(in thousands)

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>(Expenses)</u>
					<u>Revenues and Changes in Net Position</u>
					<u>Primary Governmental Activities</u>
Primary government:					
Transportation	\$ 1,532	\$ -	\$ 1,573	\$ -	\$ 41
Total primary government	<u>\$ 1,532</u>	<u>\$ -</u>	<u>\$ 1,573</u>	<u>\$ -</u>	<u>\$ 41</u>
General revenues:					
Increase in fair value of investments				\$ 2	
Unrestricted Investment Earnings				<u>(2)</u>	
Change in net position					41
Net position - October 1, 2022					<u>(266)</u>
Net position - September 30, 2023					<u>\$ (225)</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, 2023
(in thousands)

	General	Special Revenue	Total Governmental Funds
Assets			
Due from other governments	\$ 843	\$ 71	\$ 914
Total assets	\$ 843	\$ 71	\$ 914
Liabilities and fund balance			
Accounts payable and accrued expenses	\$ 48	\$ 1	\$ 49
Due to other governments	671	38	709
Total liabilities	719	39	758
Fund balance:			
Committed	124	32	156
Total fund balance	124	32	156
Total liabilities and fund balance	\$ 843	\$ 71	\$ 914

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, 2023
(in thousands)**

Total fund balance per the governmental fund financial statements	\$	156
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.		913
OPEB liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		(190)
Certain amounts related to the Net Pension Liability will not be paid in the current period and, therefore, are not reported in the funds.		(362)
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.		(659)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.		(84)
Other miscellaneous adjustments		<u>1</u>
Total net position per the government-wide statement of net position	\$	<u><u>(225)</u></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, 2023
(in thousands)

	<u>General</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
Revenues by source:			
Intergovernmental:			
Federal	\$ 1,425	\$ 157	\$ 1,582
CRTPA Members	(10)	-	(10)
Miscellaneous Revenues	1	1	2
Increase in fair market value of investments	2	-	2
Total revenues	<u>1,418</u>	<u>158</u>	<u>1,576</u>
Expenditures:			
Current:			
Transportation:			
Personnel services	730	-	730
Operating expenses	611	134	745
Administrative charges	72	-	72
Total expenditures	<u>1,413</u>	<u>134</u>	<u>1,547</u>
Excess of revenues over (under) expenditures	<u>5</u>	<u>24</u>	<u>29</u>
Net change in fund balance	5	24	29
Fund balances - October 1, 2022	<u>119</u>	<u>8</u>	<u>127</u>
Fund balances - September 30, 2023	<u>\$ 124</u>	<u>\$ 32</u>	<u>\$ 156</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, 2023
 (in thousands)**

Net change in fund balance per the governmental fund financial statements	\$	29
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.		1
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.		8
OPEB related items reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in the governmental funds.		4
Other miscellaneous adjustments.		<u>(1)</u>
Change in net position per the government-wide Statement of Activities	\$	<u><u>41</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE I- Summary of Significant Accounting Policies

NOTE II - Stewardship, Compliance, and Accountability

NOTE III - Detail Notes - All Funds

NOTE IV - Other Information

Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023

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, 2023**

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, 2023**

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-today investment of all monies. The investment policy is described in more detail in the City's Annual Comprehensive Financial Report (ACFR) along with fair value and credit and interest rate disclosures pertaining to the cash and investments pool. The City ACFR may be obtained by contacting the Financial Services Director at Mailbox A-29, 300 South Adams Street, Tallahassee, Florida 32301 or via the web at Patrick.Twyman@talgov.com.

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

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

COMPENSATED ABSENCES – CRTPA employees have the choice of selecting either the City of Tallahassee's benefit options or those of Leon County. Currently, all staff members have selected to participate in the City of Tallahassee's compensated absences policy. Permanent employees earn vacation and sick leave starting with the first day of employment. Accumulated current and long-term vacation and sick leave amounts are accrued when earned in the government-wide financial statements. A liability for the accumulated vacation and sick leave is reported in the governmental funds only if it is expected to be paid as a result of employee resignation or retirement as of September 30, 2023.

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 Hour	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, 2023**

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, 2023

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

There was no capital asset activity for the year ended September 30, 2023. The Agency's only assets totaling \$29,000, classified as equipment, are fully depreciated.

B. RELATED PARTY TRANSACTIONS

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

In addition, due to the reimbursement nature of the grants which primarily fund the CRTPA, the City of Tallahassee provides up-front funding to the CRTPA; as of September 30, 2023 the net amount due from the CRTPA members was approximately \$42,902.

Certain general and administrative functions are charged to the CRTPA by the City of Tallahassee. For the year ended September 30, 2023, the amount of these charges was \$71,571

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

NOTE IV OTHER INFORMATION

A. RISK MANAGEMENT PROGRAM

The CRTPA is exposed to various risks of loss. The CRTPA participates in the City's Risk Management Program (Program). This Program provides coverage for worker's compensation by self-insuring primary losses up to \$1,250,000. Losses above that amount are insured through an excess policy. General liability, automobile and employment liability are totally self-insured. General and automobile liability losses are statutorily limited by sovereign immunity of \$200,000 per person and \$300,000 per accident. Prior to October 2011, the statutory limit was \$100,000 per person and \$200,000 per accident. The Program also provides for Employment Practice Liability such as allegations of race, gender, and other discrimination or disparate treatment. Liabilities for losses would be recorded when a loss occurs and the amount can be reasonably estimated. There were no such losses at September 30, 2023. 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
Plan Obligations and Expense (in thousands):	
Net pension liability	\$ (362)
Pension related deferred outflows	827
Pension related deferred inflows	(572)
Membership Statistical - 2023	
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 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.

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

Note IV Other Information (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

1. DEFINED BENEFIT PROVISION

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

City Plan		
	Part C—Employees hired prior to April 1, 2013	Part D—Employees hired after April 1, 2013
Normal Retirement Benefits:		
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, 2023**

Note IV Other Information (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

1. DEFINED 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, 2022		
City	23.07%	
Employee	5.00%	

2. DEFINED CONTRIBUTION PROVISION

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

Net Pension Liability – The total pension liability and net pension liability for the reporting period ending September 30, 2023 were determined as of September 30, 2022, as reported in the October 1, 2020 actuarial valuation.

The CRTPA's proportionate share of the City Plan is based on the covered payroll, since that was the basis for determining employer contributions. The CRTPA's portion of the net pension liability of the City Plan as of September 30, 2023 was as follows (in thousands):

Total pension liability	\$ 5,736
Plan fiduciary net position	5,374
Net pension liability	362
Plan fiduciary net position as a % of total pension liability	93.69%
CRTPA's proportion of the net pension liability	0.40%

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

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 September 30, 2022, using the following significant actuarial assumptions applied to all periods included in the measurement. The actuarially determined contribution rates are calculated as of October 1, which is two years prior to the end of the fiscal year in which contributions are reported. The actuarially determined contribution is projected to the contribution year using conventional actuarial projection methods.

City Plan	
Valuation Date	September 30, 2022
Actuarial Cost Method	Entry age, normal
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
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	7.40%
Mortality Rate	The mortality tables used are the same as those used in the July 1, 2022 Pension Actuarial Valuation of the Florida Retirement System (FRS) for Regular (other than K-12 School Instructional Personnel) members. These tables are based on the Pub-2010 mortality improvements projected for healthy lives to all future years after 2010 using Scale ME-2018.

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, 2023.

