



300 S. ADAMS STREET TALLAHASSEE, FL 32301
www.crtpa.org

CRTPA BOARD

MEETING OF TUESDAY, NOVEMBER 21, 2017 AT 1 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

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

2. **AGENDA MODIFICATIONS**

3. **CONSENT AGENDA**
 - A. Minutes of the September 19 CRTPA Meeting
 - B. Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2016
 - C. Regional Mobility Plan Updated Language
 - D. Southwest Area Transportation Plan/Blueprint Intergovernmental Agency Memorandum of Understanding
 - E. CRTPA 2017 Calendar Revision

4. **CONSENT ITEMS PULLED FOR DISCUSSION**

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

5. ROLL CALL VOTE AGENDA ITEMS**A. Fiscal Year (FY) 2018 – FY 2022 Transportation Improvement Program (TIP) Amendment**

The CRTPA FY 2018 – FY 2022 TIP is proposed to be amended to reflect the following:

- CR 65 Smith Creek Road (south of Fire Department to SR 20 Blountstown Highway) (Project #4420601): Add funding in FY 2018 to add bike lanes (Leon County)

Recommended Action: *Approve amendment by roll call vote*

6. 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. 2018 CRTPA Meeting Calendar

The 2018 CRTPA meeting calendar has been developed for Board approval.

B. Election of CRTPA Chair and Vice-Chair

Annually, CRTPA members elect a new Chair and Vice-Chair to serve for the upcoming calendar year. Currently, Commissioner Richardson and Commissioner Nick Maddox hold the CRTPA Chair and Vice-Chair positions, respectively.

C. Thomasville Road Safety Discussion

The Florida Department of Transportation (FDOT), District 3 staff will present a recently completed safety analysis of Thomasville that focuses largely from Meridian/Seventh Avenue to Betton/Bradford Roads.

D. CRTPA Urban Attributable (SU) Funds

A proposal regarding use of the CRTPA's annual allocation of federal Urban Attributable funds will be provided.

E. Gadsden County Bridge Right-of-Way Request

This item seeks approval of the use of CRTPA SU funds on a bridge in Gadsden County.

7. FLORIDA DEPARTMENT OF TRANSPORTATION REPORT

8. EXECUTIVE DIRECTOR'S REPORT

- CRTPA Logo
- CRTPA Website

9. C RTPA INFORMATION

A. Correspondence

B. Future Meeting Dates (December 19)

C. Committee Actions (Citizen's Multimodal Advisory Committee & Technical Advisory Committee)

10. C RTPA CITIZEN COMMENT

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

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.

November 21, 2017



AGENDA ITEM 1

CALL TO ORDER AND ROLL CALL

November 21, 2017



AGENDA ITEM 2

AGENDA MODIFICATIONS



November 21, 2017

AGENDA ITEM 3 A

MINUTES

TYPE OF ITEM: Consent

The minutes from the September 19, 2017 CRTPA meeting are provided as ***Attachment 1***.

RECOMMENDED ACTION

Option 1: Approve the minutes of the September 19, 2017 CRTPA meeting.

ATTACHMENT

Attachment 1: Minutes of the September 19, 2017 CRTPA meeting.



300 S. ADAMS STREET TALLAHASSEE, FL 32301
www.crtpa.org

CRTPA BOARD

MEETING OF TUESDAY, SEPTEMBER 19, 2017 AT 1:30 PM

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

MEETING MINUTES

MEMBERS PRESENT

Commissioner Curtis Richardson, City of Tallahassee, Chair
Commissioner Nancy Miller, City of Tallahassee
Commissioner Scott Maddox, City of Tallahassee
Commissioner Kristin Dozier, Leon County
Commissioner Nick Maddox, Leon County
Commissioner John Daily, Leon County
Commissioner Randy Merritt, Wakulla County
Commissioner Betsy Barfield, Jefferson County
Commissioner Daniel McMillian, Gadsden Cities

Staff Present: Thornton Williams, CRTPA Attorney; Greg Slay, CRTPA; Greg Burke, CRTPA; Colleen Roland, CRTPA; Lynn Barr, CRTPA; Jack Kostrzewa, CRTPA; Yulonda Mitchell, CRTPA; Suzanne Lex, FDOT

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 1:36PM and was placed in recess until a quorum was present. Meeting was called back into order at 1:39PM.

2. AGENDA MODIFICATIONS

Agenda Item 3D was pulled from the consent agenda to be discussed. Pulled to clarify the item.

3. CONSENT AGENDA

A. Minutes of the June 19, 2017 CRTPA Board Meeting

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

B. 2018 CRTPA Budget**C. Updated FY 2019 – FY 2023 Tallahassee International Airport Priority Project List**

Board Action: Commissioner Miller made a motion to accept the consent agenda as presented by staff. Commissioner Merritt seconded the motion and the motion was unanimously passed.

4. CONSENT ITEMS PULLED FOR DISCUSSION**3.D Title VI and Related Federal Requirements Language Update to CRTPA Contracts**

Mr. Slay stated the recommended action was to authorize the Executive Director to execute a contract addendum to include Amendment 1 to the General Planning Consultant (GPC) contracts with Kimley-Horn and Associates (KHA) and RS&H to reflect the Title VI and related Federal requirements, needed to be corrected to state: *...to authorize the CRTPA Chairman to execute a contract addendum to include Amendment 1 to the General Planning Consultant (GPC) contracts...*

Board Action: Commissioner Daily made a motion to accept the recommended action, as modified, to state: *to authorize the CRTPA Chairman to execute a contract addendum to include Amendment 1 to the General Planning Consultant (GPC) contracts with Kimley-Horn and Associates (KHA) and RS&H to reflect the Title VI and related Federal requirements.* Commissioner Dozier seconded the motion and the motion was unanimously passed.

5. ROLL CALL VOTE AGENDA ITEMS**A. Fiscal Year (FY) 2018 – FY 2022 Transportation Improvement Program (TIP) Amendment**

The CRTPA FY 2018 – FY 2022 TIP is proposed to be amended to reflect the following:

- 11th Avenue (3rd Street to 5th Street Sidewalk) (Project #4381272): Add design funding in FY 2018 for the Havana Middle School sidewalk project (Gadsden County)

Mr. Burke stated the amendment would reflect design funding for the sidewalk project at the Havana Middle School (Gadsden County).

Board Action: Commissioner Merritt made a motion to accept the Fiscal Year (FY) 2018 – FY 2022 Transportation Improvement Program (TIP) Amendment, as presented by staff. Commissioner N. Maddox seconded the motion and a roll call vote was taken. The motion was passed unanimously.

6. CRTPA ACTION**A. 2017 Transportation Management Area Certification Report**

Staff from the Federal Highway Administration will discuss the CRTPA's recent federal certification.

Ms. Danielle Blackshear presented the Certification Review findings. She outlined the review process. This included a site visit and a public meeting. She outlined the 2 noteworthy practices, 6 corrective actions and 11 recommendations.

Commissioner Dozier noted the recommendations were currently being addressed. Ms. Blackshear noted the CRTPA put forth great efforts to make for a stronger planning process. Mr. Slay outlined the processes that CRTPA staff was working through to respond to the corrective actions presented by Federal Highway Administration. Ms. Blackshear stated these will be reviewed and formal correspondence will be sent to state the issue has been resolved.

Board Action: This was an informational item; therefore, no action was taken.

B. Executive Director Annual Evaluation

This annual evaluation of the Executive Director was discussed.

