



## CRTPA BOARD

MEETING OF TUESDAY, OCTOBER 18, 2022 AT 1:30 PM

CITY OF TALLAHASSEE COMMISSION CHAMBERS  
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**

Citizens wishing to provide input at the CRTPA meeting may:

- (1) Provide comments in person at the meeting. Speakers are requested to limit their comments to three (3) minutes; or
- (2) Submit written comments prior to the meeting at <http://crtpa.org/contact-us/> by providing comments in the "Email Us" portion of the page before 5:00 p.m. on October 17. This will allow time for comments to be provided to CRTPA members in advance of the meeting. Comments submitted after this time (up to the time of the meeting) will be accepted and included in the official record of the meeting; or
- (3) Provide live comments during the meeting virtually by registering before 5:00 p.m. on October 17 at <http://crtpa.org/contact-us/> and noting your desire to provide comments via video in the "Email Us" portion of the page along with the agenda item or issue you wish to discuss. You will be contacted by CRTPA staff and provided with a link to virtually access the meeting and provide your comment during the meeting. Speakers are requested to limit their comments to three (3) minutes.

The public is invited to view the meeting's live broadcast on <https://www.talgov.com/cotnews/wcot.aspx> or Comcast Channel 13 (WCOT-13).

*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.*

*"Public Participation is solicited without regard to race, color, national origin, age, sex, religion, disability, or family status. Persons who require special accommodations under the Americans With Disabilities Act, or persons who require translation services (free of charge) should contact the CRTPA Title VI Coordinator, Suzanne Lex, four days in advance of the meeting at 850-891-8627 ([Suzanne.Lex@crtpa.org](mailto:Suzanne.Lex@crtpa.org)) and for the hearing impaired, telephone 711 or 800-955-8771 (TDY)."*

*"La participación pública se solicita sin distinción de raza, color, nacionalidad, edad, sexo, religión, discapacidad o estado familiar. Las personas que requieran adaptaciones especiales en virtud de la Ley de Americanos con Discapacidades, o las personas que requieran servicios de traducción (sin cargo) deben comunicarse con Suzanne Lex, CRTPA Coordinadora del Título VI, al 850-891-8627 ([Suzanne.lex@crtpa.org](mailto:Suzanne.lex@crtpa.org)) y para las personas con discapacidad auditiva, teléfono 711 o 800-955-8771 (TDY) cuatro días antes de la reunión.*

**1. CALL TO ORDER AND ROLL CALL****2. AGENDA MODIFICATIONS****3. PUBLIC COMMENT ON ITEMS NOT APPEARING ON THE AGENDA**

This portion of the agenda is provided to allow for public input on general CRTPA issues that are not included on the meeting's agenda. Speakers are requested to limit their comments to three (3) minutes. See the above for ways to provide public comment at this meeting.

**4. CONSENT AGENDA**

- A. Minutes of the May 17 CRTPA Meeting
- B. Audit Contract Extension
- C. FY 2022 - FY 2026 Transportation Improvement Program (TIP) Amendment and FY 2023 – FY 2027 TIP Amendment
- D. Executive Director's Timesheets
- E. Fiscal Years 2023 – 2024 Unified Planning Work Program Modification
- F. Updated CRTPA Fiscal Policies and Procedures

**5. CONSENT ITEMS PULLED FOR DISCUSSION****6. ROLL CALL VOTE AGENDA ITEMS****A. FY 2023 – FY 2027 Transportation Improvement Program (TIP) Amendment**

The CRTPA FY 2023 – FY 2027 TIP is proposed to be amended to reflect the following projects:

- 451044-2 SR 10 (US 90) From Leon County Line To East of MLK Avenue (Jefferson County) – Add PD&E Funding
- 450513-2 Big Bend Transit - Federal Section 5311 CRRSAA Funding- Operating (Gadsden County) – Add Operating Funding
- 451243-1 City of Tallahassee- StarMetro – Federal Sect 5311 CRRSAA Funding – Operating (Leon County) – Add Operating Funding
- 439383-1 CR 268 High Bridge Rd Over Little River Bridge (Gadsden County) – Add new project
- 441188-1 Hanna Mill Pond Road Over Hanna Pond Bridge (Gadsden County) – Add new project
- 403931-3 SR 57 (US 19) FL GA Pkway From CR 57A to Martin Rd (Jefferson County) – Delete design funding

**7. CRTPA 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 CRTPA.*

**A. SIS Cost Feasible Plan Update**

The Florida Department of Transportation will provide an update on the Strategic Intermodal System (SIS) Cost Feasible Plan.

**B. CRTPA Fiscal Year (FY) 2021 Financial Statements**

A presentation on the findings of the annual audit of the CRTPA will be provided.

**C. Congestion Management Process (CMP) Update**

An update will be provided on the recently initiated CRTPA's Congestion Management Process Update.

**D. CRTPA Travel Policy**

A resolution adopting the U.S. General Services Administration per diem rates for meals, incidental expenses and mileage, and the CRTPA process travel in accordance with the City of Tallahassee Travel Policy has been developed for CRTPA adoption.

**E. CRTPA Fiscal Year (FY) 2023 Budget**

The CRTPA's budget for Fiscal Year 2023 has been developed for discussion and approval. This discussion will include the proportional share payments.

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

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

**8. FLORIDA DEPARTMENT OF TRANSPORTATION REPORT****9. EXECUTIVE DIRECTOR'S REPORT**

A status report on CRTPA activities including an update on the R. Frank Nims Middle School pedestrian safety project will be provided.

**10. CRTPA INFORMATION****A. Future Meeting Dates****B. Committee Actions (Citizen's Multimodal Advisory Committee & Technical Advisory Committee)****C. Correspondence**

**11. ITEMS FROM CRTPA BOARD MEMBERS**

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

**12. ADJOURNMENT**





October 18, 2022

AGENDA ITEM 1

**CALL TO ORDER AND ROLL CALL**



October 18, 2022

## AGENDA ITEM 2

### **AGENDA MODIFICATIONS**



October 18, 2022

### AGENDA ITEM 3

#### **PUBLIC COMMENT ON ITEMS NOT APPEARING ON THE AGENDA**

Comments may be provided in the following manner:

- (1) Provide comments in person at the meeting. Speakers are requested to limit their comments to three (3) minutes; or
- (2) Submit written comments prior to the meeting at <http://crtpa.org/contact-us/> by providing comments in the "Email Us" portion of the page before 5:00 p.m. on October 17. This will allow time for comments to be provided to CRTPA members in advance of the meeting. Comments submitted after this time (up to the time of the meeting) will be accepted and included in the official record of the meeting; or
- (3) Provide live comments during the meeting virtually by registering before 5:00 p.m. on October 17 at <http://crtpa.org/contact-us/> and noting your desire to provide comments via video in the "Email Us" portion of the page along with the agenda item or issue you wish to discuss. You will be contacted by CRTPA staff and provided with a link to virtually access the meeting and provide your comment during the meeting. Speakers are requested to limit their comments to three (3) minutes.



October 18, 2022

AGENDA ITEM 4 A

**MINUTES**

TYPE OF ITEM: Consent

The minutes from the May 17 CRTPA Meeting are provided as ***Attachment 1***.

**RECOMMENDED ACTION**

Option 1: Approve the minutes of the May 17, 2022, CRTPA Meeting.

**ATTACHMENT**

Attachment 1: Minutes of the May 17, 2022, CRTPA Meeting



**CRTPA BOARD**

MEETING OF TUESDAY, MAY 17, 2022 AT 1:30 PM

CITY OF TALLAHASSEE COMMISSION CHAMBERS  
300 S. ADAMS STREET  
TALLAHASSEE, FL 32301

**MEETING MINUTES**

**Members Present:**

Commissioner Kristin Dozier, Leon County, Chair  
Commissioner Stephen Walker, Jefferson County  
Commissioner Quincee Messersmith, Wakulla County  
Commissioner Anthony Viegbesie, Gadsden County  
Commissioner Jeremy Matlow, City of Tallahassee  
Commissioner Dianne Williams-Cox, City of Tallahassee  
Commissioner Curtis Richardson, City of Tallahassee  
Commissioner Minor, Leon County

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

**1. CALL TO ORDER AND ROLL CALL**

**2. AGENDA MODIFICATIONS**

**3. PUBLIC COMMENT ON ITEMS NOT APPEARING ON THE AGENDA**

Elka Long, 508 E Paul Russell Road, spoke on behalf of Students and Parents of Tallahassee Classical School located on Tram Road. Ms. Long expressed concerns related to sidewalk and bike access to the school. She stated she spoke with Public Works and was told a sidewalk was on schedule for FY 21-22 but was delayed to FY 23. She expressed concerns with this issue not being a priority to Leon County.

Mr. Slay stated Leon County has been trying to address the issue to get sidewalks near the school. He stated one of the issues with receiving funding through the Safe Routes to Schools Program is the small number of students walking to the school because of the remote location. Mr. Slay was unaware of the current status of sidewalks being constructed in the area. Commissioner Dozier stated the issue would be sent to the Leon County Administrator to be addressed by the County Commission.

Representative Jason Shoaf, 216 Gaultier Memorial Lane, Port St. Joe, FL, expressed the need for Highway 319 to be widened to 4-lanes complete the project to Wakulla County.

**4. CONSENT AGENDA**

- A. Minutes of the March 15 CRTPA Meeting**
- B. Unified Planning Work Program (UPWP)**
- C. FDOT Annual Certification**
- D. Executive Director's Quarterly Timesheet Approval**

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

**5. CONSENT ITEMS PULLED FOR DISCUSSION**

**6. ROLL CALL VOTE AGENDA ITEMS**

**A. FY 2023– FY 2027 Transportation Improvement Program (TIP) Adoption**

The FY 2023 – FY 2027 TIP reflecting the projects that have received funding in the Florida Department of Transportation Work Program has been developed for Board adoption.

Ms. Lex presented the FY 2023– FY 2027 Transportation Improvement Program (TIP). She noted the TIP was a five-year program that provides a comprehensive list of transportation projects. The TIP informs the public of transportation planning projects and programs and documents the funding of transportation projects for the Region. The TIP includes roadways & bridges, aviation, transit, Bike/Pedestrian, resurfacing, maintenance, and transportation planning.

Ms. Lex explained that projects are identified from the Connections 2045 Regional Mobility Plan, Congestion Management Plan, StarMetro Transit Development Plan, Tallahassee International Airport's Master Plan or the projects are selected through a competitive process such as the Transportation Alternatives Program (TAP).

Ms. Lex explained the TIP Funding Sources, which includes State (FDOT), Federal (FHWA), Federal Transit Administration and Local Governments.

Ms. Lex provided information on accessing the TIP and noted that it may be accessed by using the Interactive TIP as well as a viewing a PDF of the document on the CRTPA's website.

**Board Action: Commissioner Richardson made a motion to adopt the FY 2023– FY 2027 Transportation Improvement Program (TIP) Adoption. Commissioner Viegbesie seconded the motion and a roll call vote was conducted. The motion unanimously passed.**

**B. FY 2022– FY 2026 Transportation Improvement Program (TIP) Amendment**

The CRTPA FY 2022 – FY 2026 TIP is proposed to be amended to reflect the addition of the following projects:

- CR 260 Silver Lake Rd from NFR-358 to SR 20 Blountstown Hwy (Project 444030-1): (Leon County) Provide construction funding in FY 22 for a signing/paving project.

Ms. Lex presented information on the FY 2022– FY 2026 Transportation Improvement Program (TIP) Amendment. She noted that FDOT made a request that CRTPA amend the TIP to include the addition of the CR 260 Silver Lake Rd from National Forest Road (NFR)-358 to SR 20 Blountstown Hwy (Project 444030-1). Ms. Lex stated that this amendment to the project revises the length of the project from 2.32 miles to 3.18 miles.

**Board Action: Commissioner Minor made a motion to adopt the FY 2022– FY 2026 Transportation Improvement Program (TIP) Amendment. Commissioner Richardson seconded the motion and a roll call vote was conducted. The motion unanimously passed.**

## **7. CRTPA ACTION**

### **A. Fiscal Year (FY) 2024 – FY 2028 Project Priority Lists (PPLs)**

The Draft FY 2024 – 2028 Project Priority Lists has been developed. The following lists have been developed for Board approval:

1. Regional Mobility Plan (RMP) Roadways Project Priority List
2. Regional Mobility Plan (RMP) Bicycle and Pedestrian Project Priority List
3. Regional Trails Project Priority List
4. StarMetro Project Priority List
5. Transportation Systems Management (TSM) and Safety Project Priority List
6. Intelligent Transportation Systems (ITS) Project Priority List
7. Tallahassee International Airport Project Priority List
8. Transportation Alternatives (TA) Project Priority List

Ms. Lex presented information on the Fiscal Year (FY) 2024 – FY 2028 Project Priority Lists (PPLs). She noted the PPLs are approved annually; developed for all modes of transportation; establishes project priorities for the region; and identifies projects/project phases that are not fully funded. When funding becomes available the project will be programmed in the FDOT five-year Work Program.

Ms. Lex provided a summary of the Roadway Projects PPLs, Regional Trails PPLs, Bicycle and Pedestrian PPLs. She noted the projects that have moved up/down in ranking on the list, due to availability/unavailability of funding.

Mr. Eric Drapper, 3627 Dexter Drive, stated spoke on behalf of the Capital City Cyclists noted the cyclist were in full support of the Thomasville Road Multi-Use Path, as well as the US 90 Multi-Use Trail Feasibility Study.

**Board Action: Commissioner Richardson made a motion to approve the Draft FY 2024 – 2028 Project Priority Lists. Commissioner Walker seconded the motion. The motion was unanimously passed.**

## **B. US 90 Multi-Use Trail Feasibility Study**

The US 90 Multi-Use Trail Feasibility Study has been developed for Board adoption.

Kate Widness, KHA presented information on the US 90 Feasibility Study. The Study was initiated two years ago and was developed to determine if it was feasible to connect the City of Tallahassee to the City of Monticello via a 10 - 12 foot paved shared use path. The Feasibility Study limits were Pedrick Road (western limit) to the existing Monticello Bike Trail (eastern limit), a total distance of twenty-one miles. She noted Phase 1 of the project was the Feasibility Study and Phase II was the Public Engagement.

Ms. Widness stated the goals included providing a safe, continuous multimodal facility between Tallahassee and Monticello; expanding the growing SUNTrails Regional Network; and providing an alternative transportation opportunity for residents, businesses, and visitors along the US 90 corridor.

Ms. Widness discussed Phase II, Public Engagement. Round one (conducted in 2021) was largely virtual with a virtual meeting room, webpage, and two (2) live question and answer sessions. During the second round (conducted in 2022) there were two (2) live question and answer sessions, two (2) in-person open house sessions as well as the on-line component of an ArcGIS StoryMap. Also, in-person meetings were held with local businesses including Hilltop Country Store and Dixie Paving.

Ms. Widness discussed the route analysis and locations of note, including the I-10 interchange near the new Amazon facility which may create potential conflicts between trail users and motorists due to on/off ramps and high speeds in the area around the interchange. The north side of Lake Miccosukee was also noted as a potential for conflicts between user types due to the fishing pier/bridge and the presence of wetlands. Lastly, it was noted that the entrance to the City of Monticello eastwards is a location of note due to constrained right-of-way.

Ms. Widness briefly discussed the preliminary design recommendations to address trail width and separation, meandering design, crepe myrtles along the trail, trail amenities and locations of note.

Ms. Widness stated that if the Feasibility Study was approved by the Board, the next phase would be a Project Development and Environment (PD&E) Study. This is an environmental and engineering process to determine potential environmental impacts of the project.

**Board Action: Commissioner Matlow made a motion to approve the US 90 Multi-Use Trail Feasibility Study. Commissioner Walker seconded the motion. The motion was unanimously passed.**

## **8. FLORIDA DEPARTMENT OF TRANSPORTATION REPORT**

Mr. Paulk provided an update on FDOT activities and noted there will be a virtual project update for the Dover Road project in Gadsden County. He noted that the proposed realignment of Dover Road at



US 90, will create a single point intersection upgrading the intersection to a signalized as well as making the corresponding adjustments to the turn lanes. The virtual project update is scheduled for Wednesday, June 22, 2022. Additional information may be found at [nwflroads.com](http://nwflroads.com).

Commissioner Viegbesie expressed gratitude to the FDOT. He noted this project was desperately needed and the intersection was near a school and could be dangerous for students and parents.

**9. EXECUTIVE DIRECTOR'S REPORT**

Mr. Slay discussed the recent kickoff of the Tallahassee to Havana Feasibility Study. He also provided an update on the Nims Middle School crossing on Orange Avenue. Lastly, he discussed an update to the Florida Greenways and Trails Master Plan Map and noted this would be presented to the Board at a later date.

**10. CRTPA INFORMATION**

- A. Future Meeting Dates
- B. Committee Actions (Citizen's Multimodal Advisory Committee & Technical Advisory Committee)
- C. Correspondence
- D. Quarterly Budget Reports
- E. FDEP Florida Greenways & Trails System Land Trails Map Update

**11. ITEMS FROM CRTPA BOARD MEMBERS**

**12. ADJOURNMENT**

Meeting was adjourned at 2:45pm

October 18, 2022



## AGENDA ITEM 4 B

### CRTPA AUDIT CONTRACT EXTENSION

TYPE OF ITEM: Consent

#### **STATEMENT OF ISSUE**

This item is being brought before the CRTPA Board to extend the contract with James Moore and Company to complete the annual audits for the fiscal years ending on September 30, 2022 and September 30, 2023.

#### **BACKGROUND**

The initial contract with the James Moore and Company was for a three-year term and included an option for a two-year extension. The extension provides for the audit of the CRTPA's Fiscal Year (FY) 2022 and FY 2023 financial statements.

CRTPA staff is seeking approval to extend the contract for audit services for two years. The extension covers the audit of the CRTPA financial statement for the fiscal years ending on September 30, 2022 and September 30, 2023.

#### **OPTIONS**

Option 1: Approve an extension of the CRTPA Audit Contract with James Moore and Company for the audit of the CRTPA's financial statements for the fiscal years ending on September 30, 2022 and 2023.

Option 2: Provide other direction.


#### **ATTACHMENT**

Attachment 1: CRTPA and James Moore and Company Contract for Audit Services

Capital Region Transportation Planning Agency  
March 2, 2020  
Page 9

## RESPONSE:

This letter correctly sets forth the understanding of the Capital Region Transportation Planning Agency for the audit of the Agency's financial statements for the fiscal years ending September 30, 2019, 2020, and 2021.

By   
Title Chair  
Date 4-9-20

## RENEWAL OPTION:

The Capital Region Transportation Planning Agency hereby elects to extend this agreement for the audit of the Agency's financial statements for the fiscal years ending September 30, 2022, and 2023.

By \_\_\_\_\_  
Title \_\_\_\_\_  
Date \_\_\_\_\_

**Capital Region Transportation Planning Agency**  
**Agreement for Audit Services No. Audit 2020 - 01**

This **Agreement** entered into on the date of the last signature below, between the **Capital Region Transportation Planning Agency, ("CRTPA")** and **James Moore & Co., P.L.**, Certified Public Accountants, registered in the State of Florida, ("**Contractor**"), referred to collectively as the "Parties".

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

**WHEREAS**, the City of Tallahassee (City), on behalf of the CRTPA, issued RFP No. 037-20-CC soliciting proposals for provision of certain audit services for the CRTPA; **and**

**WHEREAS**, the Contractor, among other firms, submitted a proposal in response to the RFP, and the Contractor was subsequently selected to provide such audit services; **and**,

**WHEREAS**, the CRTPA and the Contractor desire to enter into this Agreement for the Contractor to provide audit services to the CRTPA.

**NOW, THEREFORE**, in consideration of the mutual performance of the terms and conditions contained herein and good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**Section 1: Recitals.**

The above recitals are true and correct and are incorporated by reference and considered an integral part of this agreement.

**Section 2: Period and Scope of Services.**

- 2.1** The Contractor, for the fees set forth in Section 5, shall annually provide to the CRTPA certain professional audit services, as described in this Section 1 and in Attachment D (*Engagement Letter*), for (3) fiscal years. The Agreement will be in effect for the audits of the fiscal years ended September 30, 2019, September 30, 2020, September 30, 2021. The period of providing such services may be extended by the Board, in its sole discretion, for up to two additional fiscal years, fiscal years ending September 30, 2022, and September 30, 2023.
- 2.2** The Contractor, using generally accepted auditing standards, will express an opinion on whether the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the notes to the financial statements, which collectively comprise the CRTPA's basic financial statements, are presented in

accordance with generally accepted accounting principles. The Contractor, using generally accepted auditing standards, will also express an opinion on whether the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and remaining fund information of the CRTPA and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

- 2.3 The Contractor, using generally accepted auditing standards, will perform an audit of federal funds expended that meets the audit and reporting requirements of U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- 2.4 The Contractor, using generally accepted auditing standards, will perform an audit of state funds expended that meets the audit and reporting requirements of Section 215.97, Florida Statutes.
- 2.5 The Contractor will perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board and mandated by generally accepted auditing standards.
- 2.6 The Contractor will provide technical advice as requested by the Board and within the scope of the audit for accounting that may arise during the term of the Agreement.
- 2.7 The CRTPA agrees to close its books and prepare trial balances that will permit the preparation of financial statements in accordance with generally accepted accounting principles. The CRTPA further agrees to prepare schedules and analyses (as detailed in Attachment A, *Year-end Audit Records Request*) and to complete same before Contractor begins year-end audit procedures. The CRTPA agrees to prepare interim pre-closing schedules and analyses (as detailed in Attachment B, *Interim Audit Records Request*) and to complete same before Contractor begins interim audit procedures.
- 2.8 The Contractor agrees to provide the CRTPA with the formats of the required schedules and analyses of Attachments A and B by September 1 and July 1, respectively, for each fiscal year. Attachments A and B may be modified through mutual agreement by the Contractor and the Executive Director (Director).
- 2.9 The Contractor agrees to prepare for the CRTPA, "Financial Statements", or similarly named annual report, as set forth, and in conformance with, generally accepted accounting principles.

**2.10** The Contractor agrees to review the systems of internal control structure policies and procedures in order to obtain an understanding of their design and whether they have been placed in operation and to assess control risk.

**2.11** The Contractor shall issue the following reports:

- All financial statement audit reports required by generally accepted auditing standards issued by the American Institute of Certified Public Accountants; generally accepted government auditing standards (GAGAS) as issued by the Comptroller General of the United States; and audit reports and management letters required by Sections 11.45 and 218.503, Florida Statutes, and Chapter 10.550, Rules of the Auditor General. The annual financial statement audit shall include the governmental activities, the business-type activities, each major fund, and aggregate discretely presented component unit and remaining fund information that collectively comprise the basic financial statements.
- All audit reports required by the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, Public Law 104-156 (31 U.S.C.A., ss. 7501 to 7507) and U.S. Office of Management and Budget (OMB) Uniform Guidance.
- Audit reports required by Section 215.97, Florida Statutes, the Florida Single Audit Act, and chapter 10.550, Rules of the Auditor General.

**2.12** In performing the various services set forth or provided for in Section 2 and Attachment A of this Agreement, the Contractor shall meet and comply with all requirements of the laws, statutes, ordinances, regulations, rules, and standards set forth or cited that therein, as the same may be amended, modified, changed, or superseded during the term of this Agreement.

**2.13** The Contractor will provide such periodic progress reports during each audit year as may be requested by the CRTPA. The Contractor, if requested by the CRTPA Executive, will attend a meeting of the CRTPA Board to present the report issued and to respond to questions and any other required actions, as determined by the Director.

**2.14** The Contractor agrees to notify the Director and the CRTPA Attorney immediately of any indications of fraud, abuse, waste, illegal acts, or other significant noncompliance discovered or identified during an audit.

**2.15** The Contractor shall have the option to perform a portion of the audit services on CRTPA premises. The CRTPA agrees to furnish adequate working space that is well lighted and reasonably comfortable. Further, the Contractor agrees to provide all equipment, materials, supplies, and personnel services to perform the audit.

**2.16** The Contractor may not substitute or replace engagement partners, managers, other supervisory staff, or specialists who are assigned to an audit without the prior written consent of the CRTPA. Engagement partners, managers, other supervisory staff, and specialists may be changed, if those personnel leave the firm, are promoted, or are assigned to another office. Should the Contractor desire to make such a substitution or replacement, it shall submit a written request to the Director setting forth the reason for substitution and providing resumes describing the roles and experience of the proposed replacements. Substitution will not be unreasonably denied; however, in any event, the CRTPA retains the right to approve or reject proposed replacements. The CRTPA further shall have the absolute right to request the Contractor to replace assigned staff that are disruptive or that do not appear to be conducting themselves in a professional manner or who may be disruptive to the duties of Contractor as outlined in this Agreement, in the sole discretion of the CRTPA.

### **Section 3: Timetable.**

Attachment C (*Annual Audit Schedule*) will be the basis for each year's schedule. Attachment C may be modified through mutual agreement by the Contractor and the Director.

### **Section 4: Audit Standards and Procedures.**

**4.1** The Contractor shall conduct the financial audits in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States as adopted by the State of Florida Board of Accountancy.

The scope of the audits must encompass the activities necessary to establish compliance with the term "financial audit" as defined and used in the version of Government Auditing Standards most current at the time a particular audit is performed. The scope of the audits must also include any additional activities necessary to establish compliance with the term "financial audit" as defined in [Section 1 l.45\(1\)\(d\), Florida Statutes](#).

**4.2** As applicable to the CRTPA, the audits shall comply with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, 2 C.F.R. Part 200 (*Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards*), the provisions of the U.S. Office of Management and Budget (OMB) Uniform Guidance, and the Rules of the Auditor General relating to Sections 11.45 and 215.97, Florida Statutes, and any other applicable promulgating authority.

**4.3** All public records within the meaning of Chapter 119, Florida Statutes must be retained, at the Contractor's expense, for the longer of five (5) years after an audit is issued or until all outstanding issues with respect to such audit have been resolved, unless the Contractor is notified in writing by the Director of the need to extend the retention

period. If a public records request is made for documents pursuant to Chapter 119, Florida Statutes, the Contractor shall comply with that request in a reasonable time. The Contractor will make working papers available upon request and will respond to reasonable inquiries, for no additional fees, from the following parties or their designees:

- CRTPA,
- City of Tallahassee,
- Parties designated by the federal or state government or by the CRTPA as part of an audit quality review process,
- Auditors of entities of which the CRTPA is a recipient or sub-recipient of grant funds, and
- Successor auditors.

## **Section 5: Fees and Terms of Payment.**

- 5.1** The Contractor's fee for audit services described in Section 2 will be \$16,000 for the fiscal year ending September 30, 2019, \$16,500 for the fiscal year ending September 30, 2020, \$17,000 for the fiscal year ending September 30, 2021. Should the Agreement be renewed by the CRTPA for two additional years; and, in such event, the Contractor's fee for audit services will be \$17,500 for the fiscal year ending September 30, 2022, and \$18,000 for the fiscal year ending September 30, 2023. These fees are inclusive of all costs and expenses incurred by the Contractor in providing the subject services. The Contractor will absorb all out-of-pocket costs associated with the audit services within the fee. The CRTPA will provide parking at no expense to the Contractor.
- 5.2** The Contractor will render interim billings commensurate with the progress of the audit to the Director, and the CRTPA agrees to pay the approved interim billings within thirty (30) days after receipt. Total billings for each fiscal year shall not exceed the amounts set forth in Section 5.1 above.
- 5.3** The Contractor's fees and the timetable in Attachment C are based upon representations made by finance officials to the Contractor and are dependent upon CRTPA personnel providing the assistance listed in Attachment A according to the timetable outlined in Attachment C. Delay in performance by either Party will be excused provided that such delay is the result of a cause beyond the reasonable control of, and not the result of negligence or the lack of diligence on the part of, that Party. The Contractor may request, but shall not be entitled to, compensation for additional costs or expenses incurred as a result of:
- Material delays on the part of the CRTPA in providing the items identified in Attachment A in accordance with the timetable included in Attachment C.



- Additional work outside the scope of that identified in Section 1 above or Attachment A which causes Contractor to incur documented significant additional costs.
- 5.4 The Contractor must request and receive approval from the CRTPA prior to commencing any work that would result in a request by Contractor for compensation in excess of that set forth in Section 5.1 above.
- 5.5 The Contractor agrees to comply with all applicable labor laws regarding employment and pay of its employees.
- 5.6 The Contractor agrees to provide certificates of insurance demonstrating coverages required by and otherwise comply with the provisions of RFP No. 037-20-CC, Section 1.8.5 "Insurance Requirements."
- 5.7 In the event any major department or fund presently operated by the CRTPA is transferred to another agency or authority, or a new major department or fund is added to the responsibility of the CRTPA and subject to audit under the terms of this Agreement, the annual fee provided for herein may be adjusted upon mutual agreement of the Parties.

## **Section 6: Other Services.**

- 6.1 The Contractor is not required to render any service to individuals or to make any studies or investigations at the request of any individual, except as herein provided.
- 6.2 The Contractor may be asked to perform other professional services ("Other Services") at the request of the CRTPA, such as preparing special reports, opinions, analyses or other compliance and accounting engagements for management, other governments, auditors, citizens, or other entities. The Contractor shall ensure that performance of such Other Services does not impair the Contractor's independence under generally accepted auditing standards issued by the American Institute of Certified Public Accountants or the Florida State Board of Accountancy, or with generally accepted government auditing standards issued by the Comptroller General of the United States.
- 6.3 Should the CRTPA desire the Contractor to perform Other Services, the CRTPA shall submit a request to the Contractor, and the Contractor shall, at no charge to the CRTPA, provide a written description of the services to be provided and a written estimate of the cost for those services. Fees for such Other Services will be based upon the level of staff and hourly rates set forth in the Contractor's proposal. The Contractor shall commence performance of such Other Services only upon approval and notification by the Director. Billings for Other Services will include a detailed description of work performed by number of hours, staff level, and rates.

## **Section 7: Termination**

This Agreement may be terminated, by giving notice, in writing, by either Party at any time on thirty (30) days written notice to the other Party by certified mail, return receipt requested, provided that notice of such termination must be given no less than 120 days prior to the CRTPA's fiscal year-end. The parties agree that should a termination occur under this provision, that the Contractor is not entitled to any compensation except for approved services rendered up to the termination date.

## **Section 8: Assignment, Delegation, and Subcontracting**

Neither this Agreement, nor the services to be performed, nor the rights accruing under this Agreement, shall be assigned, delegated, subcontracted without the express written consent of the CRTPA.

## **Section 9: Conflicts of Interest**

The Contractor agrees that during the term of this Agreement, it will not directly or indirectly become associated, in any manner whatsoever, with any event, enterprise, association, contract, relationship, venture or situation of any nature which will conflict with or compromise its independence with regard to the CRTPA audit. The Contractor shall promptly report to the Director any conflict, potential conflict, or appearance of conflict about which the Contractor may become aware. In this regard, the Contractor shall have the obligation of assessing its relationship with the CRTPA and others to determine whether, under the circumstances, it might expect its opinion to be considered independent, objective, and unbiased by one who had knowledge of all the facts.

## **Section 10: Right to Review Records**

The Contractor agrees to allow the Director and/or the designee of the Board, to review or audit the Contractor's records related to the CRTPA. These shall be made available at the Contractor's office at any time during normal business hours as long as records are required to be retained by the Contractor pursuant to the Agreement.

## **Section 11: Agreement Administration**

The Director is designated as the administrator of this Agreement, on behalf of the CRTPA, and, unless specified otherwise under the terms of this Agreement, will be responsible for interacting with the Contractor, accordingly.

## **Section 12: Indemnity**

The Contractor shall indemnify and hold harmless the CRTPA, its officers, officials, attorneys and employees, from all liabilities, damages, losses, and costs, including without limitation reasonable attorney's fees, related expenses, and court costs, to the extent caused by or resulting from the negligence, recklessness, or intentional wrongful misconduct of the Contractor or any persons employed or utilized by the Contractor in the performance of services under this Agreement. This provision shall survive termination of the Agreement.

## **Section 13: Contract Documents.**

In the event of any ambiguity or conflict between or among the terms and conditions of this Agreement and any of the Attachments, the terms and conditions of the Agreement shall control.

## **Section 14. Contract Amendment.**

The Agreement may only be amended by a written document duly executed by the Parties.

## **Section 15. Severability.**

If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of applicable law. In turn, should any section, sentence or clause of this Agreement be deemed unlawful by a Court of competent jurisdiction, no other provision hereof shall be affected, and all other provisions of this Agreement shall continue in full force and effect.

## **Section 16. Constitutional or Statutory Duties and Responsibilities of Parties.**

This Agreement shall not be construed to authorize the delegation of the constitutional or statutory duties of any of the parties. In addition, this Agreement does not relieve any of the parties of an obligation or responsibility imposed upon them by law, except to the extent of actual and timely performance thereof by one or more of the parties to this Agreement or any legal or administrative entity created or authorized by this Agreement, in which case this performance may be offered in satisfaction of the obligation or responsibility.

## **Section 17. Notices**

All notices and other communications required hereunder shall be in writing and shall be delivered personally, or by registered or certified mail, return receipt requested, postage prepaid, or by Federal Express, Airborne Express Mail, or other nationally recognized overnight commercial delivery service, fees prepaid for next day delivery. Such notices shall be deemed to have been

received (i) upon delivery, if personally delivered; (ii) upon the earlier of actual receipt or the fifth day after mailing, if mailed by registered or certified United States mail, return receipt requested, postage prepaid; and (iii) upon the earlier of actual receipt or the fifth business day if sent by Federal Express, Airborne Express, or other nationally recognized overnight commercial delivery service, if fees prepaid for next day delivery. The addresses for delivery of such notices shall be as follows:

**To:**  
**Greg Slay,**  
**Executive Director**  
**Capital Region Transportation Planning Agency**  
Mailing Address:  
City Hall  
300 S. Adams Street A-19  
Tallahassee, FL 32301

**With a copy to:**  
**Mr. Thornton Williams**  
**CRTPA General Counsel**  
Mailing Address:  
Williams Law Group  
P. O. Box 10109  
Tallahassee, FL 32302

**To:**  
**Mr. Zach Chalifour, CPA**  
**Partner**  
Mailing Address:  
James Moore & Co., P.L  
2477 Tim Gamble Place, Suite 200  
Tallahassee, FL 32308

or to such other address as any party hereto shall from time to time designate to the other party by notice in writing as herein provided.

#### **Section 18. Rules of Construction.**

All words used herein in the singular form shall extend to and include the plural. All used in the plural form shall extend to and include the singular. All words used in any gender shall extend to and include all genders.

#### **Section 19. Execution of Agreement; Counterparts.**

This agreement may be simultaneously executed in several counterparts, each of which so executed shall be deemed to be an original, and such counterparts together shall constitute one and

the same instrument. The parties hereby further agree that each party shall execute and deliver all other appropriate supplemental agreements and other instruments and take any other action necessary to make this Agreement fully and legally effective, binding, and enforceable as between them and as against third parties.

#### **Section 20. Good Faith.**

In order to facilitate the success of the Agreement, the CRTPA and the Contractor shall enter into this Agreement in good faith and with mutual trust.

#### **Section 21. Authority.**

Each party represents and warrants, with respect to itself, that the execution and delivery of this Agreement has been authorized by all necessary action of each party, and that this Agreement constitutes the legal, valid, and binding agreement of each party, enforceable in accordance with its terms.