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	36%	8.1
International equity	9	8.5
Emerging markets equity	4	10.2
Fixed income	17	2.1
Real estate	15	5.6
Private equity	7	12.1
Private credit	7	7.0
Timber	5	4.9
Total	<u>100%</u>	

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

Note IV Other Information (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

3. INVESTMENTS (CONTINUED)

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

For the year ended September 30, 2023, the annual money-weighted rate of return on the City Plan's investments, net of investment expense, was 6.9%. 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 – The discount rates were used to measure the total pension liability for the City Plan are indicated below. This single discount rate was based on the expected rate of return on pension plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the total actuarially determined contribution rates and the employee rate. Based on these assumptions, the City Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments (7.40%) was applied to all periods of projected benefits payments to determine the total pension liability.

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

	CRTPA Net Pension Liability (Asset) – City Plan		
	1% Decrease (6.40%)	Current Discount Rate (7.40%)	1% Increase (8.40%)
City Plan	\$ 273,508	\$ 90,633	\$ (60,431)
CRTPA'S Proportionate Share	\$ 1,092	\$ 362	\$ (241)

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.

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

Note IV Other Information (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

4. DISCOUNT RATES (CONTINUED)

- ◆ Changes of assumptions or other inputs which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
- ◆ Changes in proportion and differences between contributions and proportionate share of contributions which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
- ◆ Differences between expected and actual earnings on pension plan investments are amortized over five years.

For the year ended September 30, 2023, CRTPA recognized pension expense of \$100,000 for its proportionate share of the Plan. At September 30, 2023, 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	\$ 55	\$ 3	\$ 52
Assumption Changes	20	25	(5)
Change in cost-sharing allocation percentage	37	5	32
Net difference between projected and actual earnings on pension plan investments	626	539	87
Total	\$ 738	\$ 572	\$ 166

Deferred outflows of resources related to the City Plan in the amount of \$89,000 related to CRTPA contributions to the plan paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as follows (in thousands):

Year Ending September 30,	
2024	\$ 50
2025	(17)
2026	(25)
2027	158
Total	\$ 166

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

**Note IV Other Information (CONTINUED)
C. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

As discussed in Note IV.B., employees of the CRTPA have the option of participating in either the County's or the City's benefit programs. The CRTPA, through the City's Retiree Medical Insurance Plan (OPEB Plan), provides health insurance and prescription drug coverage to its active and retired employees. Pursuant to Section 112.0801, Florida Statutes, the CRTPA is required to permit participation in the health insurance program by retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. In addition, the CRTPA, via its participation in the City's program, has elected to provide a partial subsidy to its retirees to offset the cost of such health insurance. As of September 30, 2023, there were no employees of the CRTPA receiving benefits under the OPEB Plan. The City does not issue a stand alone financial report on the OPEB Plan. The City of Tallahassee's Other Post-Employment Benefit Plan is described in more detail in the City's Annual Financial Report along with the Schedule of Funding Progress. That report may be obtained by writing to Department of Financial Services, 300 South Adams Street, Tallahassee, Florida 32301 or by calling 850-891-8520.

CRTPA's proportionate share of the City's OPEB Plan is 0.30% 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, 2023, of net OPEB liabilities, related deferred inflows and outflows of resources, and OPEB expenses using a valuation date and measurement date of September 30, 2021 are summarized as follows (in thousands):

OPEB Plan Obligations and Expenses	CRTPA Share of City Plan Amounts
Net OPEB Liability	\$190
OPEB Related Deferred Outflows	86
OPEB Related Deferred Inflows	87
OPEB Expense	12

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, 2023, the CRTPA reported a liability of \$189,776 for its employees' proportionate share of the net OPEB liability. The net OPEB liability was measured as of September 30, 2022.

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

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, 2021. 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	4.50%, the resulting Single Discount Rate based on the expected rate of return on OPEB Plan investments as of September 30, 2022 at 7.40% and the long term municipal bond rate as of September 30, 2022 at 4.40%.
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 in the July 1, 2020 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2013 through 2018. These rates were taken from adjusted Pub-2010 mortality tables published by SOA with generational mortality improvements using Scale MP-2018.
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 4.4% for 2022 and 4.1% for 2023 (based on actual premium rates), followed by 5.6% for 2024, and gradually decreasing to an ultimate trend rate of 3.75%.
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:	The following assumption changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2022: - The Single Discount Rate was changed from 2.36% to 4.50%.

**Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023**

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 4.50%, 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 3.50%	4.50%	1% Increase 5.50%
\$213	\$190	\$170

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	Assumption	1% Increase
\$173	\$190	\$210

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, 2023

Note IV Other Information (CONTINUED)

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

Based on a valuation date of September 30, 2021 and measurement date of September 30, 2022, CRTPA recognized OPEB expenses of \$12,115 for the year ended September 30, 2023. At September 30, 2023, CRTPA reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources (in thousands):

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
Change in Net OPEB Liability due to Change in Cost-Sharing Allocation Percentage	\$ 35	\$ -	\$ 35
Assumption Changes	27	67	(40)
Differences between expected and actual experience	<u>8</u>	<u>20</u>	<u>(12)</u>
Total	<u>\$ 70</u>	<u>\$ 87</u>	<u>\$ (17)</u>

Deferred outflows of resources related to the plan of \$16,000, resulting from CRTPA contributions to the plan paid subsequent to the measurement date and prior to the CRTPA's fiscal year, will be recognized as a reduction of the net OPEB liability in the fiscal year ended September 30, 2023. Other amounts reported as OPEB related deferred outflows and inflows of resources will be recognized in future OPEB expense, as follows (in thousands):

<u>Year Ending September 30</u>	<u>Net Amount</u>
2024	\$ 3
2025	4
2026	(1)
2027	(8)
2028	(5)
Thereafter	<u>(10)</u>
Total	<u>\$ (17)</u>

D. NON-CURRENT LIABILITIES

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental activities (in thousands):				
Compensated absences	\$ 32	\$ 57	\$ 62	\$ 27
OPEB liability	240	-	50	190
Net pension liability	-	362	-	362
Total noncurrent liabilities	<u>\$ 272</u>	<u>\$ 419</u>	<u>\$ 112</u>	<u>\$ 579</u>

Capital Region Transportation Planning Agency
Notes to the Financial Statements
September 30, 2023

Note IV Other Information (CONTINUED)

E. CONTINGENCIES

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

F. EVALUATION OF SUBSEQUENT EVENTS

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

**REQUIRED
SUPPLEMENTARY INFORMATION**

THIS SUBSECTION CONTAINS THE FOLLOWING:

Budgetary Comparison Schedule

Note to Budgetary Comparison Schedule

Proportionate Share of Net Pension Liability (Asset) - City of Tallahassee Pension Plan

Schedule of Contributions - City of Tallahassee Pension Plan

Schedule of Changes in the Net OPEB Liability and Related Ratio

Schedule of Contributions - OPEB

Capital Regional Transportation Planning Agency
Budgetary Comparison Schedule
General Fund
Year ended September 30, 2023
(Unaudited)
(in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Budgetary Fund Balance - October 1	\$ 7	\$ 7	\$ 7	\$ -
Resources				
Taxes	-	-	-	-
Intergovernment Revenues	2,906	2,906	1,415	(1,491)
Interest Earned	-	-	1	1
Amounts Available for Appropriations	2,913	2,913	1,423	(1,490)
Charges to Appropriations				
Transportation	2,907	2,907	1,410	1,497
Transfers to Other Funds	6	6	6	-
Total Charges to Appropriations	2,913	2,913	1,416	1,497
Budgetary Fund Balance - September 30	\$ -	\$ -	\$ 7	\$ 7

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

See Independent Auditors' Report.