Commissioner Richardson outlined the process that was followed by the CRTPA Executive Committee. The Executive Committee consisted of Commissioners Barfield (past Chair), Maddox (Vice-Chair), and Richardson (Chair). Commissioner Maddox discussed Greg's ability to work with the Planning Departments and Blueprint to ensure funding available are used for the things in each respective governments. Commissioner Barfield stated this was the first time the CRTPA has conducted an evaluation for the Executive Director. Stating there is always room to growth. She discussed the good job Mr. Slay does overall. Noting the coordination with Florida Department of Transportation, handling staff and recommendations that have been brought forward. Encouraged Mr. Slay to continue the good work and would assist in any way. Commissioner Richardson stated he agreed and stated he was a great choice in selecting Mr. Slay. He noted Mr. Slay was well respected around the state.

Board Action: This was an informational item; therefore, no action was taken.

C. South Monroe Complete Streets Update

Staff from the Tallahassee-Leon County Planning Department will provide on update on coordination efforts related to development of a Complete Streets corridor plan for South Monroe Street (Gaile Avenue to Tennessee Street).

Mr. Slay stated provided background information on the South Monroe Street Corridor. He stated the PLACE Department and CRTPA staff have worked on this project since March, 2017. Mr. Artie White, Tallahassee-Leon County Planning Department, provided an update on the South Monroe Complete Streets efforts. He stated staff has worked with CRTPA, FDOT to develop a corridor plan. The boundaries are from Gaile Avenue (South Boundary) to Tennessee Street (North Boundary).

The purpose has been to develop a plan that recognizes context, accommodates all roadway users and includes design elements from the draft Florida Design Manual. Mr. White discussed

the investments that have taken place within the South Monroe corridor and the efforts to create a public policy framework to address and guide future development. Mr. White provided information on the context classification zones, design standards and the characteristics and how they match the context classification zones and determine where changes and enhancements should be made. Mr. White provided information on the next steps. Staff will meet with FDOT, CRTPA and Blueprint to discuss context classifications and typical sections. Next will be the refinement of the typical sections and develop a corridor plan then finalize the corridor plan for necessary approvals (City Commission and CRTPA).

Commissioner Richardson questioned the timelines for future development and funding sources. Mr. White explained staff was currently working with FDOT staff to determine the resurfacing schedule for South Monroe. Once that is determined staff can begin to work with developers to address building. Funding sources for this project come from various sources. Mr. White stated Brownfield Grants, CRA, FDOT, PLACE and general funds are all sources of funds for this process. Commissioner Miller discussed the need for vegetation to provide shade. She noted it was not desirable to walk down the sidewalk within the Florida heat. She stated this issue needs to be considered and addressed.

7. FLORIDA DEPARTMENT OF TRANSPORTATION REPORT

- FDOT Complete Streets Update

Suzanne Lex provided the FDOT Complete Streets Update. She noted this was not a “one-size fits all” document. She stated the Complete Streets policy was adopted in 2014. She provided information on the background and the processes the policy has been through. April, External Draft of Context Classification Document was distributed; May, Deadline for comments on draft document; Summer, Final version FDOT Context Classification Document and Fall, District Three Workshop on the Handbook was held. She further noted, this policy promotes safety, quality of life, economic development by using a context sensitive Classification system of “Complete Streets” to serve the needs of all system users of all ages and abilities. She noted this was not funding program, but a philosophy. Projects will be programmed the same way there are currently and will now include context classification as well as increased emphasis on partnerships and assembling funding packages. Mrs. Lex noted local governments can program projects through the LRTP to support Complete Streets, TPOs/TPAs can prioritize projects to support Complete Streets; capacity projects will automatically be context-based. Any enhancements beyond FDOT standards still require local finding participation and the commitment to maintain those additional enhancements. More information will be provided in November, 2017. The workshop will cover Context Classification, the FDOT Context Classification Document structure and District Coordination.

8. EXECUTIVE DIRECTOR’S REPORT

Mr. Slay provided the Executive Director’s Report. He noted the CAFR (Financial Report) would be on the next agenda for review. Mr. Slay outlined the topics of discussion for the retreat on

October 17, 2017. Mr. Slay asked members to provide additional topics, they felt a topic needed to be addressed.

9. **CRTPA INFORMATION**

- A. Florida MPOAC Agenda
- B. TIP Administrative Amendments
- C. Correspondence
- D. Future Meeting Dates (Next meeting: October 17 (Retreat))

10. **CRTPA CITIZEN COMMENT**

None

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.

Attested:

Yulonda Mitchell, Recording Secretary

Curtis Richardson, Chair



November 21, 2017

AGENDA ITEM 3 B

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR FISCAL YEAR 2016

TYPE OF ITEM: Consent

STATEMENT OF ISSUE

This item requests the acceptance of the Capital Region Transportation Planning Agency (CRTPA) Financial Statements for the year ending September 30, 2016.

RECOMMENDED ACTION

Option 1: Accept the FY 2016 CRTPA Financial Statements.

HISTORY AND ANALYSIS

The Capital Region Transportation Planning Agency (CRTPA) Financial Statements for the year ending September 30, 2016 has been completed. Included are the opinion of the external auditors related to the statements presented, their management letter, and the auditors' reports on compliance and internal controls. Thomas Howell Ferguson performed the audit for the CRTPA.

OPTIONS

Option 1: Accept the FY 2016 CRTPA Financial Statements.
(Recommended)

Option 2: Provide other direction.

ATTACHMENT

Attachment 1: FY 2016 CRTPA Financial Statements

Capital Region Transportation Planning Agency

CRTPA

Annual Financial Statements



For the Fiscal Year **October 1, 2015**
Through **September 30, 2016**

Financial Statements

Capital Region
Transportation Planning Agency

*Fiscal Year Ended September 30, 2016
with Independent Auditors' Report*

Thomas Howell
 Ferguson P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Law, Redd, Crona
& Munroe, P.A.

Capital Region
Transportation Planning Agency

Financial Statements

Fiscal Year Ended September 30, 2016

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Capital Region
Transportation Planning Agency

Financial Statements

Fiscal Year Ended September 30, 2016

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Capital Region
Transportation Planning Agency

Financial Statements

Fiscal Year Ended September 30, 2016

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FINANCIAL SECTION

THIS SECTION CONTAINS THE FOLLOWING SUBSECTIONS:

Independent Auditors' Report
Management's Discussion and Analysis
Basic Financial Statements
Required Supplementary Information

Independent Auditors' Report

Members of the Board
Capital Region Transportation Planning Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Capital Region Transportation Planning Agency (CRTPA) as of September 30, 2016 and for the year then ended, and the related notes to the financial statements, which collectively comprise CRTPA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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 an opinion 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Capital Region Transportation Planning Agency, as of September 30, 2016, 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 the management's discussion and analysis on pages 4 through 8 and the required supplementary information on pages 46 through 53, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

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

The supplementary schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic 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 supplementary schedules are fairly stated, in all material respects, in relation to the basic 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 July 18, 2017, on our consideration of CRTPA'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 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 CRTPA's internal control over financial reporting and compliance.

Thomas Howell Ferguson P.A. Law, Redd, Crona + Munroe, P.A.

Thomas Howell Ferguson P.A.
Tallahassee, Florida
July 18, 2017

Law, Redd, Crona & Munroe, P.A.
Tallahassee, Florida

**MANAGEMENT'S
DISCUSSION & ANALYSIS**

**CAPITAL REGION
TRANSPORTATION PLANNING 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, 2016. Notes mentioned below are Notes to the Financial Statements, which follow the statements.