#### **Section 22. Governing Law; Venue.**

This Agreement shall be construed, interpreted, enforced, and governed in accordance with the laws of the State of Florida. Venue for any action arising out of or related to this Agreement shall be in Leon County, Florida.

#### **Section 23. Binding Effect.**

This Agreement shall be binding upon and shall inure to the benefit of the respective successors, heirs, assigns, representatives, subsidiaries, affiliates, joint ventures, officers, directors, and members of the parties hereto.

#### **Section 24. Non-Waiver.**

Failure by the CRTPA and the Contractor to insist upon the strict performance of any of the terms, conditions, or provisions of this Agreement shall not be deemed to be a waiver of such terms, conditions, and provisions, and the CRTPA and the CITY notwithstanding such failure, shall have the right hereafter to insist upon the strict performance of any or all such terms and conditions of this Agreement as set forth herein.

#### **Section 25. Interpretations, Headings.**

All parties hereto acknowledge that they participated in the negotiation and drafting of the terms of this Agreement and acknowledge that no provision shall be strictly construed against one party or the other based solely on draftsmanship. The parties have entered into this Agreement without duress, coercion, or under undue influence of any kind, and are motivated by a desire to avoid the

costs and time associated with litigation and to arrive at a fair and reasonable agreement with regard to the parties' dispute. All parties hereto acknowledge that they have been represented by counsel in connection with the negotiation of the terms of this Agreement and that they enter into this Agreement freely and voluntarily, and only after consultation with their respective counsel. All sections and descriptive headings in this Agreement are inserted for convenience only, and shall neither affect the construction or interpretation hereof, nor add or subtract from the meaning of the contents of each section.

#### **Section 26. Entire Agreement.**

This Agreement and Attachments A - D hereto, which are by reference incorporated herein, contain the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersede all prior negotiations, agreements, and understandings, whether written or oral, with respect hereto. No representations have been made, either express or implied by the parties, other than those expressly set forth in this Agreement.

#### **Section 27. Enforcement, Remedies.**

The parties hereto shall have all equitable and legal remedies available under Florida law to enforce the terms and conditions of this Agreement.

#### **Section 28. Attorney's Fees.**

In the event of any dispute hereunder or any action to interpret or enforce this Agreement, any provision hereof, or any matter arising here from, the prevailing party shall be paid by the non-prevailing party the reasonable attorneys' fees and costs incurred in enforcing its rights and remedies, whether incurred at the pretrial, trial, or appellate levels.

#### **Section 29. Disclaimer of Third Party Beneficiaries.**

This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue by reason hereof to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement, expressed or implied, is intended or shall be construed to confer upon or give any person or entity any right, remedy, or claim under or by reason of this Agreement or any provisions or conditions hereof, other than the parties hereto.

#### **Section 30. TITLE VI AND RELATED FEDERAL REQUIREMENTS.**

The following terms apply to the current contract and all future contracts that involve the expenditure of federal funds:

**30.1** The Contractor shall not discriminate on the basis of race, color, religion, national origin, age or sex in the award and performance of this contract or in the administration of its DBE

program or the requirements of 49 CFR part 26. The Contractor shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of this contract. The recipient's DBE program, as required by 49 CFR part 26 and as approved by FDOT, is incorporated by reference in this contract. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this contract. Upon notification to the recipient of its failure to carry out its approved program, the FDOT may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

**30.2** Under 49 CFR 26.21, the MPO is required to follow the FDOT DBE goal. Currently this goal is 9.91% and is entirely race neutral. Race neutral means that the MPO can likely achieve the overall DBE % through ordinary procurement methods. Therefore, no specific DBE contract goal is applied to this project. Nevertheless, the MPO is committed to supporting the identification and use of DBEs and other small businesses and encourages the Contractor to make all reasonable efforts to do so. Assistance with locating DBEs and other special services are available at no cost through FDOT's Equal Opportunity Office DBE Supportive Services suppliers. More information is available by visiting:  
<http://www.fdot.gov/equalopportunity/serviceproviders.shtm> or calling 850-414-4750

**30.3** The Contractor shall comply with the Regulations relative to nondiscrimination in Federally-assisted programs of the U.S. Department of Transportation (hereinafter, "USDOT") Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this Agreement.

**30.4 Nondiscrimination:** The Contractor, with regard to the work performed during the contract, shall not discriminate on the basis of race, color, national origin, sex, age, disability, religion or family status in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor shall not participate either directly or indirectly in the discrimination prohibited by section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.

**30.5 Solicitations for Subcontractors, including Procurement of Materials and Equipment:** In all solicitations made by the Contractor, either by competitive bidding or negotiation for work to be performed under a subcontract, including procurements of materials or leases of equipment; each potential subcontractor or supplier shall be notified by the Contractor of the Contractor's obligations under this contract and the Regulations relative to nondiscrimination on the basis of race, color, national origin, sex, age, disability, religion or family status.

**30.6 Information and Reports:** The Contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books,



records, accounts, other sources of information, and its facilities as may be determined by the *Florida Department of Transportation*, the *Federal Highway Administration*, *Federal Transit Administration*, *Federal Aviation Administration*, and/or the *Federal Motor Carrier Safety Administration* to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish this information the Contractor shall so certify to the *Florida Department of Transportation*, the *Federal Highway Administration*, *Federal Transit Administration*, *Federal Aviation Administration*, and/or the *Federal Motor Carrier Safety Administration* as appropriate, and shall set forth what efforts it has made to obtain the information.

**30.7 Sanctions for Noncompliance:** In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, the *Florida Department of Transportation* shall impose such contract sanctions as it or the *Federal Highway Administration*, *Federal Transit Administration*, *Federal Aviation Administration*, and/or the *Federal Motor Carrier Safety Administration* may determine to be appropriate, including, but not limited to:

- Withholding of payments to the Contractor under the contract until the Contractor complies, and/or
- Cancellation, termination or suspension of the contract, in whole or in part.

**30.8 Incorporation of Provisions:** The Contractor shall include the provisions of paragraphs 30.1 through 30.8 in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The Contractor shall take such action with respect to any subcontract or procurement as the Florida Department of Transportation, the Federal Highway Administration, Federal Transit Administration, Federal Aviation Administration, and/or the Federal Motor Carrier Safety Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. In the event a Contractor becomes involved in, or is threatened with, litigation with a sub-contractor or supplier as a result of such direction, the Contractor may request the Florida Department of Transportation to enter into such litigation to protect the interests of the Florida Department of Transportation, and, in addition, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

**30.9 Compliance with Nondiscrimination Statutes and Authorities:** Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21; The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects); Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), (prohibits discrimination on the basis of sex); Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of



disability); and 49 CFR Part 27; The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age); Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex); The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not); Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 - 12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38; The Federal Aviation Administration’s Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex); Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations; Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100); Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

### **Section 31. Integration and Order of Documents.**

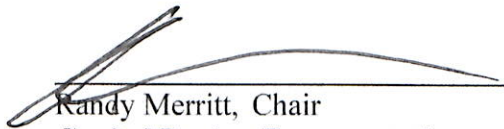
Should there be any conflict between this Agreement and the attached Exhibits (“the documents”), the resolution of any conflict between the documents shall be in the following order:

1. This agreement.
2. The engagement letter for the services outlined in this agreement. (Exhibit D).
3. The RFP for the services in this Agreement.
4. No other documents shall be used to interpret the services rendered under this Agreement.

### **Section 32. Effective Date.**

This Agreement shall become effective upon the date of execution by the last of the parties hereto.

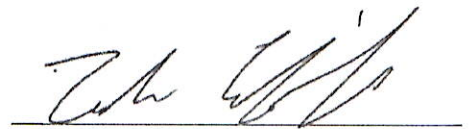
**CAPITAL REGION TRANSPORTATION  
PLANNING AGENCY**



Randy Merritt, Chair  
**Capital Region Transportation  
Planning Agency**

4-8-20

Date



Zach Chalifour, CPA, Partner  
**James Moore & Co., P.L**

04/06/2020

Date

**Attachment A**  
**Year End Audit Records Request**

<b>Capital Region Transportation Planning Agency</b>			
<b>Request List</b>			<i>When saving completed workpapers, please index according to request list item.</i>
<b>Sept. 30, 2019</b>			<i>i.e. Final TB might be indexed as "A-01 Final TB"</i>
<b>Section</b>		<b>#</b>	<b>Description</b>
A.	General Items	1	Final trial balance as of 9/30/2019, including original and final budgets, in Excel format.
A.	General Items	2	Confirmations and legal letters prepared by the Organization for the year ending September 30th based on the templates provided by James Moore Co. During interim work, James Moore Co. may identify additional revenue accounts to confirm.
A.	General Items	3	Listing of all journal entries posted during the year.
A.	General Items	4	Check register for the full year 10/1/2018 - 9/30/2019.
A.	General Items	5	Trial balance as of 9/30/2018.
B.	Cash and Investments	1	September and October 2019 bank statements with complete bank reconciliations for all cash accounts, including listings of outstanding checks and deposits in transit.
B.	Cash and Investments	2	Schedule of petty cash funds, supported by custodian's cash count showing unreimbursed vouchers and cash agreeing with imprest balance and minutes or memos supporting any changes in imprest balances during FY2019.
B.	Cash and Investments	3	Qualified Public Depository Annual Report for the year ended September 30.
C.	Accounts Receivable	1	Schedule of amounts Due from Other Governments with PY comparison.
E.	Prepaid Expenses	1	Detail of all prepaid expenses (e.g., insurance premiums, maintenance contracts, etc.) recorded at September 30th and reconcile to general ledger balances. Please provide documentation such as premium billings or contracts that support the unexpired portions of significant prepaid amounts. (if applicable)
F.	Fixed Assets	1	Provide fixed asset rollforward for the current year.
F.	Fixed Assets	2	Provide detailed listings of all capital outlay expenditures during the current year and reconcile to the additions totaled on the rollforward. The detail should include, for each asset, the date purchased, vendor name, asset description, internal asset number, and amount paid.

Section		#	Description
F.	Fixed Assets	3	Provide detailed listings of all assets sold, traded, junked, disposed of, or otherwise deleted from capital assets during the current year and reconcile to the disposals totaled on the rollforward.
F.	Fixed Assets	4	Provide detailed depreciation schedules and reconcile balances per schedules to the general ledger.
G.	Interfund Transfers & Due to/from funds	1	Schedule of interfund transfers in and out, as well as due "to's" and due "from's" by fund. Amounts should agree to the general ledger. Please provide documentation of the purpose of the transfer and provide documentation of approval.
G.	Interfund Transfers & Due to/from funds	2	Comparison of actual interfund transfers in and out with budgeted amounts.
H.	Accounts Payable	1	Detail analysis of accounts payable and accrued expenses by vendor/invoice by fund. Provide explanations for significant dollar/percent changes from the prior year.
H.	Accounts Payable	2	Subsequent check registers for the period October 1 December 31.
I.	Other Liabilities	1	Detail analysis of all amounts payable to other government units (Federal, State, or local) at 9/30 and reconcile to general ledger.
I.	Other Liabilities	2	Detail analysis of accrued payroll costs (including benefits and other payroll-related expenses, such as those in #3 below) at 9/30, reconciled to the general ledger.
I.	Other Liabilities	3	Detail analysis of accrued personal leave time benefits (compensated absences) payable at 9/30 by fund and reconcile current portion to general ledger. Any amount estimated to be paid over a period in excess of one year should be recorded and reconciled with long-term debt.
K.	Fund Equity	1	Analysis of fund balance (nonspendable, restricted, committed, and assigned) for the year, including beginning balances, reserve additions and releases/ deletions, documentation and authorization related thereto. This analysis should also provide complete documentation for any adjusting journal entries posted to fund equity accounts during the year.
M.	Pensions	1	Actuarial valuations and reports for the defined benefit or contribution pension plan as of 9/30.
M.	Pensions	2	Copies of Trustee statements for all (defined benefit and defined contribution) pension plans with summary sheets identifying all financial activities reported for the year which is reconciled to the general ledger (sufficient to identify all employer and employee contributions, investment earnings from interest, dividends, realized gains/losses, unrealized gains/losses, investment expenses, administrative expenses, operational expenses, refund payments, benefit payments, and other miscellaneous charges, if any).

Section		#	Description
M.	Pensions	3	Copies of participant data provided to actuaries for development of actuary report, as well as a detailed listing of all benefit payments made during the year for the plan.
M.	Pensions	4	Schedule of payments representing all employee and employer contributions to all defined benefit, defined contribution or deferred compensation plans for the current fiscal year.
M.	Pensions	5	SOC 1 Report for the current fiscal year for each of the pension asset custodians.
N.	Budget	1	Copies of the original and final budget.
O.	Grants	1	Schedules of Federal Awards and State Financial Assistance, which include the following information: Grantor/ pass-through agency, Grant/contract number, CFDA/CSFA number, Total award amount, Receivable (deferred revenue) at 9/30, Cash receipts collected during the year, Revenue recognized, Program expenditures.
O.	Grants	2	Copies of existing grant agreements and any amendments for the DOT contracts.
O.	Grants	3	Copies or summary of requests for reimbursements and supporting documentation with reconciliation of revenues and expenses to general ledger that we may request during fieldwork.
P.	Permanent File	1	Please provide copies of any Interlocal Agreements.
P.	Permanent File	2	Bi-annual Unified Planning Work Program.
Q.	Financial Statements	1	Draft of financial statement related notes and RSI.
R.	OPEB	1	OPEB actuarial valuation measurement date September 30, 2018.
R.	OPEB	2	Copies of participant data provided to actuaries for development of actuary report, as well as a detailed listing of all benefit payments made during the year for the plan.

## **Attachment B**

### **Interim Audit Request List**

1. Preliminary 2019 trial balance.
2. Final 2018 trial balance.
3. Copies of grant agreements.
4. Internal control narratives describing the internal control systems.
5. Copies of correspondence from regulatory agencies, federal or state auditors, etc.
6. Preliminary 2019 general ledger detail. We will use for sample selections.
7. Status update on any prior year audit comments or recommendations.

**Attachment C**  
**Annual Audit Schedule**

ACTIVITY	DATE – FY20 and Beyond Audits	DATE – FY19 Audit
Detailed Audit Plan and Request List	First week of July	Included in Contract
Coordinate format or list with the CRTPA for all items to be prepared by the CRTPA or the City on behalf of the CRTPA.		
Entrance Conference for each organization	To be mutually agreed upon	Upon Execution of Contract
Interim Work	Begin: First week of August (See Note 1) End: Last week of August (See Note 1)	Upon Execution of Contract
Fieldwork	Begin: First week of January End: Last week of February	Late April 2020
<b><u>Meetings and Exit Conferences</u> - To ensure ongoing communication and timeliness, the following schedule of meetings is anticipated:</b>		
Planning Meeting with CRTPA/City Finance Staff	First week in July (See Note 1)	Upon Execution of Contract
<u>Finance/CRTPA</u> Purpose of meeting is to discuss audit approach and timing for interim and year-end work; review detailed Audit Plan, Request List, significant accounting and auditing issues, and other areas deemed necessary.		
<u>Audit Progress Meetings</u> Two meetings with Financial Management/City Audit Committee to discuss (1) Status of interim work, summarize results and identify key internal control and/or other issues to be addressed and (2) Status of year-end field work, discussion of any issues to date	Last week of August  Last week of January	Upon Execution of Contract and Early May 2020

ACTIVITY	DATE – FY20 and Beyond Audits	DATE – FY19 Audit
<u>Ongoing Progress Meetings</u> Progress meetings to be held with auditor's senior and/or manager and designated CRTPA/City of Tallahassee staff. Also, auditor is to present any proposed internal control issues/comments for discussion, further information.	At least monthly throughout audit	As needed throughout the audit.
<u>Notice of Complicating Issues or Events</u> Purpose of the meeting is to alert the auditee and the Audit Committee to any issue or event that requires timely mitigation and/or extraordinary levels of work in order to avoid delays in the completion of an audit.	As needed throughout the audit.	
<u>Exit Conferences/Draft Reports Due</u> Purpose of meetings is to summarize results of fieldwork, review significant findings and the draft of the management letter.	First week in March	Mid-May 2020
<u>Presentation to CRTPA Board</u> Third week in March	Third week in March	June 15, 2020
<u>Date Final Signed Reports are Due</u> It is anticipated that the auditor will deliver the signed Opinion Letters, Management Letters and all requested reports.	Fourth week in March	June 1, 2020
It is anticipated that the auditor will attend a CRTPA meeting at which time the audit report will be submitted for acceptance. The auditor will be available to present the report or to respond to questions as needed.	May	June 15, 2020



March 2, 2020

To the Board of Directors,  
Capital Region Transportation Planning Agency:

You have requested that we audit the financial statements of the governmental activities, and each major fund of the Capital Region Transportation Planning Agency (the Agency), as of September 30, 2019, 2020, and 2021, and for the years then ended, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents, and for the option to renew for two additional years, if applicable.

In addition, if applicable, we will audit the Agency's compliance over major federal award programs and major state projects for the years ended September 30, 2019, 2020, and 2021, and for the option to renew for two additional years, if applicable. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Agency's major federal award programs and major state projects.

Accounting principles generally accepted in the United States of America, (U.S. GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) or budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules (if presented as RSI)
3. Pension and OPEB schedules

Supplementary information other than RSI will accompany the Agency's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on whether the following supplementary information is presented fairly in all material respects in relation to the basic financial statements as a whole:

1. Schedule of expenditures of federal awards and state financial assistance (if applicable)

121 Executive Circle  
Daytona Beach, FL 32114-1180  
Telephone: 386-257-4100

133 East Indiana Avenue  
DeLand, FL 32724-4329  
Telephone: 386-738-3300

5931 NW 1st Place  
Gainesville, FL 32607-2063  
Telephone: 352-378-1331

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

Website: [www.jmco.com](http://www.jmco.com) | Email: [info@jmco.com](mailto:info@jmco.com) | Member of AGN International with offices in principal cities worldwide

## **Data Collection Form**

Prior to the completion of our engagement, if applicable, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## **Audit of the Financial Statements**

We will conduct our audit in accordance with U.S. GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Uniform Guidance), Section 215.97, Florida Statutes, Florida Single Audit Act, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS; Government Auditing Standards of the Comptroller General of the United States of America; Section 215.97, Florida Statutes, Florida Single Audit Act; the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General and will include tests of accounting records, a determination of major state project(s) in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General and other procedures we consider necessary to enable us to express such opinions and to render the required reports. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will issue a written report upon completion of our audit of the Agency's basic financial statements. Our report will be addressed to the governing body of the Agency. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

#### **Audit of Major Program/Project Compliance**

If applicable, our audit of the Agency's major federal award program(s) and state project(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs/projects in accordance with the Uniform Guidance, Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award

programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major state projects. Our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Agency's major state projects. The purpose of these procedures will be to express an opinion on the Agency's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Also, as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs and major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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;
3. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requirements;
6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the nonfederal entity is managing federal awards and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;

8. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects;
9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
24. For identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by Uniform Guidance and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the commencement of fieldwork.



With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

### **Investment Attestation Engagement**

You have requested that, as applicable, we examine compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* of the Agency for the fiscal years subject to the primary audit engagement. We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of expressing an opinion as to whether the Agency complied in all material respects with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

#### *Practitioner Responsibilities*

We will conduct our examination in accordance with the attestation standards related to examinations of the American Institute of Certified Public Accountants. An examination-level attestation engagement involves performing procedures to obtain attest evidence about whether compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* is fairly presented, in all material respects, in conformity with Section 218.415, Florida Statutes, *Local Government Investment Policies*. The procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement or misrepresentation of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an examination, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or misrepresentations may not be detected exists, even though the examination is properly planned and performed in accordance with the attestation standards related to examinations of the American Institute of Certified Public Accountants. However, we will inform you of any material errors or fraud that comes to our attention, unless clearly inconsequential.

#### *Management Responsibilities*

Our examination will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the design, implementation, and maintenance of internal control relevant to Section 218.415, Florida Statutes, *Local Government Investment Policies*, which is the best means of preventing or detecting errors or fraud;
2. For selecting and determining the suitability and appropriateness of the criteria upon which the Section 218.415, Florida Statutes, *Local Government Investment Policies* will be evaluated; and
3. To provide us with:
  - a. Access to all information of which *management* is aware that is relevant to the Section 218.415, Florida Statutes, *Local Government Investment Policies* such as records,

documentation, and other matters and that you are responsible for the accuracy and completeness of that information;

- b. Additional information that we may request from management for the purpose of the examination; and
- c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain attest evidence.

As part of our examination process, we will request from you written confirmation concerning representations made to us in connection with the examination.

### *Reporting*

We will issue a written report upon completion of our examination of Section 218.415, Florida Statutes, *Local Government Investment Policies*. Our report will be addressed to the governing body. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents or support for any other transactions we select for testing.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We do not host, are not the custodian of, and accept no responsibility for your financial and non-financial data. You acknowledge that you have sole responsibility for the storage and preservation of the Agency's financial and non-financial data.

Zach Chalifour is the service leader for the audit services specified in this letter. His responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

Our fees for the audit of the financial statements and related services, including expenses, for each of the fiscal years included in this engagement are as follows:

<b>Year</b>	<b>Financial Audit</b>
2019	\$ 16,000
2020	16,500
2021	17,000
2022*	17,500
2023*	18,000

\*Additional years subject to approved renewal option of this agreement.

Beyond the initial five-year period noted above, this engagement may be renewed at the option of both parties for up to an additional five years. Any further renewals will be evidenced by a new engagement letter.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

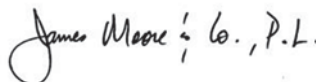
In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We will perform the following nonattest services: preparation of financial statements (if requested), preparation of data collection form. With respect to any nonattest services we perform, the Agency's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Suzanne Lex) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviews. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We appreciate the opportunity to be of service to the Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "James Moore & Co., P.L." in a cursive, stylized font.

JAMES MOORE & CO., P.L.



October 18, 2022



## AGENDA ITEM 4C

### **CRTPA FISCAL YEAR (FY) 2022 – FY 2026 AND FY 2023 – 2027 TRANSPORTATION IMPROVEMENT PROGRAMS AMENDMENTS**

TYPE OF ITEM: Consent

#### **STATEMENT OF ISSUE**

The purpose of this item is to ratify Resolution 22-08-4F (***Attachment 1***), adopted by the Executive Committee, amending the CRTPA Fiscal Year (FY) 2022 – FY 2026 Transportation Improvement Program (TIP) to advance a project from FY 2026 to FY 2023 and to increase funding for the project; and to amend the CRTPA FY 2023 – FY 2027 TIP into reflect the increased project funding. Subsequent to approval by the Executive Committee, the project cost was modified to add an additional one million dollars.

#### **CRTPA EXECUTIVE ACTIONS**

At the August 15, 2022 Executive Committee Meeting, the Committee approved Resolution 2022-08-4F amending the FY 2022 – FY 2026 and the FY 2023 – FY 2027 Transportation Improvement Program to reflect changes to the project as follows:

- Project No. 222593-6 is advanced in the FY 2022 – FY 2026 TIP from FY 2026 to FY 2023 and the funding for the construction and utility phases is increased to \$14,951,028 (Leon County)
- Project No. 222593-6 in the FY 2023 – FY 2027 TIP funding for the construction and utility phases is increased to \$14,951,028. (Leon County)

#### **CRTPA COMMITTEE ACTIONS**

The CRTPA Technical Advisory Committee and the Citizen's Multimodal Advisory Committee met on September 6, 2022 and recommended approval of the ratification of Resolution 2022-08-4F.

#### **BACKGROUND**

Adopted annually, the CRTPA's TIP reflects those projects in the region that have received state and federal funding in the FDOT Work Program. After adoption, changes to a project can require an amendment to the CRTPA's TIP. In this case, an increase in funding by \$2,000,000 and twenty percent, as well as advancing the project from an outer year, triggered the need for the amendments.

The Florida Department of Transportation (FDOT) requested the CRTPA amend the FY 2022 - FY 2026 TIP to advance the construction phase from FY 2026 to FY 2023, and to reflect the increased funding for construction. In addition, FDOT requested that the CRTPA FY 2023 – FY 2027 TIP be amended to reflect the increased funding.

The TIP Amendment was time sensitive as FDOT was seeking immediate authorization from Federal Highway Administration (FHWA) for this project. For the purpose of authorizing federal funds, the FHWA recognizes the CRTPA's FY 2022 – FY 2026 TIP through September 30<sup>th</sup>, consistent with the federal fiscal year. The CRTPA's FY 2023 – FY 2027 TIP is amended to reflect the increased funding and to ensure consistency between the two documents.

The updated project funding in the FY 2022 – FY 2026 TIP is as follows:

## CONSTRUCTION PHASE

CRTPA FY 2022 - FY 2026 TIP Amendment									
ID # 222593-6 INTERCHANGE IMPROVEMENT Project Name: SR 8 (I-10) INTERCHANGE AT SR 61 THOMASVILLE RD & SR 261 (US 319) CAPITAL CIRCLE Project Length: 1.413 Miles									Location:
									Work
	Phase Code	<2022	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	TOTAL	Fund Code
CST	52			\$ 13,356,685				\$ 13,356,685	ANCP
	52			\$ 508,500				\$ 508,500	DDR
	52			\$ 4,650				\$ 4,650	DS
CEI	61			\$ 98,290				\$ 98,290	ACNP
	62			\$ 982,903				\$ 982,903	ACNP
	TOTAL			\$ 14,951,028				\$14,951,028	
INTERCHANGE IMPROVEMENT EXTEND I-10 EB AT THOMASVILLE RD & CAPITAL CIRCLE NE RAMP W/ ADDITIONAL THRU LANE & RAMP TERM CONTINUE THRU THOMASVILLE INTERSECTION ONTO RAYMOND DIEHL									

The updated project funding the FY 2023 – FY 2027 TIP is as follows:

## CONSTRUCTION PHASE

CRTPA FY 2023 - FY 2027 TIP Amendment									
ID # 222593-6 INTERCHANGE IMPROVEMENT								Location: Leon County	
Project Name: SR 8 (I-10) INTERCHANGE AT SR 61 THOMASVILLE RD & SR 261 (US 319) CAPITAL CIRCLE									
Project Length: 1.413 Miles									
	Phase Code	<2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	TOTAL	Fund Code
CST	52		\$13,356,685					\$ 13,356,685	ANCP
	52		\$ 508,500					\$ 508,500	DDR
	52		\$ 4,650					\$ 4,650	DS
CEI	61		\$ 98,290					\$ 98,290	ACNP
	62		\$ 982,903					\$ 982,903	ACNP
	TOTAL		\$ 14,951,028					\$14,951,028	
	INTERCHANGE IMPROVEMENT EXTEND I-10 EB AT THOMASVILLE RD & CAPITAL CIRCLE NE RAMP W/ ADDITIONAL THRU LANE & RAMP TERM CONTINUE THRU THOMASVILLE INTERSECTION ONTO RAYMOND DIEHL								

Timely approval would have allowed FDOT to initiate the construction phase. The Executive Committee is authorized to approve time-sensitive documents pursuant to Section IV. CRTPA Bylaws, Subsection D.4.c., Duties of the Executive Committee. After the Executive Committee approval, the FY 2022 - 2026 TIP and the FY 2023 – FY 2027 TIP was updated to reflect the amendment (**Attachments 2 and 3**) and was transmitted, along with Resolution 2022-08-4F, to FDOT.

Subsequent to approval by the Executive Committee, FDOT requested that the project cost be modified to add an additional one million dollars in funding from the PROTECT Formula and Discretionary Grant Program. The modification does not require further approval and is provided for informational purposes. The modified project page is **Attachment 4**.

### **RECOMMENDED ACTION**

Option 1: Ratify Resolution 2022-08-4F amending the FY 2022 – FY 2026 and the FY 2023 – FY 2027 Transportation Improvement Program to reflect changes to the project as follows:

- Project No. 222593-6 is advanced in the FY 2022 – FY 2026 TIP from FY 2026 to FY 2023 and the funding for the construction and utility phases is increased to \$14,951,028. (Leon County)
- Project No. 222593-6 in the FY 2023 – FY 2027 TIP funding for the construction and utility phases is increased to \$14,951,028. (Leon County)

Option 2: As desired by the Board.

### **ATTACHMENT**

Attachment 1: CRTPA Executive Committee Resolution No. 2022-08-4F

Attachment 2: Amended CRTPA FYs 2022-2026 TIP Project Page, Project No. 222593-6

Attachment 3: Amended CRTPA FYs 2023-2027 TIP Project Page, Project No. 222593-6

Attachment 4: Amended and Modified CRTPA FYs 2023-2027 TIP Project Page, Project No. 222593-6

## CRTPA RESOLUTION 2022-08-4F

**A RESOLUTION OF THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) EXECUTIVE COMMITTEE ENDORSING  
THE AMENDMENTS TO THE FY 2022 – FY 2026 and FY 2023 – 2027 TRANSPORTATION IMPROVEMENT PROGRAMS**

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

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

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

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

**Whereas**, authorization for federal funding of projects within an urbanized area cannot be obtained unless the projects are included in the CRTPA's TIP, and authorization of the federal funding for Project No. 222593-1 is time sensitive.

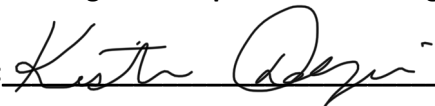
**NOW, THEREFORE LET IT BE RESOLVED BY THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) THAT:**

The CRTPA amends the FY 2022 – FY 2026 and the FY 2023 – FY 2027 Transportation Improvement Programs to reflect:

- The FY 2022 – FY 2026 TIP Project No. 222593-6 is advanced from FY 2026 to FY 2023 and the funding for the construction and utility phases is increased to \$11,277,837. [SR-8 (I-10) Interchange at SR 61 Thomasville Rd. and SR 261 (US 319) Capital Circle NE], Leon County]
- The FY 2023 – FY 2027 TIP Project No. 222593-6 funding for the construction and utility phases is increased to \$14,951,028. [SR-8 (I-10) Interchange at SR 61 Thomasville Rd. and SR 261 (US 319) Capital Circle NE], Leon County]

Passed and duly adopted by the Capital Region Transportation Planning Agency Executive Committee on this 15<sup>th</sup> day of August 2022.

**Capital Region Transportation Planning Agency**

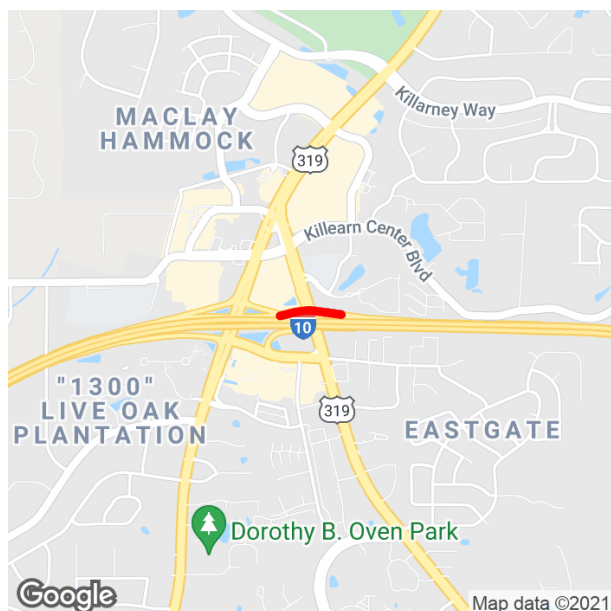
By:   
Kristin Dozier, Chair

**Attest:**



Greg Slay, Executive Director

**SR 8 (I-10) INTERCHANGE AT SR 61 & SR 261 (US 319)**  
**2225936 SIS**



**Prior Year Cost: 0**

**Future Year Cost: 0**

**Total Project Cost: 14,951,028**

**LRTP: 2045 RMP Cost Feasible Plan P. 5-4**

**Project Description:** INTERCHANGE IMPROVEMENT

**Lead Agency:** MANAGED BY FDOT

**From:**

**County:** LEON

**To:**

**Length:** 1.413

**Phase Group:** PRELIMINARY ENGINEERING, CONSTRUCTION

CRTPA FY 2022 - FY 2026 TIP Amendment									
ID # 222593-6 INTERCHANGE IMPROVEMENT									Location:
Project Name: SR 8 (I-10) INTERCHANGE AT SR 61 THOMASVILLE RD & SR 261 (US 319) CAPITAL CIRCLE									
Project Length: 1.413 Miles									Work
	Phase Code	<2022	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	TOTAL	Fund Code
CST	52			\$ 13,356,685				\$ 13,356,685	ANCP
	52			\$ 508,500				\$ 508,500	DDR
	52			\$ 4,650				\$ 4,650	DS
CEI	61			\$ 98,290				\$ 98,290	ACNP
	62			\$ 982,903				\$ 982,903	ACNP
TOTAL				\$ 14,951,028				\$14,951,028	
INTERCHANGE IMPROVEMENT EXTEND I-10 EB AT THOMASVILLE RD & CAPITAL CIRCLE NE RAMP W/ ADDITIONAL THRU LANE & RAMP TERM CONTINUE THRU THOMASVILLE INTERSECTION ONTO RAYMOND DIEHL									

**Note:** This project was amended in the FY 2022 - FY 2026 TIP and the FY 2023 - FY 2027 at the August 15, 2022 Executive Committee Meeting.

**SR 8 (I-10) INTERCHANGE AT SR 61 & SR 261 (US 319)**  
**2225936 SIS**



**Prior Year Cost: 0**

**Future Year Cost: 0**

**Total Project Cost: 14,951,028**

**LRTP: 2045 RMP Cost Feasible Plan P. 5-4**

**Project Description:** INTERCHANGE IMPROVEMENT

**Lead Agency:** MANAGED BY FDOT

**From:**

**County:** LEON

**To:**

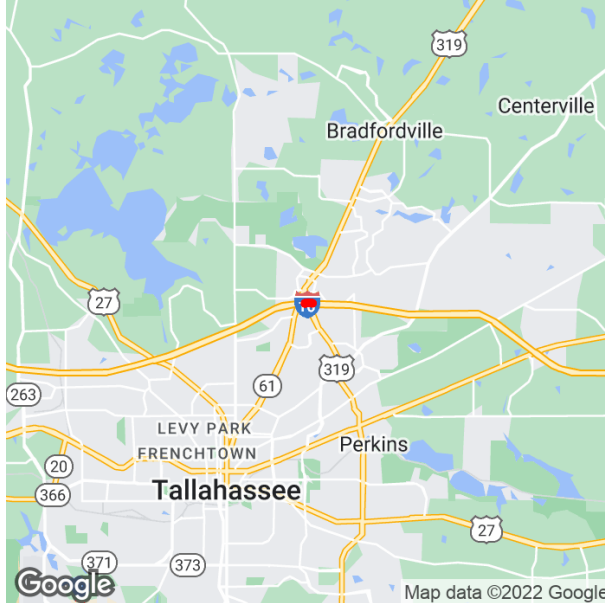
**Length:** 1.413

**Phase Group:** PRELIMINARY ENGINEERING, CONSTRUCTION

CRTPA FY 2023 - FY 2027 TIP Amendment									
ID # 222593-6 INTERCHANGE IMPROVEMENT								Location: Leon County	
Project Name: SR 8 (I-10) INTERCHANGE AT SR 61 THOMASVILLE RD & SR 261 (US 319) CAPITAL CIRCLE									
Project Length: 1.413 Miles									
CST	Phase Code	<2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	TOTAL	Fund Code
	52		\$13,356,685					\$ 13,356,685	ANCP
	52		\$ 508,500					\$ 508,500	DDR
	52		\$ 4,650					\$ 4,650	DS
CEI	61		\$ 98,290					\$ 98,290	ACNP
	62		\$ 982,903					\$ 982,903	ACNP
	TOTAL		\$ 14,951,028					\$14,951,028	
INTERCHANGE IMPROVEMENT EXTEND I-10 EB AT THOMASVILLE RD & CAPITAL CIRCLE NE RAMP W/ ADDITIONAL THRU LANE & RAMP TERM CONTINUE THRU THOMASVILLE INTERSECTION ONTO RAYMOND DIEHL									

**Note:** This project was amended in the FY 2022 - FY 2026 TIP and the FY 2023 - FY 2027 at the August 15, 2022 Executive Committee Meeting.