Capital Regional Transportation Planning Agency
Note to Budgetary Comparison Schedule
General Fund
For the fiscal year ended
September 30, 2023
(unaudited)
(in thousands)

Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule.	\$	1,423
Differences – budget to GAAP:		
The fund balance at the beginning of the year is budgetary resource but is not a current year revenue for financial reporting purposes.		(7)
Miscellaneous items treated as budgetary inflows but not as revenues for financial reporting purposes.		<u>2</u>
Total Revenues as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances.	<u>\$</u>	<u>1,418</u>

Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule.	\$	1,416
Differences – budget to GAAP:		
Miscellaneous items treated as budgetary outflows but not as expenditures for financial reporting purposes.		(4)
Miscellaneous items treated as expenditures for financial reporting purposes but not as budgetary outflows		<u>1</u>
Total Expenditures as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances.	<u>\$</u>	<u>1,413</u>

See Independent Auditors' Report.

**Capital Regional Transportation Planning Agency
Proportionate Share of Net Pension Liability (Asset)
City of Tallahassee Pension Plan
September 30, 2023
(Unaudited)
(in thousands)**

**Measurement year ending
September 30,**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Net Pension Liability (Asset)	\$ 362	\$ (332)	\$ 571	\$ 607	\$ 674	\$ 193	\$ 112	\$ 67	\$ 95
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.69 %	105.00 %	88.61 %	87.64 %	92.12 %	95.02 %	95.00 %	97.00 %	96.00 %
Employer's Proportion of the Net Pension Liability	0.40 %	- %	0.37 %	0.38 %	0.38 %	0.34 %	- %	- %	- %
Covered Employee Payroll	\$ 506	\$ 452	\$ 417	\$ 400	\$ 389	\$ 389	\$ 380	\$ 294	\$ 257
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	71.54 %	(73.00)%	36.00 %	51.75 %	96.14 %	49.61 %	29.00 %	22.79 %	36.96 %

See Independent Auditors' Report.

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

Fiscal year ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 37	\$ 37	\$ -	\$ 242	15.29
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
2021	116	116	-	452	25.66
2022	89	89	-	506	17.59
2023	89	89	-	506	17.59

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: September 30, 2022
Measurement date: September 30, 2022

Notes: Actuarially determined contribution rates were calculated as of September 30, 2022, for the fiscal year ended September 30, 2023. The actuarially determined contribution is projected to the contribution year using conventional actuarial projection methods.

Methods and assumptions used to determine contribution rates:

Actuarial cost method: Entry Age Normal
Amortization method: Level Percent of Pay (with 2.31% payroll growth assumption), Closed
Remaining amortization period: 28 years
Asset valuation method: 20% of the difference between expected actuarial value (based on assumed return) and market value is recognized each year with 20% corridor around market value
Inflation: 2.5 %
Salary increases: A range of 2.95% to 5.00%, depending on completed years of service, including inflation
Investment rate of return: 7.40%
Retirement age: Experience-based table of rates that are specific to the type of eligibility condition
Mortality: The mortality tables used are the same as those used in the July 1, 2022 Pension Actuarial Valuation of the Florida Retirement System (FRS) for Regular (other than K-12 School Instructional Personnel) members. These tables are based on the Pub-2010 mortality tables with mortality improvements projected for healthy lives to all future years after 2010 using Scale MP-2018.
Notes: See Discussion of Valuation Results in the October 1, 2022 Actuarial Valuation Report dated January 31, 2023.

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 6	\$ 6	\$ 6	\$ 5	\$ 6
Interest on the total OPEB liability	7	7	8	10	9
Actual and expected experience difference	-	(8)	(14)	(3)	-
Changes in assumptions	(56)	18	(27)	33	(7)
Changes in allocation percentages	-	-	-	20	43
Benefit payments	(13)	(12)	(12)	(13)	(12)
Net change in total OPEB liability	(56)	11	(39)	52	39
Total OPEB liability - beginning	279	269	290	225	186
Total OPEB liability - ending (a)	<u>223</u>	<u>279</u>	<u>251</u>	<u>277</u>	<u>225</u>
Plan Fiduciary Net Position					
Contribution - employer	7	-	-	6	5
Employer contribution to OPEB fund	7	7	6	-	-
Employer contributions not deposited in OPEB Trust Fund	-	6	6	-	-
Net investment income	(7)	8	4	1	3
Benefit payments	(6)	(6)	(6)	(6)	(7)
Benefit Payments not reimbursed	(7)	(6)	(6)	-	-
Net change in plan fiduciary net position	(6)	9	4	1	1
Plan fiduciary net position - beginning	40	31	25	14	13
Plan fiduciary net position - ending (b)	<u>34</u>	<u>40</u>	<u>29</u>	<u>15</u>	<u>13</u>
Net OPEB liability (a)-(b)	<u>190</u>	<u>239</u>	<u>222</u>	<u>262</u>	<u>211</u>
Plan fiduciary net position as a percentage of the total OPEB liability	15.04 %	14.26 %	11.55 %	5.07 %	9.62 %
Covered-employee payroll	\$ 506	\$ 452	\$ 417	\$ 400	\$ 389
Net OPEB liability as a percentage of covered-employee payroll	37.51 %	53.02 %	53.24 %	65.50 %	54.13 %

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)**

Fiscal year ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 10	\$ 4	\$ 6	\$ 294	1.36
2019	\$ 14	\$ 5	\$ 9	\$ 389	1.29
2020	15	6	9	400	1.50
2021	16	7	9	452	1.55
2022	17	7	10	506	1.38
2023	17	7	10	531	1.32

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

Notes to Schedule of Contributions

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

Methods and assumptions used to determine contribution rates:

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

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

See Independent Auditors' Report.

OTHER REPORTS

THIS SUBSECTION CONTAINS THE FOLLOWING:

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

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

Schedule of Expenditures of Federal Awards

Notes to the Schedule of Expenditures of Federal Awards

Schedule of Findings and Questioned Costs

Independent Accountants' Examination Report

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



**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, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated January 1, 2025.

Report on Internal Control over Financial Reporting

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

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

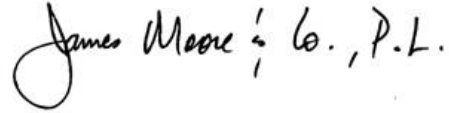
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style and is contained within a thin black rectangular border.

Tallahassee, Florida
June 10, 2024



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Capital Region Transportation Planning Agency's (the Agency) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended September 30, 2023. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management's Responsibility for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

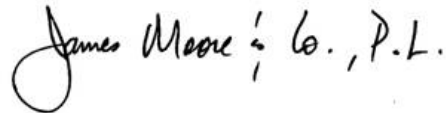
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Tallahassee, Florida
June 10, 2024

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style and is enclosed within a thin black rectangular border.