FINANCIAL HIGHLIGHTS

- Total assets of \$920,052 increased by approximately \$116,641 and total liabilities of \$909,115 increased by approximately \$278,190 as compared to the prior year due primarily to net pension liability.
- Net position increased by approximately \$2,300 during the fiscal year.
- Revenues of \$1,188,000, primarily operating grants, were received during the fiscal year, as compared to approximately \$1,862,000 in the prior year. Expenses of \$1,183,000 primarily personnel expenses and contractual services, were incurred during the fiscal year, as compared to approximately \$1,778,000 in the prior year.

An Overview of the Financial Statements

Required Components of CRTPA’s Annual Financial Report

Management’s Discussion and Analysis

Basic Financial Statements

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

Required Supplementary Information

The focus of the financial statements is on both CRTPA's overall financial status and the major individual funds. The following briefly describes the component parts.

GOVERNMENT-WIDE STATEMENTS

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

CRTPA is considered a single-function government with all activities classified as governmental rather than business-type. Consequently, the government-wide financial statements include only governmental activities. These are services that are financed primarily from Federal and State grants and contributions from member governments. Business-type activities by definition include services for which specific fees are charged, which are meant to cover the cost of providing those services.

FUND FINANCIAL STATEMENTS

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table reflects the condensed Statement of Net Position compared to the prior year. CRTPA's net position increased by approximately \$2,300 in fiscal year 2016. Total assets increased by approximately \$117,000, and total liabilities increased by approximately \$278,000.

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

	<u>2016</u>	<u>2015</u>	<u>\$ Change</u>
Assets			
Current assets	\$ 908	\$ 791	\$ 117
Noncurrent assets	12	12	-
Total assets	<u>920</u>	<u>803</u>	<u>117</u>
Deferred outflows			
Pension related outflows	<u>202</u>	87	<u>115</u>
Total assets and deferred outflows	<u>1,122</u>	<u>890</u>	<u>232</u>
Liabilities			
Current liabilities	659	525	134
Noncurrent liabilities	<u>250</u>	<u>106</u>	<u>144</u>
Total liabilities	<u>909</u>	<u>631</u>	<u>278</u>
Deferred inflows			
Pension related inflows	<u>71</u>	120	<u>(49)</u>
Total liabilities and deferred inflows	<u>980</u>	<u>737</u>	<u>(49)</u>
Net position			
Net investment in capital assets	12	12	-
Unrestricted	<u>130</u>	<u>127</u>	<u>3</u>
Total net position	<u>\$ 142</u>	<u>\$ 139</u>	<u>\$ 3</u>

CHANGES IN NET POSITION

In 2016, CRTPA's total revenues were \$1,188,413, a decrease in the fair market value of investments was \$3,358 and expenses were \$1,182,787, resulting in an increase in net position of approximately \$2,268. Revenues consisted primarily of operating grants and contributions; expenses consisted primarily of personnel costs and contractual services. The following table shows 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>2016</u>	<u>2015</u>	<u>\$ Change</u>
Program revenues			
Operating grants and contributions	\$ 1,188	\$ 1,862	\$ (674)
Decrease in FMV of investments	(3)	(2)	(1)
Total revenues	<u>1,185</u>	<u>1,860</u>	<u>(675)</u>
Expenses			
Transportation	1,180	1,776	(596)
Depreciation	2	2	-
Total expenses	<u>1,182</u>	<u>1,778</u>	<u>(596)</u>
Transfer	-	-	-
Increase (decrease) in net position	<u>\$ (3)</u>	<u>\$ 82</u>	<u>\$ (79)</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 9/30/15</u>	<u>Sources</u>	<u>Uses</u>	<u>Sources Over (Under) Uses</u>	<u>Fund Balances 9/30/16</u>
General	\$ 151	\$ 815	\$ 813	\$ 2	\$ 153
Special revenue	150	372	386	(14)	136
Total	<u>\$ 301</u>	<u>\$ 1,187</u>	<u>\$ 1,199</u>	<u>\$ (12)</u>	<u>\$ 289</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 2017 BUDGET

CRTPA's General Fund Budget for fiscal year 2017 totaling \$909,216 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 Accounting Services Division, 300 South Adams Street, Box A 29, Tallahassee, Florida 32301-1731 or by calling 850-891-8048.

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
Capital Region Transportation Planning Agency Fund Financial Statements
Notes to Financial Statements

Capital Region
Transportation Planning Agency

Statement of Net Position

September 30, 2016

Assets

Cash and cash equivalents	\$ 125,530
Due from other governments	782,436
Capital assets, net of accumulated depreciation	12,055
Total assets	<u>920,021</u>

Deferred outflows of resources

Pension related deferred outflows	\$ 202,006
Total deferred outflows of resources	<u>202,006</u>

Total assets and deferred outflows of resources **\$ 1,122,027**

Liabilities and net position

Current liabilities:

Accounts payable	\$ 8,249
Salaries payable	20,131
Due to other governments	590,358
Compensated absences	40,343
Total current liabilities	<u>659,081</u>

Noncurrent liabilities:

Other post-employment benefit obligations	38,571
Net pension liability	202,012
Compensated absences	9,451
Total noncurrent liabilities	<u>250,034</u>

Total liabilities 909,115

Deferred inflows of resources

Pension related deferred inflows	70,930
Total deferred inflows of resources	<u>70,930</u>

Net position

Net investment in capital assets	12,055
Unrestricted	129,927
Total net position	<u>141,982</u>

Total liabilities, deferred inflows of resources, and net position **\$ 1,122,027**

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, 2016

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Transportation	\$ 1,182,215	\$ -	\$ 1,188,413	\$ -	\$ 6,198
Depreciation	2,378	-	-	-	(2,378)
Total primary government	\$ 1,184,593	\$ -	\$ 1,188,413	\$ -	\$ 3,820
General revenues:					
					(3,358)
					1,775
					-
					2,237
					139,745
					<u>\$ 141,982</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, 2016

	General	Special Revenue	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ -	\$ 125,530	\$ 125,530
Due from other governments	771,626	10,810	782,436
Total assets	\$ 771,626	\$ 136,340	\$ 907,966
Liabilities and fund balance			
Accounts payable	\$ 8,249	\$ -	\$ 8,249
Salaries payable	20,131	-	20,131
Due to other governments	590,358	-	590,358
Total liabilities	618,738	-	618,738
Fund balance			
Committed	152,888	136,340	289,228
Total fund balance	152,888	136,340	289,228
Total liabilities and fund balance	\$ 771,626	\$ 136,340	\$ 907,966

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, 2016

Total fund balance per the governmental fund financial statements	\$ 289,228
Amounts reported for governmental activities in the statement of net position are different because:	
Long-term assets, including deferred outflows of resources are not receivable in the current period and are not reported in the funds.	202,006
Other post-employment benefits are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(38,571)
Certain amounts related to the Net Pension Liability are deferred and amortized over time and are not reported in the funds.	(202,012)
Long-term liabilities, including deferred inflows of resources are not due and payable in the current period and are not reported in the funds.	(70,930)
Compensated absences are not due and payable with current resources and are not reported in the governmental funds.	(49,794)
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds	<u>12,055</u>
Total net position per the government-wide statement of net position	<u>\$ 141,982</u>