**I-10 (SR 8) INTERCHANGE AT THOMASVILLE RD (SR 61) & CAPITAL CIRCLE NE (SR 261/US 319)**  
**2225936 SIS**



**Prior Year Cost: 1,408,942**

**Future Year Cost: 0**

**Total Project Cost: 6,735,385**

**LRTP: 2045 RMP Cost Feasible Roadway  
 Plan - Page 5-4 (SIS)**

**Project Description:** INTERCHANGE IMPROVEMENT

**Notes:** This project was amended in the FY 2023 - FY 2027 TIP at the CRTPA Executive Committee Meeting on August 15, 2022. Subsequently, the project was modified to include additional funding.

**Lead Agency:** MANAGED BY FDOT

**County:** LEON

**Length:** 1.413

**From:** THOMASVILLE RD (SR 61) & CAPITAL CIRCLE NE (SR 261/US 319)

**To:** THOMASVILLE RD (SR 61) & CAPITAL CIRCLE NE (SR 261/US 319)

**Phase Group:** PRELIMINARY ENGINEERING, CONSTRUCTION

Phase	Fund Code	2023	2024	2025	2026	2027	Total
CST	ACNP	982,903	0	0	0	0	982,903
CST	DS	246,593	0	0	0	0	246,593
CST	ACNP	13,504,036	0	0	0	0	13,504,036
CST	DDR	135,500	0	0	0	0	135,500
CST	ACNP	98,290	0	0	0	0	98,290
CST	PROT	1,000,000	0	0	0	0	1,000,000
		<b>15,967,322</b>					<b>15,967,322</b>

**The project was modified to include an additional one million dollars of funding from the PROTECT funding.**

October 18, 2022



## AGENDA ITEM 4 D

### EXECUTIVE DIRECTOR'S QUARTERLY TIMESHEETS APPROVAL

TYPE OF ITEM: Consent

#### **STATEMENT OF ISSUE**

This item seeks Board approval of the Executive Director's timesheets for the most recent fiscal quarter (April 1, 2022 to June 30, 2022).

#### **RECOMMENDED ACTION**

Option 1: Approve Executive Director's timesheets for the period of April 1, 2022 to June 30, 2022

#### **BACKGROUND**

The Florida Department of Transportation (FDOT) annually evaluates and certifies the CRTPA program activities. A component of the certification review is monitoring fiscal records and procedures. One monitoring item requested is documentation that the Board or the Executive Committee has approved the Executive Director's timesheets.

As a result, staff is seeking Board approval of Greg Slay's timesheets for the most recent fiscal quarter (April 1, 2022 to June 30, 2022).

#### **OPTIONS**

Option 1: Approve Executive Director's timesheets for the period of April 1, 2022 to June 30, 2022. (Recommended)


Option 2: CRTPA Board Discretion.

#### **ATTACHMENTS**

Attachment 1: Greg Slay Timesheets for 4/1/22 – 6/30/22 (Pay period dates 4/11/22 – 7/1/22)



# ATTACHMENT 1

EMP NAME: Greg Slay		PAYROLL DATE: 4/29/22	
EMP #	DATE RANGE: 4/11/22		4/22/22
DEPT: 460101			
<b>CRTPA EMPLOYEE TIME SHEET</b>			
DAY	DATE	VACATION HOURS	SICK HOURS
Mon	4/11/22		
Tues	4/12/22		
Wed	4/13/22		
Thurs	4/14/22		
Fri	4/15/22	4	
Mon	4/18/22		
Tues	4/19/22		
Wed	4/20/22		
Thurs	4/21/22		1
Fri	4/22/22	4	
Comments:			
<p>By signing below the employee indicates that the foregoing are the hours of leave taken during the payroll period and that aside from such leave time, the employee has worked during the payroll period in accordance with his/her job requirements.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>April 22, 2022</p> </div> </div>			
EMPLOYEE SIGNATURE			DATE
APPROVED BY			DATE
PAYROLL CLERKS SIGNATURE			DATE
<p>For Payroll Clerks Use Only:</p> <p>Paid Holiday _____</p> <p>Personal Leave _____</p> <p>Sick Leave _____</p> <p>Administrative Leave _____</p> <p>Catastrophic Leave _____</p> <p>Wellness Leave _____</p> <p>Floating Holiday _____</p> <p>Personal Day _____</p> <p>TOTAL _____</p> <p>This record is maintained for administrative purposes only and does not in any way impact the employees wages or exempt status.</p>			


**CRTPA TASK SHEET  
FY 2017/18**

Employee Name *Greg Slay*  
 Employee Number *14156*  
 Department *CRTPA* **VACATION, SICK, HOLIDAY OR OTHER TIME SHOULD BE LISTED UNDER THE ADMIN TASK**  
 Payroll Date *04/29/22*  
 Payroll Range *04/11/22 thru 04/22/22*

		Task 1.0 Admin	Task 2.0 Data Collection	Task 3.0 LRP	Task 4.0 SRP	Task 5.0 Mobility Planning	Task 6.0 Public Inv.	Task 7.0 Special Projects
Day	Date	701	989	703	990	706	705	995
Mon	04/11/22	2	1	1	2	1		1
Tues	04/12/22	2		2	1	1		2
Wed	04/13/22	1		2	2	2		1
Thurs	04/14/22	2			1	2	1	2
Fri	04/15/22	4	2		1	1		
Mon	04/18/22	1			2	3	1	1
Tues	04/19/22	2	1		2	2		1
Wed	04/20/22	3		1	1	1		2
Thurs	04/21/22	2	2	1	1	2		
Fri	04/22/22	6			1	1		

**Hours**

8 Admin, UPWP, TIP, Bike/Ped, US 90 Path  
 8 Admin, BIL, US 90 Path, Stadium/LB  
 8 Admin, RMP, BIL, PPLs, Iron Bridge Trail, SR 267 Trail,  
 8 Admin, UDK, TIP, Regional Trails, Bike/Ped, website  
 8 Personal leave, safety data, PPLs/TIP, regional trails  
 8 Admin, TIP/PPLs, Havana Trail, PMs, website, US 90  
 8 Admin, MPOAC, UDK data interface, PPLs/TIP, SR 267 Trail  
 8 Transportation equity webinar, UPWP, Gadsden county DEO project, CMP, US 90, Stadium/LB  
 8 MPOAC, Sick leave, UDK data interface, Crawfordville Hwy, regional trails, CMP  
 8 Admin, staff meeting, personal leave, TIP, ITS

EMP NAME: Greg Slay		PAYROLL DATE: 5/13/22		
EMP #		DATE RANGE: 4/25/22		5/6/22
DEPT: 460101				
C RTPA EMPLOYEE TIME SHEET				
DAY	DATE	VACATION HOURS	SICK HOURS	OTHER LEAVE
Mon	4/25/22			
Tues	4/26/22			
Wed	4/27/22			
Thurs	4/28/22			
Fri	4/29/22			
Mon	5/2/22			
Tues	5/3/22			
Wed	5/4/22		8	
Thurs	5/5/22			
Fri	5/6/22			
Comments:				
<p>By signing below the employee indicates that the foregoing are the hours of leave taken during the payroll period and that aside from such leave time, the employee has worked during the payroll period in accordance with his/her job requirements.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> May 6, 2022 </div> </div>				
EMPLOYEE SIGNATURE			DATE	
APPROVED BY			DATE	
PAYROLL CLERKS SIGNATURE			DATE	
<p>For Payroll Clerks Use Only:</p> <div style="display: flex;"> <div style="flex: 1;"> Paid Holiday  Personal Leave  Sick Leave  Administrative Leave  Catastrophic Leave  Wellness Leave  Floating Holiday  Personal Day </div> <div style="flex: 2;"> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> </div> </div>				
TOTAL				
<p>This record is maintained for administrative purposes only and does not in any way impact the employees wages or exempt status.</p>				


**CRTPA TASK SHEET  
FY 2017/18**

Employee Name     *Greg Slay*  
Employee Number   *14156*  
Department         *CRTPA*     **VACATION, SICK, HOLIDAY OR OTHER TIME SHOULD BE LISTED UNDER THE ADMIN TASK**  
Payroll Date        *05/13/22*  
Payroll Range      *04/25/22*        *thru*        *05/06/22*

		Task 1.0 Admin	Task 2.0 Data Collection	Task 3.0 LRP	Task 4.0 SRP	Task 5.0 Mobility Planning	Task 6.0 Public Inv.	Task 7.0 Special Projects
Day	Date	701	989	703	990	706	705	995
Mon	04/25/22	1	2	1	1	2		1
Tues	04/26/22	2		1	2	2		1
Wed	04/27/22	2		1	1	3	1	
Thurs	04/28/22	6					1	1
Fri	04/29/22	3	1	2	1	1		
Mon	05/02/22	2		3	1	2		
Tues	05/03/22	6		1			1	
Wed	05/04/22	8						
Thurs	05/05/22	1		2	2	2		1
Fri	05/06/22	2	1	2		3		

**Hours**

8 Admin, crash data, FDEP Trails Maps, US 90 Trail  
8 Admin, TIP/PPLs, Regional Trails, US 90 Trail  
8 Admin, AMPO UA webinar, Tallahassee to Havana Trail, SR 267 Trail, website  
8 MPOAC Staff Directors, MPOAC Governing Board, TIP/PPL public meeting, US 90 Trail  
8 Staff meeting, MPO agreement, UPWP, I-10 @ US 90 IOAR, COA  
  
8 Admin, BP TTC meeting, regional trails,  
8 Admin, committees, functional classification, website  
8 Sick leave  
8 UPWP, Functional classification, SunTrail map revisions, US 90  
8 Admin, UPWP, Crash data - US 27/Waukeenhaw Hwy, functional class, Starmetro ITS, Trailblazer project

EMP NAME: Greg Slay		PAYROLL DATE: 5/27/22		
EMP #		DATE RANGE: 5/9/22		5/20/22
DEPT: 460101				
C RTPA EMPLOYEE TIME SHEET				
DAY	DATE	VACATION HOURS	SICK HOURS	OTHER LEAVE
Mon	5/9/22			
Tues	5/10/22			
Wed	5/11/22			
Thurs	5/12/22			
Fri	5/13/22			
Mon	5/16/22			
Tues	5/17/22			
Wed	5/18/22			
Thurs	5/19/22	8		
Fri	5/20/22			8 - Holiday
Comments:				
<p>By signing below the employee indicates that the foregoing are the hours of leave taken during the payroll period and that aside from such leave time, the employee has worked during the payroll period in accordance with his/her job requirements.</p> 				
EMPLOYEE SIGNATURE			DATE	
APPROVED BY			DATE	
PAYROLL CLERKS SIGNATURE			DATE	
<p>For Payroll Clerks Use Only:</p> <p>Paid Holiday _____</p> <p>Personal Leave _____</p> <p>Sick Leave _____</p> <p>Administrative Leave _____</p> <p>Catastrophic Leave _____</p> <p>Wellness Leave _____</p> <p>Floating Holiday _____</p> <p>Personal Day _____</p> <p>TOTAL _____</p> <p>This record is maintained for administrative purposes only and does not in any way impact the employees wages or exempt status.</p>				


**CRTPA TASK SHEET  
FY 2017/18**

Employee Name     *Greg Slay*  
Employee Number   *14156*  
Department         *CRTPA*     **VACATION, SICK, HOLIDAY OR OTHER TIME SHOULD BE LISTED UNDER THE ADMIN TASK**  
Payroll Date        *05/27/22*  
Payroll Range       *05/09/22*        *thru*        *05/20/22*

		Task 1.0 Admin	Task 2.0 Data Collection	Task 3.0 LRP	Task 4.0 SRP	Task 5.0 Mobility Planning	Task 6.0 Public Inv.	Task 7.0 Special Projects
Day	Date	701	989	703	990	706	705	995
Mon	05/09/22	2	2			3	1	
Tues	05/10/22	1		1	1	4		1
Wed	05/11/22	1	1	1	1	3		1
Thurs	05/12/22	2		1	2	2		1
Fri	05/13/22	3	2		1	1		1
Mon	05/16/22	4			1	3		
Tues	05/17/22	6			1			1
Wed	05/18/22	2		1		5		
Thurs	05/19/22	8						
Fri	05/20/22	8						

**Hours**

8     Audit, MPO agreement, UDK data, County Bike Working Group, regional trails,  
8     Admin, BIL, TIP/PPLs, Dale Allen - regional rails, Starmetro agreemnt, US 90 Trail  
8     Audit, crashdata, CMP update, ITS, US 90 Trail  
8     Admin, UPWP, TIP, CMP, ITS, Stadium/LB  
8     Staff meeting, Briefing - Minor, M. Lewis, US 90  
  
8     Admin, agenda, Briefing - Dozier, TIP,T2H Trail, ITS  
8     Admin, Agenda, Board meeting, PPLs/TIP, US 90  
8     Admin, MPO agreement, T2H Trail, SRTS  
8     Personal leave  
8     Holiday

EMP NAME: Greg Slay		PAYROLL DATE: 6/10/22		
EMP #		DATE RANGE: 5/23/22		6/3/22
DEPT: 460101				
C RTPA EMPLOYEE TIME SHEET				
DAY	DATE	VACATION HOURS	SICK HOURS	OTHER LEAVE
Mon	5/23/22			
Tues	5/24/22			
Wed	5/25/22			
Thurs	5/26/22			
Fri	5/27/22			
Mon	5/30/22			
Tues	5/31/22			
Wed	6/1/22			
Thurs	6/2/22	8		
Fri	6/3/22	8		
Comments:				
<p>By signing below the employee indicates that the foregoing are the hours of leave taken during the payroll period and that aside from such leave time, the employee has worked during the payroll period in accordance with his/her job requirements.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>June 1, 2022</p> </div> </div>				
EMPLOYEE SIGNATURE			DATE	
APPROVED BY			DATE	
PAYROLL CLERKS SIGNATURE			DATE	
<p>For Payroll Clerks Use Only:</p> <p>Paid Holiday _____</p> <p>Personal Leave _____</p> <p>Sick Leave _____</p> <p>Administrative Leave _____</p> <p>Catastrophic Leave _____</p> <p>Wellness Leave _____</p> <p>Floating Holiday _____</p> <p>Personal Day _____</p> <p>TOTAL _____</p> <p>This record is maintained for administrative purposes only and does not in any way impact the employees wages or exempt status.</p>				

**CRTPA TASK SHEET  
FY 2017/18**


Employee Name     *Greg Slay*  
Employee Number   *14156*  
Department         *CRTPA*     **VACATION, SICK, HOLIDAY OR OTHER TIME SHOULD BE LISTED UNDER THE ADMIN TASK**  
Payroll Date        *06/10/22*  
Payroll Range      *05/23/22*        *thru*        *06/03/22*

		Task 1.0 Admin	Task 2.0 Data Collection	Task 3.0 LRP	Task 4.0 SRP	Task 5.0 Mobility Planning	Task 6.0 Public Inv.	Task 7.0 Special Projects
Day	Date	701	989	703	990	706	705	995
Mon	05/23/22	2	1	1	2	2		
Tues	05/24/22	2		2	2	2		
Wed	05/25/22	2	1	1	2	2		
Thurs	05/26/22	1	1	3	1	1		1
Fri	05/27/22	2		3		1	1	1
Mon	05/30/22	8						
Tues	05/31/22	2	1	3	1		1	
Wed	06/01/22	1	1		2	2	1	1
Thurs	06/02/22	8						
Fri	06/03/22	8						

**Hours**

8 Admin, UDK,  
8 Admin, TIP, Resurfacing, SR 267 Trail, T2H Trail  
8 Admin, Hillsborough weighted voting discussion, UDK, resurfacing, regional trail, ITS  
8 ARPC meeting, resurfacing, CMP, Stadium/LB  
8 Admin, staff meeting, SCRAP/SCOP review, FAMU interview, Stadium/LB  
8 Holiday  
8 Admin, UDK, Census data, SCRAP/SCOP data, FAMU interview  
8 Admin, UDK, Apalachee Parkway/Magnolia intersection, regional trails, Stadium/LB  
8 Personal Leave  
8 Personal Leave



EMP NAME: Greg Slay		PAYROLL DATE: 6/24/22																	
EMP #	DATE RANGE: 6/6/22		6/17/22																
DEPT: 460101																			
<b>CRTPA EMPLOYEE TIME SHEET</b>																			
<b>DAY</b>	<b>DATE</b>	<b>VACATION HOURS</b>	<b>SICK HOURS</b>																
			<b>OTHER LEAVE</b>																
Mon	6/6/22	8																	
Tues	6/7/22	8																	
Wed	6/8/22	8																	
Thurs	6/9/22	8																	
Fri	6/10/22	8																	
Mon	6/13/22	8																	
Tues	6/14/22	8																	
Wed	6/15/22	8																	
Thurs	6/16/22	8																	
Fri	6/17/22	8																	
Comments:																			
<p>By signing below the employee indicates that the foregoing are the hours of leave taken during the payroll period and that aside from such leave time, the employee has worked during the payroll period in accordance with his/her job requirements.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: right;">             June 1, 2022           </div> </div>																			
EMPLOYEE SIGNATURE			DATE																
APPROVED BY			DATE																
PAYROLL CLERKS SIGNATURE			DATE																
<p>For Payroll Clerks Use Only:</p> <table style="width: 100%;"> <tr><td>Paid Holiday</td><td>_____</td></tr> <tr><td>Personal Leave</td><td>_____</td></tr> <tr><td>Sick Leave</td><td>_____</td></tr> <tr><td>Administrative Leave</td><td>_____</td></tr> <tr><td>Catastrophic Leave</td><td>_____</td></tr> <tr><td>Wellness Leave</td><td>_____</td></tr> <tr><td>Floating Holiday</td><td>_____</td></tr> <tr><td>Personal Day</td><td>_____</td></tr> </table> <p>TOTAL _____</p> <p>This record is maintained for administrative purposes only and does not in any way impact the employees wages or exempt status.</p>				Paid Holiday	_____	Personal Leave	_____	Sick Leave	_____	Administrative Leave	_____	Catastrophic Leave	_____	Wellness Leave	_____	Floating Holiday	_____	Personal Day	_____
Paid Holiday	_____																		
Personal Leave	_____																		
Sick Leave	_____																		
Administrative Leave	_____																		
Catastrophic Leave	_____																		
Wellness Leave	_____																		
Floating Holiday	_____																		
Personal Day	_____																		


**CRTPA TASK SHEET**  
**FY 2017/18**

Employee Name	Greg Slay		
Employee Number	14156		
Department	CRTPA		
Payroll Date	06/24/22		
Payroll Range	06/06/22	thru	06/17/22

		Task 1.0 Admin	Task 2.0 Data Collection	Task 3.0 LRP	Task 4.0 SRP	Task 5.0 Mobility Planning	Task 6.0 Public Inv.	Task 7.0 Special Projects
Day	Date	701	989	703	990	706	705	995
Mon	06/06/22	8						
Tues	06/07/22	8						
Wed	06/08/22	8						
Thurs	06/09/22	8						
Fri	06/10/22	8						
Mon	06/13/22	8						
Tues	06/14/22	8						
Wed	06/15/22	8						
Thurs	06/16/22	8						
Fri	06/17/22	8						

Hours

8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave
8	Personal Leave

EMP NAME: Greg Slay		PAYROLL DATE: 7/8/22																		
EMP #		DATE RANGE: 6/20/22		7/1/22																
DEPT: 460101																				
<b>CRTPA EMPLOYEE TIME SHEET</b>																				
DAY	DATE	VACATION HOURS	SICK HOURS	OTHER LEAVE																
Mon	6/20/22	8																		
Tues	6/21/22	8																		
Wed	6/22/22																			
Thurs	6/23/22																			
Fri	6/24/22		8																	
Mon	6/27/22																			
Tues	6/28/22																			
Wed	6/29/22																			
Thurs	6/30/22																			
Fri	7/1/22																			
Comments:																				
<p>By signing below the employee indicates that the foregoing are the hours of leave taken during the payroll period and that aside from such leave time, the employee has worked during the payroll period in accordance with his/her job requirements.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: right;">             July 1, 2022           </div> </div>																				
EMPLOYEE SIGNATURE			DATE																	
APPROVED BY			DATE																	
PAYROLL CLERKS SIGNATURE			DATE																	
<p>For Payroll Clerks Use Only:</p> <table style="width: 100%;"> <tr><td>Paid Holiday</td><td>_____</td></tr> <tr><td>Personal Leave</td><td>_____</td></tr> <tr><td>Sick Leave</td><td>_____</td></tr> <tr><td>Administrative Leave</td><td>_____</td></tr> <tr><td>Catastrophic Leave</td><td>_____</td></tr> <tr><td>Wellness Leave</td><td>_____</td></tr> <tr><td>Floating Holiday</td><td>_____</td></tr> <tr><td>Personal Day</td><td>_____</td></tr> </table> <p>TOTAL _____</p> <p>This record is maintained for administrative purposes only and does not in any way impact the employees wages or exempt status.</p>					Paid Holiday	_____	Personal Leave	_____	Sick Leave	_____	Administrative Leave	_____	Catastrophic Leave	_____	Wellness Leave	_____	Floating Holiday	_____	Personal Day	_____
Paid Holiday	_____																			
Personal Leave	_____																			
Sick Leave	_____																			
Administrative Leave	_____																			
Catastrophic Leave	_____																			
Wellness Leave	_____																			
Floating Holiday	_____																			
Personal Day	_____																			

**CRTPA TASK SHEET  
FY 2017/18**

Employee Name     *Greg Slay*  
Employee Number   *14156*  
Department         *CRTPA*     **VACATION, SICK, HOLIDAY OR OTHER TIME SHOULD BE LISTED UNDER THE ADMIN TASK**  
Payroll Date        *07/08/22*  
Payroll Range       *06/20/22*        *thru*        *07/01/22*

		Task 1.0 Admin	Task 2.0 Data Collection	Task 3.0 LRP	Task 4.0 SRP	Task 5.0 Mobility Planning	Task 6.0 Public Inv.	Task 7.0 Special Projects
Day	Date	701	989	703	990	706	705	995
Mon	06/20/22	8						
Tues	06/21/22	8						
Wed	06/22/22	3	1	1	2	1		
Thurs	06/23/22	2		2	2	2		
Fri	06/24/22	8						
Mon	06/27/22	4	1		1	2		
Tues	06/28/22	2	1		1	1	1	2
Wed	06/29/22	3		2	1	2		
Thurs	06/30/22	3	2			2		1
Fri	07/01/22	2		2		2		2

**Hours**

8     Personal leave  
8     Personal leave  
8     Admin, audit, UDK, 2050 Revenue Working Group, Magnolia Safety Study, CMP  
8     Audit, qtrly billing, CMP  
8     Sick Leave  
  
8     Admin, Billing, audit, UDK, TIP, CMP  
8     Audit, billing, UDK, TIP, CMP, website, Havana Trail  
8     Admin, audit, SS4A, BIL, ITS  
8     Billing, audit, crash data, SS4A  
8     Admin, staff meeting, SS4A, ITS, freight study

October 18, 2022



## AGENDA ITEM 4E

### **CRTPA FISCAL YEAR (FY) 2023 – FY 2024 UNIFIED PLANNING WORK PROGRAM MODIFICATION**

**TYPE OF ITEM:** Consent

#### **STATEMENT OF ISSUE**

The purpose of this item is to approve a modification to the CRTPA's FY 23 – FY 24 Unified Planning Work Program (UPWP). Authorized PL funds were reallocated from Personnel and Fringe to the Tallahassee to Havana Trail project and the Congestion Management Plan update.

#### **EXECUTIVE COMMITTEE**

The modification to the FY 23 – FY 24 Unified Planning Work Program (UPWP) PL Budget was approved by the CRTPA Executive Committee at the August 15, 2022 meeting.

#### **HISTORY AND ANALYSIS**

After adoption, there are changes to the budget and projects that need to be reflected in the CRTPA's Work Program. UPWP modifications allow for the adjustment of funds between already approved task activities using authorized funds. Modifications to the budget are permitted under the Consolidated Planning Agreement. At the beginning of the FY 23 a modification to the funding for Subtask 5.7 (Tallahassee to Havana Trail Feasibility Study) and Subtask 5.20 (Congestion Management Plan Update) was necessary to ensure that the CRTPA had the authorized budget for these projects to continue.

The UPWP Modification reallocated PL funds from Personnel and Fringe; \$15,000 was shifted to Subtask 5.7 and \$40,000 was shifted to Subtask 5.20. These two subtasks were reduced accordingly. From Subtask 5.20, \$40,000 of CM funding was programmed on the Freight Study, Subtask 7.2. From Subtask 5.7, \$15,000 of SU funding was programmed on Personnel and Fringe. Lastly, \$40,000 of SU funding from Subtask 5.26, Other Studies TBD, is reallocated to Task 5 Personnel and Fringe. See Attachment 1 for the adopted and modified tables.

**RECOMMENDED ACTION**

Option 1: Approve the reallocation of \$15,000 of PL funding for the Tallahassee to Havana Trail project, and \$40,000 of PL funding for the Congestion Management Plan; and the reallocation of the \$40,000 of CM funding to the Freight Study and the \$15,000 of SU funding is reallocated for a Task 5 Personnel and Fringe. The SU funding for Subtask 5.26, Other Studies TBD, is reduced by \$40,000 and shifted to Personnel and Fringe.

Option 2: As desired by the Board.

**ATTACHMENT**

Attachment 1: FY 23 – FY 24 UPWP Tasks 5 and 7 Budget Modifications

## Task 5 Mobility Planning

Adopted May 17, 2022

2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528	5(d) G2528 (Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 120,304			-	\$ 24,061	-	\$ 144,364
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 120,304	\$ -	\$ -	\$ 120,304	\$ 24,061	\$ 24,061	\$ 144,364
Consultant							
5.0 Consultant Support Task 5 Activities		\$ 30,000		-		-	\$ 30,000
5.7 Tallahassee Havana Trail Feasibility Study		\$ 52,700		-		-	\$ 52,700
5.8 SR267 Bloxham Cutoff Trail FS		\$ 98,700		-		-	\$ 98,700
5.20 Congestion Management Plan Update		\$ 10,721	\$ 136,880	-		-	\$ 147,601
5.26* Other Mobility Studies TBD		\$ 748,523		-		-	\$ 748,523
* Requires a UPWP Amendment				-		-	\$ -
Consultant Subtotal	\$ -	\$ 940,644	\$ 136,880	\$ 1,077,524	\$ -	\$ -	\$ 1,077,524
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 120,304	\$ 940,644	\$ 136,880	\$ 1,197,828	\$ 24,061	\$ 24,061	\$ 1,221,888

## Task 5 Mobility Planning

Modified July 1, 2022

2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	Y 21 FTA 5305(d) G2528	105(d) G2528 (Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 65,304	\$ 55,000	Reallocated \$55,000 of SU for Personnel and Fringe		24,061	-	\$ 144,365
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 65,304	\$ 55,000	\$ -	\$ 120,304	\$ 24,061	\$ 24,061	\$ 144,365
Consultant							
5.0 Consultant Support Task 5 Activities		\$ 30,000		-		-	\$ 30,000
5.7 Tallahassee Havana Trail Feasibility Study (FS)	\$ 15,000	\$ 37,700	Reduced SU by \$15,000			-	\$ 52,700
5.8 SR267 Bloxham Cutoff Trail FS		\$ 98,700		-		-	\$ 98,700
5.20 Congestion Management Plan Update	\$ 40,000	\$ 10,721	\$ 96,880	Reduced CM \$40,000		-	\$ 147,601
5.26* Other Mobility Studies TBD		\$ 708,523	Reduced SU by \$40,000			-	\$ 708,523
* Requires a UPWP Amendment				-		-	\$ -
Consultant Subtotal	\$ 55,000	\$ 885,644	\$ 96,880	\$ 1,037,524	\$ -	\$ -	\$ 1,037,524
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 120,304	\$ 940,644	\$ 96,880	\$ 1,157,828	\$ 24,061	\$ 24,061	\$ 1,181,889

Task 7 Special Projects						Adopted May 17, 2022	
2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528	G2528 (Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 127,383			-	\$ 25,477	-	
				-		-	\$ -
Personnel (salary and benefits)	\$ 127,383	\$ -	\$ -	\$ 127,383	\$ 25,477	\$ 25,477	\$ 152,860
Consultant							
7.0 Consultant Support Task 7		\$ 30,000		-		-	
7.1 Telecommute Study		\$ 75,000					
7.2 Regional Freight Study		\$ 175,000		-		-	
7.3* Other Mobility Studies TBD		\$ 250,000					
* Requires a UPWP Amendment				-		-	\$ -
Consultant Subtotal	\$ -	\$ 530,000	\$ -	\$ 530,000	\$ -	\$ -	\$ 530,000
Direct Expenses							
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750
Total	\$ 127,383	\$ 530,000	\$ -	\$ 657,383	\$ 25,477	\$ 25,477	\$ 687,610

Task 7 Special Projects						Modified July 1, 2022		
2023								
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total	
Contract Number					G2528			
Source Level	PL	SU	CMAQ	Total	Federal	Total		
MPO Budget Reference								
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528 (P)	G2528 (Total)		
Personnel (salary and benefits)								
Salaries and Fringe	\$ 127,383			-	\$ 25,477	-	\$ 152,860	
				-		-	-	
Personnel (salary and benefits) Subtotal	\$ 127,383	\$ -	\$ -	\$ 127,383	\$ 25,477	\$ 25,477	\$ 152,860	
Consultant								
7.0 Consultant Support Task 7 Activities		\$ 30,000		-		-	\$ 30,000	
7.1 Telecommute Study		\$ 35,000						
7.2 Regional Freight Study		\$ 175,000	\$ 40,000	Reallocated CM from Subtask 5.20		-	\$ 175,000	
7.3* Other Mobility Studies TBD		\$ 250,000						
		\$						
* Requires a UPWP Amendment		\$		-		-	\$ 40,000	
Consultant Subtotal	\$ -	\$ 530,000	\$ 40,000	\$ 570,000	\$ -	\$ -	\$ 570,000	
Direct Expenses								
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750	
Total	\$ 127,383	\$ 530,000	\$ 40,000	\$ 697,383	\$ 25,477	\$ 25,477	\$ 727,610	



October 18, 2022



## EXECUTIVE COMMITTEE AGENDA ITEM 4 F

### **CRTPA FINANCE POLICY UPDATE**

TYPE OF ITEM: Consent

#### **STATEMENT OF ISSUE**

The purpose of this item is to review the updated Finance Policy and Memo on Internal Controls for approval.

#### **CRTPA EXECUTIVE COMMITTEE**

The CRTPA Executive Committee met on August 15, 2022. At the meeting staff presented the revised Finance Policy and Memo on Internal Controls. The Executive Committee approved the updated policy and memo.

#### **BACKGROUND AND ANALYSIS**

The CRTPA approved the agency's Finance Policy and the documented internal controls set forth in the Memo on Internal Controls in Other Audit Areas in June 2021. The Finance Policy establishes procedures for the expenditure of the CRTPA grant funds and the internal operating processes for handling CRTPA funds and vendor payments. Broken into five sections, the attached Finance Policy covers procedures related to Budget; Purchasing; Payroll and Check Distribution; Tangible Property/Assets; and the CRTPA Executive Director Approval Authority. Updates are proposed to the policy to reflect changes to the Procurement thresholds. In addition, the Memo on Internal Controls in Other Audit Areas provides further detail on invoice development and record-keeping, including classifying unallowable costs. The Memo on Internal Controls is designed to provide reasonable assurance to the Board regarding the preparation of reliable annual financial statements and is updated as internal controls are refined and implemented.

Staff is recommending updating Procurement Sections 4e and 4f to reflect recent updates to Code of Federal Regulations (CFR) 200.320 and the allowances to procurement thresholds now that the CRTPA has attained a Low-Risk auditee status. The update also establishes a threshold of \$250,000 for any task work order issued under a General Planning Consultant (GPC) contract. The \$250,000 limit is consistent with recent updates to federal regulations based on inflationary factors. The previous limit was \$200,000.

**RECOMMENDED ACTION**

Option 1: Approve the updated Finance Policy.

Option 2: As desired by the Board.

**ATTACHMENT**

Attachment 1: CRTPA Finance Policy with Updates

Attachment 2: Memo on Internal Controls in Other Audit Areas with Updates

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

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

***2. Purpose and Scope***

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

***3. Budget***

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

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



**Fixed Assets**

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

**Journal Entries**

The CRTPA's assigned ~~accountant~~ grants manager prepares all journal entry requests and enters the information into PeopleSoft. ~~The assigned accountant at City of Tallahassee Finance Department reviews the entries and posts them to PeopleSoft.~~ CRTPA staff will review and approve all journal entries prior posting. The Administrative Assistant and/or CRTPA Programs Manager reviews the CRTPA fund expenses and related activity to ensure no other improper journal entries have been posted to the CRTPA fund that were not previously approved.

**Pension Plan**

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

**Grants**

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

### **Budget Preparation**

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

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

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

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

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

### **Quarterly Grants Invoices Approvals**

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

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

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

#### 4. Procurement

- a. **Purpose and Scope.** The purpose and scope of this section is to specify requirements for the establishment, use, accountability, legal liability, and control of procurements and purchasing cards.
- b. **Single purchase order.** A purchase is the total amount of money encumbered by a single purchase order. It is unlawful to split purchases so as to appear to be authorized as a purchase that would not require competitive bidding.
- c. **Open market purchases \$1,000 - \$10,000** A one-time purchase less than \$1,000 not covered by a CRTPA contract may be purchased on the open market. Quotes are always encouraged but not required. Purchases greater than \$1,000 but less than \$10,000 require the CRTPA to contact at least three vendors to get written quotes.
- d. **General purchases less than \$10,000.** Purchases required for the day-to-day general operating needs of the office such as routine office supplies, minor office equipment and/or furniture costing less than \$10,000 (per item) may be authorized by the CRTPA Executive Director. If an item costs \$2,500 or more, it shall be supported by at least 3 price quotes, except in the case where the item is considered to be a sole source.
- e. **Purchases more than \$10,000 but less than \$25,50,000.** Micro-Purchases require the CRTPA staff to solicit and obtain competitive written quotations *except in the case where the item is considered to be sole source. In accordance with CFR 200.320, the CRTPA maintains required documentation supporting the agency qualifies as a "Low Risk" auditee pursuant to the criteria in CFR.200.520 for the most recently completed audit.*
- f. **Purchases over \$25,50,000.** Purchases are formally advertised and solicit sealed written competitive bids. Bids will be advertised for a minimum of 14 days. *In the case of general planning contracts (GPCs) procured under this section, the CRTPA will limit the value of any single Task Work Order to \$250,000 in accordance with the requirements of the Simplified Acquisition Threshold set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 and in accordance with 41 U.S.C. 1908.*
- g. **Capital Purchases over \$5,000.** Capital purchase shall be defined as office equipment and/or office equipment in excess of \$5,000 per item. Capital purchases shall be submitted for review and approval of the FHWA. A capital purchase may be made with a Purchasing Card (PCard) up to \$10,000. If the purchase amount is over \$10,000, a "purchase order" must be generated. The following steps outline the process for approval and payment. ***Purchase Order and Payment [Capital Equipment]:*** The vendor must submit a W-9 Form and a Vendor Information Form to establish the company as a vendor. For capital purchases Procurement Services sends the purchase order to the vendor. The purchase order will then be sent to the vendor to order the item. Upon receiving of the vendor's invoice (submitted to Invoices@talgov.com and to the CRTPA Administrative Assistant) the CRTPA staff shall receipt and confirm approval for payment within six (6) CRTPA workdays

from receipt. CRTPA approval authorizes the City of Tallahassee's Finance Department to process the payment.