**Capital Region Transportation Planning Agency
Schedule of Expenditures for Federal Financial Assistance Awards
September 30, 2023**

Program	Contract No	Assistance Listing No	Expenditures FY2023
<u>FEDERAL PROGRAMS</u>			
<u>US DEPARTMENT OF TRANSPORTATION</u>			
Pass through Florida Department of Transportation:			
Highway Planning and Construction	G2782	20.205	1,437,883
Total 20.205			1,437,883
UMTA Technical Studies Grants	G2528	20.505	144,492
Total 20.505			144,492
TOTAL FEDERAL EXPENDITURES			1,582,375

Notes:

- 1) The Schedule was prepared on the modified accrual basis of accounting
- 2) The information in this Schedule is presented in accordance with the requirements of Title 2, US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)
- 3) No federal financial assistance was expended in non-cash assistance
- 4) There were no subrecipient expenditures in FY 2023

**CAPITAL REGION TRANSPORTATION PLANNING AGENCY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023**

I. Summary of Auditors' Results:

Financial Statements:

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

Internal Control over Financial Reporting:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified? ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards:

Internal Control over Major Programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified? ___ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ yes X none reported

Auditee qualified as a low-risk auditee? X yes ___ no

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

Major program identification:

<u>Assistance Listing Number</u>	<u>Program Name</u>
20.205	Highway Planning and Construction

II. Financial Statement Findings: None.

III. Federal Award Findings and Questioned Costs: None.

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

V. Corrective Action Plan: Not applicable as no findings have been reported.



INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

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

We have examined the Capital Region Transportation Planning Agency's (the Agency) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2023. Management is responsible for the Agency's compliance with the Statute. Our responsibility is to obtain reasonable assurance by evaluating the Agency's compliance with the Statute and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

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

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

In our opinion, the Capital Region Transportation Planning Agency complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

A handwritten signature in black ink that reads "James Moore & Co., P.L." is enclosed within a thin black rectangular border.

Tallahassee, Florida
June 10, 2024



**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, 2023, and have issued our report thereon dated January 1, 2035.

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 January 1, 2035, 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. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

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

Financial Condition and Management

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

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations.

Special District Component Units

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

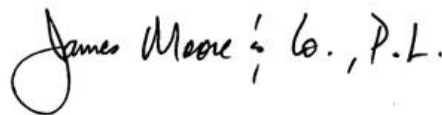
Additional Matters

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

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 10, 2024

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style and is enclosed within a thin black rectangular border.

September 5, 2024



EXECUTIVE COMMITTEE AGENDA ITEM 4 B

CRTPA FISCAL YEAR (FY) 2025 BUDGET

TYPE OF ITEM: Action

STATEMENT OF ISSUE

The purpose of this item is to discuss the Fiscal Year (FY) 2025 CRTPA Budget.

BACKGROUND AND ANALYSIS

The FY 2025 tentative budget (**Attachment 1**) is presented for Executive Committee review and approval. For comparison, the CRTPA's FY 2024 budget is included. In addition, the project budgets for the approved work tasks are provided. As with any budget, there are increases in some areas and decreases in others. Overall, the CRTPA's fiscal year budget increase is 2.71%.

Personnel costs increased by 2.43% overall. The proposed cost-of-living adjustment is 4.2% and the pension budget increase is 6%, compared to the 5% and 9% respectively in FY 2023. Two employees have modified their health benefit coverage, reducing the number of dependents covered. A lower cost-of-living adjustment and reductions in health coverage offset other cost increases to personnel and fringe.

Overall, the operating expenditures increase is 1.62%. Note the changes to the food and unclassified supplies budgets. The prior years' food budget was reduced in light of Covid. This budget restores the pre-Covid funding (\$2,000) and considers inflated food costs. The increase to the unclassified supplies budget is for promotional materials to support public engagement activities for the Long Range Transportation Plan update.

The Internal Services expense increased 9.37% over last year. The Accounting expense is the largest increase, reflecting services provided by both the City of Tallahassee's Grant and Finance Departments. Decreases in Revenue Collection and Purchasing costs provide a slight offset.

The Unclassified Contractual Services budget is detailed in **Attachment 2**. Funds in this category vary from year to year dependent on the CRTPA's work load and FDOT's budgeting of discretionary urban funds. When comparing the actual operating costs removing these funds allows for an accurate comparison. This is illustrated in **Attachment 3**.

As with any budget, there may be slight adjustments as the City of Tallahassee finalizes its budget. At the September Board Meeting the final FY 2025 budget will be presented to the CRTPA Board .

RECOMMENDED ACTION

Option 1: Approve the FY 2025 CRTPA proposed budget.

Option 2: As desired by the Executive Committee.

ATTACHMENT

Attachment 1: CRTPA FY 2025 Budget (Operating)

Attachment 2: CRTPA FY 2025 Unclassified Contractual Services Budget

Attachment 3: CRTPA FY 2025 Budget (Operating and Contractual Services)

FY 2025 Budget 09-05-2023 Executive Committee Agenda	FY 24 Adopted	FY 25 Proposed	Percentage Change
All Accounts			
511000 - Salaries	\$ 496,507	\$ 521,332	5.0%
511300 - Salary Enhancements	\$ 28,425	\$ 25,496	-10.3%
512400 - Other Salary Items	\$ 1,560	\$ 1,560	0%
515000 - Pension- Current	\$ 101,861	\$ 107,973	6.0%
515100 - Pension- MAP	\$ 29,491	\$ 30,726	4.2%
515600 - Mandatory Medicare	\$ 7,582	\$ 7,899	4.2%
516000 - Health Benefits	\$ 78,628	\$ 67,047	-14.7%
516100 - Flex Benefits	\$ 10,725	\$ 11,052	3.0%
Personnel Services	\$ 754,779	\$ 773,085	2.43%
521005 - Accounting/Audit Services	\$ 19,000	\$ 21,000	11%
521010 - Advertising	\$ 5,000	\$ 5,000	0%
521030 - Reproduction	\$ 507	\$ 507	0%
521040 - ¹ Unclassified Professional Fees		\$ -	
521100 - Equipment Repairs	\$ 819	\$ 819	0%
521160 - Legal Services	\$ 55,000	\$ 55,000	0%
521180 - Unclassified Contractual Srvcs			
521190 - IT Consulting Service (Software/Web/WCOT)	\$ 117,000	\$ 117,000	0%
522080 - Telephone	\$ 1,803	\$ 1,803	0%
523020 - Food	\$ 1,250	\$ 2,500	100%
523050 - Postage	\$ 250	\$ 250	0%
523060 - Office Supplies	\$ 3,000	\$ 3,000	0%
523065 - Computer Equipment (< \$5,000)	\$ 5,000	\$ 5,000	0%
523080 - Unclassified Supplies	\$ 515	\$ 1,500	191%
524010 - Travel & Training	\$ 15,225	\$ 15,225	0%
524020 - Journals & Books	\$ 609	\$ 609	0%
524040 - Membershp/Certificates/License	\$ 3,500	\$ 2,750	-21%
524050 - Rent Expense- Building & Office	\$ 36,000	\$ 36,000	0%
541040 - Insurance	\$ 20,987	\$ 22,137	5%
Operating Expenditures	\$ 285,465	\$ 290,100	1.62%
560010 - Human Resource Expense	\$ 6,915	\$ 7,780.00	12.51%
560020 - Accounting Expense	\$ 17,229	\$ 23,467.00	36.21%
560030 - Purchasing Expense	\$ 3,805	\$ 3,516.00	-7.60%
560040 - Information Systems Expense	\$ 31,551	\$ 31,455.00	-0.30%
560070 - Revenue Collection	\$ 1,108	\$ 132.00	-88.09%
560082 - Facilities and Environmental	\$ 11,734	\$ 13,314.00	13.47%
560090 - Vehicle Garage Expense	\$ 8	\$ 10.00	25.00%
611300 - Facility	\$ 5,853	\$ 5,853.00	0.00%
Internal Service Funds	\$ 78,203	\$ 85,527	9.37%
Total Operating Expenditures	\$ 1,118,447	\$ 1,148,712	2.71%
521040 - ¹ Unclassified Professional Fees account code is no longer valid. WCOT expense (\$5,000) is budgeted under account code 521190. Audit Professional Services is now budgeted (\$21,000) with a new account code, 521005.			
Local Billing - Unallowable Expenses \$6,500.			