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

Capital Region
Transportation Planning Agency

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Governmental Funds

Year ended September 30, 2016

	<u>General</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
Revenues by source:			
Intergovernmental:			
Federal	\$ 761,928	\$ -	\$ 761,928
State	-	252,123	252,123
Local	-	120,000	120,000
CRTPA Members	54,362	-	54,362
Miscellaneous	1,775	-	1,775
Net (decrease) increase in fair value of investments	(3,358)	-	-
Total revenues	<u>814,707</u>	<u>372,123</u>	<u>1,186,830</u>
Expenditures by major accounts:			
Current:			
Transportation:			
Personnel services	560,516	-	560,516
Operating expenses	197,225	386,368	583,593
Allocated accounts	54,733	-	54,733
Total expenditures	<u>812,474</u>	<u>386,368</u>	<u>1,198,842</u>
Excess (deficiency of revenues over expenditures)	<u>2,233</u>	<u>(14,245)</u>	<u>(12,012)</u>
Other financing sources (uses):			
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,233	(14,245)	(12,012)
Fund balances - October 1	<u>150,655</u>	<u>150,585</u>	<u>301,240</u>
Fund balances - September 30	<u>\$ 152,888</u>	<u>\$ 136,340</u>	<u>\$ 289,228</u>

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

Capital Region
Transportation Planning Agency

Reconciliation of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities

Year ended September 30, 2016

Net changes in fund balance per the governmental fund financial statements	\$ (12,012)
Amounts reported for governmental activities in the statement of activities are different because:	
The net change in compensated absences, which is reported in the statement of activities, does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.	11,092
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.	(2,378)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized and changes are recorded to capital assets.	8,662
Pension related items reported in the Statement of Activities do not require use of current financial resources and therefore are not reported as an expenditure in governmental funds.	868
The net change in other post-employment benefit obligations, 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.	<u>(3,995)</u>
Change in net position per the government-wide statement of activities	<u><u>\$ 2,237</u></u>

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

**NOTES TO THE
FINANCIAL STATEMENTS**

NOTE I – Summary of Significant Accounting Policies

NOTE II – Stewardship, Compliance, and Accountability

NOTE III – Detail Notes – All Funds

NOTE IV – Other Information

Capital Region
Transportation Planning Agency

Notes to Financial Statements

September 30, 2016

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 inter-local 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.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 consisted of grant revenues from 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 Balances.

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. For this purpose, the CRTPA considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, except those required to be accounted for in the Special Revenue Fund.
- The Special Revenue Fund accounts for federal and state grant 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

CASH AND CASH EQUIVALENTS - The CRTPA considers cash on hand and demand deposits with an original maturity of 90 days or less to be cash and cash equivalents.

CAPITAL ASSETS - Capital assets are defined as assets with a cost of \$1,000 or more and an estimated useful life greater than one year.

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

COMPENSATED ABSENCES – CRTPA employees have the choice of selecting either the City of Tallahassee's benefit options or those of Leon County. Currently, all staff members have selected to participate in the City of Tallahassee's compensated absences policy. Permanent employees earn vacation and sick leave starting with the first day of employment. Accumulated current and long-term vacation and sick leave amounts are accrued when earned in the government-wide financial statements. A liability for the accumulated vacation and sick leave is reported in the governmental funds only if it is expected to be paid as a result of employee resignation or retirement as of September 30, 2016.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 over 41,600	0.092308 0.103847	over 41,600	0.092308

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.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. *Nonspendable* fund balance category includes amounts associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the CRTPA Board (the CRTPA's highest level of decision-making authority),
4. *Assigned* fund balance classification is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

CRTPA's fund balance is all committed for transportation.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

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

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

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE III - DETAIL NOTES - ALL FUNDS

A. DEPOSITS

The CRTPA has adopted the City of Tallahassee's (the City) investment policy and participates in the City's cash and investment pool. Each fund's portion of this pool is reported in "Cash and Cash Equivalents/ Investments." Interest earned by this pool is distributed to each fund monthly based on average daily balances.

DEPOSITS – The CRTPA's deposits are insured by the Federal Depository Insurance Corporation (FDIC) up to \$250,000. Additionally the State of Florida's Public Deposit Act insures the amount in excess of the FDIC coverage. 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.

INVESTMENTS – As discussed above, the CRTPA participates in the City's investment pool; therefore, the investment policies used by the CRTPA are the investment policies of the City. The City's policy specifies the investments that are authorized for purchase.

In addition to authorizing investment instruments, the City's 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.

The City of Tallahassee investment policy is described in more detail in the City's Comprehensive Annual Financial Report. This report may be obtained by writing to Accounting Services Division, 300 South Adams Street, Box A-29, Tallahassee, Florida 32301 or by calling 850-891-8048.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE III - DETAIL NOTES - ALL FUNDS (CONTINUED)

B. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Depreciable assets				
Equipment	\$ 33,523	\$ 1,775	\$ (7,883)	\$ 27,415
Total depreciable assets	<u>33,523</u>	<u>1,775</u>	<u>(7,883)</u>	<u>27,415</u>
Less accumulated depreciation for:				
Equipment	<u>(20,865)</u>	<u>(2,378)</u>	<u>7,883</u>	<u>15,360</u>
Total capital assets, net	<u>\$ 12,658</u>	<u>\$ (603)</u>	<u>\$ -</u>	<u>\$ 12,055</u>

There was \$2,378 of depreciation expense during the year ended September 30, 2016.

C. RELATED PARTY TRANSACTIONS

As written in Section F, paragraph 1 of the CRTPA's by-laws, "Each member government shall pay a proportional share of the operating costs of the CRTPA, over and above the amount annually provided by federal and state sources. Proportional costs are based on population and stipulated in the interlocal agreements forming the CRTPA." In addition, due to the reimbursement nature of the grants which primarily fund the CRTPA, the City of Tallahassee and Leon County provide up-front funding to the CRTPA. As of September 30, 2016 the amount due from the CRTPA members was approximately \$77,220, of which approximately \$32,855 was due from Leon County

Certain general and administrative functions and rental for office space are charged to the CRTPA by the City of Tallahassee. For the year ended September 30, 2016, the amount of these charges was \$54,733.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

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 (the 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, 2016. In the past three years, there have been no claims.

B. PENSION PLAN OBLIGATIONS

1. RETIREMENT PLANS - Employees of the CRTPA have the option of participating in either the City of Tallahassee or the Leon County benefits program. Employees electing to participate in the Leon County program are eligible to participate in the Florida Retirement System. Employees electing to participate in the City of Tallahassee (the City) program are eligible to participate in the City's General Employees' Pension Plan. Details concerning each program are below.

FLORIDA STATE RETIREMENT SYSTEM (FRS) - The FRS is a cost-sharing, multiple-employer, defined benefit plan administered by the State of Florida, Department of Administration, Division of Retirement. The FRS provides retirement, in-line-of-duty or regular disability and survivors benefits. Chapter 121, Florida Statutes, establishes the authority for benefit provisions and contribution requirements. Changes to the law can only occur through an act of the Florida Legislature. The System issues financial statements and required supplementary information for the System, which may be obtained by writing to:

Department of Management Services
Division of Retirement
Bureau of Research and Member Communications
P.O. Box 9000
Tallahassee, Florida 32315-9000
850-488-4706 or toll free at 877-377-1737

In addition, a copy of the System's CAFR as of June 30, 2016 is available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications/annual_reports.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Currently, there is one active participant of the CRTPA out of a total of 512,909 active FRS participants. Active employees are required to contribute 3% of their gross compensation to the retirement plan. The CRTPA is required to contribute at an actuarially determined rate. CRTPA participants who were members as of June 30, 2011 in the System are members of the Regular Class with a normal retirement benefit at age 62 or at least 30 years of service; the benefit accumulates at 1.60% times average compensation (5 highest years) times years of creditable service; vesting occurs after 6 years of creditable service. CRTPA participants who joined the System after June 30, 2011 are members of the Regular Class with a normal retirement benefit at age 65 or at least 33 years of service; the benefit accumulates at 1.60% times average compensation (8 highest years) times years of creditable service; vesting occurs after 8 years of creditable service. Employer contribution rates effective July 1, 2015 were 7.26%, and July 1, 2016 were 7.52%. As of September 30, 2016, there was one employee in the System.