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

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

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

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

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

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



City of Tallahassee's Asset Management Department to monitor the removal and disposal of CRTPA property.

**7. CRTPA Executive Director Approval Authority**

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

**b. Types of Documents**

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

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

**(3) Contracts.**

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

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

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

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

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

- a. **Time Deadlines.** Due to unforeseen circumstances, time constraints may dictate action on an item prior to the next CRTPA meeting. Under such circumstances, the CRTPA Executive Director shall confer with the CRTPA Chair, or in the Chair's absence or unavailability, the

Vice-Chair on appropriate action to be taken. If the Chair or Vice-Chair is not available, the CRTPA Executive Director, using the Director's best judgment and in keeping with established CRTPA policies, shall be granted authority to make said decision. The CRTPA Executive Director shall report on the item at the next scheduled CRTPA meeting. This authority is limited to operational situations only, and under no circumstances is the CRTPA Executive Director authorized to approve any item that is related to establishing a policy or making a statement of position for the CRTPA Governing Board without approval from the CRTPA Governing Board.

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

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

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



October 18, 2022

AGENDA ITEM 5

**CONSENT ITEMS PULLED FOR DISCUSSION**

October 18, 2022



## AGENDA ITEM 6A

### CRTPA FISCAL YEAR (FY) 2023 – FY 2027 TRANSPORTATION IMPROVEMENT PROGRAM AMENDMENTS

TYPE OF ITEM: Roll Call

#### STATEMENT OF ISSUE

The purpose of this item is to amend the CRTPA Fiscal Year (FY) 2023 – FY 2027 Transportation Improvement Program (TIP) to add multi-modal and bridge projects which are detailed below.

- US 90 (SR10) from Leon County Line to East of MLK Avenue (Project 451044-2): (Jefferson County) Provide \$810,000 in funding in FY 23 for the Project Development and Environment Study phase of the US90 Multi-use Trail. The draft TIP Project page and a location map are provided in **Attachment 1**.
- Big Bend Transit - Federal Section 5311 of 2021 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Funding - Operating (Project No. 450513-2): (Gadsden County) Provide \$884,126 in operating funding in FY 23 for transit services. The draft TIP Project page is provided in **Attachment 2**.
- StarMetro Transit - Federal Section 5311 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Funding – Operating (Project No. 451243-1): (Leon County) Provide \$309,228 in funding in FY 23 for operating expenses associated with transit services. The draft TIP Project page is provided in **Attachment 3**.
- High Bridge Road (CR 268) over Little River Bridge No. 504043 (Project 439383-1): (Gadsden County) Provide \$19,280,389 in funding in FYs 23 thru FY 26 for the Preliminary Engineering, Right-of-Way, Construction and Environmental Phases for the replacement of the bridge over the Little River. The draft TIP Project page and a location map are provided in **Attachment 4**.
- Hannah Mill Pond Road over Hanna Pond Bridge No. 500045 (Project 441188-1): (Gadsden County) Provide \$13,882,847 in funding in FYs 23 thru FY 27 for the Preliminary Engineering, Right-of-Way, Construction and Environmental Phases for the replacement of the bridge over the Hannah Mill Pond. The draft TIP Project page and a location map are provided in **Attachment 5**.

Additionally, the CRTPA Fiscal Year (FY) 2023 – FY 2027 TIP is amended to delete the multi-modal project detailed below.

- Florida- Georgia Parkway/US 19 (SR 57) from David Road CR 57A to Martin Road (Project 403931-3): (Jefferson County) Delete from the FDOT Work Program and the CRTPA FY 2023 – FY 2027 TIP \$750,094 in funding for the Preliminary Engineering Phase of the Monticello Multi-Use Trail Extension. The deleted page is provided as **Attachment 6**. This funding was reallocated to the US90 Multi-Use Trail PD&E.

### **COMMITTEE MEETINGS**

The request for the TIP Amendments was received after the September 6, 2022 CRTPA Technical Advisory Committee and the Citizen's Multimodal Advisory Committee meetings. At the next Committee meetings, the TIP amendments will be provided for informational purposes.

### **HISTORY AND ANALYSIS**

Adopted annually, the CRTPA's Transportation Improvement Program reflects those projects in the region that have received state and federal funding in the Florida Department of Transportation Five-year Work Program. Following adoption, the TIP is occasionally amended to reflect project changes such as the addition or deletion of a project. The amendment for the PD&E partially funds the CRTPA's number one Bike-Ped Project Priority, the US 90 Multi-Use Trail. This funding was transferred from the Monticello Trail Extension project, which is deleted with this amendment. Federal grant funding through CRSSAA will supplement the operating expenditures for Big Bend Transit and StarMetro. In addition, two new bridge replacement projects in Gadsden County are amended into the TIP.

### **RECOMMENDED ACTION**

Recommend adoption of the Committee Resolution No. 2022-10-6A (**Attachment 7**), amending the FY 2023 - FY 2027 Transportation Improvement Program to reflect the addition and deletion of projects as follows:

- US 90 (SR10) from Leon County Line to East of MLK Avenue (Project 451044-2): (Jefferson County) Provide \$810,000 in funding in FY 23 for the Project Development and Environment Study phase of the US 90 Multi-use Path. (**Attachment 1**)
- Big Bend Transit - Federal Section 5311 of 2021 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Funding - Operating (Project No. 450513-2): (Gadsden County) Provide \$884,126 in operating funding in FY 23 for transit services. (**Attachment 2**)
- StarMetro Transit - Federal Section 5311 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Funding – Operating (Project No. 451243-1): (Leon County) Provide \$309,228 in funding in FY 23 for operating expenses associated with transit services. (**Attachment 3**)

- High Bridge Road (CR 268) over Little River Bridge No. 504043 (Project 439383-1): (Gadsden County) Provide \$19,280,389 in funding in FYs 23 thru FY 26 for the Preliminary Engineering, Right-of-Way, Construction and Environmental Phases for the replacement of the bridge over the Little River. (**Attachment 4**)
- Hannah Mill Pond Road over Hanna Pond Bridge No. 500045 (Project 441188-1): (Gadsden County) Provide \$13,882,847 in funding in FYs 23 thru FY 27 for the Preliminary Engineering, Right-of-Way, Construction and Environmental Phases for the replacement of the bridge over the Hannah Mill Pond. (**Attachment 5**)
- Florida- Georgia Parkway/US 19 (SR 57) from David Road CR 57A to Martin Road (Project 403931-3): (Jefferson County) Delete from the FDOT Work Program and the CRTPA FY 2023 – FY 2027 TIP \$750,094 in funding for the Preliminary Engineering Phase of the Monticello Multi-Use Trail Extension. (**Attachment 6**)

Option 2: Provide other direction.

### **ATTACHMENTS**

Attachment 1: US 90 (SR10) from Leon County Line to East of MLK Avenue (Project 451044-2) TIP Page  
Attachment 2: Big Bend Transit CRRSAA Funding - Operating (Project No. 450513-2) TIP Page  
Attachment 3: StarMetro Transit CRRSAA Funding – Operating (Project No. 451243-1) TIP Page  
Attachment 4: High Bridge Road (CR 268) Little River Bridge No. 504043 (Project 439383-1) TIP Page  
Attachment 5: Hannah Mill Pond Road Bridge No. 500045 Replacement (Project 441188-1) TIP Page  
Attachment 6: FL-GA Parkway/US 19 (SR 57) from David Road CR 57A to Martin Road  
(Project 403931-3) Deleted TIP Page  
Attachment 7: Resolution No. 2022-10-6A

**US 90 (SR 10) MULTI-USE TRAIL**  
**4510442 SIS**



**Project Description:** MULTI-USE TRAIL

**Notes:** This project was amended into the CRTPA FY 2023 - FY 2027 TIP at the October 18, 2022 Board Meeting.

**Lead Agency:** MANAGED BY FDOT

**County:** JEFFERSON

**Length:** 7.103

**Phase Group:** P D & E

**From:** LEON COUNTY LINE (AT LAKE MICCOSUKEE)

**To:** E OF MLK AVENUE

Phase	Fund Code	2023	2024	2025	2026	2027	Total
PDE	SU	10,000	0	0	0	0	10,000
PDE	SU	800,000	0	0	0	0	800,000
		<b>810,000</b>					<b>810,000</b>

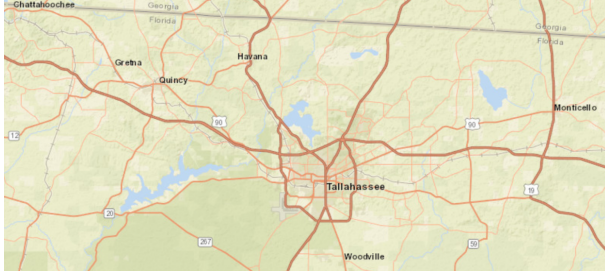
**Prior Year Cost: 0**

**Future Year Cost: 0**

**Total Project Cost: 810,000**

**LRTP: 2045 Table 5 - 9 - Page 5 - 11**

## BIG BEND TRANSIT 5311 OPERATING 4505132 NON SIS



**Project Description:** Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Federal Section 5311 Operating Funding

**Lead Agency:** MANAGED BY BIG BEND TRANSIT **From:**

**County:** Gadsden County **To:**

**Length:**

**Phase Group:** OPERATIONS

Phase	Fund Code	Phase Code	2023	2024	2025	2026	2027	Total
OPS	DUCA	84	884,126	0	0	0	0	884,126
			<b>884,126</b>					<b>884,126</b>

Notes: This project was amended into the TIP at the October 18, 2022 CRTPA Board meeting and provides operating funds for Big Bend Transit.

**Prior Year Cost: 0**

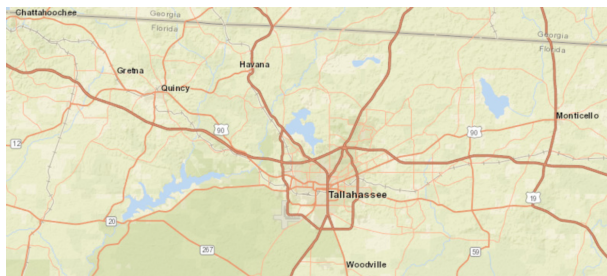
**Future Year Cost: 0**

**Total Project Cost: 884,126**

**LRTP: 2045 RMP Table 5-6 - Page 5-9**



## BIG BEND TRANSIT 5311 OPERATING 4512431 NON SIS



**Project Description:** Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Federal Section 5311 Operating Funding

**Lead Agency:** MANAGED City of Tallahassee

**From:**

**County:** Leon County

**To:**

**Length:**

**Phase Group:** OPERATIONS

Phase	Fund Code	Phase Code	2023	2024	2025	2026	2027	Total
OPS	DUCA	84	309,228	0	0	0	0	309,228
			<b>309,228</b>					<b>309,228</b>

Notes: This project was amended into the TIP at the October 18, 2022 CRTPA Board meeting and provides operating funds for StarMetro Transit.

**Prior Year Cost: 0**

**Future Year Cost: 0**

**Total Project Cost: 309,228**

**LRTP: 2045 RMP Table 5-6 - Page 5-9**

# **HIGH BRIDGE ROAD/CR 268 OVER LITTLE RIVER BRIDGE NO. 500045 4393831 SIS**



**Prior Year Cost: 0**  
**Future Year Cost: 0**  
**Total Project Cost: 19,280,389**  
**LRTP: 2045 Table 5-9 - Page 5 - 11**

**Project Description:** REPLACE BRIDGE

**Notes:** This project was amended into the CRTPA FY 2023 - FY 2027 TIP at the October 18, 2022 Board meeting.

**Lead Agency:** MANAGED BY FDOT

**County:** GADSDEN

**Length:** 0.091

**Phase Group:** ENVIRONMENTAL, PRELIMINARY ENGINEERING, RIGHT OF WAY, CONSTRUCTION

**From:**

**To:**

Phase	Fund Code	2023	2024	2025	2026	2027	Total
ENV	GFBZ	0	0	0	200,000	0	200,000
PE	GFBZ	97,500	0	0	0	0	97,500
PE	GFBZ	975,000	0	0	0	0	975,000
ROW	GFBZ	0	0	40,000	0	0	40,000
ROW	GFBZ	0	0	30,000	0	0	30,000
ROW	GFBZ	0	0	25,000	0	0	25,000
CST	GFBZ	0	0	0	15,392,234	0	15,392,234
CST	GFBZ	0	0	0	211,820	0	211,820
CST	GFBZ	0	0	0	2,308,835	0	2,308,835
		<b>1,072,500</b>	<b>95,000</b>	<b>18,112,889</b>			<b>19,280,389</b>

**HANNA MILL POND ROAD OVER HANNA POND BRIDGE NO. 504043**  
**4411881 SIS**



**Prior Year Cost: 0**

**Future Year Cost: 0**

**Total Project Cost: 13882847**

**LRTP: 2045 RMP Page 5 - 8 - Table 5 - 4**

**Project Description:** BRIDGE REPLACEMENT

**Notes:** This project was amended into the CRTPA FY 2023 - FY 2027 TIP at the October 18, 2022 Board Meeting.

**Lead Agency:** MANAGED BY FDOT

**From:**

**County:** GADSDEN

**To:**

**Length:** .012

**Phase Group:** ENVIRONMENTAL, PRELIMINARY ENGINEERING, RIGHT OF WAY, CONSTRUCTION

Phase	Fund Code	2023	2024	2025	2026	2027	Total
ENV	GFBZ	0	0	0	0	200,000	200,000
PE	GFBZ	89,439	0	0	0	0	89,439
PE	GFBZ	894,390	0	0	0	0	894,390
ROW	GFBZ	0	0	50,000	0	0	50,000
ROW	GFBZ	0	0	40,000	0	0	40,000
ROW	GFBZ	0	0	75,000	0	0	75,000
CST	GFBZ	0	0	0	0	10,758,814	10,758,814
CST	GFBZ	0	0	0	0	161,382	161,382
CST	GFBZ	0	0	0	0	1,613,822	1,613,822
		<b>983,829</b>		<b>165,000</b>		<b>12,734,018</b>	<b>13,882,847</b>

**~~FL GA PKWY (SR 57/US 19) FROM DAVID RD (CR 57A) TO MARTIN RD~~**  
**~~4039313 SIS~~**



**Project Description:** BIKE PATH/TRAIL

**Lead Agency:** MANAGED BY FDOT

**County:** JEFFERSON

**Length:** 2.725

**Phase Group:** P D & E, PRELIMINARY ENGINEERING

**From:** CR 57A DAVID RD

**To:** MARTIN RD

Phase	Fund Code	2023	2024	2025	2026	2027	Total
PE	DIH	10,000	0	0	0	0	10,000
PE	SU	750,000	0	0	0	0	750,000
		<b>760,000</b>					<b>760,000</b>

**This project was deleted from the FY 2023 - FY 2027 TIP  
at the October 18, 2022 CRTPA Board Meeting.**

**Prior Year Cost: 558,463**

**Future Year Cost: 0**

**Total Project Cost: 1,318,463**

**LRTP: 2045 Table 5-9 - Page 5-11**

**CRTPA RESOLUTION 2022-10-6A****A RESOLUTION OF THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) AMENDING  
THE FY 2023 – FY 2027 TRANSPORTATION IMPROVEMENT PROGRAM**

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

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

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

Whereas, authorization for federal funding of projects within an urbanized area cannot be obtained unless the projects are included in the CRTPA's TIP;

**NOW, THEREFORE LET IT BE RESOLVED BY THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) THAT:****The CRTPA amends the FY 2023 – FY 2027 Transportation Improvement Program to reflect:**

- US 90 (SR10) from Leon County Line to East of MLK Avenue (Project 450153-): (Jefferson County) Provide \$810,000 in funding in FY 23 for the Project Development and Environment Study phase of the US90 Multi-use Path.
- Big Bend Transit - Federal Section 5311 of 2021 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Funding - Operating (Project No. 451243-1): (Gadsden County) Provide \$884,126 in operating funding in FY 23 for operating expenses associated transit services.
- StarMetro Transit - Federal Section 5311 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Funding – Operating (Project No. 450520-1): (Wakulla County) Provide \$309,228 in funding in FY 23 for operating expenses associated with transit services.
- High Bridge Road (CR 268) over Little River Bridge No. 504043 (Project 439383-1): (Gadsden County) Provide \$19,280,389 in funding in FYs 23 thru FY 26 for the Preliminary Engineering, Right-of-Way, Construction and Environmental Phases for the replacement of the bridge over the Little River.
- Hannah Mill Pond Road over Hanna Pond Bridge No. 500045 (Project 441188-1): (Gadsden County) Provide \$13,882,847 in funding in FYs 23 thru FY 27 for the Preliminary Engineering, Right-of-Way, Construction and Environmental Phases for the replacement of the bridge over the Hannah Mill Pond.
- Florida- Georgia Parkway/US 19 (SR 57) from David Road CR 57A to Martin Road (Project 403931-3): (Jefferson County) Delete from the CRTPA FY 2023 – FY 2027 TIP the project \$750,094 in funding for the Preliminary Engineering Phase of the Monticello Multi-Use Trail Extension.

**Passed and duly adopted by the Capital Region Transportation Planning Agency on this 18<sup>th</sup> day of October 2022.**

**Capital Region Transportation Planning Agency**

**Attest:**

**By:** \_\_\_\_\_  
Kristin Dozier, Chair

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



October 18, 2022

AGENDA ITEM 7 A  
**SIS COST FEASIBLE PLAN UPDATE**

TYPE OF ITEM: Action

**STATEMENT OF ISSUE**

The Florida Department of Transportation will provide an update on the Strategic Intermodal System (SIS) Cost Feasible Plan.

**RECOMMENDED ACTION**

For Discussion Only.

**ATTACHMENT**

Attachment 1: Draft Presentation

# Long-Range Cost Feasible Plan (CFP)

## Strategic Intermodal System (SIS)



# Purpose of the CFP

- Ensure consistency with the goals of the Florida Transportation Plan (FTP) and the objectives of the SIS Policy Plan
- Evaluate the SIS needs in light of future revenues
- Develop a phased plan for cost feasible improvements
- Meet statutory requirement of Chapter 339.64(4)(d), F.S.





# SIS Planning Process

- Provides the framework for planning, programming, and implementing transportation projects
- Supports effective investment of limited transportation funds

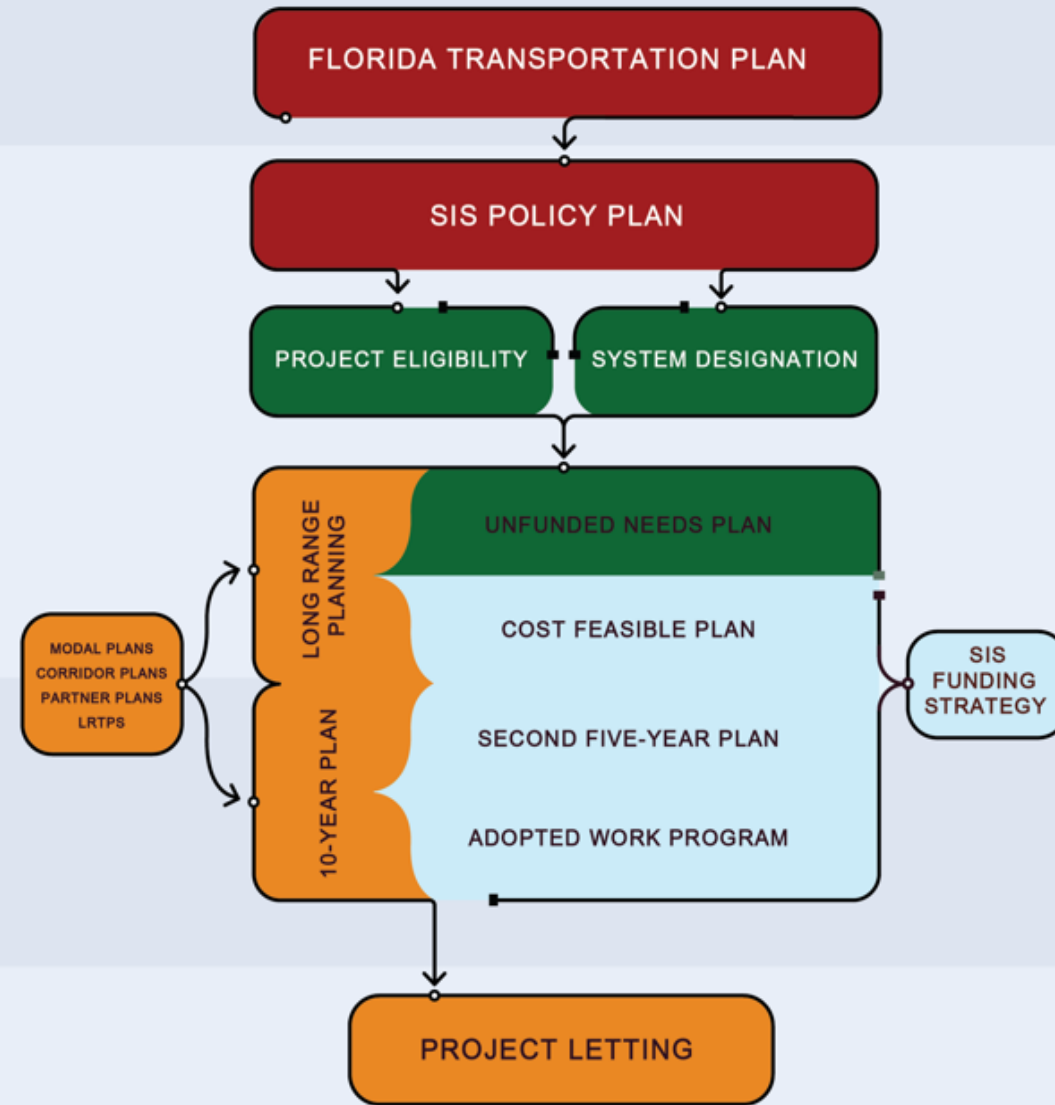
POLICY

PLANNING

PROGRAMMING

DELIVERY

## STRATEGIC INTERMODAL SYSTEM (SIS) PLANNING PROCESS



# SIS Planning and Programming

## SIS Funding Strategy

### 1<sup>st</sup> Five Year Work Program

- Funded (year 1)
- Programmed for funding (years 2-5)

### 2<sup>nd</sup> Five Year Plan

Planned for funding (years 6-10)

### Cost Feasible Plan

Considered financially feasible (years 11-25)

### Multi-Modal Unfunded Needs Plan (MMUNP)

Transportation projects that meet mobility needs, but where funding is not expected to be available during the 25-year time period of the SIS Funding Strategy



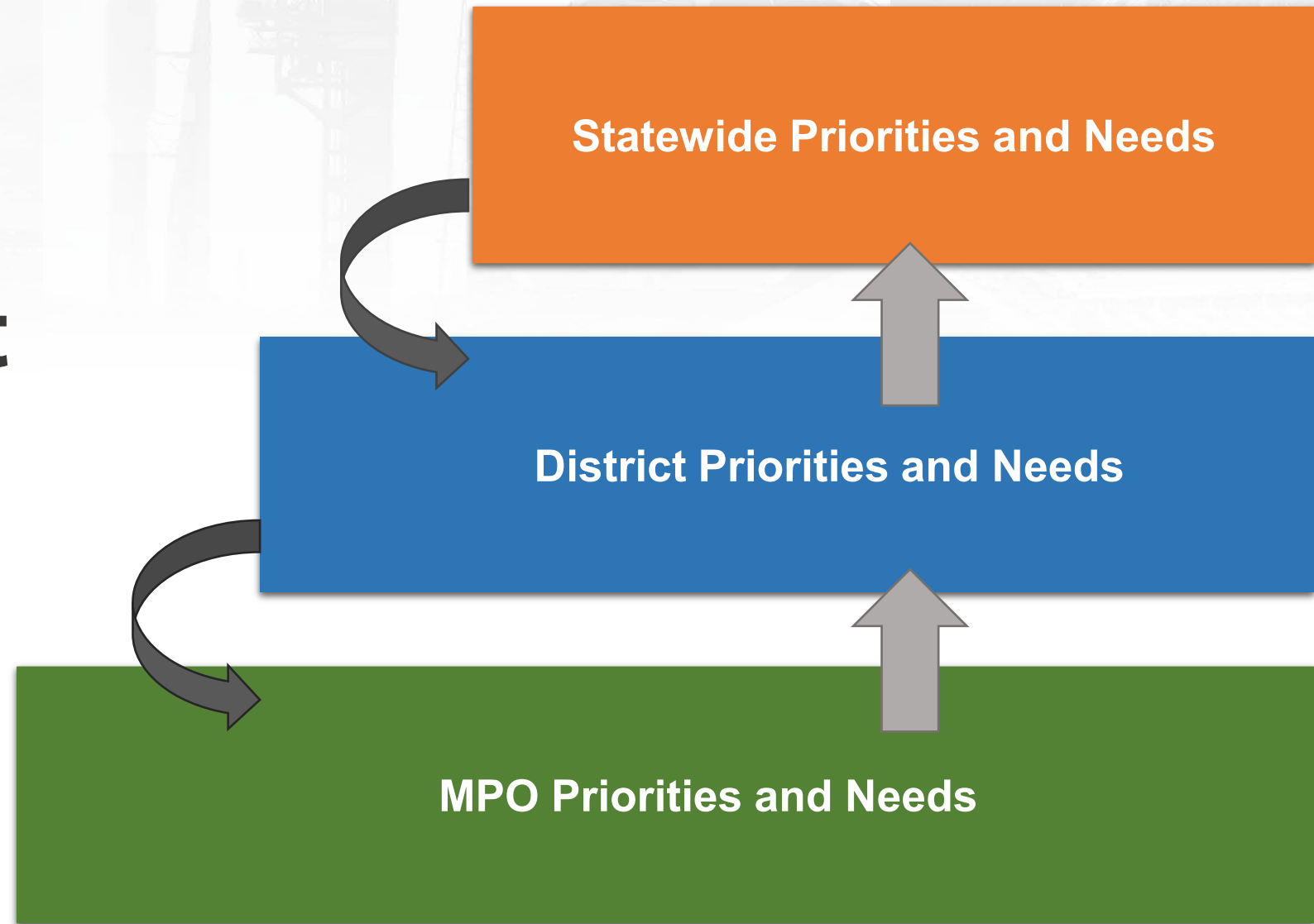
## Long-Range Planning

# 2050 SIS Cost Feasible Plan

## The 2050 CFP will reflect:

- Projects deferred during the previous Work Program Development Cycles
- Remaining project phases from the SIS 2045 CFP
- Projects advanced from the *SIS 2045 Multi-Modal Unfunded Needs Plan*
- New projects identified by MPOs, FDOT Districts, and Executive Management as priorities

# Statewide CFP Development Process



# Stakeholder Input / Involvement Needed

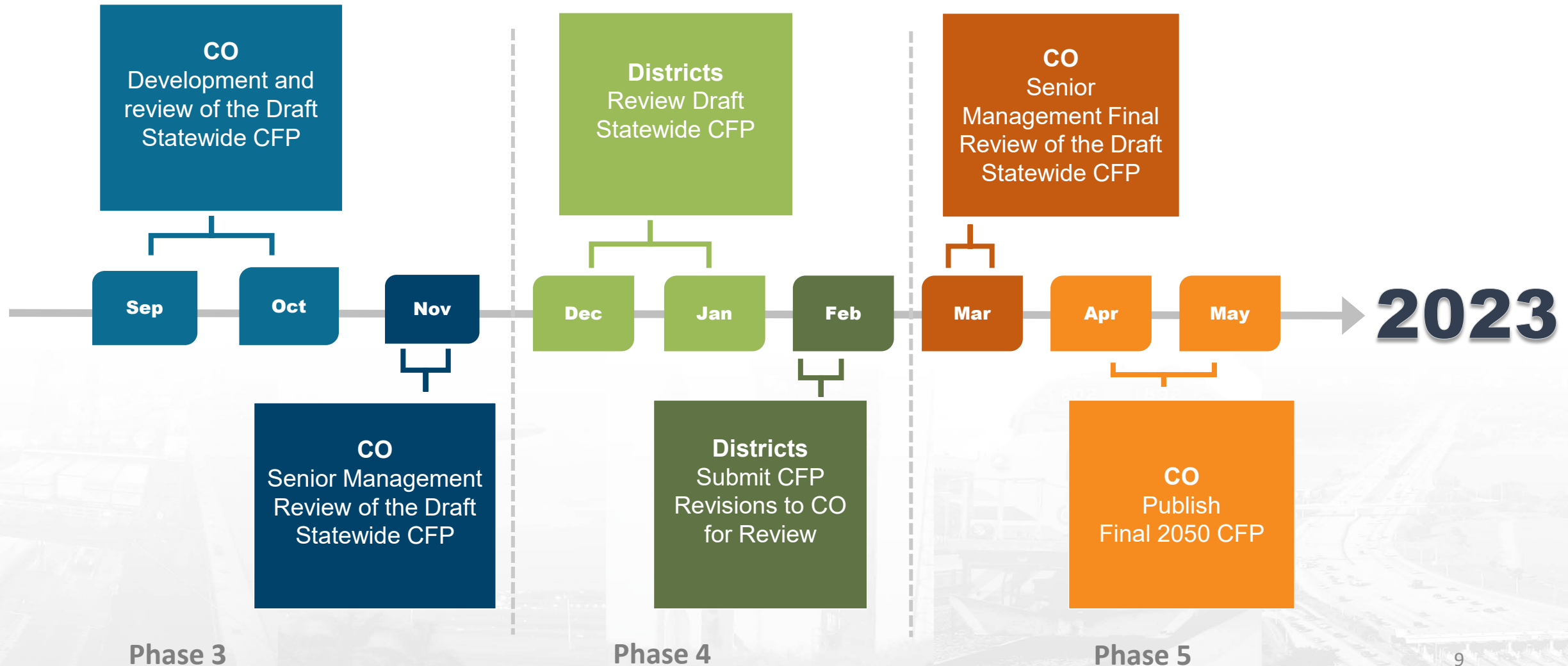
- Review existing SIS 2045 CFP to ensure projects reflect current and future stakeholder priorities
- Review existing TPO LRTP Needs Plan to see if new projects should be added to the 2050 CFP
- Coordinate your review with District/Turnpike staff
- Coordinate with adjacent MPOs and/or counties

# MPO LRTP Adoption Dates

## LRTP Date of Adoption by Due Date

MPO Name	2045 LRTP Adoption Date	Next Adoption Due Date (2050 LRTP)
Florida -Alabama TPO	October 14, 2020	October 14, 2025
Capital Region TPA	November 23, 2020	November 23, 2025
Bay County TPO	June 16, 2021	June 16, 2026
Okaloosa-Walton TPO	December 9, 2021	December 9, 2026

# Estimated Development Schedule



# Stakeholder Input / Involvement Needed

- Review existing SIS 2045 CFP to ensure projects reflect current and future stakeholder priorities
- Review existing TPO LRTP Needs Plan to see if new projects should be added to the 2050 CFP
- Coordinate your review with District staff
- Coordinate with adjacent MPOs and/or counties



# Questions and Comments

## District Staff Name

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<https://www.fdot.gov/planning/systems/documents/brochures/default.shtm>

October 18, 2022



## AGENDA ITEM 7 B

### CRTPA FISCAL YEAR (FY) 2021 FINANCIAL STATEMENTS

TYPE OF ITEM: Action

#### **STATEMENT OF ISSUE**

The purpose of this item is to discuss and accept the CRTPA's FY 2021 Financial Statements.

#### **CRTPA EXECUTIVE COMMITTEE**

The CRTPA Executive Committee met on August 15, 2022. At the meeting staff presented the FY 2021 Financial Statements. In addition, the CRTPA's Auditor from James Moore and Company provided an overview of the FY 2021 Financial Statements. The Executive Committee voted to accept the FY 2021 Financial Statements.

#### **BACKGROUND AND ANALYSIS**

The CRTPA'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 2021 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, 2021.

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

The CRTPA FY 2021 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. It is important to note that this is now the third consecutive year that the CRTPA has submitted the Audit on-time, and no material weaknesses or deficiencies were identified in the Audit Report. As a result of the CRTPA is now categorized as a low-risk auditee consistent the criteria established in the Code of Federal Regulation § 2CFR 200.520 (**Attachment 2**).

**RECOMMENDED ACTION**

Option 1: Accept the CRTPA's FY 2021 Financial Statements.  
(Recommended)

Option 2: As desired by the Board.

**ATTACHMENTS**

Attachment 1: CRTPA's FY 2021 Financial Statements

Attachment 2: Code of Federal Regulation § 2CFR 200.520

# **CAPITAL REGION TRANSPORTATION PLANNING AGENCY**

## **Annual Financial Statements**

**For the Fiscal Year Ended  
September 30, 2021**



**PREPARED BY:**

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

# **Financial Statements**

Capital Region

Transportation Planning Agency

*Fiscal Year Ended September 30, 2021*

*with Independent Auditors' Report*

**Capital Region Transportation Planning Agency  
Financial Statements  
Fiscal Year Ended September 30, 2021**

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## **FINANCIAL SECTION**

THIS SECTION CONTAINS THE FOLLOWING SUBSECTIONS:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Notes to Financial Statements





## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Capital Region Transportation Planning Agency (the Agency), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Agency, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

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


#### ***Other Information***

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, 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.

James Moore & Co., P.L.

Tallahassee, Florida  
June 27, 2022

## **CAPITAL REGION TRANSPORTATION AGENCY**

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

This section of CRTPA's annual financial report is designed to provide the reader with a better understanding of the financial activity for the fiscal year that ended September 30, 2021. Notes mentioned below are Notes to the Financial Statements, which follow the statements.

### **FINANCIAL HIGHLIGHTS**

- Total assets and deferred outflows of resources of \$1,323,000 decreased by approximately \$121,000 from the prior year primarily due to the decrease in Due From Other Governments. Total liabilities and deferred inflows of \$1,588,000 decreased by \$68,000 primarily due to a decrease in current liabilities. When applicable, negative cash balance gets reclassified to "Due to Other Governments" since the City is effectively temporarily loaning the cash to cover the Agency's expenses.
- Net position decreased by approximately \$53,000 during the fiscal year due to current year operations.
- Revenues of \$1,494,000, primarily operating grants, were received during the fiscal year, as compared to approximately \$1,586,000 in prior year. Expenses of \$1,547,000, primarily personnel expenses and contractual services, were incurred during the fiscal year, as compared to approximately \$1,703,000 in the prior year.