TABLE II. 521180 - Unclassified Contractual Services - UPWP			
(Project Budgets)	SU	PL	CM
2.0: Consultant Support Services	\$ 21,530		
2.1: Transportation Data Management (521190)			
3.0: Long-Range Transportation Plan Update	\$ -		\$ 450,000
4.0: Consultant Support Services	\$ 21,530		
5.0: Consultant Support Services	\$ 29,530		
5.7: Tallahassee to Havana Trail Public Involvement	\$ 8,100		
5.11: Congestion Management Plan Technical Studies	\$ 150,000		
5.21: SR267 Trail Feasibility Study (FS)	\$ 200,000		
5.22: Thomasville Rd. to Welaunee Grnwly Trail FS	\$ 125,000		
5.23: US90 West Trail FS	\$ 250,000		
6.0: Consultant Support Services	\$ 21,530		
7.0: Consultant Support Services	\$ 21,530		
7.1: SS4A Implementation	\$ 12,475		
7.1.1: Safe Streets for All (SS4A) Impl. Plan (N Monroe)	\$ 40,000		
7.1.2: SS4A US90 Tennessee St. Corridor Safety Plan	\$ 10,000		
7.1.3:*SS4A Implementation TBD	\$ 250,000		
7.2: Safe School Access Study	\$ 50,000	\$ 24,220	\$ -
TOTAL	\$ 1,211,225	\$ 24,220	\$ 450,000
* Projects on High Injury Network consistent with 7.1 Task description. UPWP will be modified to add details.	\$1,685,445		

FY 2024 Budget 09-05-2023 Executive Committee Agenda	FY 24 Adopted	FY 25 Proposed	Percentage Change
All Accounts			
511000 - Salaries	\$ 496,507	\$ 521,332	5.0%
511300 - Salary Enhancements	\$ 28,425	\$ 25,496	-10.3%
512400 - Other Salary Items	\$ 1,560	\$ 1,560	0%
515000 - Pension- Current	\$ 101,861	\$ 107,973	6.0%
515100 - Pension- MAP	\$ 29,491	\$ 30,726	4.2%
515600 - Mandatory Medicare	\$ 7,582	\$ 7,899	4.2%
516000 - Health Benefits	\$ 78,628	\$ 67,047	-14.7%
516100 - Flex Benefits	\$ 10,725	\$ 11,052	3.0%
Personnel Services	\$ 754,779	\$ 773,085	2.43%
521005 - Accounting/Audit Services	\$ 19,000	\$ 21,000	100%
521010 - Advertising	\$ 5,000	\$ 5,000	0%
521030 - Reproduction	\$ 507	\$ 507	0%
521040 - ¹ Unclassified Professional Fees	\$ -	\$ -	
521100 - Equipment Repairs	\$ 819	\$ 819	0%
521160 - Legal Services	\$ 55,000	\$ 55,000	0%
521180 - Unclassified Contractual Srvcs	\$ 1,449,725	\$ 1,685,445	16%
521190 - IT Consulting Service (Software/Web/WCOT)	\$ 117,000	\$ 117,000	0%
522080 - Telephone	\$ 1,803	\$ 1,803	0%
523020 - Food	\$ 1,250	\$ 2,500	100%
523050 - Postage	\$ 250	\$ 250	0%
523060 - Office Supplies	\$ 3,000	\$ 3,000	0%
523065 - Computer Equipment (< \$5,000)	\$ 5,000	\$ 5,000	0%
523080 - Unclassified Supplies	\$ 515	\$ 1,500	191%
524010 - Travel & Training	\$ 15,225	\$ 15,225	0%
524020 - Journals & Books	\$ 609	\$ 609	0%
524040 - Membershp/Certificates/License	\$ 3,500	\$ 2,750	-21%
524050 - Rent Expense- Building & Office	\$ 36,000	\$ 36,000	0%
541040 - Insurance	\$ 20,987	\$ 22,137	5%
Operating Expenditures	\$ 1,735,190	\$ 1,975,545	13.85%
560010 - Human Resource Expense	\$ 6,915	\$ 7,780	12.51%
560020 - Accounting Expense	\$ 17,229	\$ 23,467	36.21%
560030 - Purchasing Expense	\$ 3,805	\$ 3,516	-7.60%
560040 - Information Systems Expense	\$ 31,551	\$ 31,455	-0.30%
560070 - Revenue Collection	\$ 1,108	\$ 132	-88.09%
560082 - Facilities and Environmental	\$ 11,734	\$ 13,314	13.47%
560090 - Vehicle Garage Expense	\$ 8	\$ 10	25.00%
611300 - Facility	\$ 5,853	\$ 5,853	0.00%
Internal Service Funds	\$ 78,203	\$ 85,527	9.37%
Total Operating Expenditures	\$ 2,568,172	\$ 2,834,156	10.36%
521040 - ¹ Unclassified Professional Fees account code is no longer valid. For comparison purposes to the Executive Committee, the WCOT expense (\$5,000) is budgeted under account code 521190. Audit Professional Services is now budgeted (\$21,000) with a new account code, 521005.			

September 5, 2024



EXECUTIVE COMMITTEE AGENDA ITEM 4 C

CRTPA ATTORNEY CONTRACT

TYPE OF ITEM: Action

STATEMENT OF ISSUE

This item addresses the proposed one-year extension of the CRTPA's legal contract. It was initially scheduled for discussion on the CRTPA's June 17 agenda (see **Attachment 1**) but was removed from the meeting's agenda with a notation that it would be brought back at a later date.

Subsequent to the June Board meeting, the draft contract (**Attachment 2**) has been updated to reflect changes including changes related to compensation.

ATTACHMENTS

Attachment 1 –June 2024 Agenda Item

Attachment 2 – Draft Professional Services Agreement

June 17, 2024

**AGENDA ITEM 4B****CRTPA ATTORNEY CONTRACT****TYPE OF ITEM: Consent****STATEMENT OF ISSUE**

This item seeks a one-year extension of the CRTPA's legal contract with the Williams Law Group, P.A.

BACKGROUND AND ANALYSIS

The agreement for legal services with the Williams Law Group, P.A. was executed in September of 2021 and most recently amended in September 2023. The initial contract with the Williams Law Group, P.A. was for a two-year term and includes an option to extend the agreement for one year. The contract extended in September 2023 making the current contract expiration date of September 2024.

Pursuant to Section 6 of the agreement, the contract may be amended from time to time and "the three years under this Agreement shall be for a two-year term with one, one year option to extend and further provided that funding approval by the CRTPA Board is obtained prior to renewal."

The proposed extension would expire in September 2025.

OPTIONS

Option 1: Approve an extension to the legal services agreement with the Williams Law Group, P.A.
(Recommended)

Option 2: Provide other direction.