The CRTPA also participates in the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing, multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes. The benefit is a monthly cash payment to assist retirees of state-administered retirement systems in paying their health insurance costs.

The HIS Program is funded by required contributions from FRS participating employers as set by the State Legislature. Employer contributions are a percentage of gross compensation for all active FRS employees. Employees are not required to contribute. For the fiscal year ended September 30, 2016, the contribution rate was 1.66% of payroll pursuant to Section 112.363, Florida Statutes.

In addition to the above benefits, the FRS administers a Deferred Retirement Option Program (“DROP”). This program allows eligible employees to defer receipt of monthly retirement benefit payments while continuing employment with a Florida Retirement System employer for a period not to exceed 60 months after electing to participate. DROP benefits are held in the FRS Trust Fund and accrue interest.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Net Pension Liability – At September 30, 2016 the Agency reported for its share of the FRS and HIS plans the amount of the net pension liability as shown below:

	FRS	HIS	TOTAL
June 30, 2016	<u>\$81,693</u>	<u>\$25,319</u>	<u>\$107,012</u>
June 30, 2015	<u>\$47,256</u>	<u>\$26,838</u>	<u>\$74,094</u>

The net pension liability for each plan was determined by the plans’ actuary and reported in the plans’ valuations dated July 1, 2016 and July 1, 2015 for the net pension liability as of June 30, 2016 and 2015, respectively.

The CRTPA represents 0.076% of Leon County’s proportionate share of the FRS net pension liability. At September 30, 2016, the CRTPA’s and Leon County’s proportionate share of the employer portion of the FRS and HIS net pension liability are shown below:

	CRTPA’s Proportionate Share		Leon County’s Proportionate Share	
	FRS	HIS	FRS	HIS
June 30, 2016	0.000323535%	0.000217247%	0.426742954%	0.282648096%
June 30, 2015	0.000365860%	0.000263159%	0.381103706%	0.274123595%

The CRTPA’s and Leon County proportionate share of the net pension liability was based on the County’s 2015-16 fiscal year contributions relative to the 2014-2015 fiscal year contributions of all participating members of FRS.

Actuarial Methods and Assumptions – Actuarial Assumptions for both defined benefit plans are reviewed by the Florida Retirement System Actuarial Assumptions Conference on an annual basis. The FRS Pension Plan has an annual valuation in accordance with 121.031(3), Florida Statutes while the Health Insurance Subsidy HIS program is valued biennially and updated for GASB reporting in the year a valuation is not performed. An experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008 through June 30, 2013. The HIS program is funded on a pay as you go basis and thus no experience study has been completed for this program.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation as of July 1, 2016, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.60%. Payroll growth for both plans is assumed at 3.25%.

The plan's fiduciary net position was projected as available for all projected future benefit payments of current active and inactive employees. The discount rate for calculating the total pension liability is equal to the long term expected rate of return. Both the discount rate and the long term expected rate of return on investments used by the System was reduced from 7.65% to 7.60% for the Defined Benefit Pension Plan. The HIS program uses a pay-as-you-go funding structure, thus it utilized a municipal bond rate of 2.85% for its discount rate to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). The 2.85% was a reduction from the 3.80% rate used in 2015. Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB Tables.

The actuarial assumptions that determined the total pension liability as of June 30, 2016 were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2013 and are shown below.

Valuation Date	July 1, 2015	July 1, 2016
Measurement Date	June 30, 2015	June 30, 2016
Payroll Growth	0.65%	0.65%
Inflation	2.60%	2.60%
Salary increases including inflation	3.25%	3.25%
Rate of return	7.65%	7.60%
HIS Municipal rate	3.80%	2.85%
Mortality	Generational RP-2000 with Projection Scale BB	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Entry Age Normal	Entry Age Normal

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Investments - To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2016 the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by capital market assumptions teams from both Milliman and Aon Hewitt Investment Consulting, investment consult to the Florida State Board of Administration. The table below shows the assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation ⁽¹⁾</u>	<u>Annual Arithmetic Rate of Return</u>
Cash	1%	3.0%
Fixed Income	18%	4.7%
Global Equity	53%	8.1%
Real Estate	10%	6.4%
Private Equity	6%	11.5%
Strategic Investments	<u>12%</u>	6.1%
Total	<u>100%</u>	

Assumed Inflation – Mean 2.6%

⁽¹⁾ As in the FRS Pension Plan's investment policy.

Sensitivity Analysis –The tables below represent the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the proportionate share of the net FRS pension liability of the CRTPA if the discount rate shows as 1.00% higher or 1.00% lower than the current discounted rate at June 30, 2016:

<u>CRTPA Net Pension Liability</u>		
1% Decrease	Current Discount Rate	1% Increase
6.60%	7.60%	8.60%
\$150,402	\$81,693	\$24,502

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

The sensitivity analysis shows the proportionate share of the net HIS liability of the CRTPA if the discount rate shows as 1.00% higher or 1.00% lower than the current discounted rate at June 30, 2016:

CRTPA Net HIS Liability		
1% Decrease	Current Discount Rate	1% Increase
1.85%	2.85%	3.85%
\$29,047	\$25,319	\$22,225

Pension Expense and Deferred Outflows/(Inflows) of Resources – In accordance with GASB 68, paragraph 71, changes in the net pension liability are recognized as pension expense in the current measurement period with the following exceptions 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 rational method over a time 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.
- Differences between expected and actual earnings on pension plan investments are amortized over five years.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2016 was 6.4 years for FRS and 7.2 for HIS. The components of collective pension expense reported in the pension allocation schedules for the year ended June 30, 2016 are presented for each plan.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

FRS Defined Benefit Pension Plan

	Total	Expense	Deferred Outflows	Deferred (Inflows)	Amortization Period
Beginning Net Pension liability at June 30, 2015	\$12,916,341,186	\$ —	\$ —	\$ —	
Service Cost	2,132,905,650	2,132,905,650	—	—	
Interest on total Pension liability	12,109,113,805	12,109,113,805	—	—	
Plan Changes	32,310,000	32,310,000			
Experience Assumptions	980,191,881	339,193,825	1,933,340,218	(235,095,289)	6.4 years
Employer contributions	1,030,667,368	360,414,073	1,527,554,171	—	6.4 years
Projected investment earnings	(2,438,659,458)	—	—	—	
Member Contributions	(11,075,395,463)	(11,075,395,463)	—	—	
(Gain)/Loss on investments	(710,716,815)	(710,716,815)	—	—	
Administrative Expense	10,254,813,091	643,769,480	6,526,837,479	—	5.0 years
Net Pension Liability, June 30, 2016	18,507,240	18,507,240	—	—	
	<u>\$25,250,078,485</u>	<u>\$3,850,101,795</u>	<u>\$9,987,731,868</u>	<u>\$ (235,095,289)</u>	

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

FRS Health Insurance Subsidy Plan

	Total	Expense	Deferred Outflows	Deferred (Inflows)	Amortization Period
Beginning Net Pension liability at June 30, 2015	\$10,198,426,975	\$ —	\$ —	\$ —	
Service Cost	256,710,220	256,710,220	—	—	
Interest on total Pension liability	390,757,053	390,757,053	—	—	
Experience	(30,826,289)	(4,281,429)	—	(26,544,860)	7.2 years
Assumptions	1,352,459,162	325,908,378	1,828,900,798	—	7.2 years
Employer contributions	(512,563,741)	—	—	—	
Projected investment earnings	(3,106,220)	(3,106,220)	—	—	
(Gain)/Loss on investments	2,541,015	2,168,899	5,892,810	—	5.0 years
Administrative Expense	187,571	187,571	—	—	
Net Pension Liability, June 30, 2016	<u>\$11,654,585,746</u>	<u>\$968,344,472</u>	<u>\$1,834,793,608</u>	<u>\$ (26,544,860)</u>	