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

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

Management's Discussion and Analysis	
<b>Basic Financial Statements</b>	
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:

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

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table reflects the condensed Statement of Net Position compared to the prior year. CRTPA's net position decreased by approximately \$53,000 in fiscal year 2021. Total assets decreased by \$108,000 and total liabilities decreased by approximately \$164,000.

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

	2021	2020	\$ Change
<b>Assets</b>			
Due from other governments	\$ 774	\$ 881	\$ (107)
Capital assets, net of accumulated depreciation	-	1	(1)
Total assets	<u>774</u>	<u>882</u>	<u>(108)</u>
<b>Deferred outflows of resources</b>			
Pension related deferred outflows	469	469	-
OPEB related deferred outflows	80	93	(13)
Total deferred outflows	<u>549</u>	<u>562</u>	<u>(13)</u>
Total assets and deferred outflows	<u>1,323</u>	<u>1,444</u>	<u>(121)</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable and accrued expenses	124	137	(13)
Due to other governments	451	542	(91)
Compensated absences	42	79	(37)
Total current liabilities	<u>617</u>	<u>758</u>	<u>(141)</u>
<b>Noncurrent liabilities</b>			
Net OPEB obligation	222	262	(40)
Net pension liability	571	608	(37)
Compensated absences	54	-	54
Total noncurrent liabilities	<u>847</u>	<u>870</u>	<u>(23)</u>
Total liabilities	<u>1,464</u>	<u>1,628</u>	<u>(164)</u>
<b>Deferred inflows of resources</b>			
Pension related inflows	75	12	63
OPEB related deferred inflows	49	16	33
Total deferred inflows	<u>124</u>	<u>28</u>	<u>96</u>
Total liabilities and deferred inflows	<u>1,588</u>	<u>1,656</u>	<u>(68)</u>
<b>Net position</b>			
Net investment in capital assets	-	1	(1)
Unrestricted	<u>(265)</u>	<u>(213)</u>	<u>(52)</u>
Total net position	<u>(265)</u>	<u>(212)</u>	<u>(53)</u>
Liabilities and net position	<u>\$ 1,323</u>	<u>\$ 1,444</u>	<u>\$ (121)</u>

## CHANGES IN NET POSITION

In 2021, CRTPA's total revenues were \$1,494,000 and expenses were \$1,547,000, resulting in a decrease in net position of \$53,000. Revenues consisted primarily of operating grants and contributions; expenses consisted primarily of personnel costs and contractual services. The following table shows comparative revenues and expenses by sources and programs and the resulting change in net position:

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

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>
<b>Program revenues</b>			
<b>Operating grants and contributions</b>			
Operating grants and contributions	\$ 1,495	\$ 1,584	\$ (89)
Increase in FMV of investments	(1)	2	(3)
Total program revenues	<u>1,494</u>	<u>1,586</u>	<u>(92)</u>
<b>Expenses</b>			
Transportation	1,547	1,703	(156)
Total expenses	<u>1,547</u>	<u>1,703</u>	<u>(156)</u>
Increase (Decrease) in net position	<u>\$ (53)</u>	<u>\$ (117)</u>	<u>\$ 64</u>

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

**Table 3**  
**Governmental Funds**  
**Financial Analysis**  
**(in thousands)**

<u>Fund</u>	<u>Fund Balances 9/30/2020</u>	<u>Sources</u>	<u>Uses</u>	<u>Sources Over (Under) Uses</u>	<u>Fund Balance 9/30/2021</u>
General	\$ 151	\$ 863	\$ 863	\$ -	\$ 151
Special revenue	55	631	638	(7)	48
Total	<u>\$ 206</u>	<u>\$ 1,494</u>	<u>\$ 1,501</u>	<u>\$ (7)</u>	<u>\$ 199</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 funding is influenced by its ability to obtain federal and state grants.

### **FISCAL YEAR 2022 BUDGET**

CRTPA's General Fund Budget for fiscal year 2022 totaling \$952,446 consists primarily of personnel costs and contractual services; funding for these expenses continues to be primarily from federal and state operating grants.

### **FINANCIAL CONTACT**

This financial report is designed to provide citizens, taxpayers, customers, and creditors with a general overview of CRTPA's finances and to demonstrate the CRTPA's accountability for the money it receives. If you have questions about the report or need additional financial information, contact the City of Tallahassee's Financial Reporting Division, 300 South Adams Street, Box A-29, Tallahassee, Florida 32301-1731 or by calling 850-891-8048.



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## **BASIC FINANCIAL STATEMENTS**

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

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

**Capital Region Transportation Planning Agency**  
**Statement of Net Position**  
**September 30, 2021**  
**(in thousands)**

**Assets and deferred outflows of resources**

Current assets:

Due from other governments	\$ 774
<b>Total current assets</b>	<u>774</u>

Deferred outflows of resources:

Pension related deferred outflows	469
Other post-employment benefits related deferred outflows	<u>80</u>
<b>Total deferred outflows of resources</b>	<u>549</u>

<b>Total assets and deferred outflows of resources</b>	<u><u>\$ 1,323</u></u>
--	------------------------

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

Current liabilities:

Accounts payable and accrued expenses	\$ 124
Due to other governments	451
Compensated absences	<u>42</u>
<b>Total current liabilities</b>	<u>617</u>

Noncurrent liabilities:

Net other post-employment benefits liability	222
Net pension liability	571
Compensated absences	<u>54</u>
<b>Total noncurrent liabilities</b>	<u>847</u>
<b>Total liabilities</b>	<u>1,464</u>

Deferred inflows of resources:

Pension related deferred inflows	75
OPEB related deferred inflows	<u>49</u>

<b>Total deferred inflows of resources</b>	<u>124</u>
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<b>Total liabilities and deferred inflows of resources</b>	<u>1,588</u>
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Net position:

Unrestricted	<u>(265)</u>
<b>Total net position</b>	<u>(265)</u>

<b>Total liabilities, deferred inflows of resources, and net position</b>	<u><u>\$ 1,323</u></u>
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*The notes to the financial statements are an integral part of these financial statements.*

**Capital Region Transportation Planning Agency**  
**Statement of Activities**  
**Year ended September 30, 2021**  
(in thousands)

Function/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Transportation	\$ 1,546	\$ -	\$ 1,495	\$ -	\$ (51)
Depreciation	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Total primary government	<u>\$ 1,547</u>	<u>\$ -</u>	<u>\$ 1,495</u>	<u>\$ -</u>	<u>\$ (52)</u>
General revenues:					
Increase in fair value of investments					\$ <u>(1)</u>
Change in net position					<u>(53)</u>
Net position - October 1, 2020					<u>(212)</u>
Net position - September 30, 2021					<u>\$ (265)</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, 2021**  
**(in thousands)**

	<u>General</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Due from other governments	\$ 492	\$ 283	\$ 775
Total assets	<u>\$ 492</u>	<u>\$ 283</u>	<u>\$ 775</u>
<b>Liabilities and fund balance</b>			
Accounts payable and accrued expenses	\$ 54	\$ 71	\$ 125
Due to other governments	<u>287</u>	<u>164</u>	<u>451</u>
Total liabilities	<u>341</u>	<u>235</u>	<u>576</u>
Fund balance:			
Committed	<u>151</u>	<u>48</u>	<u>199</u>
Total fund balance	<u>151</u>	<u>48</u>	<u>199</u>
Total liabilities and fund balance	<u>\$ 492</u>	<u>\$ 283</u>	<u>\$ 775</u>

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

**Capital Region Transportation Planning Agency  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
September 30, 2021  
(in thousands)**

Total fund balance per the governmental fund financial statements	\$ 199
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.	549
OPEB liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(222)
Certain amounts related to the net pension liability are deferred and amortized over time and are not reported in the governmental funds.	(571)
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.	(124)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(96)</u>
Total net position per the government-wide statement of net position	<u><u>\$ (265)</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, 2021**  
**(in thousands)**

	<u>General</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
<b>Revenues by source:</b>			
Intergovernmental:			
Federal	\$ 872	\$ 631	\$ 1,503
CRTPA Members	(7)	-	(7)
Miscellaneous Revenues	(1)	-	(1)
Increase in fair market value of investments	(1)	-	(1)
Total revenues	<u>863</u>	<u>631</u>	<u>1,494</u>
<b>Expenditures:</b>			
Current:			
Transportation:			
Personnel services	683	-	683
Operating expenses	110	638	748
Administrative charges	70	-	70
Total expenditures	<u>863</u>	<u>638</u>	<u>1,501</u>
Excess of revenues over (under) expenditures	-	(7)	(7)
Net change in fund balance	-	(7)	(7)
Fund balances - October 1, 2020	<u>151</u>	<u>55</u>	<u>206</u>
Fund balances - September 30, 2021	<u>\$ 151</u>	<u>\$ 48</u>	<u>\$ 199</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, 2021  
(in thousands)**

Net change in fund balance per the governmental fund financial statements	\$ (7)
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.	(17)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	(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.	(26)
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.	(6)
Other miscellaneous adjustments.	<u>4</u>
Change in net position per the government-wide Statement of Activities	<u><u>\$ (53)</u></u>

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



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## **NOTES TO THE FINANCIAL STATEMENTS**

NOTE I- Summary of Significant Accounting Policies

NOTE II - Stewardship, Compliance, and Accountability

NOTE III - Detail Notes - All Funds

NOTE IV - Other Information

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**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, 2021**

**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, 2021**

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

**D. ASSETS, LIABILITIES, AND NET POSITION / DEFERRED INFLOWS AND OUTFLOWS (CONTINUED)**

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

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

**CAPITAL ASSETS** - Capital assets are defined as assets with a cost of \$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, 2021.

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

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

**Capital Region Transportation Planning Agency  
Notes to the Financial Statements  
September 30, 2021**

**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, 2021**

**Note II STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. BUDGETARY INFORMATION**

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

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

**B. COMPLIANCE WITH FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS**

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

**NOTE III DETAIL NOTES - ALL FUNDS**

**A. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2021 was as follows (in thousands):

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

There was \$993 of depreciation expense during the year ended September 30, 2021.

**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, 2021 the net amount due from the CRTPA members was approximately \$107,501.

Certain general and administrative functions are charged to the CRTPA by the City of Tallahassee. For the year ended September 30, 2021, the amount of these charges was \$70,491.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**NOTE IV OTHER INFORMATION**

**A. RISK MANAGEMENT PROGRAM**

The CRTPA is exposed to various risks of loss. The CRTPA participates in the City's Risk Management Program (Program). This Program provides coverage for worker's compensation by self-insuring primary losses up to \$1,000,000. Losses above that amount are insured through an excess policy. General liability, automobile and employment liability are self-insured. General and automobile liability losses are statutorily limited by sovereign immunity of \$200,000 per person and \$300,000 per accident. Prior to October 2011, the statutory limit was \$100,000 per person and \$200,000 per accident. The Program also provides for Employment Practice Liability such as race, gender, and other discrimination or disparate treatment allegations. Liabilities for losses would be recorded when a loss occurs and the amount can be reasonably estimated. There were no such losses at September 30, 2021. In the past three years, there have been no claims.

**B. PENSION PLAN OBLIGATIONS**

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

	City of Tallahassee Plan
<b>Plan Obligations and Expense (in thousands):</b>	
Net pension liability	\$ 571
Pension related deferred outflows	\$ 469
Pension related deferred inflows	\$ 75
<b>Membership Statistical - 2020</b>	
Retirees and beneficiaries of deceased retirees	-
Terminated employees entitled to benefits but not yet receiving benefits	-
Active employees	5

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

The Defined Benefit and Defined Contribution provisions are combined and reported as one plan in the City of Tallahassee's financial statements. The City does not issue a stand-alone financial report on the City Plan. The City's 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](mailto:Patrick.Twyman@talgov.com).



**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**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.

	<b>City Plan</b>	
	<b>Part C—Employees hired prior to April 1, 2013</b>	<b>Part D—Employees hired after April 1, 2013</b>
<b>Normal Retirement Benefits:</b>		
Age	62 (or 30 years of Credited Service, regardless of age)	65 (or 33 years of Credited Service, regardless of age)
Years of Credited Service (minimum)	5	5
Benefit Calculation	2.25% x AFC x Years of Credited Service	2.25% x AFC x Years of Credited Service
Average Final Compensation (AFC)	Higher of: 1) final 3 yrs; 2) any consecutive 3 yrs – 1/1987 to 12/2005, escalated by 3%; or 3) any consecutive 3 yrs during 1/1987 to the date of retirement.	Average of the highest consecutive 5 years of Credited Service
Maximum Benefit	81% of AFC	81% of AFC
COLA	3% increase in benefits each 10/1 starting at the later of normal retirement date, or age 55 (under age and service eligibility); or age 50 (under service eligibility)	3% increase in benefits each 10/1 starting at the later of normal retirement date of age 65
Early Retirement	If a member is retiring under the age and service eligibility, Normal Retirement Benefit is reduced by 4.8% per year for each year by which the Early Retirement date precedes the Normal Retirement date. If a member is retiring under the service eligibility, the Normal Retirement Benefit is reduced by 5% per year for each year by which the Early Retirement date precedes the Normal Retirement date.	

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**Note IV Other Information (CONTINUED)**

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

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

DEFERRED BENEFIT PROVISION (CONTINUED)		
	City Plan	
	Part C—Employees hired prior to April 1, 2013	Part D—Employees hired after April 1, 2013
Normal Retirement Benefits:		
Disability	Five years of Credited Service for non-service connected disability. None for service connected disability. Benefit: The greater of 1) the member's accrued benefit to date of disability; and 2) the member's benefit with service projected to normal retirement date not to exceed 50% of AFC in effect on the date of disability.	
Contributions Rates – actuarially determined for the year ended September 30, 2021		
City	24.72%	
Employee	5.00%	

**2. DEFINED CONTRIBUTION PROVISION**

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

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

Net Pension Liability – The total and net pension liability for the reporting period ending September 30, 2021 were determined as of September 30, 2020, 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, 2021 was as follows (in thousands):

Total pension liability	\$ 5,005
Plan fiduciary net position	4,435
Net pension liability	571
Plan fiduciary net position as a % of total pension liability	88.61%
CRTPA's proportion of the net pension liability	0.37%

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**Note IV Other Information (CONTINUED)**

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

**2. DEFINED CONTRIBUTION PROVISION (CONTINUED)**

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

	City Plan
Valuation Date	September 30, 2020
Actuarial Cost Method	Entry age, normal
Retirement Age	Experience - based table of rates that are specific to the type of eligibility condition.
Remaining Amortization Period	30 years
Asset Valuation Method	20% of the difference between expected actuarial value and market value is recognized annually with a 20% corridor around market value
Inflation rate	2.50%
Salary Increase, Including Inflation Rate	A range of 2.95% to 5%, depending on completed years of service including inflation.
Investment Rate of Return	7.50%
Mortality Rate:	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for postretirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males the base mortality rates include a 50% blue collar adjustment and a 50% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment.
Experience Study	Based on the last experience study dated June 24, 2016, new salary, retirement, employment separation, disability and administrative assumptions are being phased-in over a three-year period. The October 1, 2018 Actuarial Valuation (dated May 16, 2019) fully phased-in the new assumptions.

**3. INVESTMENTS**

Investments – Plan assets are managed in accordance with the City Plan's Pension Investment Policy. The table below presents the adopted asset allocation as of September 30, 2021.

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

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**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, 2021, the annual money-weighted rate of return on the City Plan's investments, net of investment expense, was 25.5%. The money-weighted rate of return takes into account cash flows into and from the various investments of the City Plan.

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

**4. DISCOUNT RATES**

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

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

	CRTPA Net Pension Liability (Asset) – City Plan		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City Plan	\$ 330,728	\$ 153,592	\$ 7,526
CRTPA'S Proportionate Share	\$ 1,228	\$ 571	\$ 68

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

- ◆ Differences between expected and actual experience with regard to economic and demographic factors which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
- ◆ Changes of assumptions or other inputs which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**Note IV Other Information (CONTINUED)**

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

4. DISCOUNT RATES (CONTINUED)

- ◆ 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, 2021, CRTPA recognized pension expense of \$142,000 for its proportionate share of the Plan. At September 30, 2021, 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	\$ 108	\$ 5	\$ 103
Assumption Changes	115	-	115
Change in cost-sharing allocation percentage	20	11	9
Net difference between projected and actual earnings on pension plan investments	110	59	51
Total	<u>\$ 353</u>	<u>\$ 75</u>	<u>\$ 278</u>

Deferred outflows of resources related to the City Plan in the amount of \$116,000 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as follows (in thousands):

Year Ending September 30,	
2022	\$ 105
2023	101
2024	71
2025	4
2026	(3)
Total	<u>\$ 278</u>

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**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, 2021, there were no employees of the CRTPA receiving benefits under the OPEB Plan. The City does not issue a stand alone financial report on the OPEB Plan. The City of Tallahassee's Other Post-Employment Benefit Plan is described in more detail in the City's Annual Financial Report along with the Schedule of Funding Progress. That report may be obtained by writing to Department of Financial Services, 300 South Adams Street, Tallahassee, Florida 32301 or by calling 850-891-8520.

CRTPA's proportionate share of the City's OPEB Plan is 0.28% and was determined based on the amount of covered payroll as an estimate for determining each employer's proportionate share. The aggregate amounts, reported by the CRTPA as of September 30, 2021, of net OPEB liabilities, related deferred inflows and outflows of resources, and OPEB expenses using a valuation date and measurement date of September 30, 2020 are summarized as follows (in thousands):

OPEB Plan Obligations and Expenses	CRTPA Share of City Plan Amounts
Net OPEB Liability	\$222
OPEB Related Deferred Outflows	80
OPEB Related Deferred Inflows	49
OPEB Expense	18

**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, 2021, the CRTPA reported a liability of \$222,182 for its employees' proportionate share of the net OPEB liability. The net OPEB liability was measured as of September 30, 2020.

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**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, 2020. The total OPEB liability was rolled forward one year. The significant assumptions used were as follows:

Actuarial Cost Method	Entry Age Normal
Normal Inflation	2.25%.
Discount Rate	2.49%, the resulting Single Discount Rate based on the expected rate of return on OPEB Plan investments as of September 30, 2020 at 7.40% and the long term municipal bond rate as of September 30, 2020 at 2.41%.
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, 2019 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 1.3% for 2021 and 4.40% for 2022 (based on actual premium rates), followed by 5.75% for 2023, and gradually decreasing to an ultimate trend rate of 3.99%.
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:	<p>The following assumption changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2020:</p> <ul style="list-style-type: none"> <li>- The Single Discount Rate was changed from 2.81% to 2.49%.</li> <li>- Per capita costs and premiums were updated based on information provided.</li> <li>- The additional trend to model the excise ("Cadillac") tax was removed as a result of the repeal of the excise tax effective December 20, 2019</li> <li>- Changes in the mortality assumptions developed in a statewide experience study conducted by the Florida Retirement System covering the period 2013 through 2018 and adopted for its July 1, 2019 valuation. For more information regarding these rates, refer to the July 1, 2019 actuarial valuation of the Florida Retirement System.</li> </ul> <p>Benefit changes reflect the passing of Florida Senate Bill 426, which provides benefits for eligible firefighters diagnosed with specified cancers.</p>

**Capital Region Transportation Planning Agency**  
**Notes to the Financial Statements**  
**September 30, 2021**

**Note IV Other Information (CONTINUED)**

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

*Sensitivity of net OPEB Liability to changes in the Single Discount Rate* - The following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 2.49%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher (in thousands):

Current Single Discount Rate Assumption		
1% Decrease 1.49%	2.49%	1% Increase 3.49%
\$253	\$222	\$195

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

Current Healthcare Cost Trend Rate Assumption		
1% Decrease		1% Increase
\$203	\$222	\$245

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, 2021**

**Note IV Other Information (CONTINUED)**

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

Based on a valuation date and measurement date of September 30, 2020, CRTPA recognized OPEB expenses of \$17,564 for the year ended September 30, 2021. At September 30, 2021, CRTPA reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Inflows of Resources
Change in Net OPEB Liability due to Change in Cost-Sharing Allocation Percentage	\$ 44	\$ -	\$ 44
Assumption Changes	23	32	(9)
Net difference between projected and actual earnings on OPEB plan investments	1	3	(2)
Differences between expected and actual experience	-	14	(14)
Total	<u>\$ 68</u>	<u>\$ 49</u>	<u>\$ 19</u>

Deferred outflows of resources related to the plan of \$11,628, 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, 2022. Other amounts reported as OPEB related deferred outflows and inflows of resources will be recognized in future OPEB expense, as follows (in thousands):

Year Ending September 30	Net Amount
2022	\$ 5
2023	5
2024	6
2025	7
2026	2
Thereafter	(6)
Total	<u>\$ 19</u>

**D. NON-CURRENT LIABILITIES**

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities (in thousands)::				
Compensated absences	\$ -	\$ 54	\$ -	\$ 54
OPEB liability	262	25	65	222
Net pension liability	608	321	358	571
Total noncurrent liabilities	<u>\$ 870</u>	<u>\$ 400</u>	<u>\$ 423</u>	<u>\$ 847</u>

**Capital Region Transportation Planning Agency  
Notes to the Financial Statements  
September 30, 2021**

**Note IV Other Information (CONTINUED)**

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**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 27, 2022, 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 - 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, 2021  
(Unaudited)  
(in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts (Budgetary Basis)</b>	<b>Final Budget Positive (Negative)</b>
<b>Budgetary Fund Balance - October 1</b>	\$ 16	\$ 16	\$ 16	\$ -
<b>Resources</b>				
Taxes	-	-	-	-
Intergovernment Revenues	870	876	865	(11)
Interest Earned	-	-	2	2
Miscellaneous	10	10	-	(10)
Amounts Available for Appropriations	896	902	883	(19)
<b>Charges to Appropriations</b>				
Transportation	896	896	880	16
Transfers to Other Funds	-	6	6	-
Total Charges to Appropriations	896	902	886	16
<b>Budgetary Fund Balance - September 30</b>	\$ -	\$ -	\$ (3)	\$ (3)

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

**Capital Regional Transportation Planning Agency**  
**Note to Budgetary Comparison Schedule**  
**General Fund**  
**For the fiscal year ended September 30, 2021**  
**(unaudited)**  
**(in thousands)**

Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule.	\$ 883
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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.	(16)

Miscellaneous items treated as budgetary inflows but not as revenues for financial reporting purposes.	(4)
	\$ 863

Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule.	\$ 886
--	--------

Differences – budget to GAAP	
Miscellaneous items treated as budgetary outflows but not as expenditures for financial reporting purposes	(17)

Miscellaneous items treated as expenditures for financial reporting purposes but not as budgetary outflows.	(6)
	\$ 863

**Capital Regional Transportation Planning Agency  
Proportionate Share of Net Pension Liability  
City of Tallahassee Pension Plan  
September 30, 2021  
(Unaudited)  
(in thousands)**

**Measurement year ending September 30,**

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Net Pension Liability (Asset)	\$ 571	\$ 607	\$ 674	\$ 193	\$ 112	\$ 67	\$ 95
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.61 %	87.64 %	92.12 %	95.02 %	95.86 %	97.48 %	96 %
Employer's Proportion of the Net Pension Liability	0.37 %	0.38 %	0.38 %	0.34 %	0.26 %	0.24 %	- %
Covered Employee Payroll	\$ 417	\$ 400	\$ 389	\$ 389	\$ 380	\$ 294	\$ 257
Net Pension Liability as a Percentage of Covered Employee Payroll	136.69 %	151.75 %	96.14 %	49.61 %	29.47 %	22.79 %	- %

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

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

<b>Fiscal year ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2014	\$ 37	\$ 37	\$ -	\$ 242	15.18
2015	39	39	-	257	15.18
2016	38	38	-	294	12.93
2017	50	50	-	380	13.16
2018	73	73	-	389	18.77
2019	82	82	-	400	20.50
2020	99	99	-	417	23.74
2021	116	116	-	452	25.66

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

Notes to the Schedule of Contributions

Valuation date: October 1, 2019  
Measurement date: September 30, 2020

Notes: Actuarially determined contribution rates are calculated as of October 1, 2019, for the fiscal year ended September 30, 2020. Schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age Normal  
Amortization method Level Percent of Pay (with .94% payroll growth assumption), Closed  
Remaining amortization period 29 years  
Asset valuation method 20% of the difference between expected actuarial value (based on assumed return) and market value is recognized each year with 20% corridor around market value  
Inflation 2.5 %  
Salary increases A range of 2.95% to 5.00%, depending on completed years of service, including inflation  
Investment rate of return 7.5%  
Retirement age Experience-based table of rates that are specific to the type of eligibility condition  
Mortality RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for postretirement mortality) with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 50% blue collar adjustment and a 50% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment.

Notes See Discussion of Valuation Results in the October 1, 2019 Actuarial Valuation Report dated April 21, 2020.

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>				
Service cost	\$ 6	\$ 5	\$ 6	\$ 5.00
Interest on the total OPEB liability	8	10	9	6.00
Actual and expected experience difference	(14)	(3)	-	-
Changes in assumptions	(27)	33	(7)	(10.00)
Changes in allocation percentages	-	20	43	-
Benefit payments	(12)	(13)	(12)	(8.00)
<b>Net change in total OPEB liability</b>	(39)	52	39	(7.00)
<b>Total OPEB liability - beginning</b>	290	225	186	193.00
<b>Total OPEB liability - ending (a)</b>	<u>251</u>	<u>277</u>	<u>225</u>	<u>-</u>
<b>Plan Fiduciary Net Position</b>				
Contribution - employer	-	6	5	4.00
Employer contribution to OPEB fund	6	-	-	-
Employer contributions not deposited in OPEB Trust Fund	6	-	-	-
Net investment income	4	1	3	2.00
Benefit payments	(6)	(6)	(7)	(5.00)
Benefit Payments not reimbursed	(6)	-	-	-
<b>Net change in plan fiduciary net position</b>	4	1	1	1.00
<b>Plan fiduciary net position - beginning</b>	25	14	13	12.00
<b>Plan fiduciary net position - ending (b)</b>	<u>29</u>	<u>15</u>	<u>14</u>	<u>13.00</u>
<b>Net OPEB liability (a)-(b)</b>	<u>\$ 222</u>	<u>\$ 262</u>	<u>\$ 211</u>	<u>173.00</u>
Plan fiduciary net position as a percentage of the total OPEB liability	11.55 %	5.07 %	9.62 %	-
Covered-employee payroll	\$ 417	\$ 400	\$ 389	-
Net OPEB liability as a percentage of covered-employee payroll	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.*



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

<b>Fiscal year ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
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	1.51

*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	24 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	2.49%, net of OPEB plan expense, including inflation.
Retirement age	Experience-based table of rates that are specific to the plan and type of eligibility condition.
Mortality	Mortality tables used in the July 1, 2019 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 1.3% for 2021 and 4.40% for 2022 (based on actual premium increases), followed by 5.75% for 2023, and then gradually decreasing to an ultimate trend rate of 3.99%.
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.
<b>Other Information:</b>	Benefit changes reflect the passing of Florida Senate Bill 426, which provides benefits for eligible firefighters diagnosed with specified cancers.

See Independent Auditors' Report.

## **OTHER REPORTS**

THIS SUBSECTION CONTAINS THE FOLLOWING:

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

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

Schedule of Expenditures of Federal Awards

Schedule of Findings and Questioned Costs

Schedule of Prior Audit Findings

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, 2021, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated June 27, 2022.

***Internal Control over Financial Reporting***

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

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

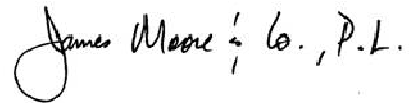
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and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

### ***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, flowing style.

Tallahassee, Florida  
June 27, 2022



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

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

**Report on Compliance for Each Major Federal Program**

We have audited the Capital Region Transportation Planning Agency's (the Agency) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended September 30, 2021. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance, and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

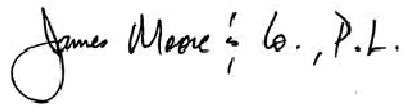
## Report on Internal Control over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

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

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

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

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

Tallahassee, Florida  
June 27, 2022

**CAPITAL REGION TRANSPORTATION PLANNING AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Agency / Pass-Through Entity / Federal Program	Federal Assistance Listing Number	Contract / Grant Number	Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<b>Pass through Florida Department of Transportation:</b>			
Highway Planning and Construction	20.205	G1L15	\$ 1,456,568
<b>Total Highway Planning and Construction Cluster</b>			<u>1,456,568</u>
<b>Pass through Florida Department of Transportation:</b>			
UMTA Technical Studies Grants	20.505	G1P57	\$ 48,933
			<u>48,933</u>
<b>Total Federal Awards</b>			<u><u>\$ 1,505,501</u></u>

NOTES:

(1) The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal activity of all deferral programs of the CRTPA for the year ended September 30, 2021. All expenditure related to federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies are included in the accompanying Schedule. The information in this Schedule is presented in accordance with requirements of Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance). Some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the financial statements.

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

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

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

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

**CAPITAL REGION TRANSPORTATION PLANNING AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**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	<u>  X  </u> no
Significant deficiency(ies) identified?	_____ yes	<u>  X  </u> none reported
Noncompliance material to financial statements noted?	_____ yes	<u>  X  </u> no

***Federal Awards:***

Internal Control over Major Programs:

Material weakness(es) identified?	_____ yes	<u>  X  </u> no
Significant deficiency(ies) identified?	_____ yes	<u>  X  </u> 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	<u>  X  </u> none reported
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Auditee qualified as a low-risk auditee?	<u>  X  </u> yes	_____ no
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Dollar threshold used to distinguish between type A and type B programs:	<u>  \$750,000  </u>
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Major program identification:

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

**II. Financial Statement Findings:** None.

**III. Federal Award Findings and Questioned Costs:** None.

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

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





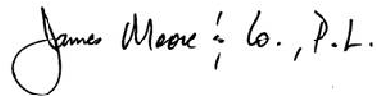
## INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

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

We have examined the Capital Region Transportation Planning Agency's (the Agency) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021. Management is responsible for the Agency's compliance with those requirements. Our responsibility is to express an opinion on the Agency's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021, in all material respects. An examination involves performing procedures to obtain evidence about the Agency's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Agency complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.



Tallahassee, Florida  
June 27, 2022



**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, 2021, and have issued our report thereon dated June 27, 2022.

**Auditors' Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in accordance with the Uniform Guidance; Schedule of Findings and Questioned Costs; and Independent Accountant's Examination Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 27, 2022, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

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

**Financial Condition and Management**

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

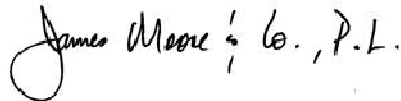
**Additional Matters**

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

**Purpose of this Letter**

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

Tallahassee, Florida  
June 27, 2022

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

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This content is from the eCFR and is authoritative but unofficial.

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## Title 2 - Grants and Agreements

### Subtitle A - Office of Management and Budget Guidance for Grants and Agreements

#### Chapter II - Office of Management and Budget Guidance

#### Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Authority: 31 U.S.C. 503

Source: 78 FR 78608, Dec. 26, 2013, unless otherwise noted.

#### Subpart F - Audit Requirements

##### Auditors

#### § 200.520 Criteria for a low-risk auditee.

An auditee that meets all of the following conditions for each of the preceding two audit periods must qualify as a low-risk auditee and be eligible for reduced audit coverage in accordance with § 200.518.

- (a) Single audits were performed on an annual basis in accordance with the provisions of this Subpart, including submitting the data collection form and the reporting package to the FAC within the timeframe specified in § 200.512. A non-Federal entity that has biennial audits does not qualify as a low-risk auditee.
- (b) The auditor's opinion on whether the financial statements were prepared in accordance with GAAP, or a basis of accounting required by state law, and the auditor's in relation to opinion on the schedule of expenditures of Federal awards were unmodified.
- (c) There were no deficiencies in internal control which were identified as material weaknesses under the requirements of GAGAS.
- (d) The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern.
- (e) None of the Federal programs had audit findings from any of the following in either of the preceding two audit periods in which they were classified as Type A programs:
  - (1) Internal control deficiencies that were identified as material weaknesses in the auditor's report on internal control for major programs as required under § 200.515(c);
  - (2) A modified opinion on a major program in the auditor's report on major programs as required under § 200.515(c); or
  - (3) Known or likely questioned costs that exceeded five percent of the total Federal awards expended for a Type A program during the audit period.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49575, Aug. 13, 2020]



October 18, 2022

## AGENDA ITEM 7 C

### CONGESTION MANAGEMENT PROCESS (CMP) UPDATE

TYPE OF ITEM: Action

#### **STATEMENT OF ISSUE**

An update to the CRTPA's Congestion Management Process (CMP) has recently been initiated. The CMP provides a process for managing congestion through the inclusion of up-to-date information on transportation system performance and recommendations on a range of strategies to minimize congestion and enhance the mobility of people and goods. The update includes a focus on both the identification of projects on critical corridors to address identified congestion and safety issues.

#### **RECOMMENDED ACTION**

For Discussion Only.

#### **BACKGROUND**

Pursuant to federal requirements, the CRTA is required, as a Transportation Management Area (TMA), to develop a Congestion Management Process (CMP). As detailed by the [Federal Highway Administration](#):

"A congestion management process (CMP) is a systematic and regionally accepted approach for managing congestion that provides accurate, up-to-date information on transportation system performance and assesses alternative strategies for congestion management that meet State and local needs. A CMP is required in metropolitan areas with population exceeding 200,000, known as Transportation Management Areas (TMAs). Federal requirements state that in all TMAs, the CMP shall be developed and implemented as an integrated part of the metropolitan transportation planning process; however, Federal regulations are not prescriptive regarding the methods and approaches that must be used to implement a CMP."