ATTACHMENT

Attachment 1: Legal Services Agreement with the Williams Law Group, P.A., (with the proposed contract extension included on last page)

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT for Professional Legal Services is entered into this 13th day of September, 2021, by and between the Capital Region Transportation Planning Agency, ("CRTPA") and the law firm of Williams Law Group, P.A. ("Law Firm") shall become effective on the date entered above.

WHEREAS, the CRTPA is a metropolitan planning organization designated pursuant to Section 339.175, Florida Statutes; and

WHEREAS, the CRTPA wishes to obtain the services of the Law Firm for the purpose of assisting the CRTPA in legal matters as referenced below in the Scope of Services; and

WHEREAS, the Law Firm wishes to render the legal services as required by the CRTPA as set forth in the Scope of Services;

NOW, THEREFORE, for valuable consideration and the mutual promises between the parties hereto, it is agreed as follows:

1. Scope of Services. The Law Firm shall perform the following services:

- (a) Routine CRTPA Meetings, Telephonic Consultation and Advice. The Primary or Secondary attorneys, as set forth herein, will provide routine telephonic legal consultation with CRTPA Board members, the CRTPA's Executive Director (hereinafter referred to as "the Director") and the CRTPA Staff. The Primary Attorney will attend all CRTPA Board meetings, including the Board's semi-annual retreat, and pre-briefings as requested by the CRTPA Board Chairman or the Director, except when unforeseen situations arise outside the control of the Primary Attorney, in which case a Secondary Attorney may attend.

Formal presentations at CRTPA Board meetings will be by either the Primary Attorney or a Secondary Attorney, at the discretion of the Primary Attorney, unless the Director requests otherwise. The Primary or Secondary Attorneys will provide advice on routine CRTPA issues.

(b) Follow up Activities. The Law Firm will perform follow up activities, as a result of matters addressed or considered during CRTPA meetings or the pre-briefing, at the request of the Director or the Board Chairman. Either the Primary Attorney, Secondary Attorneys, or other attorneys within the Law Firm may perform these follow up activities, unless the Director requests otherwise.

(c) Preparation of Presentations to CRTPA Board. The Law Firm will prepare presentations to the CRTPA Board at CRTPA meetings at the request of the Director or the Board Chairman. The Primary Attorney, Secondary Attorneys, or other attorneys within the Law Firm may prepare these presentations, at the discretion of the Primary Attorney, unless the Director requests otherwise.

(d) Legal Opinions. The Law Firm will provide legal opinions at the request of the Director, the Chairman or the Board. Legal opinions will be provided in a summarized written format suitable for either a presentation to the CRTPA, incorporating into the CRTPA Agenda or policy items. The Primary Attorney, Secondary Attorneys, or other attorneys within the Law Firm may perform research and writing, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above. The Law Firm will provide an opinion letter in response to the annual auditor's request for a description of all material pending and threatened litigation, claims and assessments against CRTPA and related matters. As the Law Firm's practice areas do not include Statement of Financial Accounting Standards No. 5, no opinion will be

provided by the Law Firm in relation to the disclosure requirements of Statement of Financial Accounting Standards No. 5.

- (e) CRTPA Policy Development. The Law Firm will participate in the development and revisions of CRTPA policy, procedures, bylaws and governing documents, at the request of the Director. The Primary Attorney, Secondary Attorneys or other attorneys within the Law Firm may attend meetings and perform research, writing, and related work, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above.
- (f) Litigation. The Law Firm will provide litigation support to the CRTPA at the request and with the authorization of the Board Chairman or the Director. Either the Primary Attorney, the Secondary Attorneys or other attorneys within the Law Firm may provide these services, at the discretion of the Primary Attorney.
- (g) CRTPA Contracts. The Law Firm will participate in the preparation of contracts, contract negotiations, settlements, changes and the initial evaluation of protests at the request of the Director in conjunction with the City or County procurement offices, as needed. The Primary Attorney, Secondary Attorneys or other attorneys within the Law Firm may attend meetings, perform evaluations and research and writing, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above.
- (h) Other Services. The Law Firm shall render such other legal professional services as may on occasion be specifically requested by the CRTPA and duly authorized in writing by the Director or the Board Chairman. The Director or his designee shall be the coordinator for all CRTPA requests for legal services from the Law Firm and shall be responsible for ensuring the Law Firm provides the

requested legal services in a timely and satisfactory manner. The Primary Attorney, Secondary Attorneys or other attorneys within the Law Firm may perform these services, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above.

2. Compensation.

(a) The Law Firm shall be compensated for professional fees with a monthly retainer as follows:

- 1) For the first year, in the amount of \$14,100.00, (billed at 1,175.00, per month), and a rate of \$300.00 per hour for 3.9 hours per month for services rendered to the CRTPA as listed in paragraphs 1 (a) above.
- 2) For the second year, in the amount of \$16,000.00 (billed at 1,333.33, per month) and a rate of \$315.00 per hour for 4.23 hours, per month for services rendered to the CRTPA as listed in paragraphs 1 (a) above.
- 3) For the third year, in the amount of \$17,100.00, per year (billed at \$1,425.00 per month), and a rate of \$325.00 per hour for 4.3 hours, per month for services rendered to the CRTPA as listed in paragraphs 1 (a) above.
- 4) The Law Firm will perform such services in excess of the monthly allocation hours upon conferring with and receiving written approval from the Executive Director to do so, and be compensated therefore at the hourly rate in paragraph 2(a) above. Should the Law Firm propose that additional compensation should be provided for such work, it will present its proposal and justification to the Director, who will have discretion to approve or disapprove such additional compensation based on CRTPA Board direction as provided for herein. All approvals for additional compensation will be made in writing.

- 5) The Law Firm shall be compensated at the billing rate per hour, as outlined herein, for services rendered to the CRTPA as listed in paragraphs 1(b)-(h) above, and for all authorized services rendered as listed in paragraphs 1(a) above, that exceed the budgeted allocated hours in any one month.
- 6) The Law Firm shall be compensated for all out of pocket expenses and other charges incurred in providing services under this Agreement.
- 7) On or before the 15th day of each consecutive month during the term of this agreement, the Law Firm shall prepare and submit an invoice for such fees, costs, and expense incurred in providing services during the preceding month. Invoices will include the name of the attorney performing the work, a description of the work performed, hours expended during the billing period, cumulative hours on the specific task, the amount currently billed, and any prior due balances. Invoices shall be submitted to the Director, via e-mail, as designated by the Director. Invoices shall also provide detail as to specific and cumulative time expended, disbursements made, payments made to any certified DBE firms and other expenses incurred as may be required by the Director. Semi-annually, the Law Firm shall provide written documentation, which identifies the progress made toward the CRTPA's DBE goal of 8.5% participation.

3. Maintenance of Professional Standards and Malpractice Insurance.

The Law Firm shall maintain familiarity with the Code of Professional Responsibility of the Florida Bar and shall ensure that its representation shall be in compliance with the standards of conduct set by those rules. In the event of any questions concerning any potential conflict of interest between the CRTPA and any other client represented by the Law Firm, the same shall be disclosed to the Director immediately upon the issue being raised. The Director will develop a recommendation as to the conflict to present to the CRTPA Board for its

consideration.

4. Insurance.

The Law Firm shall obtain and maintain malpractice insurance and shall provide documentation of same.

5. Primary and Secondary Attorneys Professional Services Responsibility.

The legal services under this Agreement shall be provided by Thornton Williams, Esquire, as Primary Attorney, and Harriet Williams, Esquire. as a Secondary Attorney under this Agreement, and other attorneys within the Law Firm, when necessary, as described in paragraph 1, above.