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

For the fiscal year ended September 30, 2016, the CRTPA recognized pension expense of \$12,456 and \$2,104 for the FRS plan and HIS plan, respectively. In addition, the CRTPA reported deferred outflows of resource and deferred inflows of resources related to pensions from the following:

Description	Deferred Outflows of Resources for the FRS Plan	Deferred Inflows of Resources for the FRS Plan	Deferred Outflows of Resources for the HIS Plan	Deferred Inflows of Resources for the HIS Plan
Difference between expected and actual experience	\$ 6,255	\$ (761)	\$ –	\$ (58)
Change of assumptions	4,942	–	3,973	–
Net difference between projected and actual earnings on FRS Plan investments	21,117	–	13	–
Changes in proportion and differences between Agency FRS Plan contributions and proportionate share of contributions	6,457	(2,690)	1,017	(421)
Agency FRS Plan contributions subsequent of the measurement date	1,974	–	258	–
Total	\$ 40,745	\$ (3,451)	\$ 5,261	\$ (479)

Deferred outflows of resources related to the FRS plan of \$1,974 and to the HIS plan of \$258 and resulting from CRTPA contributions to the plan paid subsequent to the measurement date and prior to the employer's fiscal year, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2017.

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Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the FRS's pension expense will be recognized as follows for The Agency:

Reporting Period Ending June 30	FRS	HIS
2017	\$ 4,962	\$ 780
2018	4,962	780
2019	13,194	777
2020	9,422	776
2021	2,069	743
Thereafter	711	668
Totals	\$ 35,320	\$ 4,524

CITY OF TALLAHASSEE GENERAL EMPLOYEES PENSION PLAN (PLAN) - 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.

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. Parts A, B and C are closed to new participants, while part D provides coverage to all new employees. All current members of the Plan are covered by Part B, C or D, depending upon their employment date. These parts provide a detailed description of the various defined benefit provisions and the types of employees covered. The Plan provides normal retirement, early retirement, in-line-of-duty or regular disability benefits, and pre-retirement death benefits. There are also post retirement cost-of-living adjustments (COLA) and health care supplements. The employment dates for Plans A through D are shown below.

<u>Plan</u>	<u>Beginning Date</u>	<u>Ending Date</u>
A	January 1, 1941	September 30, 1973
B	October 1, 1973	September 30, 1987
C	October 1, 1987	March 31, 2013
D	April 1, 2013	

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

For the defined benefit portion of the Plan, active employees are required to contribute 3.75% of their gross compensation to the Plan. The CRTPA is required to contribute at an actuarially determined rate. For fiscal year ended September 30, 2016, the Agency contributed 13.07% of payroll to the Plan for defined benefit contributions.

Normal retirement benefit

Eligibility

A member may retire on the first day coincident with or next following the earliest of:

Part B Participants

- 1) Age 60 and 7 years of Credited Service

Part C Participants:

- 1) Age 62 and 5 years of Credited Service; or
- 2) 30 years of Credited Service, regardless of age

Part D Participants:

- 1) Age 65 and 5 years of Credited Service; or
- 2) 33 years of Credited Service, regardless of age

Benefit

Part B Participants

- 1) Benefit accrual rate of:
 - a. 1.5% for each year of service through age 34, plus
 - b. 2.0% for each year of service from age 35 through age 49, plus
 - c. 2.5% for each year of service for age 50 and over
 - d. The maximum benefit accrual rate is 75%.
- 2) Average Final Compensation (AFC)
The higher of a. or b. below
 - a. Final 3 years of service
 - b. Any consecutive 3 year period, escalated from the end of that period to the point of retirement by 3%

The benefit payment is equal to the benefit accrual rate multiplied by the AFC.

Capital Region
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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Part C Participants:

- 1) Benefit accrual rate of:
 - a. 2.25% per year of credited service
 - b. The maximum benefit accrual rate is 81%

- 2) Average Final Compensation (AFC)
The highest of a., b. or c. below
 - a. Final 3 years of service
 - b. Any consecutive 3 year period from January 1987 through December 2005, and escalated by 3% from the end of that period to December 2005
 - c. Any consecutive 3 years during the period January 1987 to the point of retirement

The benefit payment is equal to the benefit accrual rate multiplied by the AFC.

Part D Participants:

- 1) Benefit accrual rate of:
 - a. 2.25% per year of credited service
 - b. The maximum benefit accrual rate is 81%

- 2) Average Final Compensation (AFC)
 - a. Highest five consecutive years of credited service

The benefit payment is equal to the benefit accrual rate multiplied by the AFC.

Early retirement benefit

Eligibility

A member may retire on the first day coincident with or next following the earliest of:

Part B Participants

- 1) Age 57 and 7 years of Credited Service

Part C Participants:

- 1) Age 55 and 5 years of Credited Service; or
- 2) 25 years of Credited Service, regardless of age

Part D Participants:

- 1) Age 58 and 5 years of Credited Service; or
- 2) 28 years of Credited Service, regardless of age

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Benefit Reduction

Part B Participants

- 1) The full retirement benefit is reduced by 2.4% per year for each year preceding the requirements for receiving a normal retirement benefit

Part C and D Participants

- 1) If the member is retiring under the age and service eligibility requirements, the full retirement benefit is reduced by 4.8% per year for each year preceding the age requirements for receiving a normal retirement benefit.
- 2) If the member is retiring under the service eligibility requirement, the full retirement benefit is reduced by 5.0% per year for each year preceding the age requirements for receiving a normal retirement benefit.

Disability benefit

Eligibility

Part B Participants

- 1) No Credited Service required for an accidental injury
- 2) One year of Credited Service required for an illness

Part C and D Participants

- 1) Five years of Credited Service required for a non-service connected disability
- 2) No Credited Service required for an in-line-of-service 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

Benefit

Part B, C and D Participants

The greater of 1) or 2)

- 1) The member's accrued benefit to date of disability
- 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

Capital Region
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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Pre-retirement death benefit

Eligibility

Part B, C and D Participants

- 1) No Service Credit required

Benefit

Part B Participants

- 1) Benefit shall be their actual pension accrual percentage projected to Normal Retirement Date times their base salary. The maximum amount of such benefit shall not exceed \$400,000.00 for any participant.
- 2) If a deceased participant had retirement eligibility at the time of his death, and his spouse is listed solely as his primary beneficiary, his spouse may elect the benefit defined above, or may elect the participant's accrued retirement benefit under the joint and contingent monthly life income—full benefit option.

Part C and D Participants

In the event of a pre-Retirement death, the participant's beneficiaries are eligible to receive:

- a) Benefit 1 and Benefit 2a and 2b (if eligible), or Benefit 1 and Benefit 2c (if eligible);
or
- b) Benefit 3; or
- c) Benefit 4.

Benefit 1

The higher of (i) 50 percent of participant's annual base salary at the time of his death; (ii) \$50,000.00 or (iii) the amount of the participant's accumulated contributions and earnings.