Furthermore, the FHWA's "[Congestion Management Process: A Guidebook, 2011](#)" notes that such a process includes:

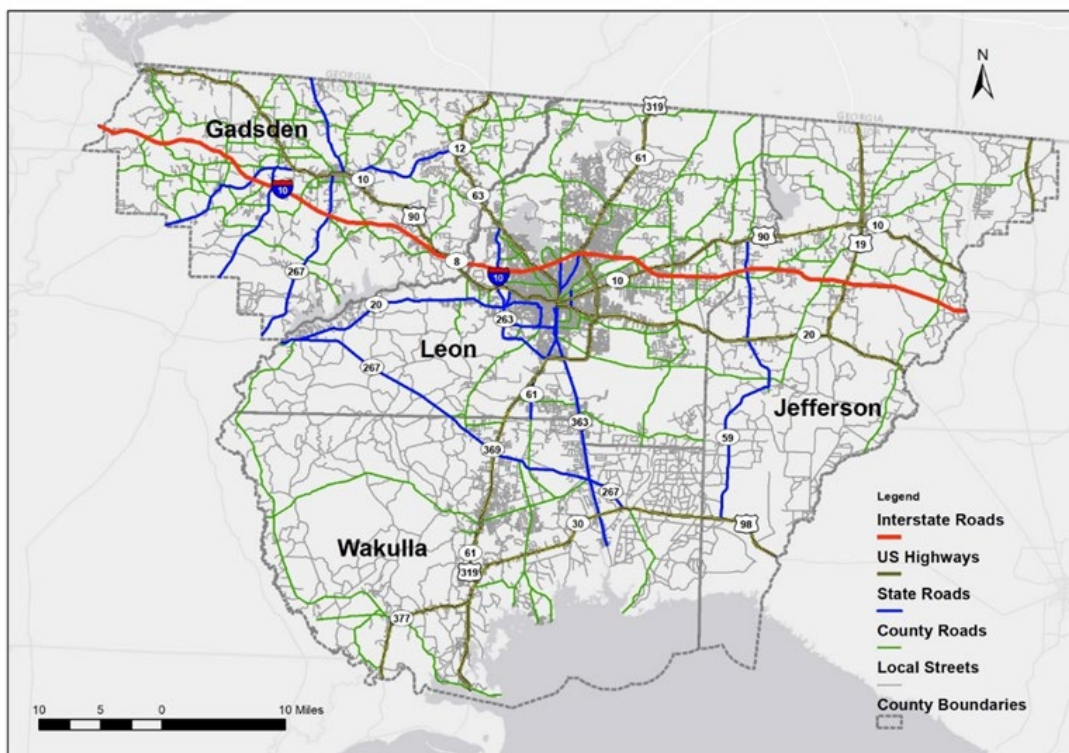
- Development of congestion management objectives
- Establishment of measures of multimodal transportation system performance
- Collection of data and system performance monitoring to define the extent and duration of congestion and determine the causes of congestion
- Identification of congestion management strategies
- Implementation activities, including identification of an implementation schedule and possible funding sources for each strategy
- Evaluation of the effectiveness of implemented strategies

The CRTPA's [current CMP](#) was adopted in 2018 and although federal requirements do not prescribe a schedule for when the plan is to be updated, the CRTPA has recently initiated the CMP update that is being led by Halff and Associates, one of the CRTPA's general planning consultants.

The update will provide a focus on the identification of projects located on the region's critical corridors to address identified congestion and safety issues. Additionally, the update will address requirements related to performance management for MPO's that have been refined subsequent to the CRTPA's last CMP. Such requirements, documented in the joint FHWA and FTA issued [Final Planning Rule](#), require the CRTPA to implement a performance-based approach to planning and programming through target setting and performance reporting. More detailed information related to the task associated with the CMP's update are provided in **Attachment 1**.

### Study Area

The CMP update study area is comprised of the four counties in the CRTPA region.



### Schedule

Development of the update is scheduled to be complete and presented to the CRTPA in the fall of 2023. The following provides the project's schedule (*Note: more detail related to the tasks on the left side of the schedule are included within Attachment 1*):

TASK	2022							2023								
	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
1. PROJECT MANAGEMENT & COORDINATION																
2. REVIEW & UPDATE CMP GOALS & OBJECTIVES																
3. REVIEW CMP NETWORK																
4. DEVELOPMENT OF PERFORMANCE MEASURES																
5. DATA COLLECTION																
6. PERFORMANCE MONITORING & ID OF CRITICAL CORRIDORS																
7. IDENTIFICATION OF CMP STRATEGIES & PROJECTS																
8. IMPLEMENTATION																
9. FINAL REPORT & DOCUMENTATION																

### Project Coordination & Stakeholder Interviews

Guiding development of the CMP Update is the CMP Technical Task Force. The task force is comprised of the members of the CRTPA's Technical Advisory Committee (TAC) and will provide ongoing insight and guidance. The first meeting of the CMP Technical Task Force occurred on June 23 and included a review of the existing (2018) CMP goals and objectives as well a discussion of revisions to the goals and objectives.

Additionally, stakeholder meetings were conducted over the summer (July & August) to discuss the update. The meetings included a discussion of the proposed CMP network as well as potential local issues identified by stakeholders. These meetings were held with Wakulla, Jefferson, Gadsden and Leon counties as well as City of Tallahassee and the City of Monticello.

Additional project coordination will occur throughout the development of project tasks.

### Next Steps

To date, updates to the CMP Goals and Objectives and County Networks have been developed. The study team is currently preparing draft performance measures and benchmarks and collecting volume, speed and safety data. The next tasks include identification of congested corridors and analysis of crashes and serious injuries including crash location, contributing factors and any systemic and specific needs associated with the crashes.

## ATTACHMENT

Attachment 1: Project Details/Tasks

### **CMP UPDATE TASKS**

The following outlines the steps in the development of the CMP Report, which will be compliant with all federal and state regulations.

#### **1. Project Management and Coordination**

Ongoing coordination between the consultant team and the CRTPA staff will be critical in successfully maintaining the project schedule. The coordination approach will include more formal, regularly scheduled team meetings, as well as any necessary informal, interim communications, which are anticipated to occur on a weekly basis. The schedule for the formal study team progress meetings will be developed in conjunction with the CRTPA staff and are likely to occur monthly; however, it is understood that these meetings may need to shift depending upon the project needs. This continuous coordination with CRTPA staff will allow the identification of any issues or specific project needs at the earliest point and provide the ability to address effectively and efficiently.

In addition to the ongoing staff coordination, the consultant team will also provide project updates to the CRTPA committees and the Board. The schedule for updates and presentations will be determined in conjunction with the CRTPA staff. The consultant will develop all project and presentation materials in advance of meetings for advanced staff for review. The updates to the committees and the Board will include a project kick-off presentation at the beginning of the effort, an interim progress presentation and a final presentation at the end of the project. The effort will also include a CMP Technical Task Force as well as a round of focused meetings with each of the CRTPA's local government partners to identify potential concerns and projects.

Focused stakeholder discussions will be conducted with the following local agency partners:

- Gadsden County Public Works Department
- Jefferson County Public Works Department
- Leon County Public Works Department
- City of Tallahassee Underground Utilities and Public Infrastructure (including Traffic Management Center staff)
- Wakulla County Public Works Department

#### **2. Review and Update Congestion Management Goals and Objectives**

The first step in the development of the congestion management goals and objectives is to review the pertinent local, regional and state transportation plans. The consultant will develop review and update the existing CMP goals and objectives and refine with input from staff. These updated draft goals and objectives will be presented to the Technical Task Force for review and input. Ultimately, the objectives developed will be linked to the performance measures as developed in Task 4.

#### **3. Review of the CMP Network**

The study area will include Gadsden, Jefferson, Leon and Wakulla Counties which comprise the CRTPA region. The definition of the CMP network within this region focuses on the transportation components



for analysis and provide the framework for the data collection effort. The specific network components will be identified in coordination with the CRTPA staff and with input from the Technical Task Force. The network will be based on the functional classification of the facilities within the region and will include the interstate system, non-interstate National Highway System (NHS), and the regional arterial system. Collectors and local facilities will not be included in the network, unless specifically identified through coordination with the CRTPA staff and/or the Technical Task Force.

#### **4. Development of Performance Measures**

The development of performance measures is a key element in assessing congestion and the performance of the transportation network and mandated under the federal transportation bill, MAP-21, then carried forward into the FAST Act. For consistency with FHWA's FAST Act the CMP will focus performance reporting on mobility and safety measures. Additionally, any federal and state guidance will also be reviewed and included for consideration to help effectively meet regulatory requirements. Through the synthesis of the information and coordination with CRTPA staff, draft performance measures will be crafted for review and input by the Technical Task Force. With the input from the task force, the performance measures will be finalized.

#### **5. Data Collection**

Once the performance measures have been identified, the data collection effort will begin. The consultant team will coordinate with the CRTPA staff to identify the preferred data from existing sources; there will be no field data collection efforts undertaken. The data sources will be used comparatively to identify any anomalies and to further assess any data differences. There are numerous local, state, and federal data sources available which will be included such as traffic counts, travel demand model results, and crash data. The Florida Department of Transportation (FDOT), City of Tallahassee Traffic Management Center (TMC), as well as FHWA will provide additional performance data's National Performance Research Data Set (NPMRDS). The consultant team will meet with TMC management and staff to ensure the most relevant, recent and appropriate data is obtained. Ongoing coordination with CRTPA staff will determine the availability and use of these data including City of Tallahassee Traffic Management Center staff.

The data collection effort will be incorporated into a data catalogue that can be easily updated and used in the future. GIS will also be an important element of the data collection effort.

#### **6. Performance Monitoring and Identification of Critical Congested Corridors**

Once the data collection effort is completed, the existing conditions will be developed. The existing conditions will include a regional tier of information at a more generalized scale, as well as the identification of any specific regional issues. The next tier of information developed will be corridor and intersection specific, which provides a more "drill-down" assessment and the identification of corridor level and hotspot issues, with a specific focus on identifying the most congested intersections. The assessment for each of these congested areas will include the identification constraints that may impact solutions for the congestion. A crash data analysis will be completed to identify any safety hotspots and to provide the information needed to identify non-recurring congestion.

## **7. Identification of CMP Strategies and Projects**

With the identification of the critical congested corridors and hotspot locations, including recurring and non-recurring congestion, strategies to address the congestion will be developed. These strategies will be identified within the framework of the goals and objectives established early in the process.

Non-capacity strategies will be the first to be developed and will include both capital projects and improvements, as well as policies. The first step will be the review of strategies identified in the previous CMP document, as well as information received from partner interviews. The strategies to address the regional level issues identified will be at a higher level and more focused on the policy-oriented strategies, which will be coordinated with FDOT, as well as local governments representatives serving on the project's task force.

Strategies to address the more specific corridor and intersection level issues will include a combination of policy-oriented strategies, as well as specific improvements or techniques to address both the recurring and non-recurring congestion. Each of these strategies and improvements will be tailored specifically to address the congestion on the identified corridor and at the congestion bottlenecks and will include project level information. Tools for measuring each of these strategies and improvements, consistent with identified plan objectives, will also be identified.

All task efforts will include ongoing coordination with the CRTPA staff and review and input from the Technical Task Force.

## **8. Implementation**

The CMP requires an implementation plan, including a schedule, possible funding sources or mechanisms, and the responsible party for implementation. In coordination with the CRTPA, FDOT, and input from the Technical Task Force, the consultant will develop planning level cost estimates for the congestion mitigation strategies and projects, along with the identification of potential funding, responsible parties, and timeframe. Each of the identified strategies will be cross-referenced with the CRTPA planning and programming documents and recommendations for integration into the appropriate planning and programming documents, including the RMP and TIP, will be developed. In addition, an ongoing performance evaluation process will also be developed.

## **9. Final Report and Documentation**

The tasks described above will result in complete documentation of all work efforts, results and products. This documentation will be compiled into a final document which clearly provides detailed information regarding the planning process, the technical analysis and the results. Appendices will be developed to include the technical analyses and results. The GIS files will also be packaged and provided. An Executive Summary of the final report will also be developed. The consultant will coordinate with the CRTPA staff to determine if the Executive Summary is a stand-alone document or incorporated into the overall final report. All documents will be submitted in electronic format and will be suitable for posting to the CRTPA website.

The CMP update study area is comprised of the four counties in the CRTPA region.



## **AGENDA ITEM 7 D**

### **CRTPA TRAVEL POLICY**

**TYPE OF ITEM:** Action

#### **STATEMENT OF ISSUE**

The purpose of this item is to establish the CRTPA's Travel and Training Policy (***Attachment 1***) and to adopt Resolution No. 2022-10-7D (***Attachment 2***) establishing the per diem, meals (subsistence) and mileage rates consistent with the City of Tallahassee and Government Service Administration (GSA) standards.

#### **EXECUTIVE COMMITTEE**

Staff presented the CRTPA's draft Travel and Training Policy, and the draft Resolution, to the CRTPA's Executive Committee at the August 15, 2022 meeting. The Executive Committee approved the draft policy and travel rates.

#### **BACKGROUND AND ANALYSIS**

In February 2016, the CRTPA Board approved Resolution No. 2016-2-3C establishing the CRTPA travel rates for per diem, meals, and mileage rates consistent with the U.S. [General Services Administration \(GSA\)](#) rates, pursuant to §112.061(14)(a)5, Florida Statutes. This statutory provision permits a Metropolitan Planning Organization to establish travel rates that vary from the state rates provided in §112.061, paragraphs (6)(a) and (b) rates for per diem and meals (subsistence) and in paragraph (7)(d), F.S., for mileage. ([Florida Statutes Section 112.061, Per Diem and Travel Expenses](#))

Furthermore, the adopted rates are consistent with those established in the City of Tallahassee's Travel and Training Policy No. 602, which the CRTPA historically has followed. The proposed CRTPA Travel and Training Policy has been developed consistent with the applicable sections of the City's Policy 602 and satisfies the requirement of Section 7 of the CRTPA and City of Tallahassee Staff Services Agreement (***Attachment 3***).

#### **RECOMMENDED ACTION**

- Option 1: Approve the CRTPA Travel and Training Policy and Resolution 2022-10-7D establishing per diem, meals (subsistence), and mileage rates consistent with the City of Tallahassee and Government Service Administration standards.
- Option 2: As desired by the Board.

**ATTACHMENTS**

Attachment 1: CRTPA Travel and Training Policy

Attachment 2: Resolution 2022-10-7D

Attachment 3: CRTPA and City of Tallahassee Staff Services Agreement

**TRAVEL AND TRAINING POLICY****APPROVED: (Date of Approval)****REVIEW BY: Every two years prior to development of UPWP (January 2024)****1. Reference**

Staff Services Agreement between the City of Tallahassee and the CRTPA.

- A. CRTPA and the Florida Department of Transportation Consolidated Planning Grant Agreement.
- B. City of Tallahassee Administrative Travel and Training Policy No. 602.
- C. Florida Statutes Section 112.061, Per Diem and Travel Expenses.
- D. Code of Federal Regulation 2CFR 200.475, Travel Rates.
- E. U.S. General Services Administration (GSA) Travel Rates

**2. Purpose and Scope**

The purpose and scope of this section is to establish travel procedures for all travelers of the Capital Region Transportation Planning Agency, where authorized and travel is necessary and reimbursement requested. Travel will be carried out in accordance with the requirements of 2CFR200.475, Florida Statutes Section 112.061 and the Consolidated Planning Grant Agreement with the Florida Department of Transportation.

**3. Definitions****Employees** - All individuals that are employed by the City of Tallahassee.**In town** - Includes Leon, Gadsden, Jefferson, and Wakulla counties.**Officials** - CRTPA Board Members.**Travel Request and Expense Forms** - To establish procedures for all travelers of the CRTPA, where authorized travel is necessary and reimbursement requested.**Traveler** - A CRTPA official, employee or other authorized person-performing travel. revenues and expenditures.**Out of Town** – Outside of the four county areas that includes Leon, Gadsden, Jefferson, and Wakulla.**4. Travel Authorization**

- A. **Personnel and Board Members** All travel by the CRTPA's personnel and Governing Board members shall be approved by the CRTPA's Executive Director and travel expenses shall be paid consistent with the provisions of the CRTPA's Travel and Training Policy.
- B. **Executive Director** All travel by the CRTPA's Executive Director shall be approved by the Chairman of the Governing Board or his designee and travel expenses shall be paid consistent with the provisions of Section 112.061, Florida Statutes.

## **5. Administrative Procedures and Guidelines**

### **TRAVEL EXPENSE REQUIREMENTS/GUIDELINES ALLOWABLE EXPENSES - REIMBURSEMENT**

This section discusses allowable expenses that will be reimbursed by the CRTPA..

- A. The traveler shall be reimbursed for expenses that are in conformance with the approved trip, the funds are provided for in the approved budget.
- B. The number of persons traveling is the minimum number required to accomplish the purpose of the trip.
- C. Efficiency shall be the primary consideration when making travel arrangements. The method, class, routing and other arrangements associated with the travel shall be the most efficient available and result in the shortest "time-away" or lowest over-all cost consistent with distance to be traveled and trip purposes.

If a traveler selects a different route or rate, for his or her own benefit, reimbursement shall be limited to that which best suits the interest of the CRTPA. The traveler shall pay the difference, if a less suited method is chosen.

Travel arrangements should be made as early as possible to take advantage of early discounts and advance purchase prices.

- A. The traveler shall take leave when any "time away" is (1) beyond the time necessary to conduct the authorized purpose of the travel and (2) incurred solely for the convenience of the traveler.
- B. If the CRTPA is being reimbursed by the State of Florida for the travel expenses, the traveler shall be reimbursed under this travel procedure.
- C. The CRTPA will not reimburse any expenses for a traveler's spouse or other family member. Reimbursement is limited to the traveler only.
- D. Purchase Card Use:
  - 1. A City purchase card shall be used to prepay for airline tickets, lodging, car rental, and registration fees, whenever possible.
  - 2. The purchase card shall not be used for expenses that are reimbursed to the traveler at a flat rate, e.g. meals and mileage.
  - 3. The purchase card may be used to purchase gas when the traveler is using a City or rental vehicle.
  - 4. The purchase card should not be used to pay for personal charges incurred by the traveler.
- E. Registration Fees:

Fees for registration, including meals and other programmed affairs sponsored by conference or convention organizations, shall be prepaid whenever possible. The purchase card should not be used to pay for personal charges incurred by the traveler. Fees for registration, including meals Fees associated with entertainment events/dinners that are optional and not included, as part of the registration fee, shall be paid by the traveler. The CRTPA will not pay for these costs.

## **TRANSPORTATION TO/FROM DESTINATION:**

This section discusses the methods of transportation for travel.

### **TICKETED TRAVEL**

#### ***Air Travel***

If travel is by air, the following shall be considered:

- A. Coach fare class shall be taken for all travel by air.
- B. First class airfare shall be limited to trips under emergency conditions when coach accommodations are not available.
- C. All flights shall originate in Tallahassee unless the appropriate appointed official authorizes an exception.
- D. The actual cost of the charter plane shall be reimbursed, if it is the most economical method of travel for 2 or more individuals.
- E. The actual cost incurred for parking a private vehicle at the airport, long term parking only, while the traveler is away shall be reimbursed. A receipt is required.
- F. Frequent flier miles accrue to and are owned by the traveler. However, the airline selected for travel shall be the one offering the least expensive fare. The traveler shall not use an airline exclusively to maximize the frequent flier miles accrued.
- G. If air travel is booked via the Internet, the confirmation notice that states the amount shall be submitted to verify the cost.
- H. All ticket changes that incur additional costs for the CRTPA must be documented by the traveler and approved by the appropriate Executive Director.
- I. Checked airline baggage shall consist of one bag, maximum allowable size and/or weight for that specific airline. Traveler will be responsible for all applicable oversize and/or overweight charges.
- J. Airline additional coverage plans can be purchased at the option of the traveler; however, the CRTPA will not reimburse a traveler for this coverage.

#### ***Bus/Train***

Travel by train or bus is permitted. The use of taxis and shuttles as an alternative mode should be considered when less expensive and practicable under the circumstances.

### **VEHICLE TRAVEL**

If travel is by vehicle the following shall be considered and the most efficient method shall be used by the traveler. Vehicle travel choices are either by city-owned vehicle, rental vehicle or personal vehicle. Traveler may use the most efficient method of travel worksheet as a guidance tool to determine the method to travel when using a vehicle.

If there are multiple travelers going to the same destination, car-pooling should be encouraged. The CRTPA Executive Director or his/her designee shall determine how multiple travelers to the same destination will travel.

### ***A City-Owned Vehicle***

The following guidelines should be used for this type of vehicle:

- A. Contact City Fleet for information regarding the vehicle types and rate.
- B. Reservations should be made in advance by contacting the Fleet Division. Rental prices for motor pool equipment can be found in the following link:  
<http://atwork.city.talgov.com/Fleet/Pages/Motor-Pool.aspx>

### ***A City/State Contract Rental Vehicle***

The following guidelines should be used for this type of vehicle:

- A. Rental shall be limited to the most economical class of vehicle necessary based on the number of passengers or the volume of materials to be transported. Higher classes of vehicle rental shall be supported by an explanation as the basis for incurring the more expensive rates.
- B. Collision-damage waivers shall not be purchased when obtaining a rental vehicle. The CRTPA's insurance program is adequate to cover claims.

Additional insurance guidance:

1. *Travel in Florida:* When an employee has rented a vehicle for CRTPA business and has done so using city purchase card, the employee should NOT obtain additional coverage when the travel occurs in the state of Florida. The CRTPA's insurance will cover any damages to the rented vehicle resulting from the employee's negligence. Additionally, the employee while on business will be covered by Workers' Compensation or the CRTPA's health insurance and does not need the personal accident insurance.
  2. *Travel outside of Florida:* When an employee travels on CRTPA business outside the state of Florida, the employee should NOT obtain additional coverage for damage to the rented vehicle. The CRTPA's insurance program will provide coverage for damages to the vehicle which result from the employee's negligence. The employee should purchase bodily injury liability coverage that comports to that jurisdiction's requirements. The employee will also be covered by the CRTPA's Workers' Compensation or health insurance while on CRTPA business.
- C. A traveler shall not be reimbursed for Personal Accident Insurance. Employees are covered under the CRTPA's Workers' Compensation Program while on work time. If a rental vehicle is booked via the Internet, the confirmation notice that states the amount shall be submitted to verify the cost. A receipt shall be submitted upon return.
  - D. If an employee travels on CRTPA business and uses their personal vehicle, the employee's insurance is primary for all negligence claims arising from the use of the vehicle and claims for damage to the employee's vehicle.



### ***A Personal Vehicle***

If an employee travels on CRTPA business and uses their personal vehicle, the employee's insurance is primary for all negligence claims arising from the use of the vehicle and claims for damage to the employee's vehicle. The following guidelines should be used for this type of vehicle:

- A. Such use shall be advanced or reimbursed at the lower of the rates allowed by the Internal Revenue Service or the Government Services Administration.
- B. The mileage allowable will be from the traveler's residence or headquarters; whichever is less, to the destination. The distance calculation can be found on the following website: MapQuest: <http://www.mapquest.com>
- C. A reasonable amount of vicinity travel is normal and shall be reimbursed to the traveler. Twenty-five (25) miles for vicinity travel may be included for calculation of the traveler's advance.
- D. Employees receiving a vehicle allowance as part of their salary package are entitled to reimbursement for mileage when using their personal vehicle for authorized out-of-town travel.
- E. If there are multiple travelers riding in the same vehicle, only one individual shall be reimbursed for mileage.

### **VICINITY TRAVEL**

The following guidelines shall be used to calculate vicinity travel when out of town:

- 1. If travel to a destination is by personal vehicle, a reasonable amount of vicinity travel is normal and shall be reimbursed to the traveler at the lower of the rates allowed by the GSA the City of Tallahassee.
- 2. Public transportation costs such as taxi or limousine service to and from the hotel and around the city of destination to conduct City business shall be reimbursed. A receipt is required whenever possible or unless an exception is noted.
- 3. Road and bridge tolls shall be reimbursed. Receipts shall be obtained, whenever possible.
- 4. The actual cost incurred for parking (private or rental vehicle) at a hotel shall be paid as a portion of the employee's lodging if the employee is utilizing a purchase card. Otherwise, a receipt is required for reimbursement.

### **MEALS/GSA:**

#### **Meals**

- 1. The GSA Travel Per Diem will determine all meal costs.
- 2. The "Zip Code" is the preferred and recommended option to search for your travel destination on the following link: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)

***Payment for meals is based on the following travel schedule:***

**DEPARTURE**

Breakfast	Prior to 8:00 a.m.
Lunch	8:01 a.m. to 12:59 p.m.
Dinner	1:00 p.m. to 6:00 p.m.

***Payment for meals is based on the following travel schedule:***

**RETURN**

Breakfast	Prior to 12:00 p.m.
Lunch	12:01 p.m. to 6:00 p.m.
Dinner	6:01 p.m. to 12:00 a.m.

Tips are included in the amount allowable for meals under the GSA Travel Per Diem. The traveler shall not include tips associated with meals in his/her reimbursement request for gratuities as discussed below in the section "Miscellaneous/Gratuities".

The GSA Travel Per Diem shall be used for **out of the country** travel.

1. If a meal is provided as part of the hotel/conference registration (e.g. continental breakfast), it will be excluded from the meals to be paid for under the Travel Per Diem. If the meal provided is not eaten and the traveler has a reasonable explanation, the meal will be reimbursed. The explanation must be documented and approved by a CRTPA Executive Director or his/her designee in order to be reimbursed. A link to a Meals Worksheet is included in the Travel Request Form. This worksheet is a working tool which is encouraged to be used by travelers as a guide to calculate meals when completing the Travel Request Form. It must be completed when there is an exception to CRTPA meal procedures and signed by the traveler and approver.
2. In lieu of reimbursement based upon the Per Diem, Officials may be reimbursed for actual meal expenses based on receipts obtained. The public purpose, attendees and any other relevant information shall be documented. The CRTPA will not reimburse alcohol costs.
3. If another employee pays for a meal that is reimbursed by the CRTPA as a part of their travel expense report, the meal will be excluded from the meals to be paid for under the GSA Travel Per Diem on all travelers' vouchers in attendance at the meal. The traveler that paid for the meal shall include the cost of the meal as another expense on his/her travel voucher. A receipt is required and no alcohol will be reimbursed.
4. If a vendor pays for a traveler's meal and the CRTPA will reimburse the vendor for the cost, it will be excluded from the meals to be paid for under the GSA Travel Per Diem on the traveler's travel expense form.

**LODGING:***Lodging*

1. It is in the best interest of the CRTPA to pay for lodging expenses at the specific hotel hosting the approved event. Whenever possible, the CRTPA shall pay for lodging prior to the traveler's departure. The lodging expense is limited to a standard room or occupancy shared with another CRTPA traveler.
2. Cost of lodging shared with a non-official or non-employee (e.g., family members) is limited to the standard room rate.
3. If a hotel charges a fee for a smoking room, the extra cost shall be paid by the traveler.
4. The CRTPA is exempt from paying sales tax on its purchases under the City of Tallahassee's Tax-Exempt Certificate. Therefore, employees are responsible for ensuring that hotels do not charge tax on lodging when travel is within the State of Florida. If travel is out of state, employees should request the exemption. However, Florida does not have reciprocity agreements with all states and thus, the City's exemption may not be recognized. Therefore, taxes applied to lodging expenses when out of state will be reimbursed, if the establishment charges the traveler. The traveler shall obtain a copy of the City's exemption certificate while traveling in the event it is needed to obtain the exemption.
5. If a hotel is booked via the Internet, the confirmation notice that states the amount shall be submitted to verify the cost. A hotel billing statement must also be submitted upon return.
6. All incidental (personal) hotel charges made by the traveler should be paid by the traveler prior to leaving the hotel.

**PER DIEM:***Meal/Lodging Per Diem*

As an alternative to reimbursement or prepayment for lodging and meals, a traveler may receive \$50.00 per diem (per day) for lodging and meals (tips included). No receipts are required. The day is divided into the following quarters:

- 6:01 a.m. – 12:00 noon
- 12:01 p.m. – 6:00 p.m.
- 6:01 p.m. – 12:00 midnight
- 12:01 a.m. – 6:00 a.m.

A traveler may receive \$12.50 for any portion of a quarter. Per Diem is limited to travel that requires overnight stay.

**TELEPHONE:**

The CRTPA shall reimburse the traveler the cost of telephone calls as follows:

- Business calls and messages
- “Collect” calls to the CRTPA’s offices
- All business calls shall be noted as such on the relevant receipt submitted for reimbursement.

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**MISCELLANEOUS/GRATUITIES:**

1. Any other necessary expense, not otherwise provided for that is incurred for the benefit of the CRTPA, must appear together with an explanation on the expense report. Receipts shall be obtained in order to receive reimbursement. Gratuities for hotel, taxi, airport, porters, etc., shall be reimbursed as out of pocket expenses with a maximum of \$10 per trip.
2. The traveler should report only actual costs incurred. Monies associated with gratuities will not be included as a part of the advance but will be reimbursed upon completion of the travel. If the Executive Director authorizes more than the maximum, the traveler shall provide an explanation for the amount. Reimbursement for mileage to and from the airport shall be based upon miles from the traveler’s headquarters or home to the airport, whichever is less.

**ONE-DAY TRAVEL:**

1. Documentation for approved travel that does not require an overnight stay and is not requesting reimbursement shall be maintained. This documentation does not have to be submitted to Accounts Payable. Mileage is reimbursed for any business conducted but no other expenses are reimbursed.

**IN-TOWN TRAVEL:**

1. CRTPA employees traveling in-town may use a City vehicle when possible. If an employee utilizes their personal vehicle mileage to be reimbursed.
2. Executive management will not be reimbursed mileage for using his/her personal vehicle when traveling in-town on CRTPA business.

**TRAVEL TIME:**

1. For all personnel, attendance at conference, training, and to conduct CRTPA business shall be considered work time.
2. Travel time shall be counted as work time for purposes of calculating compensatory or over time when the purpose of the travel is a required part of the employee’s position.
3. Travel time to/from the airport shall be based upon travel time miles from the traveler’s headquarters or home, to the airport, whichever is less. Approved travel ends at the time the employee arrives back to the traveler’s headquarters or home. The estimated end time is indicated on the Travel Request Form and the actual travel time is indicated on the Travel Expense Form.

4. The traveler chose to drive rather than fly, the CRTPA Executive Director shall determine how much travel time will be considered work time.

## **6. Administrative Procedures and Guidelines**

### **TRAVEL FORMS/DOCUMENTATION REQUIREMENTS**

The ultimate purpose of the Travel Request and Expense forms is to document the purpose, dates, and times of travel conducted by the traveler. Therefore, all expenses associated with the travel should be captured on the form. All Travel request and Travel

expense forms must be signed and approved by an authorized supervisor. These signed forms must be submitted according to the timelines set forth in sections C. and D. below.

### **TRAVEL ADVANCES**

1. Any traveler may request an advance for out-of-pocket expenses. However, this is not required. A traveler may choose to pay for all costs associated with CRTPA travel personally and then be reimbursed upon return.
2. A traveler shall not incur costs personally and then receive separate reimbursements for each transaction (e.g. hotel, rental car, air fare.)
3. Travel advances and reimbursements must be settled within 14 calendar days of completing the travel. To ensure accurate and complete travel documentation, it is best to submit a travel expense form immediately upon return to the CRTPA's offices.
4. If upon completion of travel, the traveler owes the CRTPA funds, those funds must be paid to the Treasurer-Clerk, Revenue Office and a receipt obtained. The receipt must be attached to the travel expense voucher.
5. If the amount due to/from the traveler is less than five dollars (\$5), no reimbursement/payment shall be processed. For example, if the traveler owes the CRTPA \$2.39, reimbursement shall be waived and the Travel Expense Form will be processed without the receipt.
6. A travel advance that is less than \$25.00 will not be processed for payment. The traveler is required to submit a travel expense form upon return in order to be reimbursed for appropriate expenses.

### **TRAVEL REQUEST FORM**

1. Travel Request Form and the following travel documents must be submitted to Procurement Services – Accounts Payable in accordance with the following lead times:
  - a. Forms:
    - Conference Packet or Conference Agenda
    - Hotel Stay Information
    - MapQuest for Travel Miles
  - b. Lead times:
    - Accounts Payable requests made 14 calendar days prior to the start of a

trip for checks payable to a hotel, conference registration or organization. Whenever possible, a CRTPA Purchase Card should be used to pre-pay for these expenses;

- 7 calendar days prior to the start of a trip if the traveler is to receive an advance;
- 3 calendar days prior to the start of a trip if the traveler is not receiving an advance.

NOTE: It is best to submit the travel request form as soon as a travel need is identified. This will ensure that all registrations and reservations are completed timely to provide the opportunity to take advantage of advance purchase discounts and fares. A brief explanation is required (in the remarks section of the travel and/or expense report) whenever forms are not submitted to Accounts Payable in accordance with the above stated times.

The Travel Request form must be completed in its entirety. If an incomplete form is submitted to Accounts Payable, it will be returned to the originating department for completion. The traveler and the CRTPA Executive Director or his/her designee must sign the Travel Request Form. Procurement Services shall only accept travel requests and expense vouchers that have been signed by the CRTPA Executive Director. If there are any items that are to be prepaid via a check, the traveler must attach the required documents necessary for mailing.

#### **TRAVEL EXPENSE FORM**

The traveler must complete and submit a Travel Expense Form to Accounts Payable for processing within 14 calendar days from returning from a trip. All receipts shall be attached to the form and submitted for review and reconciliation.

Accounts Payable staff should monitor all department travel forms to ensure that compliance with the CRTPA's Travel and Training Policy is adhered to. If the Travel Expense Form has not been processed by the 14th day, Accounts Payable staff will send a notice to the traveler, the department approver, and the CRTPA Executive Director advising of the Department's non-compliance with the CRTPA's Travel Policy.

The traveler and the CRTPA Executive Director or his/her designee must sign the Travel Expense Form. Procurement Services-Accounts Payable staff will verify that the approving authority is appropriate given the delegation provided by the CRTPA Executive Director. In the absence of such delegation, Procurement Services shall only accept travel requests and expense vouchers that have been signed (not a signature stamp) by the CRTPA Executive Director.

#### **TRAVEL EXPENSE REQUIREMENTS AND ALLOWABLE EXPENSES – REIMBURSEMENT**

This section discusses allowable expenses that will be reimbursed by the CRTPA. Documentation requirements.

- A. The traveler shall be reimbursed for expenses that are in conformance with the approved trip, the funds are provided for in the approved budget.
- B. The number of persons traveling is the minimum number required to accomplish the purpose of the trip.
- C. Efficiency shall be the primary consideration when making travel arrangements. The method, class, routing and other arrangements associated with the travel shall be the most efficient available and result in the shortest "time-away" or lowest over-all cost consistent with distance to be traveled and trip purposes.

If a traveler selects a different route or rate, for his or her own benefit, reimbursement shall be limited to that which best suits the interest of the CRTPA. The traveler shall pay the difference, if a less suited method is chosen.

## **TRAVEL ARRANGEMENTS**

Travel arrangements should be made as early as possible to take advantage of early discounts and advance purchase prices.

- A. The traveler shall take leave when any "time away" is (1) beyond the time necessary to conduct the authorized purpose of the travel and (2) incurred solely or the convenience of the traveler.
- B. If the CRTPA is being reimbursed by the State of Florida for the travel expenses, the traveler shall be reimbursed under this travel procedure and will be limited to the amount the CRTPA receives from the State.
- C. The CRTPA will not reimburse any expenses for a traveler's spouse or other family member. Reimbursement is limited to the traveler only.
- D. Purchase Card Use:
  - 1. A City purchase card shall be used to prepay for airline tickets, lodging, car rental, and registration fees, whenever possible.
  - 2. The purchase card shall not be used for expenses that are reimbursed to the traveler at a flat rate, e.g. meals and mileage.
  - 3. The purchase card may be used to purchase gas when the traveler is using a City or rental vehicle.
  - 4. The purchase card should not be used to pay for personal charges incurred by the traveler.
- E. Registration Fees
 

Fees for registration, including meals and other programmed affairs sponsored by conference or convention organizations, shall be prepaid whenever possible.
- F. Fees associated with entertainment events/dinners that are optional and not included, as part of the registration fee, shall be paid by the traveler. The CRTPA will not pay for these costs.

## **TRANSPORTATION TO/FROM DESTINATION:**

This section discusses the methods of transportation for travel.