6. Term of Agreement.

This Agreement is for an term of three (3) years from the date first above stated, but may be amended from time to time, in writing, by mutual agreement of the parties. This Agreement may be unilaterally terminated for convenience by either party upon the providing of 30 days written notice to the other party. The three years under this Agreement shall be for a two year term with one, one year option to extend and further provided that funding approval by the CRTPA Board is obtained prior to renewal.

7. Assignment.

This Contract shall not be assigned or sublet as a whole or in part without the written consent of the CRTPA nor shall the Law Firm assign any monies due or to become due to him hereunder without the previous written consent of the CRTPA.

8. Indemnification.

The Law Firm agrees to indemnify and hold harmless the CRTPA from all claims, damages, liabilities, or suits of any nature whatsoever arising out of, because of, or due to the breach of this agreement by the Law Firm, its delegates, agents or employees, or due to any act or occurrence of omission or commission of the Law Firm, including but not limited to costs and a reasonable

attorney's fee.

9. Audits, Records and Records Retention.

The Law Firm agrees:

(a) To establish and maintain books, records, and documents (including electronic storage media) in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided by the CRTPA under this contract.

(b) To retain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to this contract for a period of three (3) years after termination of the contract, or if an audit has been initiated and audit findings have not been resolved at the end of three (3) years, the records shall be retained until resolution of the audit findings or any litigation which may be based on the terms of this contract.

(c) Upon completion or termination of the contract and at the request of the CRTPA, the Law Firm will cooperate with the CRTPA to facilitate the duplication and transfer of any said records or documents during the required retention period as specified in paragraph 1 above.

(d) To assure that these records shall be subject at all reasonable times to inspection, review, or audit by Federal, state, or other personnel duly authorized by the CRTPA.

(e) Persons duly authorized by the CRTPA and Federal auditors, pursuant to 45 CFR, Part 92.36(1)(10), shall have full access to and the right to examine any of provider's contract and related records and documents, regardless of the form in which kept, at all


reasonable times for as long as records are retained.

(f) To include these aforementioned audit and record keeping requirements in all approved subcontracts and assignments.

AGREED TO the date first above stated,



Jeremy Matlow, Chair
CAPITAL REGION
TRANSPORTATION PLANNING AGENCY



By: Thornton Williams
800 N. Calhoun Street
Suite 1B
Tallahassee, Florida 32303
(850) 224 -3999

RENEWAL OPTION

The Capital Region Transportation Planning Agency hereby elects to extend this Professional Services Agreement for the Agency's legal services pursuant to Section 6. of this Agreement with the Williams Law Group, P.A.

June 17, 2024

Quincee Messersmith, Chair CRTPA _____

Date: _____

Thornton Williams _____
Williams Law Group, P.A.

Date: _____

CRTPA RESOLUTION 2021-09-4B

A **RESOLUTION** of the Capital Region Transportation Planning Agency ("CRTPA") authorizing the execution of a contract between the CRTPA and the Williams Law Group, P.A.

WHEREAS, the CRTPA wishes to contract for legal service; and

WHEREAS, the CRTPA has completed negotiations the Williams Law Group, P.A. for legal services; and

WHEREAS, the CRTPA has found that the Williams Law Group, P.A. is the qualified to preform legal services for CRTPA,

NOW THEREFORE, BE IT RESOLVED BY THE CRTPA THAT:

1. The CRTPA has the authority to enter into a contract for legal services.
2. The CRTPA has an approved the scope of services and fees.
3. The CRTPA has funding within its annual budget for the legal services.
4. The CRTPA authorizes the Chair to execute and Executive Director to administer a contract with the Williams Law Group, P.A. for legal services.

DULY PASSED AND ADOPTED THIS 13th **DAY OF** September **2021**

Capital Region Transportation Planning Agency



By: Jeremy Matlow, Chair

PROFESSIONAL SERVICES AGREEMENT

THIS **AGREEMENT** for Professional Legal Services is entered into this _____ day of _____, 2021, by and between the Capital Region Transportation Planning Agency, ("CRTPA") and the law firm of Williams Law Group, P.A. ("Law Firm") shall become effective on the date entered above.

WHEREAS, the CRTPA is a metropolitan planning organization designated pursuant to Section 339.175, Florida Statutes; and

WHEREAS, the CRTPA wishes to obtain the services of the Law Firm for the purpose of assisting the CRTPA in legal matters as referenced below in the Scope of Services; and

WHEREAS, the Law Firm wishes to render the legal services as required by the CRTPA as set forth in the Scope of Services;

NOW, THEREFORE, for valuable consideration and the mutual promises between the parties hereto, it is agreed as follows:

1. Scope of Services. The Law Firm shall perform the following services:

- (a) **Routine CRTPA Meetings, Telephonic Consultation and Advice.** The Primary or Secondary attorneys, as set forth herein, will provide routine telephonic legal consultation with CRTPA Board members, the CRTPA's Executive Director (hereinafter referred to as "the Director") and the CRTPA Staff. The Primary Attorney will attend all CRTPA Board meetings, including the Board's semi-annual retreat, and pre-briefings as requested by the CRTPA Board Chairman or the Director, except when unforeseen situations arise outside the control of the Primary Attorney, in which case a Secondary Attorney may attend.

Formal presentations at CRTPA Board meetings will be by either the Primary Attorney or a Secondary Attorney, at the discretion of the Primary Attorney, unless the Director requests otherwise. The Primary or Secondary Attorneys will provide advice on routine CRTPA issues.

- (b) **Follow up Activities.** The Law Firm will perform follow up activities, as a result of matters addressed or considered during CRTPA meetings or the pre-briefing, at the request of the Director or the Board Chairman. Either the Primary Attorney, Secondary Attorneys, or other attorneys within the Law Firm may perform these follow up activities, unless the Director requests otherwise.
- (c) **Preparation of Presentations to CRTPA Board.** The Law Firm will prepare presentations to the CRTPA Board at CRTPA meetings at the request of the Director or the Board Chairman. The Primary Attorney, Secondary Attorneys, or other attorneys within the Law Firm may prepare these presentations, at the discretion of the Primary Attorney, unless the Director requests otherwise.
- (d) **Legal Opinions.** The Law Firm will provide legal opinions at the request of the Director, the Chairman or the Board. Legal opinions will be provided in a summarized written format suitable for either a presentation to the CRTPA, incorporating into the CRTPA Agenda or policy items. The Primary Attorney, Secondary Attorneys, or other attorneys within the Law Firm may perform research and writing, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above. The Law Firm will provide an opinion letter in response to the annual auditor's request for a description of all material pending and threatened litigation, claims and assessments against CRTPA and related matters. As the Law Firm's practice areas do not include Statement of Financial Accounting Standards No. 5, no opinion will be

provided by the Law Firm in relation to the disclosure requirements of Statement of Financial Accounting Standards No. 5.