If the death of any part C participant is as a result of a job-related occurrence at any time after the commencement of his employment, or as a result of any occurrence on or after the fifth anniversary of the commencement of his employment, the participant is eligible for Benefit 2:

Benefit 2

- (a) A monthly annuity of 25 percent of said participant's monthly base salary shall be disbursed to his legal spouse.
- (b) A monthly annuity of the following percentages of said participant's monthly base salary shall be disbursed to the spouse on behalf of each of his legally dependent children:
 - a. If there are one to five legally dependent children, ten percent.
 - b. If there are six or more legally dependent children, 50 percent divided by the total number of legally dependent children.

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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

- (c) In the event there is no legal spouse, a monthly annuity of the following percentages of said participant's monthly base salary shall be disbursed to the legal guardian of each of his legally dependent children on their behalf:
- a. If there is one legally dependent child, 35 percent.
 - b. If there are two legally dependent children, 22.5 percent.
 - c. If there are three legally dependent children, 18.33 percent.
 - d. If there are four legally dependent children, 16.25 percent.
 - e. If there are five legally dependent children, 15 percent.
 - f. If there are six or more legally dependent children, 75 percent divided by the total number of legally dependent children.

Benefit 3

If a deceased participant had retirement eligibility at the time of his death, his spouse may elect the benefit defined above, or may elect the participant's accrued retirement benefit under the joint and contingent monthly life income—full benefit option.

Benefit 4

In the event death occurs while in the line of duty, the participant's spouse will have the option of receiving the pre-retirement death benefits as outlined above or a monthly lifetime benefit to begin the month immediately following death that is equal to 50 percent of the participant's base monthly salary at the time of death.

COLA benefit

Eligibility and Benefit

Each retiree will receive a 3% increase in benefits on each October 1st starting:

Plan B Participants

At the later of normal retirement date or age 60

Plan C Participants

If retiring under age and service eligibility, at the later of the retiree's retirement date or age 55

If retiring under service eligibility, at the later of the retiree's retirement date or age 50

Plan D Participants

At the later of normal retirement date or age 65

Disability Retirees

After the disability retirement date

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Health insurance supplement

Eligibility

Part B, C and D Participants

Any retired or vested member, beginning after the first full month of retirement

Disability Retirees

After the disability retirement date

Benefit

Part B, C and D Participants

Upon actual retirement date or earliest unreduced retirement date:

- 1) Monthly health care supplement of \$5.00 per month for every year of pension participation with the City, up to a maximum of \$150 per month.

Disability Retirees

- 1) Monthly health care supplement of \$5.00 per month for every year of pension participation with the City, up to a maximum of \$150 per month.

At September 30, 2016, the CRTPA had one employee participating in Part D.

2. DEFINED CONTRIBUTION PROVISION

The 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. The 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 Agency'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.

Capital Region
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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

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 Plan. The City's financial statements may be obtained by writing to Accounting Services Division, 300 South Adams Street, Tallahassee, Florida 32301. The annual financial statements and required supplemental information of the Plan may also be obtained at www.talgov.com/dma/dma-accounting-annualrpts.aspx.

3. PENSION PLAN INFORMATION

2016 Membership Statistical Information	FRS (System)	City of Tallahassee (Plan)
A. Retirees and beneficiaries of deceased retirees currently receiving benefits	1	–
B. Terminated employees entitled to benefits but not yet receiving benefits	–	–
C. Active employees	1	5

4. NET PENSION LIABILITY

The components of the net pension liability of the participating employers in the Plan as of September 30, 2016 were as follows (in thousands):

Total pension liability	\$ 1,009,166
Plan fiduciary net position	<u>983,771</u>
Employers' net pension liability (asset)	<u>\$ 25,395</u>

Plan fiduciary net position as a percentage of the total pension liability as of September 30, 2014 was 97.48 %.

Actuarial Assumptions and Methods

CRTPA's proportionate share of the General Employees' Pension Plan is based on the covered pensionable payroll, since that was the basis for determining employer contributions. CRTPA's portion of the net pension liability of the Plan as of September 30, 2016 (based on measurement period ending September 30, 2015) was \$95,000. CRTPA's proportionate share of the Plan's net pension liability was 0.24% as of September 30, 2016, slightly higher than the 0.23% as it was measured as of September 30, 2015.

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

The total pension liability was determined by an actuarial valuation as of October 1, 2014, using a measurement date of September 30, 2016. The net pension liability was also determined using a measurement date of September 30, 2016. The significant actuarial assumptions used to compute the actuarially determined contribution requirements include (a) an interest rate of 7.75% per annum compounded annually, (b) projected salary increases for inflation and merit of 3.5% per annum, compounded annually. Mortality rates were based on the RP-2000 Combined Mortality Table with 40%/60% blend of white/blue collar rates for males and females, with mortality improvements projected using Scale AA for 15 years from the valuation date (to October 1, 2029).

The actuarially determined contribution rates are calculated as of September 30, two years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the most recent contribution rate:

Valuation Date:	October 1, 2014
Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level percentage, closed
Remaining Amortization Period:	13 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 rate:	3.00%
Salary increase:	3.50%
Investment rate of return:	7.75%

Capital Region
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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Changes in the Net Pension Liability

The changes in the net pension liability of the participating employers in the Plan for FY2016 are presented below (in thousands):

	Increase (Decrease)		Net Pension Liability (Asset) (a) – (b)
	Total Pension Liability (a)	Plan Fiduciary Net Position(b)	
Balances at 9/30/2015	\$ 970,975	\$ 930,582	\$ 40,393
Changes for the year:			
Service Costs	14,964	–	14,964
Interest	74,426	–	74,426
Differences expected and actual experience	–	–	–
Current period benefit changes	–	–	–
Assumption changes	–	–	–
Employer contributions	–	14,591	(14,591)
Employee contributions	–	4,523	(4,523)
Other contributions	–	–	–
Net investment income	–	85,979	(85,979)
Benefits payments	(50,887)	(50,887)	–
Contribution refunds	(312)	(312)	–
Administrative expense	–	(705)	705
Other changes	–	–	–
Net changes	38,191	53,189	(14,998)
Balances at 9/30/16	\$ 1,009,166	\$ 983,771	\$ 25,395

5. INVESTMENTS

Plan assets are managed in accordance with the Pension Investment Policy. For the year ended September 30, 2016, the annual money-weighted rate of return on pension plan investments, net of investment expense, was 9.04%. The money-weighted rate of return takes into account cash flows into and from the various investments of the Plan.

Capital Region
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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

The long-term expected rate of return on pension plan investment is based upon an asset allocation study that was conducted for the Plan by its investment consultant toward the end of fiscal year 2013. The study was prepared by the Pension 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. The target allocation and the expected average rate of return are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	40%	6.4%
International Equity	10%	6.9%
Emerging Markets Equity	5%	9.2%
Fixed Income	20%	1.4%
Real Estate	15%	4.2%
Private Equity	5%	11.5%
Timber	<u>5%</u>	5.2%
Total	<u>100%</u>	

6. DISCOUNT RATES

A single discount rate 7.75% was used to measure the total pension liability for the Plan. This single discount rate was based on the expected rate of return on pension plan investments of 7.75%. The projection of cash flows used to determine this single discount rate assumed that plan member 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 member rate. Based on these assumptions, the pension 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 pension plan investments (7.75%) was applied to all periods of projected benefits payments to determine the total pension liability.

Capital Region
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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.75%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher. CRTPA's proportionate share of the Plan's net pension liability is shown below.