## **TICKETED TRAVEL**

### ***Air Travel***

If travel is by air, the following shall be considered:

- A. Coach fare class shall be taken for all travel by air.
- B. First class airfare shall be limited to trips under emergency conditions when coach accommodations are not available.
- C. All flights shall originate in Tallahassee unless the appropriate appointed official authorizes an exception.
- D. The actual cost of the charter plane shall be reimbursed, if it is the most economical method of travel for 2 or more individuals.
- E. The actual cost incurred for parking a private vehicle at the airport, long term parking only, while the traveler is away shall be reimbursed. A receipt is required.
- F. Frequent flier miles accrue to and are owned by the traveler. However, the airline selected for travel shall be the one offering the least expensive fare. The traveler shall not use an airline exclusively to maximize the frequent flier miles accrued.
- G. If air travel is booked via the Internet, the confirmation notice that states the amount shall be submitted to verify the cost.
- H. All ticket changes that incur additional costs for the City must be documented by the traveler and approved by the appropriate official/CRTPA Executive Director.
- I. Checked airline baggage shall consist of one bag, maximum allowable size and/or weight for that specific airline. Traveler will be responsible for all applicable oversize and/or overweight charges.
- J. Airline additional coverage plans can be purchased at the option of the traveler; however, the CRTPA will not reimburse a traveler for this coverage.

### ***Bus/Train***

Travel by train or bus is permitted. The use of taxis and shuttles as an alternative mode should be considered when less expensive and practicable under the circumstances.

## **VEHICLE TRAVEL**

If travel is by vehicle the following shall be considered and the most efficient method shall be used by the traveler. Vehicle travel choices are either by city-owned vehicle, rental vehicle or personal vehicle. Traveler may use the most efficient method of travel worksheet as a guidance tool to determine the method to travel when using a vehicle.

If there are multiple travelers going to the same destination, car-pooling should be encouraged. The official or CRTPA Executive Director or his/her designee shall determine how multiple travelers to the same destination will travel.

### ***A City-Owned Vehicle***

The following guidelines should be used for this type of vehicle:



- A. Contact City Fleet for information regarding the vehicle types and rates
- B. Reservations should be made in advance by contacting the Fleet Division. Rental prices for the motor pool equipment can be found in the following link:  
<http://atwork.city.talgov.com/Fleet/Pages/Motor-Pool.aspx>

### ***City/State Contract Rental Vehicle***

The following guidelines should be used for this type of vehicle:

- A. Rental shall be limited to the most economical class of vehicle necessary based on the number of passengers or the volume of materials to be transported. Higher classes of vehicle rental shall be supported by an explanation as the basis for incurring the more expensive rates.
- B. Collision-damage waivers shall not be purchased when obtaining a rental vehicle. The City's self-insured program is adequate to cover claims. Questions regarding the CRTPA's insurance requirements should be directed to the Treasurer- Clerk's Risk Management Office.

Additional insurance guidance as suggested by Risk Management is:

#### ***1. Travel in Florida:***

When an employee has rented a vehicle for city business and has done so using city purchase card, the employee should NOT obtain additional coverage when the travel occurs in the state of Florida. The CRTPA's insurance will cover any damages to the rented vehicle resulting from the employee's negligence. Additionally, the employee while on business will be covered by Workers' Compensation or the CRTPA's health insurance and does not need the personal accident insurance.

#### ***2. Travel outside of Florida:***

When an employee travels on city business outside the state of Florida, the employee should NOT obtain additional coverage for damage to the rented vehicle. The city's self-insurance program will provide coverage for damages to the vehicle which result from the employee's negligence. The employee should purchase bodily injury liability coverage that comports to that jurisdiction's requirements. The employee will also be covered by the city's Workers' Compensation or health insurance while on city business.

- C. A traveler shall not be reimbursed for Personal Accident Insurance. Employees are covered under the City's Workers' Compensation Program while on work time. If a rental vehicle is booked via the Internet, the confirmation notice that states the amount shall be submitted to verify the cost. A receipt shall be submitted upon return.
- D. If an employee travels on city business and uses their personal vehicle, the employee's insurance is primary for all negligence claims arising from the use of the vehicle and claims for damage to the employee's vehicle.

### ***A Personal Vehicle***

If an employee travels on city business and uses their personal vehicle, the employee's

insurance is primary for all negligence claims arising from the use of the vehicle and claims for damage to the employee's vehicle. The following guidelines should be used for this type of vehicle:

- A. Such use shall be advanced or reimbursed at the rates allowed by the GSA or the City of Tallahassee. (<http://www.irs.gov/>).
- B. The mileage allowable will be from the traveler's residence or headquarters; whichever is less, to the destination. The distance calculation can be found on the following website: MapQuest: <http://www.mapquest.com>
- C. A reasonable amount of vicinity travel is normal and shall be reimbursed to the traveler. Twenty-five (25) miles for vicinity travel may be included for calculation of the traveler's advance.
- D. Employees receiving a vehicle allowance as part of their salary package are entitled to reimbursement for mileage when using their personal vehicle for authorized
- E. If there are multiple travelers riding in the same vehicle, only one individual shall be reimbursed for mileage.

The following guidelines shall be used to calculate vicinity travel when out of town:

- 1. If travel to a destination is by personal vehicle, a reasonable amount of vicinity travel is normal and shall be reimbursed to the traveler at the based on the GSA/City mileage rates.
- 2. Public transportation costs such as taxi or car (Uber, Lyft) service to and from the hotel and around the city of destination to conduct City business shall be reimbursed. A receipt is required whenever possible or unless an exception is noted.
- 3. Road and bridge tolls shall be reimbursed. Receipts shall be obtained, whenever possible.
- 4. The actual cost incurred for parking (private or rental vehicle) at a hotel shall be paid as a portion of the employee's lodging if the employee is utilizing a purchase card. Otherwise, a receipt is required for reimbursement.

#### **MEALS/GSA:**

##### **Meals**

- 1. The GSA Travel Per Diem will determine all meal costs.
- 2. The "Zip Code" is the preferred and recommended option to search for your travel destination on the following link: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)

***Payment for meals is based on the following travel schedule:***

#### **DEPARTURE**

Breakfast	Prior to 8:00 a.m.
Lunch	8:01 a.m. to 12:59 p.m.
Dinner	1:00 p.m. to 6:00 p.m.

***Payment for meals is based on the following travel schedule:***

**RETURN**

Breakfast	Prior to 12:00 p.m.
Lunch	12:01 p.m. to 6:00 p.m.
Dinner	6:01 p.m. to 12:00 a.m.

Tips are included in the amount allowable for meals under the GSA Travel Per Diem. The traveler shall not include tips associated with meals in his/her reimbursement request for gratuities as discussed below in the section “Miscellaneous/Gratuities”.

The GSA Travel Per Diem shall be used for **out of the country** travel.

1. If a meal is provided as part of the hotel/conference registration (e.g. continental breakfast), it will be excluded from the meals to be paid for under the Travel Per Diem. If the meal provided is not eaten and the traveler has a reasonable explanation, the meal will be reimbursed. The explanation must be documented and approved by a CRTPA Executive Director or his/her designee in order to be reimbursed. A link to a Meals Worksheet is included in the Travel Request Form. This worksheet is a working tool which is encouraged to be used by travelers as a guide to calculate meals when completing the Travel Request Form.
2. In lieu of reimbursement based upon the Per Diem, CRTPA staff and Officials may be reimbursed for actual meal expenses based on receipts obtained. The public purpose, attendees and any other relevant information shall be documented. The CRTPA will not reimburse alcohol costs.

**LODGING:**

*Lodging*

1. It is in the best interest of the CRTPA to pay for lodging expenses at the specific hotel hosting the approved event. Whenever possible, the City shall pay for lodging prior to the traveler’s departure. The lodging expense is limited to a standard room or occupancy.
2. Cost of lodging shared with a non-official or non-employee (e.g., family members) is limited to the standard room rate.
3. If a hotel charges a fee for a smoking room, the extra cost shall be paid by the traveler.
4. The CRTPA is exempt from paying sales tax on its purchases. Therefore, employees are responsible for ensuring that hotels do not charge tax on lodging when travel is within the State of Florida. If travel is out of state, employees should request the exemption. However, Florida does not have reciprocity agreements with all states and thus, the City’s exemption may not be recognized. Therefore, taxes applied to lodging expenses when out of state will

be reimbursed, if the establishment charges the traveler. The traveler shall obtain a copy of the City's exemption certificate while traveling in the event it is needed to obtain the exemption.

5. If a hotel is booked via the Internet, the confirmation notice that states the amount shall be submitted to verify the cost. A hotel billing statement must also be submitted upon return.
6. All incidental (personal) hotel charges made by the traveler should be paid by the traveler prior to leaving the hotel.

**PER DIEM:**

***Meal/Lodging Per Diem***

As an alternative to reimbursement or prepayment for lodging and meals, a traveler may receive \$50.00 per diem (per day) for lodging and meals (tips included). No receipts are required. The day is divided into the following quarters:

- 6:01 a.m. – 12:00 noon
- 12:01 p.m. – 6:00 p.m.
- 6:01 p.m. – 12:00 midnight
- 12:01 a.m. – 6:00 a.m.

A traveler may receive \$12.50 for any portion of a quarter. Per Diem is limited to travel that requires overnight stay.

**TELEPHONE:**

The City shall reimburse the traveler the cost of telephone calls as follows:

- Business calls and messages
- "Collect" calls to the City of Tallahassee offices
- All business calls shall be noted as such on the relevant receipt submitted for reimbursement.

**MISCELLANEOUS/GRATUITIES:**

1. Any other necessary expense, not otherwise provided for that is incurred for the benefit of the City, must appear together with an explanation on the expense report. Receipts shall be obtained in order to receive reimbursement. Gratuities for hotel, taxi, airport, porters, etc., shall be reimbursed as out of pocket expenses with a maximum of \$10 per trip. The traveler should report only actual costs incurred. Monies associated with gratuities will not be included as a part of the advance, but will be reimbursed upon completion of the travel. If the CRTPA Executive Director authorizes more than the maximum, the traveler shall provide an explanation for the amount.
2. Reimbursement for mileage to and from the airport shall be based upon miles from the traveler's headquarters or home to the airport, whichever is less.

**ONE-DAY TRAVEL:**

1. Documentation for approved travel that does not require an overnight stay and is not requesting reimbursement shall be maintained within the appropriate department. This documentation does not have to be submitted to Procurement Services – Accounts Payable.
2. If the trip schedule is such that the traveler missed breakfast or dinner (see times under Meals), the CRTPA Executive Director may authorize the reimbursement of these meals in accordance with the Meals section of this procedure. The cost for lunch is not reimbursable unless the CRTPA Executive Director or his/her designee authorizes an exception to this policy due to a particular circumstance. If reimbursement is requested, a travel request and expense form shall be completed.

**IN-TOWN TRAVEL:**

1. Non-executive management employees traveling in-town shall use a City vehicle when possible. If a non-executive management employee utilizes their personal vehicle for in-town travel, an explanation shall be provided in order for mileage to be reimbursed.
2. Executive management will not be reimbursed mileage for using his/her personal vehicle when traveling in-town on CRTPA business.

**TRAVEL TIME:**

1. For all personnel, attendance at conference, training, and to conduct City business shall be considered work time.
2. For non-senior management travelers, travel time shall be counted as work time for purposes of calculating compensatory or over time when the purpose of the travel is a required part of the employee's position.
3. If the travel is not required as a part of the employee's position, the CRTPA Executive Director or designee shall determine the amount of travel time that will be considered work time.
4. Travel time to/from the airport shall be based upon travel time miles from the traveler's headquarters or home, to the airport, whichever is less. Approved travel ends at the time the employee arrives back to the traveler's headquarters or home. The estimated end time is indicated on the Travel Request Form and the actual travel time is indicated on the Travel Expense Form.
5. If the traveler chose to drive rather than fly, the CRTPA Executive Director shall determine how much travel time will be considered work time.

**TRAVEL FORMS/DOCUMENTATION REQUIREMENTS**

The ultimate purpose of the Travel Request and Expense forms is to document the purpose, dates, and times of travel conducted by the traveler. Therefore, all expenses associated with the travel should be captured on the form. All Travel request and Travel expense forms must be signed and approved by an authorized supervisor. These signed forms must be submitted

according to the timelines set forth in sections C. and D. below. Procurement Services staff will notify the employee and supervisor via e-mail of changes made to travel documentation after being signed. The employee and supervisor will then notify Procurement Services staff by e-mail of their acknowledgement and confirmation of changes.

#### **TRAVEL ADVANCES**

1. Any traveler may request an advance for out-of-pocket expenses. However, this is not required. A traveler may choose to pay for all costs associated with city travel personally and then be reimbursed upon return.
2. A traveler shall not incur costs personally and then receive separate reimbursements for each transaction (e.g. hotel, rental car, air fare.)
3. Travel advances and reimbursements must be settled within 14 calendar days of completing the travel. To ensure accurate and complete travel documentation, it is best to submit a travel expense form immediately upon return to the City.
4. If upon completion of travel, the traveler owes the City funds, those funds must be paid to the Treasurer-Clerk, Revenue Office and a receipt obtained. The receipt must be attached to the travel expense voucher.
5. If the amount due to/from the traveler is less than five dollars (\$5), no reimbursement/payment shall be processed. For example, if the traveler owes the City \$2.39, reimbursement shall be waived and the Travel Expense Form will be processed without the receipt.
6. A travel advance that is less than \$25.00 will not be processed for payment. The traveler is required to submit a travel expense form upon return in order to be reimbursed for appropriate expenses.

#### **TRAVEL REQUEST FORM**

A Travel Request Form and the following travel documents must be submitted to Procurement Services – Accounts Payable in accordance with the following lead times:

a. Forms:

- Conference Packet or Conference Agenda
- Hotel Stay Information
- MapQuest for Travel Miles

b. Lead times:

- Accounts Payable requests made 14 calendar days prior to the start of a trip for checks payable to a hotel, conference registration or organization. Whenever possible, a City Purchase Card should be used to pre-pay for these expenses;
- 7 calendar days prior to the start of a trip if the traveler is to receive an advance;
- 3 calendar days prior to the start of a trip if the traveler is not receiving an advance.

NOTE: It is best to submit the travel request form as soon as a travel need is identified. This will ensure that all registrations and reservations are completed timely to provide the opportunity to take advantage of advance purchase discounts and fares. A brief explanation is required (in the remarks section of the travel and/or expense report) whenever forms are not submitted to Accounts Payable in accordance with the above stated times.

The Travel Request form must be completed in its entirety. If an incomplete form is submitted to Accounts Payable, it will be returned to the originating department for completion.

The traveler and the CRTPA Executive Director or his/her designee must sign the Travel Request Form. Procurement Services – Accounts Payable staff will verify that the approving authority is appropriate given the delegation provided by the CRTPA Executive Director. In the absence of such delegation, Procurement Services shall only accept travel requests and expense vouchers that have been signed (not a signature stamp) by the CRTPA Executive Director.

If there are any items that are to be prepaid via a City check, the traveler must attach the required documents necessary for mailing.

#### **TRAVEL EXPENSE FORM**

The traveler must complete and submit a Travel Expense Form to Accounts Payable for processing within 14 calendar days from returning from a trip. All receipts shall be attached to the form and submitted for review and reconciliation.

The traveler and the CRTPA Executive Director or his/her designee must sign the Travel Expense Form. Procurement Services-Accounts Payable staff will verify that the approving authority is appropriate given the delegation provided by the CRTPA Executive Director. In the absence of such delegation, Procurement Services shall only accept travel requests and expense vouchers that have been signed (not a signature stamp) by the CRTPA Executive Director.

Travel reports for executive staff, appointed and elected officials shall be reviewed by the CRTPA Executive Director or his/her designee.

#### **ADMINISTRATION**

The CRTPA Executive Director may make amendments to the City's travel procedure for the purpose of keeping it complete and up to date. The CRTPA Executive Director may also delegate specific responsibilities for implementing portions of this policy

***Draft for Approval: August 15, 2022 Executive Committee Meeting***  
***Final Draft for Approval: October 18, 2022 CRTPA Board Meeting***

**Resolution 2022-10-7D**

A RESOLUTION OF THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY HEREBY REFERRED TO AS THE "CRTPA" ADOPTING THE CRTPA TRAVEL AND TRAINING POLICY AND APPROVING THE PER DIEM, MEALS (**SUBSISTENCE**) AND **MILEAGE** RATES CONSISTENT WITH THE FEDERAL GENERAL SERVICES ADMINISTRATION TRAVEL RATES.

**WHEREAS**, the CRTPA is the designated and constituted body responsible for the urban transportation planning and programming process in the Capital Region; and

**WHEREAS**, Florida Statute 112.061(14)(a)5 states that "any metropolitan planning organization created pursuant to s. 339.175 or any other separate legal or administrative entity created pursuant to s. 339.175 of which a metropolitan planning organization is a member" may establish per diem, meals (**subsistence**) and mileage rates by enactment of a resolution; and

**WHEREAS**, the CRTPA is required to attend meetings and training opportunities outside of its jurisdiction, and

**WHEREAS**, the CRTPA has conducted travel and training in accordance the City of Tallahassee Travel and Training Policy 602; and

**WHEREAS**, the CRTPA has established a Travel and Training Policy in accordance the CRTPA Staff Services Agreement with the City of Tallahassee; and

**WHEREAS**, the CRTPA wishes to be reimbursed for travel according to rates consistent with the City of Tallahassee and the Federal General Services Administration standards.

NOW THEREFORE, BE IT RESOLVED BY THE CRTPA THAT:

1. The CRTPA has the right to establish per diem, meals (subsistence) and mileage rates beyond the State of Florida rates, and
2. The CRTPA establishes that the staff and elected officials will be compensated for per diem, meals (subsistence) and mileage costs consistent with Federal General Services Administration rates and the CRTPA Travel and Training Policy.

DONE, ORDERED, AND ADOPTED THIS 18<sup>th</sup> DAY OF OCTOBER 2022

CAPITAL REGION TRANSPORTATION PLANNING AGENCY

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Kristin Dozier, Chair

ATTEST: 

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Greg Slay, Executive Director



**STAFF SERVICES AGREEMENT BETWEEN THE CAPITAL REGION  
TRANSPORTATION PLANNING AGENCY AND THE CITY OF TALLAHASSEE**

**THIS MEMORANDUM OF UNDERSTANDING**, hereinafter to be called the STAFF SERVICES AGREEMENT (“Agreement”), is made and entered into on the date specified herein, by and between the Capital Region Transportation Planning Agency, the region’s Metropolitan Planning Organization (“CRTPA”) and the City of Tallahassee (“CITY”).

**WITNESSETH:**

WHEREAS, Section 339.175, Florida Statutes, provides for the designation of a Metropolitan Planning Organization (“MPO”) for each urbanized area of the state and the creation and operation of such metropolitan planning organizations pursuant to an Interlocal Agreement entered into pursuant to Section 163.01, Florida Statutes; and

WHEREAS, the Governor of Florida has designated the CRTPA as the MPO for all of Leon County, along with urbanized portions of Gadsden, Wakulla and Jefferson Counties, the cities of Chattahoochee, Gretna, Midway, Quincy and Tallahassee, the towns of Greensboro and Havana, and the Leon County School Board; and

WHEREAS, the CRTPA as the MPO is duly created and operated pursuant to an Interlocal Agreement between the Florida Department of Transportation, the Counties of Leon, Gadsden, Wakulla and Jefferson, the cities of Chattahoochee, Gretna, Midway, Quincy and Tallahassee, the towns of Greensboro and Havana, and the Leon County School Board; and

WHEREAS, the CRTPA as the MPO wishes to manage the continuing, cooperative, and comprehensive transportation planning process mandated by state and federal law and authorized by Section 339.175, Florida Statutes; and

WHEREAS, Section 339.175, Florida Statutes, specifies that the CRTPA, as the MPO, shall be considered separate from the state or the governing body of a local government that is represented on the governing board of the CRTPA, as the MPO, or that is a signatory to the Interlocal Agreement creating the CRTPA, as the MPO, and shall have such powers and privileges that are provided under Sections 163.01 and 339.175, Florida Statutes; and

WHEREAS, pursuant to Section 339.175 (2)(b), Florida Statutes, the CRTPA, as the MPO, is a legally independent governmental entity distinct from the CITY government; and

WHEREAS, pursuant to Section 339.175(6)(g), Florida Statutes, the CRTPA, as the MPO, has the authority to contract with the CITY and other governmental entities for the provision and exchange of certain services; and

## **6.0 COMPENSATION.**

In consideration for the administrative support services to be provided herein by the CITY, the CRTPA shall annually budget a sum sufficient to reimburse the CITY for all costs incurred by the CITY for administrative support, self-insurance, and other direct costs associated with the CRTPA operations. Actual cost estimates shall be calculated in accordance with 2 CFR 200, as may be amended from time to time.

## **7.0 TRAVEL AND TRAVEL EXPENSES.**

All travel by the CRTPA's personnel and Governing Board members shall be approved by the CRTPA's Executive Director and travel expenses shall be paid consistent with the provisions of the CRTPA's Travel Policy. All travel by the CRTPA's Executive Director shall be approved by the Chairman of the Governing Board or his designee and travel expenses shall be paid consistent with the provisions of Section 112.061, Florida Statutes. The CITY shall have no function or responsibility with respect to the travel of any CRTPA staff or Governing Board Members.

## **8.0 DURATION AND TERMINATION PROCEDURE.**

### **a) LENGTH OF AGREEMENT.**

This Agreement shall remain in effect for five (5) years or until terminated by the parties in accordance to the terms of this Agreement. Should the parties fail to renew the Agreement within the five (5) year period and neither party is in default under the terms of this agreement, the parties agree that this agreement shall remain in full force and effect on a month-to-month basis, until and unless it is terminated by the parties or a new agreement replaces this Agreement.

### **b) TERMINATION FOR CONVENIENCE.**

Either party may terminate this agreement for convenience with six (6) months written notice to the other party. The parties agree that a termination for convenience by one party shall not result in any recourse under the provisions of this agreement against the other party. Also, it is agreed that should a cause of action arise from the execution of a termination for convenience, under this section, any such cause of action is waived by the parties.

October 18, 2022



## AGENDA ITEM 7E

### CRTPA FISCAL YEAR 2023 BUDGET

TYPE OF ITEM: Action

#### STATEMENT OF ISSUE

The purpose of this item is to discuss and approve the Fiscal Year (FY) 2023 CRTPA Budget.

#### EXECUTIVE COMMITTEE

Staff presented the CRTPA's draft FY 2023 Budget to the CRTPA's Executive Committee at the August 15, 2022 meeting. The Committee discussed the budget and the costs associated with the CRTPA's new offices and accepted the draft FY 2023 Budget.

#### BACKGROUND AND ANALYSIS

The CRTPA's FY 2023 Budget has been developed for review and approval (**Attachment 1**). In addition, the allocated grant revenues, and the project budgets for the approved work tasks in FY 23 of the Unified Planning Work Program are provided. For comparison, the CRTPA's proposed FY 23 budget and the approved FY 22 budget are presented in **Attachment 2**.

As with any budget, there are increases in some areas and decreases in others. Overall, the budget increased by 10.6%. Personnel costs increased by 5.5%. This is attributed to increased costs for health insurance and pension benefits and a 5% cost-of-living adjustment. The Operating Budget and Professional Services increase of 29.7% is attributed to an increase in the advertising budget for public involvement activities, the initial cost of equipment and supplies for the newly renovated offices and the addition of the Transportation Data Management software. Lastly, in the Internal Services category, most service costs decreased based on reduced unit costs for Information Systems and historical costs for human resource services. However, there is a significant increase in the Facilities and Environmental category due to the newly renovated office space.

There are slight adjustments to the CRTPA budget from the draft version presented to the Executive Committee.

**RECOMMENDED ACTION**

Option 1: Approve the Fiscal Year 2023 Operating and Project Budgets/

Option 2: As desired by the Board.

**ATTACHMENTS**

Attachment 1: CRTPA FY 2023 Operating and Project Budget

Attachment 2: CRTPA FY 2023 and FY 2022 Operating Budgets

FY 2023 CRTPA Final Budget					
Account		Description	Operating	Project	Revenue
Revenue	334492	FDOT Grant Contracts			\$ 2,906,458
Personell and Fringe	511000	Salaries	475,863		
	511300	Salary Enhancements	23,643		
	512400	Other Salary Items	1,560		
	515000	Pension- Current	93,450		
	515100	Pension- MAP	28,091		
	515600	Mandatory Medicare	7,222		
	516000	Health Benefits <sup>1</sup>	85,836		
	516100	Flex Benefits	10,725		
Subtotal			\$ 726,390		
Operating Expenses and Professional Services	521010	Advertising <sup>2</sup>	10,000	1,844,511	
	521030	Reproduction	507		
	521040	Unclassified Professional	500		
	521100	Equipment Repairs	807		
	521160	Legal Services	45,000		
	521180	Unclassified Contractual	37,000		
	521190	Computer Software <sup>3</sup>	57,000		
	522080	Telephone	1,776		
	523020	Food	1,250		
	523050	Postage	254		
	523060	Office Supplies <sup>4</sup>	15,000		
	523080	Unclassified Supplies	507		
	524010	Travel & Training	15,225		
	524020	Journals & Books	609		
	524030	Memberships	3,000		
	524050	Rent Expense Building/Office	36,000		
	541040	Insurance	19,840		
	550040	Computer Equipment <sup>4</sup>	15,000		
Subtotal			\$ 259,275	\$ 1,844,511	
Staff Services	560010	Human Resource Expense	6,705		
	560020	Accounting Expense	17,246		
	560030	Purchasing Expense	3,768		
	560040	Information Systems Expense	29,871		
	560070	Revenue Collection	1,097		
	560082	Facilities and Environmental <sup>5</sup>	11,734		
	560090	Vehicle Garage Expense	8		
	560150	Diversity and Inclusion			
	611300	Facilities Service Transfer	5,853		
	612400	Inter-Fund Ops Transfer	0		
Subtotal			\$ 76,282		
			Operating	Project	Revenue
Total			\$ 1,061,947	\$ 1,844,511	
TOTAL EXPENDITURES AND REVENUE			\$2,906,458		\$2,906,458
<sup>1</sup> Change in membership and 5% increase in insurance benefit.					
<sup>2</sup> Enhanced Public Involvement.					
<sup>3</sup> Addition of Software License - Transportation Data Management \$35,000.					
<sup>4</sup> Cost associated with new office space. One-time increase.					
<sup>5</sup> Cost associated with new office space.					

**Unclassified Contractual Services: FY 2023 Consultant Project Budgets**

Project	FY 23 - FY 24 UPWP			Schedule	
	SU FY 23	CM FY 23	PL FY 23	Start	End Date
CMP	\$ 10,721	\$ 96,880	\$ 40,000	May-22	September-22
Tallahassee - Havana Trail Study	\$ 37,700		\$ 15,000	May-22	November-22
Freight Study	\$ 175,000			January-23	May-23
Telecommute Study	\$ 75,000			January-23	May-23
SR 267 Trail Study	\$ 98,700			July-22	June-23
SS4A Safety Action Plan	\$ 250,000			August-22	August-22
Reserve for New Projects	\$ 825,510			N/A	
Consultant Support Work	\$ 180,000	\$ 40,000		Ongoing	
(\$30,000 TaskS 1-6)					
	\$ 1,652,631	\$ 136,880	\$ 55,000		
Total				\$ 1,844,511	

FY 2023 CRTPA Budget				FY 2022 Approved Budget	Change
Account		Operating			
Personnel and Fringe	511000	Salaries	475,863	452,422	4.93%
	511300	Salary Enhancements	23,643	20,424	13.62%
	512400	Other Salary Items	1,560	1,560	0.00%
	515000	Pension- Current	93,450	89,000	4.76%
	515100	Pension- MAP	28,091	26,757	4.75%
	515600	Mandatory Medicare	7,222	6,879	4.75%
	516000	Health Benefits <sup>1</sup>	85,836	79,000	7.96%
	516100	Flex Benefits	10,725	9,840	8.25%
Subtotal			\$ 726,390	\$ 685,882	5.58%
Operating Expenses and Professional Services	521010	Advertising <sup>2</sup>	10,000	3,200	68.00%
	521030	Reproduction	507	500	1.38%
	521040	Unclassified Professional	500	500	0.00%
	521100	Equipment Repairs	807	795	1.49%
	521160	Legal Services	45,000	39,000	13.33%
	521180	Unclassified Contractual	37,000	35,000	5.41%
	521190	Computer Software <sup>3</sup>	57,000	15,000	73.68%
	522080	Telephone	1,776	1,750	1.46%
	523020	Food	1,250	1,000	20.00%
	523050	Postage	254	250	1.57%
	523060	Office Supplies <sup>4</sup>	15,000	8,000	46.67%
	523080	Unclassified Supplies	507	500	1.38%
	524010	Travel & Training	15,225	15,000	1.48%
	524020	Journals & Books	609	600	1.48%
	524030	Memberships	3,000	3,000	0.00%
	524050	Rent Expense Building/Office	36,000	36,000	0.00%
	541040	Insurance	19,840	17,500	11.79%
	550040	Computer Equipment <sup>4</sup>	15,000	5,000	66.67%
Subtotal			\$ 259,275	\$ 182,595	29.57%
Staff Services	560010	Human Resource Expense	6,705	9,803	-46.20%
	560020	Accounting Expense	17,246	21,835	-26.61%
	560030	Purchasing Expense	3,768	3,742	0.69%
	560040	Information Systems Expense	29,871	37,671	-26.11%
	560070	Revenue Collection	1,097	1,175	-7.11%
	560082	Facilities and Environmental <sup>5</sup>	11,734	850	92.76%
	560090	Vehicle Garage Expense	8	12	-50.00%
	611300	Facilities Service Transfer	5,853	5,853	0.00%
Subtotal			\$ 76,282	\$ 80,941	-6.11%
Total			\$ 1,061,947	\$ 949,418.00	10.60%
<sup>1</sup> Change in membership and 5% increase in insurance benefit. <sup>2</sup> Enhanced Public Involvement. <sup>3</sup> Addition of Software License - Transportation Data Management \$35,000. <sup>4</sup> Cost associated with new office space. One-time increase. <sup>5</sup> Cost associated with new office space.					



AGENDA ITEM 7 F

**CRTPA FISCAL YEAR (FY) 2023 – FY 2024  
UNIFIED PLANNING WORK PROGRAM AMENDMENT**

TYPE OF ITEM: Action

**STATEMENT OF ISSUE**

The purpose of this item is to ratify an amendment to the CRTPA FY 2023 – FY 2024 Unified Planning Work Program (UPWP) to include a new project, Sub-Task 7.4 Safe Streets and Roads for All (SS4A) Safety Action Plan, and to ratify a modification to Sub-Task 2.7 to reflect that the Transportation Data Management software is a direct expense. In addition, staff will present the SS4A initiative to the Board.

**CRTPA EXECUTIVE COMMITTEE**

The CRTPA Executive Committee met on August 15, 2022 and considered the time sensitive UPWP amendment and the modification. At the meeting staff presented the amendment and explained the importance of initiating the SS4A project as early as possible. The Executive Committee voted to approve the amendment and modification to the CRTPA FY 2023 – FY 2024.

**HISTORY AND ANALYSIS**

After adoption, there are changes to the budget and projects that need to be reflected in the CRTPA's Work Program. The proposed FY 2023 – FY 2024 UPWP amendment adds a new project, SS4A Safety Action Plan, with a total budget of \$250,000. The Bipartisan Infrastructure Law established the new SS4A discretionary program, funding regional and local initiatives through grants to prevent roadway deaths and serious injuries. The SS4A program requires an approved Safety Action Plan to be eligible for implementation funds. The proposed Safety Action Plan will be developed considering all the requirements of the federal grant program. With an approved Safety Action Plan local governments of the Capital Region would be eligible to apply for SS4A implementation grant funds. Over the next five years \$5 billion in funds are appropriated. The next grant cycle for implementation funds will be mid-September 2023.

Subtask 2.7, Enterprise Software is removed as a consultant project and transferred to an expense in the CRTPA's Operating Budget. The activity is renamed to Transportation Data Management and is reflected as a direct expense in Task 2. The revisions to the FY 2023 – FY 2024 UPWP are provided in strikethrough and underline in ***Attachment 1***.



### **NEXT STEPS**

After approval by the Executive Committee, the amendment and scope of services was transmitted to the Florida Department of Transportation and the Federal Highway Administration for review and approval. These agencies have approved the scope of services and the associated budget for Subtask 7.4, and the Task Work Order has been issued to the consultant firm Kimley-Horn. Staff has held meetings with the Leon County and Gadsden County Community Traffic Safety Teams who serve as the Task Force for this initiative. A presentation from staff will be provided at the October 18, 2022 Board Meeting to formally kick-off the project.

### **RECOMMENDED ACTION**

Option 1: Ratify the CRTPA FY 2023 – FY 2024 UPWP Amendment to add Sub-Task 7.4, the Safe Streets for All (SS4A) Safety Action Plan Project and the associated budget and ratify the modification to Subtask 2.7 moving the budget from a consultant project to a direct expense.

Option 2: As desired by the Board.

### **ATTACHMENT**

Attachment 1: Amended FY 23 – FY 24 UPWP (~~Strikethrough~~ and Underline)



## UNIFIED PLANNING WORK PROGRAM

*Effective Date: July 1, 2022—June 30, 2024*

**Draft Version March 15, 2022**

**Adoption Date: May 17, 2022**

**Modified: June 1, 2022**

**Amended: August 15, 2022**

*Prepared by the Capital Region Transportation Planning Agency  
300 South Adams Street  
Tallahassee, FL 32301  
(850) 891-8630  
[www.crtpa.org](http://www.crtpa.org)*

*Federal Aid ID Nos. **0220-060-M**  
FDOT Financial Project Numbers:  
**439323-4-14-01 (PL), -02 (SU), -03 (CM), 421716-2-14-31 (5305d)***

*Code of Federal Domestic Assistance Numbers  
20.205 - Highway Planning and Construction  
20.505 - Federal Transit Technical Studies Grant (Metropolitan Planning)*

**This report was financed in part by the Federal Highway Administration,  
Federal Transit Administration, Florida Department of Transportation  
and participating local governments.**

*Public Participation is solicited without regard to race, color, national origin, age, sex, religion, disability, or family status. Persons who require special accommodations under the Americans With Disabilities Act, or persons who require translation services (free of charge) should contact the CRTPA Title VI Coordinator, Suzanne Lex, four days in advance of the meeting at 850-891-8627 (Suzanne.Lex@crtpa.org) and for the hearing impaired, telephone 711 or 800-955-8771 (TDY)."*

*"La participación pública se solicita sin distinción de raza, color, nacionalidad, edad, sexo, religión, discapacidad o estado familiar. Las personas que requieran adaptaciones especiales en virtud de la Ley de Americanos con Discapacidades, o las personas que requieran servicios de traducción (sin cargo) deben comunicarse con Suzanne Lex, CRTPA Coordinadora del Título VI, al 850-891-8627 Suzanne.lex@crtpa.org) y para las personas con discapacidad auditiva, teléfono 711 o 800-955-8771 (TDY) cuatro días antes de la reunión.*

### WAKULLA SPRINGS MULTI-USE PATH (SR 267/BLOXHAM CUTOFF) FEASIBILITY STUDY

This project (described in the previous section) will continue through the Fall of 2022. Additional public involvement activities may be identified and programmed through an amendment to the UPWP.