- (e) **CRTPA Policy Development.** The Law Firm will participate in the development and revisions of CRTPA policy, procedures, bylaws, and governing documents, at the request of the Director. The Primary Attorney, Secondary Attorneys or other attorneys within the Law Firm may attend meetings and perform research, writing, and related work, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above.
- (f) **Litigation.** The Law Firm will provide litigation support to the CRTPA at the request and with the authorization of the Board Chairman or the Director. Either the Primary Attorney, the Secondary Attorneys or other attorneys within the Law Firm may provide these services, at the discretion of the Primary Attorney.
- (g) **CRTPA Contracts.** The Law Firm will participate in the preparation of contracts, contract negotiations, settlements, changes, and the initial evaluation of protests at the request of the Director in conjunction with the City or County procurement offices, as needed. The Primary Attorney, Secondary Attorneys or other attorneys within the Law Firm may attend meetings, perform evaluations and research and writing, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above.
- (h) **Other Services.** The Law Firm shall render such other legal professional services as may on occasion be specifically requested by the CRTPA and duly authorized in writing by the Director or the Board Chairman. The Director or his designee shall be the coordinator for all CRTPA requests for legal services from the Law Firm and shall be responsible for ensuring the Law Firm provides the

requested legal services in a timely and satisfactory manner. The Primary Attorney, Secondary Attorneys or other attorneys within the Law Firm may perform these services, at the discretion of the Primary Attorney, unless the Director requests otherwise; however, presentations at CRTPA meetings will be in accordance with (c), above.

2. Compensation.

(a) The Law Firm shall be compensated for professional fees with a monthly retainer as follows:

- 1) In the amount of \$18,060.00 per year (billed at \$1,505.00 per month) and a rate of \$350.00 per hour for 4.3 hours, per month for services rendered to the CRTPA as listed in paragraphs 1 (a) above.
- 2) The Law Firm will perform such services in excess of the monthly allocation hours upon conferring with and receiving written approval from the Executive Director to do so and be compensated therefore at the hourly rate in paragraph 1, above. Should the Law Firm propose that additional compensation should be provided for such work, it will present its proposal and justification to the Director, who will have discretion to approve or disapprove such additional compensation based on CRTPA Board direction as provided for herein. All approvals for additional compensation will be made in writing.
- 3) The Law Firm shall be compensated at the billing rate per hour, as outlined herein, for services rendered to the CRTPA as listed in paragraphs 1(b)-(h) above, and for all authorized services rendered as listed in paragraphs 1(a) above, that exceed the budgeted allocated hours in any one month.
- 4) The Law Firm shall be compensated for all out-of-pocket expenses and other charges incurred in providing services under this Agreement.

5) On or before the 15th day of each consecutive month during the term of this agreement, the Law Firm shall prepare and submit an invoice for such fees, costs, and expense incurred in providing services during the preceding month. Invoices will include the name of the attorney performing the work, a description of the work performed, hours expended during the billing period, cumulative hours on the specific task, the amount currently billed, and any prior due balances. Invoices shall be submitted to the Director, via e-mail, as designated by the Director. Invoices shall also provide details as to specific and cumulative time expended, disbursements made, payments made to any certified DBE firms and other expenses incurred as may be required by the Director. Semi-annually, the Law Firm shall provide written documentation, which identifies the progress made toward the CRTPA's DBE goal of 8.5% participation.

3. Maintenance of Professional Standards and Malpractice Insurance.

The Law Firm shall maintain familiarity with the Code of Professional Responsibility of the Florida Bar and shall ensure that its representation shall be in compliance with the standards of conduct set by those rules. In the event of any questions concerning any potential conflict of interest between the CRTPA and any other client represented by the Law Firm, the same shall be disclosed to the Director immediately upon the issue being raised. The Director will develop a recommendation as to the conflict to present to the CRTPA Board for its consideration.

4. Insurance.

The Law Firm shall obtain and maintain malpractice insurance and shall provide documentation of same.

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8. Indemnification.

The Law Firm agrees to indemnify and hold harmless the CRTPA from all claims, damages, liabilities, or suits of any nature whatsoever arising out of, because of, or due to the breach of this agreement by the Law Firm, its delegates, agents or employees, or due to any act or occurrence of omission or commission of the Law Firm, including but not limited to costs and a reasonable attorney's fee.

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(c) Upon completion or termination of the contract and at the request of the CRTPA, the Law Firm will cooperate with the CRTPA to facilitate the duplication and transfer of any said records or documents during the required retention period as specified in paragraph 1 above.

(d) To assure that these records shall be subject at all reasonable times to inspection, review, or audit by Federal, state, or other personnel duly authorized by the CRTPA.

(e) Persons duly authorized by the CRTPA and Federal auditors, pursuant to 45 CFR, Part 92.36(1)(10), shall have full access to and the right to examine any of provider's contract and related records and documents, regardless of the form in which kept, at all reasonable times for as long as records are retained.

(f) To include these aforementioned audit and record keeping requirements in all approved subcontracts and assignments.

AGREED TO the date first above stated,

**Quincee Messersmith, Chair
CAPITAL REGION TRANSPORTATION
PLANNING AGENCY
300 S. Adams Street, A-1
Tallahassee, Florida 32303**

**By: Thornton Williams
800 N. Calhoun Street
Suite 1B
Tallahassee, Florida 32301**

RESOLUTION

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4. The CRTPA authorizes the Chair to execute and Executive Director to administer a contract with the Williams Law Group, P.A. for legal services.

DULY PASSED AND ADOPTED THIS _____ DAY OF _____ 2024

Capital Region Transportation Planning Agency

By: _____, Chair

September 5, 2024



EXECUTIVE COMMITTEE AGENDA ITEM 4 D

EXECUTIVE DIRECTOR ANNUAL EVALUATION

TYPE OF ITEM: Action

STATEMENT OF ISSUE

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

RECOMMENDED ACTION

As desired by the Executive Committee.

ATTACHMENT

Attachment 1 - 3: Individual Commissioner Evaluations



Executive Director Performance Review

EMPLOYEE INFORMATION

Name: Greg Slay

Review Date:

REVIEW INFORMATION

Reviewer Name:

Review Period:

July 18, 2023 – July 18, 2024

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	<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	<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	<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	<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	<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	<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	<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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Meets challenges head on	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manages assets including technology, equipment, budget, and office space	<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:

Mr. Slay does an amazing job of keeping board members both informed and walks through concern and most important to me personally explains scenarios, understands project history and is always available to meet.

Additional Comments:



Executive Director Performance Review

EMPLOYEE INFORMATION

Name: Greg Slay

Review Date: August 29, 2024

REVIEW INFORMATION

Reviewer Name: Rick Minor

Review Period: July 18, 2023 – July 18, 2024

Complete this review using the following scale:

- 2** = EXCEEDS JOB EXPECTATIONS: Consistently exemplary performance, including in demanding situations or circumstances.
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(Outstanding) (Good) (Needs Work) (Poor)

EVALUATION

2

1

0

X

Maintains effective communications with and availability for the CRTPA Board

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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:

None noted.

Additional Comments:

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

Mr. Slay is also very adept in his communication and transparency with Board members and citizens. On numerous occasions I have asked him to meet with me and members of the public to discuss CRTPA funding, new opportunities, and/or specific CRTPA projects. For example, regarding the *Safe Streets for All* federal grant application for North Monroe, he consistently kept me updated on the application's development, submittal, and federal review/evaluation process. In addition, he listens intently to constituents' concerns and shows a sincere interest in developing feasible solutions.

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



Executive Director Performance Review

EMPLOYEE INFORMATION

Name: Greg Slay

Review Date:

REVIEW INFORMATION

Reviewer Name:

Review Period:

July 18, 2023 – July 18, 2024

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

EVALUATION

2 **1** **0** **X**

Maintains effective communications with and availability for the CRTPA Board	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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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: N/A

Additional Comments: N/A