### REGIONAL FREIGHT STUDY

Freight, which is the movement of goods and commodities, plays a vital role in Florida's economy and the lives of all Floridians. The Pandemic spurred a significant increase in freight delivery and this trend that continues. Additionally, as Florida's population grows and the demand for goods and services increases, efficient, cost-effective freight movement becomes more critical. It is necessary to integrate freight needs into transportation planning processes to ensure that freight moves safely and efficiently to, from and through our region now and into the future. The CRTPA will conduct a study to assess the types of goods coming to and through the region, where they come from, and how freight moves. All modes of the freight transportation system will be considered with an emphasis on trucks, rail, and air cargo. The study will identify freight deficiencies and opportunities in the transportation system. The report will develop a framework to proactively address freight and goods movement mobility needs and challenges in our region.

### ~~TRANSPORTATION DATA MANAGEMENT AND ANALYSIS~~ (PERFORMANCE MEASURES AND SAFETY)

Data analytics is an important tool in transportation planning. The CRTPA will employ ~~an enterprise software using a~~ GIS platform to collect, verify, analyze, report and map information. Analytics will support safety and performance measure reporting as well as corridor planning and Title VI effectiveness among other CRTPA efforts. (Project Budget - Direct Operating Expense)

effectiveness of the Public Involvement Plan and processes.

### SAFE STREETS AND ROADS FOR ALL SAFETY ACTION PLAN

Development of the Action Plan includes data collection, a safety analysis, and engagement and collaboration with stakeholders and the public. Current policies, plans, guidelines, and/or standards will be reviewed. The analysis will consider equity and inclusiveness to ensure a representative process. The Plan will identify a comprehensive set of projects and strategies, shaped by data, and noteworthy practices, as well as stakeholder input and equity considerations, that will address the

safety problems described. The intent of the Plan is to meet the federal standards for the Safe Streets for All grant program, allowing the local government of the Capital Region to apply for implementation grant funds. This project (described in the previous section) started in the Spring of 2022, and it is anticipated that the study will be presented to the Board in the Fall of that year. Additional public involvement activities may be identified and programmed through an amendment to the UPWP.

## WORK PROGRAM

The specific elements of the Unified Planning Work Program are organized into the following tasks:

- 1.0 Administration: identifies the necessary functions for proper management of the transportation planning process on a continuing basis.
- 2.0 Data Collection: includes the collection and analysis of socioeconomic, land use, and other transportation related data on a continuing basis in order to document changes within the transportation study area.
- 3.0 Long Range Planning: includes work related to the development and maintenance of Connections 2045 Regional Mobility Plan ( Long-Range Transportation Plan) as well as the Efficient Transportation Decision Making Process (ETDM) and items related to the Census 2020.
- 4.0 Short Range Planning: includes development of the Annual Transportation Improvement Program and Priority Project process, reviews of impacts to the transportation system from new development and Annual Enhancement Project process.
- 5.0 Multimodal Planning: includes planning activities to improve overall mobility through transit, ITS, bicycle/pedestrian and performance measures.
- 6.0 Public Involvement: describes the activities used to encourage public participation in the transportation planning process.
- 7.0 Special Projects: identifies any short-term projects or studies undertaken by the CRTPA.

*Note: Fiscal Year 2024 will be updated to reflect available funds from current year that were not expended and adjust the budget accordingly.*

## ANTICIPATED ACTIVITIES (CONT.)

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- 7.2 Freight Study [Consultant] (Spring 2024)
  - Review of the prevailing views on telecommuting.
  - Assess state and national telecommuting trends.
  - Document limits of existing right-of-way.
- 7.3 Other planning projects as Identified
  - *Once a planning project is identified the UPWP will be amended to reflect to scope of work and budget.*
- 7.4 Safe Streets and Roads for All Action Plan [Consultant] (Summer 2023)
  - Review current safety and design policies, plans, guidelines and standards.
  - Collect and analyze safety data.
  - Engage and collaborate with stakeholders and the public.
  - Identify a comprehensive set of projects and strategies to address identified safety problems.

## RESPONSIBLE AGENCY

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CRTPA

## END PRODUCT

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Telecommuting Study (Spring 2024)  
 Freight Study (Spring 2024)  
Safe Streets and Roads for All Safety Action Plan (Spring 2023)  
 Corridor and Operational Studies as Identified (Ongoing)

## ESTIMATED TASK BUDGET AND FUNDING SOURCES TASK 7.0 - FISCAL YEARS 23 &amp; 24

Task 7 Special Projects							
2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528	G2528 (Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 127,383			-	\$ 25,477	-	
				-		-	\$ -
Personnel (salary and benefits)	\$ 127,383	\$ -	\$ -	\$ 127,383	\$ 25,477	\$ 25,477	\$ 152,860
Consultant							
7.0 Consultant Support Task 7		\$ 30,000		-		-	
7.1 Telecommute Study		\$ 75,000					
7.2 Regional Freight Study		\$ 175,000		-		-	
7.3* Other Mobility Studies TBD		\$ 250,000					
* Requires a UPWP Amendment				-		-	\$ -
Consultant Subtotal	\$ -	\$ 530,000	\$ -	\$ 530,000	\$ -	\$ -	\$ 530,000
Direct Expenses							
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750
Total	\$ 127,383	\$ 530,000	\$ -	\$ 657,383	\$ 25,477	\$ 25,477	\$ 687,610
2024							
Funding Source	FHWA						FY 2024 Total
Contract Number							
Source	PL	SU	CMAQ	Total		Total	
MPO Budget Reference							
Lookup Name	2024 FHWA (PL)	2024 FHWA (SU)	2024 FHWA (CMAQ)	FHWA (Total)		(Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 127,972			-		-	\$ 127,972
				-		-	\$ -
Personnel (salary and benefits)	\$ 127,972	\$ -	\$ -	\$ 127,972	\$ -	\$ -	\$ 127,972
Consultant							
7.0 Consultant Support Task 7				-		-	\$ -
7.1 Telecommute Study (Cont.)				-		-	\$ -
7.2 Regional Freight Study (Cont.)				-		-	\$ -
7.3* Other Mobility Studies TBD				-		-	\$ -
* Requires a UPWP Amendment				-		-	\$ -
				-		-	\$ -
Consultant Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 127,972	\$ -	\$ -	\$ 127,972	\$ -	\$ -	\$ 127,972



## ESTIMATED TASK BUDGET AND FUNDING SOURCES TASK 7.0 - FISCAL YEARS 23 &amp; 24

Task 7 Special Projects							
2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528 (Total)		
Personnel (salary and benefits)							
Salaries and Fringe	\$ 127,383			-	\$ 25,477	-	\$ 152,860
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 127,383	\$ -	\$ -	\$ 127,383	\$ 25,477	\$ 25,477	\$ 152,860
Consultant							
7.0 Consultant Support Task 7 Activities		\$ 30,000		-		-	\$ 30,000
7.1 Telecommute Study		\$ 35,000	\$ 40,000				
7.2 Regional Freight Study		\$ 175,000		-		-	\$ 175,000
7.3* Other Mobility Studies TBD		\$ -					
7.4 SS4A Action Plan		\$ 250,000					
* Requires a UPWP Amendment		\$		-		-	\$ 40,000
Consultant Subtotal	\$ -	\$ 530,000	\$ 40,000	\$ 570,000	\$ -	\$ -	\$ 570,000
Direct Expenses							
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750
Total	\$ 127,383	\$ 530,000	\$ 40,000	\$ 697,383	\$ 25,477	\$ 25,477	\$ 727,610
2024							
Funding Source	FHWA						FY 2024 Total
Contract Number							
Source	PL	SU	CMAQ	Total		Total	
MPO Budget Reference							
Lookup Name	2024 FHWA (PL)	2024 FHWA (SU)	2024 FHWA (CMAQ)	FHWA (Total)		(Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 127,972			-		-	\$ 127,972
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 127,972	\$ -	\$ -	\$ 127,972	\$ -	\$ -	\$ 127,972
Consultant							
7.0 Consultant Support Task 7 Activities				-		-	\$ -
7.1 Telecommute Study (Cont.)				-		-	\$ -
7.2 Regional Freight Study (Cont.)		\$ -		-		-	\$ -
7.3* Other Mobility Studies TBD				-		-	\$ -
* Requires a UPWP Amendment				-		-	\$ -
7.4 SS4A Action Plan (Cont.)				-		-	\$ -
Consultant Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 127,972	\$ -	\$ -	\$ 127,972	\$ -	\$ -	\$ 127,972

Revised 8-15-22

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## DATA COLLECTION (CONT.)

- 2.4 Monitor and review traffic operation needs through collection and analysis of peak hour traffic data. (Ongoing)
- 2.5 Review, and analyze the 2020 Census of Population and Urban Area boundaries, after its release by the US Census Bureau. (Fall 2022).
- 2.6 Incorporate 2020 Census data into the MPO's essential planning documents. (Winter, Spring 2023)
- 2.7 **Employ Transportation Data Software** to collect, verify, analyze, report and map information. Analytics will support safety and performance measure reporting. **[Software]** (Ongoing)
- 2.8 Integrate data into CRTPA Planning Programs and Plans. Utilize data to inform project evaluation and decision-making. (Ongoing)

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## SAFETY/PERFORMANCE MEASURES

- 2.9 Analyze crash trends and statistics to identify high-hazard locations and prioritize potential improvements. (Ongoing)
- 2.10 Continue participation on the Community Traffic Safety Teams (CTST) within the CRTPA planning area. (Bimonthly or Quarterly)
- 2.11 Develop Annual monitoring and reporting for Safety Performance Measures. (Feb 2023, 2024)
- 2.12 Identify corridors or locations for further analysis in consultation and coordination with FDOT District 3 Safety Department.

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## END PRODUCT

Coordination of data needs with local partners. (Ongoing)

Development of travel time reports to monitor system performance. (Ongoing)

Continued coordination with CTST partners in the CRTPA planning area. (Ongoing)

Updated MAP-21/FAST ACT FHWA and FTA Performance Measures. (Feb 2023, 2024)

Annual reporting on FHWA and FTA Safety Performance Measures. (Feb 2023, 2023)

Transportation reports and visualizations of analytics. (Ongoing)

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## RESPONSIBLE AGENCY

CRTPA



## 2.0 - FISCAL YEARS 23 & 24 ESTIMATED TASK BUDGET & FUNDING SOURCES

Task 2 Data Collection							
2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528	FTA 5305(d) G2528 (Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 54,989			-	\$ 10,998	-	\$ 65,987
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 54,989	\$ -	\$ -	\$ 54,989	\$ 10,998	\$ 10,998	\$ 65,987
Consultant							
2.0 Consultant Support Task 2 Activities		\$ 30,000		-		-	\$ 30,000
2.7 Enterprise Software		\$ 40,000		-		-	\$ 40,000
				-		-	\$ -
				-		-	\$ -
				-		-	\$ -
				-		-	\$ -
Consultant Subtotal	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 54,989	\$ 70,000	\$ -	\$ 124,989	\$ 10,998	\$ 10,998	\$ 135,987
2024							
Funding Source	FHWA						FY 2024 Total
Contract Number							
Source	PL	SU	CMAQ	Total		Total	
MPO Budget Reference							
Lookup Name	2024 FHWA (PL)	2024 FHWA (SU)	2024 FHWA (CMAQ)	FHWA (Total)		(Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 6,987	\$ 39,748		-		-	\$ 46,735
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 6,987	\$ 39,748	\$ -	\$ 46,735	\$ -	\$ -	\$ 46,735
Consultant							
2.0 Consultant Support Task 2 Activities	\$ 40,000			-		-	\$ 40,000
2.7 GIS Enterprise Software				-		-	\$ -
				-		-	\$ -
Consultant Subtotal	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 46,987	\$ 39,748	\$ -	\$ 86,735	\$ -	\$ -	\$ 86,735

## 2.0 - FISCAL YEARS 23 & 24 ESTIMATED TASK BUDGET & FUNDING SOURCES

Task 2 Data Collection							
2023							
Funding Source	FHWA				FFY 21 FTA 5305(d)		FY 2023 Total
Contract Number					G2528		
Source Level	PL	SU	CMAQ	Total	Federal	Total	
MPO Budget Reference							
Lookup Name	2023 FHWA (PL)	2023 FHWA (SU)	2023 FHWA (CMAQ)	FHWA (Total)	21 FTA 5305(d) G2528	FTA 5305(d) G2528	(Total)
Personnel (salary and benefits)							
Salaries and Fringe	\$ 54,989			-	\$ 10,998	-	\$ 65,987
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 54,989	\$ -	\$ -	\$ 54,989	\$ 10,998	\$ 10,998	\$ 65,987
Consultant							
2.0 Consultant Support Task 2 Activities		\$ 30,000		-		-	\$ 30,000
2.7 Enterprise Software	Activity Renamed and move to Direct Expense		\$ 0	Cost transferred to Operating Direct Expenses(See Below)		-	\$ 40,000
				-		-	\$ -
				-		-	\$ -
				-		-	\$ -
				-		-	\$ -
Consultant Subtotal	\$ -	\$ 30,000	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
Direct Expenses							
2.7 Transportation Data Management Software		\$40,000		-		-	\$ -
Direct Expenses Subtotal	\$ -	\$40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 54,989	\$ 70,000	\$ -	\$ 124,989	\$ 10,998	\$ 10,998	\$ 135,987
2024							
Funding Source	FHWA						FY 2024 Total
Contract Number							
Source	PL	SU	CMAQ	Total		Total	
MPO Budget Reference							
Lookup Name	2024 FHWA (PL)	2024 FHWA (SU)	2024 FHWA (CMAQ)	FHWA (Total)		(Total)	
Personnel (salary and benefits)							
Salaries and Fringe	\$ 6,987	\$ 39,748		-		-	\$ 46,735
				-		-	\$ -
Personnel (salary and benefits) Subtotal	\$ 6,987	\$ 39,748	\$ -	\$ 46,735	\$ -	\$ -	\$ 46,735
Consultant							
2.0 Consultant Support Task 2 Activities	\$ 40,000			-		-	\$ 40,000
2.7 GIS Enterprise Software				-		-	\$ -
				-		-	\$ -
Consultant Subtotal	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Direct Expenses							
				-		-	\$ -
Direct Expenses Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 46,987	\$ 39,748	\$ -	\$ 86,735	\$ -	\$ -	\$ 86,735

October 18, 2022



AGENDA ITEM 8

**FLORIDA DEPARTMENT OF TRANSPORTATION REPORT**

TYPE OF ITEM: Information

A status report on the activities of the Florida Department of Transportation will be discussed.

October 18, 2022



AGENDA ITEM 9

**EXECUTIVE DIRECTOR'S REPORT**

TYPE OF ITEM: Information

A status report on CRTPA activities including an update on the R. Frank Nims Middle School pedestrian safety project will be provided.



October 18, 2022

## AGENDA ITEM 10A

### FUTURE MEETINGS

TYPE OF ITEM: CRTPA Information

Meeting Date	Meeting Type	Location
November 15	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 <sup>nd</sup> Floor, 1:30 pm – 4:00 pm
December 20	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 <sup>nd</sup> Floor, 1:30 pm – 4:00 pm

October 18, 2022



## AGENDA ITEM 10 B

### COMMITTEE ACTIONS

**(TECHNICAL ADVISORY COMMITTEE & CITIZEN'S MULTIMODAL ADVISORY COMMITTEE)**

TYPE OF ITEM: CRTPA Information

#### **STATEMENT OF ISSUE**

This item provides information on the activities of the Technical Advisory Committee (TAC) and the Citizens Multimodal Advisory Committee (CMAC) to the Capital Region Transportation Planning Agency (CRTPA).

**TAC and CMAC:** The committees each met on September 6, 2022, and took action on the following:

- **Minutes of the May 3 Committee Meetings**
  - **TAC Action:** Recommended approval.
  - **CMAC Action:** Recommended approval  
(Feb 1, 2022 and Mar 1, 2022 minutes were also recommended for approval)
- **Unified Planning Work Program (UPWP) Amendment**
  - **TAC Action:** Recommended approval.
  - **CMAC Action:** Recommended approval
- **Fiscal Year (FY) 2022 -2026 & FY 2023 – 2027 Transportation Improvement Program (TIP) Amendment Ratification**
  - **TAC Action:** Recommended approval.
  - **CMAC Action:** Recommended approval.
- **Congestion Management Process (CMP) Update**
  - **TAC Action:** For Committee Information. No action taken.
  - **CMAC Action:** For Committee Information. No action taken.



October 18, 2022

## AGENDA ITEM 10 C

### CORRESPONDENCE

TYPE OF ITEM: Information

The following correspondence has been sent or received by the CRTPA subsequent to the last CRTPA meeting:

- Correspondence from Phillip Gainer, PE, Secretary, FDOT District 3 to Ms. Lori Guido, Tallahassee citizen, dated August 30, 2022, regarding the design of the Thomasville Road Multi-Use Path (provided as ***Attachment 1***).

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**From:** Scurlock, Adam <Adam.Scurlock@dot.state.fl.us>  
**Sent:** Tuesday, August 30, 2022 5:02 PM  
**To:** Slay, Greg <Greg.Slay@talgov.com>  
**Subject:** FW: Thomasville Road Shared Use Path (W061858)

**\*\*\*EXTERNAL EMAIL\*\*\***

Please report any suspicious attachments, links, or requests for sensitive information.

Below is the response to Mr. Guido and I also attached his comments.

***Adam J. Scurlock, P.E.***

*District Design Engineer  
FDOT District 3  
(850) 330-1400*

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**From:** Vickery, Greg <[Greg.Vickery@dot.state.fl.us](mailto:Greg.Vickery@dot.state.fl.us)>  
**Sent:** Tuesday, August 30, 2022 2:29 PM  
**To:** [loriguido@gmail.com](mailto:loriguido@gmail.com)  
**Cc:** Perdue, Jared <[Jared.Perdue@dot.state.fl.us](mailto:Jared.Perdue@dot.state.fl.us)>; Watts, Will <[Will.Watts@dot.state.fl.us](mailto:Will.Watts@dot.state.fl.us)>; Gainer, Phillip <[Phillip.Gainer@dot.state.fl.us](mailto:Phillip.Gainer@dot.state.fl.us)>; Smith, Tim <[Tim.Smith@dot.state.fl.us](mailto:Tim.Smith@dot.state.fl.us)>; Peters, Jason <[Jason.Peters@dot.state.fl.us](mailto:Jason.Peters@dot.state.fl.us)>; Holley, Gail <[Gail.Holley@dot.state.fl.us](mailto:Gail.Holley@dot.state.fl.us)>; Hollingsworth, Lora <[Lora.Hollingsworth@dot.state.fl.us](mailto:Lora.Hollingsworth@dot.state.fl.us)>; Hurtado, Dan <[Dan.Hurtado@dot.state.fl.us](mailto:Dan.Hurtado@dot.state.fl.us)>; Cleveland, Colby <[Colby.Cleveland@dot.state.fl.us](mailto:Colby.Cleveland@dot.state.fl.us)>; Scurlock, Adam <[Adam.Scurlock@dot.state.fl.us](mailto:Adam.Scurlock@dot.state.fl.us)>; Williams, April <[April.Williams@dot.state.fl.us](mailto:April.Williams@dot.state.fl.us)>; Kirkland, Ray <[Ray.Kirkland@dot.state.fl.us](mailto:Ray.Kirkland@dot.state.fl.us)>; [sjustice@moffattnichol.com](mailto:sjustice@moffattnichol.com); Ricky Branton <[ricky.branton@mottmac.com](mailto:ricky.branton@mottmac.com)>; [james.johnson@mottmac.com](mailto:james.johnson@mottmac.com); [whowell@moffattnichol.com](mailto:whowell@moffattnichol.com)  
**Subject:** Thomasville Road Shared Use Path (W061858)

Florida Department of Transportation  
District Three Administration Building  
Office of the District Secretary  
Post Office Box 607  
Chipley, Florida 32428-0607

August 30, 2022

Ms. Lori Guido  
1328 Peacefield Place  
Tallahassee, Florida 32308



**Subject: Thomasville Road Shared Use Path**

Dear Ms. Guido:

Thank you for your recent e-mail to the Florida Department of Transportation (FDOT) regarding the Thomasville Road Shared Use Path. FDOT welcomes input from citizens on all our projects.

The Department values the needs of all transportation users and the design criteria used on our projects ensures they are considered. Accordingly, the Thomasville Road Shared Use Path will be designed using the latest edition of the Florida Design Manual (FDM), which sets design criteria for all projects on the State Highway System. The FDM provides sight distance criteria for uses of the path and for motorists traveling adjacent to the path. This safe sight distance criteria will be used to reduce or eliminate obstructions that could impact line of sight for both motorists and shared path users. The conflict points at unsignalized intersections and driveways can be of concern, but by providing clear lines of sight at these locations, motorists will have a much better view of pedestrians and cyclists on the shared use path. In addition, the designer will review the crash history along the corridor and make recommendations to the Department for improvements.

As part of the design effort, both daytime and nighttime site visits will be conducted by the projects' designers throughout the design process. These site visits will allow the designer to identify potential conflict points along the project, specific to interactions between motorists on Thomasville Road and shared use path users. Both the FDM and FDOT's designers consider users of all ages when designing shared use paths. For example, pedestrian crossing timings at signalized intersections can be adjusted to allow more time to cross side streets and Thomasville Road. Also, signage may be utilized along the path to make all users aware of conflict points.

Moving the roadway curb toward the center of Thomasville Road will allow a wider buffer between motorists and the shared use path. Additionally, the increased buffer between path users and traffic lanes could also lower traffic noise levels for path users. The targeted width for the Thomasville Road Shared Use Path is 12-feet per the FDM. While design efforts will be made to provide clear areas on the back side of the path, fences or railings may be required adjacent to drop-offs.

FDOT will make efforts to avoid impacts to trees and other vegetation both within and adjacent to the shared use path. The designer will consider construction limits and other work activities to minimize or eliminate impacts to existing trees and their root systems. In addition, heritage oaks and other protected trees will be given special consideration regarding root avoidance.

As you know, electric bicycles (E-bikes) are increasing in popularity and use. While the State of Florida affords E-bikes and their operators all the rights and privileges of those operating traditional bicycles, additional signage may be used alerting users that E-bikes could be present on the shared use path.

Again, thank you for your interest in this transportation project and taking the time to share your concerns. If our team can assist you further, schedule a meeting or if you have additional questions, please do not hesitate to contact April Williams, P.E., District

Consultant Project Management Engineer, at 850-330-1612 or via e-mail at [april.williams@dot.state.fl.us](mailto:april.williams@dot.state.fl.us).

Sincerely,

/s/ Phillip Gainer

Phillip Gainer, P.E.  
District Secretary

TS/AS/AW/gv

As homeowners who live along the CRTPA's recommended route of the Thomasville Road Multi-Use Path (TRMUP), we have conducted extensive research into the suggested design elements for such facilities.

As the project enters the design phase, we encourage FDOT to recognize our concerns and to design a path that ensures the safety of path users, commuters that travel Thomasville Road, and especially residents who will navigate across the path on a daily basis.

By our estimate, there are 200+ homeowners who live along the route proposed by CRTPA and have single access points to TR. That is 200+ homeowners with no alternative route to or from their homes except across the multi-use path and directly onto TR, no traffic light to assist in entering or exiting the 4 lane, divided, 45 mph highway, no right turn lanes for safe harbor if a full stop is required when exiting TR, and several streets with a break in the median for a left turn exit off of TR but no actual left turn lane. Further, the comparable roadways in the Safety Study (conducted by Kimley Horn so not an independent analysis) also retained on-road bike lanes in conjunction with the multi use path and/or enough excess easement to provide space for pulling a car off the main roadway before crossing the adjacent multi-use path.

Due to this lengthy list of shortcomings, Thomasville Road presents daunting challenges.

### **A high percentage of Senior citizens reside along the path**

One criteria used by CRTPA to rank the project was "Serves an area with a high number of citizens aged 65+". We look to FDOT's Safe Mobility for Life initiative with the stated purpose of 'designing roadways and communities to benefit an aging road user' to ensure that the design recognizes that this corridor's census blocks report 27.15% of residents are 65+. Per [www.census.gov](http://www.census.gov) the percent of citizens 65+ for the entirety of Florida is 20.9%.

FHWA Highway Design Handbook for Older Drivers and Pedestrians includes many applicable concerns. These concerns for drivers can also be applied to aging residents who will be pedestrians along the proposed path and to drivers who will face navigating the multi-use path along Thomasville Road. As an example:

*The difficulties that aging drivers are likely to experience making right turns at intersections are a function of their diminishing gap-judgment abilities, reduced neck/trunk flexibility, attention-sharing deficits, slower acceleration profile, and their general reduction in understanding traffic control devices compared with younger drivers. Right-turning drivers face possible conflicts with pedestrians, and restrictions in the visual attention of aging drivers may allow pedestrian and vehicular traffic to go unnoticed. The fact that pedestrians may be crossing the side street, where they enter the path of the right-turning vehicle, places a burden upon the driver to search the right-turning path ahead. The result is the need to share attention between oncoming vehicles approaching from the left and pedestrians in the path to the right. Limitations in the range of visual attention, frequently referred to as "useful field of vision," further contribute to the difficulty of aging drivers in detecting the presence of pedestrians or other vehicles near the driver's path. Aging drivers, who may have greater difficulty maintaining rapid eye*

*movements and associated head movements, are less likely to make correct judgments on the presence of pedestrians in a crosswalk or on their walking speed (Habib, 1980).*

***We ask that FDOT design to accommodate the high percentage of seniors impacted by the TRMUP in accordance with Safe Mobility for Life and the FHWA Highway Design Handbook for Older Drivers and Pedestrians.***

### **Excessive number of intersections**

The 2.2 mile route has 40+ intersections crossing the path. Those include 3 school driveways, 3 church driveways, 15 commercial driveways, 5 intersections with traffic lights, 1 apartment complex with 102 units, 20 residential streets.

300+ homeowners (200+ single family homes plus 100+ apartment units) have no alternative route to leave their home except to cross the bi-directional path while exiting or returning to their homes.

Topic #625-000-002  
FDOT Design Manual

January 1, 2018

#### **224.1.2 Considerations**

Shared use paths are not replacements for on-street bicycle lanes. They serve different functions and different users.

Shared use paths may be considered when all of the following conditions are met:

- (1) The path is separated from the roadway.
- (2) There are few access points or roadways crossing the path.
- (3) There is adequate access to local streets and other facilities along the path.
- (4) There is a commitment to provide path continuity with other bikeways throughout the corridor.

CRTPA's own report (excerpt below) suggests that a path along TR is not safe (first highlighted bullet)

CRTPA deemed that 23 driveways along Trescott Dr, a 25 mph residential street, rendered a multi-use path unsafe. (second and third bullet points)

FDOT is expected to make the same multi-use path safe for 300+ homeowners along a 45 mph, 4 lane, divided highway.

Please see excerpt from CRTPA report below:

- This route is much safer than placing the path along Thomasville Road when considering the target users being more of beginning to intermediate bike riders and walkers being young children to the elderly.
- The sidewalk adjacent to Armistead Drive would be reconstructed to become ADA compliant.

Disadvantages to this option:

- Residents in Betton Hills, in particular, along Trescott Drive, do not want a path due to concerns regarding safety, difficulties entering and leaving their property, crime, and an increase in bike and pedestrian traffic in their neighborhood.
- Residents feel that there will be impacts to McLeod Park mostly associated with speeding bicyclists mixed with elderly residents, children and pets utilizing the path that may not be able to react fast enough to avoid conflicts.
- There are 23 properties that will require driveway cuts along the path.

The sidewalk adjacent to Armistead Drive would require property from McLeod Park.

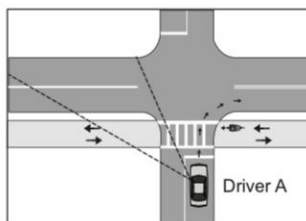
While this option is feasible, the number of driveways cuts will make the installation of the path difficult and has the potential to create safety issues on Trescott Drive. Therefore, the Project Team has removed this option from consideration.

***We ask that FDOT design with the safety of all homeowners along the path as a priority equal to those of Betton Hills/Trescott Drive residents as recognized by CRTPA.***

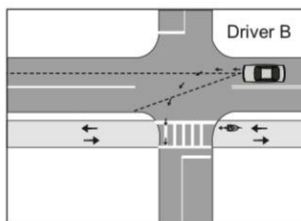
### **Navigating on and off of Thomasville Road**

Thomasville Road traffic counts are in excess of 30,000 cars per day, ongoing development will continue to increase traffic, the speed limit is 45mph but traffic routinely travels at higher speeds.

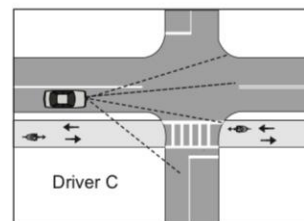
AASHTO, Design of Shared Use Paths:



Right turning Driver A is looking for traffic on the left. A contraflow bicyclist is not in the driver's main field of vision.



Left turning Driver B is looking for traffic ahead. A contraflow bicyclist is not in the driver's main field of vision.



Right turning Driver C is looking for left turning traffic on the main road and traffic on the minor road. A bicyclist riding with traffic is not in the driver's main field of vision.

***We ask that FDOT design with these facts and field of vision limitations in mind.***

### **Elevation changes along proposed route**

TRMUP includes significant hills which add to the safety challenges.

- Sight distance at some entry/exit points are restricted because of hills
- Downhill segments will result in faster speeds of bicycles, scooters, skateboards, etc.
- Uphill segments will result in some bike riders walking bicycles

AASHTO, Design of Shared Use Path, 5.2.7:

Options to mitigate excessive grades on shared use pathways include the following:

- ➡ Use higher design speeds for horizontal and vertical curvature, stopping sight distance, and other geometric features.
- ➡ When using a longer grade, consider an additional 4 to 6 ft (1.2 to 1.8 m) of width to permit slower bicyclists to dismount and walk uphill, and to provide more maneuvering space for fast downhill bicyclists.
- ➡ Install the hill warning sign for bicyclists (W7-5) and advisory speed plaque, if appropriate, per the MUTCD (7).

***We ask that FDOT design the path with extra width and other features to mitigate elevation changes along TR.***

### **Trees**

While not a design concern from an engineering point of view, it is very much a concern from an aesthetic point of view. Thomasville Road is a gateway to Tallahassee. Thomasville Road to the north of I-10 has lost so many trees due to development and is not nearly as attractive as in the past. Thomasville Road south of I-10 has managed to retain the beauty afforded by the trees.

***We ask that FDOT make all efforts to preserve the trees along the TRMUP.***

### **Noise**

The traffic noise along the path is quite loud, especially during morning and evening rush hour. At these loudest times, it will be difficult for path users to hear other path users approaching from the rear. This is especially true with the high percentage of age 65+ population with possible hearing impairments living within the adjacent census blocks. It is also true that with limited mobility and slower reflex times, senior users cannot be expected to avoid harms way quickly. Likewise, children may not be able to hear directions from parents.

***We ask that FDOT conduct a study on the noise levels along the TRMUP and design in accordance with those findings.***

## **The rising popularity of E-bikes**

There is little data related to the consequences of the increase in E-bikes due to their recent popularity. However, common sense indicates that there will be E-bikes on the TRMUP, they will travel at faster speeds than manual bicycles, and they are heavier than manual bicycles. Higher number+higher speeds+more mass = more risk to path users.

***We ask that FDOT design the TRMUP with consideration to the almost certain additional risk posed by E-bikes. Please be forward thinking since there is little guidance on this growing trend.***

## **Building within the right of way**

Considering the high speed, high volume characteristics of Thomasville Road, the large number of seniors living along the path, the hills, the growing popularity of E-bikes, and the high number of intersections; a wide path with generous separation from Thomasville Road and an ample clearance on the backside of the path is warranted.

### **224.4 Widths**

The appropriate paved width for a two-directional shared use path is dependent upon context, volume and mix of users. Widths range from a minimum 10 feet to 14 feet, with a standard width of 12-feet. SUN Trail network facilities that are less than 12-feet require approval by the Chief Planner. For shared use paths not in the SUN Trail network:

- 10-feet wide may be used where there is limited R/W.
- Short 8-feet wide sections may be used in constrained conditions.

Consider the accommodation of emergency and maintenance vehicles or management of steep grades when selecting the width of the path.



## 224.12 Separation from Roadway

Place as close to the R/W line as possible or outside the clear zone. At a minimum, provide a separation between the shared use path and the roadway. This demonstrates to both path users and motorists that the shared use path is a separate facility. Minimum separation is as follows:

- On flush shoulder roadways with design speed 45 mph or less, the edge of the path is to be at least 5 feet from the edge of the paved shoulder.
- On flush shoulder roadways with design speed 50 mph or greater, the edge of the path is to be at least 5 feet from the shoulder break (see **FDM 210.4**).

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224-Shared Use Paths

- On curbed roadways, the edge of the path is to be at least 5 feet from the face of curb, with consideration of other roadside obstructions (e.g., signs and light poles).

Where the minimum separation cannot be obtained:

- Consider installation of a pedestrian channelization fence at speeds of 45 mph or less to limit incursion of path users onto the roadway.
- Consider installation of a crashworthy barrier at speeds greater than 45 mph to limit incursion of motorists onto the path, although this type of barrier can be used at lower speeds as well.

For Urban Side Paths, place as close to the R/W line as possible, but no closer than 2 feet from the back of curb. Do not place Urban Side Paths adjacent to uncurbed roadways.

*Commentary: Criteria provided are minimum values only. As motorist speeds increase, the amount of separation between the traveled way and path should also increase to manage the level of traffic stress for path users.*



## **224.7      Horizontal Clearance**

Provide a 4-foot clear area adjacent to both sides of the path, including placement of signs. Maintain a 2-foot-wide graded area with a maximum 1:6 slope adjacent to both sides of the path. For restricted conditions, bridge abutments, sign columns, fencing and railing may be located within 4 feet of the edge of pavement.

***We ask that FDOT design the TRMUP for safety with a minimum width at:***

***14 foot path to allow for bikes to be walked up hills***

***5 feet between TR and path to avoid danger from on-road traffic***

***2-4 feet on backside to accommodate path users to step off path as needed to avoid collisions.***

***Total path width plus clearances of 21-23 feet.***

### **Additional considerations**

As residents who sometimes walk along the east sidewalk after dark (especially true during winter month's short days) we are alert to a danger that needs to be addressed. When walking the east sidewalk in a southbound direction towards oncoming traffic, the headlights of northbound cars render pedestrians (and future bikers) blind. Our solution is to hold a hand in front of our eyes to shield the beam of light but as walkers we can hesitate momentarily if needed. Keep in mind that bikes will be traveling at a faster pace and the recommended "meandering" path makes visibility even more critical.

Along those same lines, residents attempting to cross the path to enter Thomasville Road may also find it difficult to distinguish oncoming bicycles from oncoming dual lanes of car headlights after dark.

***We ask that FDOT conduct a nighttime visit along the proposed path to experience the effect of the oncoming headlights and devise a safe solution when developing a design.***

Thank you for considering our concerns and for taking steps to address the dangers expressed. We understand they are not easy challenges but know there are guidelines that mitigate them. Please keep homeowners, commuters, and path users safe.

Thank you,

Bob and Lori Guido  
1328 Peacefield Place



October 18, 2022

## AGENDA ITEM 11

### **ITEMS FROM MEMBERS**

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