Sensitivity of the Net Pension Liability (Asset) to the Single Discount Rate Assumption

1% Decrease	Current Single Discount Rate Assumption	1% Increase
6.75%	7.75%	8.75%
\$392,000	\$95,000	\$(151,000)

For the year ended September 30, 2016, CRTPA recognized pension expense of \$33,000 for its proportionate share of the Plan. At September 30, 2016 (based on measurement period ending September 30, 2015), CRTPA reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows on Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences between expected and actual experience	\$ –	\$ (35,000)	\$ (35,000)
Changes in assumptions	–	–	–
Change in Net Pension Liability due to change in cost sharing allocation percentage	–	(1,000)	(1,000)
Net difference between projected and actual earnings on pension plan investments	118,000	(31,000)	87,000
Total	\$ 118,000	\$ (67,000)	\$ 51,000

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

B. PENSION PLAN OBLIGATIONS (CONTINUED)

Net Amounts Reported as Deferred Outflows and Inflows of Resources Related to Pensions To be Recognized in Future Pension Expenses

Deferred outflows of resources in the amount of \$38,000 related to employer contributions 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as follows:

<u>Year Ending</u> <u>September 30</u>	
2017	\$10,000
2018	10,000
2019	9,000
2020	22,000
2021	-
Thereafter	-
Total	<u><u>\$51,000</u></u>

C. OTHER POST- EMPLOYMENT BENEFITS (OPEB)

As previously indicated, employees of the CRTPA have the option of participating in either the City of Tallahassee or the Leon County benefits program. Employees electing to participate in the Leon County program are eligible to receive other post-employment benefits based upon the Leon County Plan. Employees electing to participate in the City of Tallahassee program are eligible to participate in the City of Tallahassee's Plan.

The CRTPA, through Leon County or the City of Tallahassee, as applicable, provides health insurance and prescription drug coverage to certain 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, those employees electing the City of Tallahassee's benefits program also receive a partial subsidy to offset the cost of such health insurance. As of September 30, 2016, there were no retired employees of the CRTPA receiving benefits under the Leon County or the City of Tallahassee OPEB Plan.

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Notes to Financial Statements (continued)

NOTE IV - OTHER INFORMATION (CONTINUED)

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

The contribution required to support the OPEB Plan is calculated based on the annual required contribution (ARC), an amount determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year, calculated using the entry-age actuarial cost method, and to amortize the unfunded actuarial liability over a period not to exceed thirty years.

The following table shows the components of the CRTPA's share of the annual OPEB cost for the year, the amount actually contributed, and the change in the Agency's net OPEB obligation:

Annual required contribution	\$ 32,108
Interest on net OPEB obligation	920
Adjustment to annual required contribution	(836)
Annual OPEB cost	<u>32,192</u>
Contribution made	<u>(28,197)</u>
Increase in net OPEB obligation	3,995
Net OPEB obligation - October 1	<u>34,576</u>
Net OPEB obligation - September 30	<u><u>\$ 38,571</u></u>

The CRTPA's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation as of September 30 follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2014	\$ 10,328	42.2%	\$ 14,206
2015	\$ 10,328	33.7%	\$ 34,576
2016	\$ 32,192	-%	\$ 38,571

The City of Tallahassee Other Post Employment Benefit Plan is described in more detail in the City's Comprehensive Annual Financial Report. That report may be obtained by writing to Accounting Services Division, 300 South Adams Street, Box A-29, Tallahassee, Florida 32301 or by calling 850-891-8048.

D. NON-CURRENT LIABILITIES

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	\$ 60,886	\$ 40,343	\$ (51,435)	\$ 49,794	\$ 40,343
OPEB liability	<u>34,576</u>	<u>3,995</u>	<u>—</u>	<u>38,571</u>	<u>—</u>
Total governmental debt	<u><u>\$ 97,760</u></u>	<u><u>\$ 44,338</u></u>	<u><u>\$ (51,435)</u></u>	<u><u>\$ 88,365</u></u>	<u><u>\$ 40,343</u></u>

Capital Region
Transportation Planning Agency

Notes to Financial Statements (continued)

E. EVALUATION OF SUBSEQUENT EVENTS

The CRTPA has evaluated subsequent events through July 18, 2017, the date the financial statements were available to be issued.

**REQUIRED
SUPPLEMENTARY INFORMATION**

THIS SUBSECTION CONTAINS THE FOLLOWING:

- Budgetary Comparison Schedule
- Schedule of Changes in the Employer's Net Pension Liability and Related Ratios
 - Schedule of Net Pension Liability by Employer – General Employees
 - Schedule of Contributions
- Proportionate Share of Net Pension Liability – Florida Retirement System
- Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program
 - Schedule of Contributions – Florida Retirement System
 - Schedule of Contributions – Health Insurance Subsidy Program

Capital Region
Transportation Planning Agency

Budgetary Comparison Schedule
General Fund

Year ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	Positive (Negative)
Budgetary fund balance - October 1	\$ -	\$ -	\$ -	\$ -
Resources				
Intergovernmental revenues	862,584	862,584	818,065	(44,519)
Interest earned			(3,358)	(3,358)
Amounts available for appropriations	<u>862,584</u>	<u>862,584</u>	<u>814,707</u>	<u>(47,877)</u>
Charges to appropriations				
Transportation	819,528	819,528	812,474	7,054
Transfer to other funds	-	-	-	-
Total expenditures	<u>819,528</u>	<u>819,528</u>	<u>812,474</u>	<u>7,054</u>
Budgetary fund balance - September 30	<u>\$ 43,056</u>	<u>\$ 43,056</u>	<u>\$ 2,233</u>	<u>\$ (40,823)</u>

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

See independent auditors' report.

Capital Region
Transportation Planning Agency

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios
City of Tallahassee General Employees Pension Plan
(Base on Measurement Period Ending September 30, 2016)

Year ended September 30
(in thousands)

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability			
Service cost	\$ 14,964	\$ 14,592	\$ 16,333
Interest	74,426	71,570	70,460
Difference between actual & expected experience	-	(24,196)	-
Benefit payments	(50,887)	(47,928)	(44,510)
Refunds	(312)	(241)	(385)
Net change in Total pension liability	<u>38,191</u>	<u>13,797</u>	<u>41,898</u>
Total pension liability - beginning	<u>970,975</u>	<u>957,178</u>	<u>915,280</u>
Total pension liability - ending (a)	<u><u>1,009,166</u></u>	<u><u>970,975</u></u>	<u><u>957,178</u></u>
Plan Fiduciary Net Position			
Contributions - Employer	14,591	16,537	16,110
Contributions - Other	-	23	92
Contributions - Member	4,523	4,719	4,607
Net Investment Income	85,979	9,640	89,958
Benefits Payments	(50,887)	(47,928)	(44,510)
Refunds	(312)	(241)	(385)
Administrative Expense	(705)	(637)	(668)
Net change in Plan Fiduciary Net Position	<u>53,189</u>	<u>(17,887)</u>	<u>65,204</u>
Plan Fiduciary Net Position - beginning	<u>930,582</u>	<u>948,469</u>	<u>883,265</u>
Plan Fiduciary Net Position - ending (b)	<u><u>983,771</u></u>	<u><u>930,582</u></u>	<u><u>948,469</u></u>
Net pension liability - Ending (a) - (b)	<u><u>\$ 25,395</u></u>	<u><u>\$ 40,393</u></u>	<u><u>\$ 8,709</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.48%	95.84%	99.09%
Covered Employee Payroll	\$ 3,501	\$ 3,311	\$ 2,477
Net Pension Liability as a percentage of Covered Employee Payroll	13.79%	8.20%	28.44%

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

See independent auditors' report.

Capital Region
Transportation Planning Agency

Schedule of Net Pension Liability By Employer - General Employees
City of Tallahassee General Employees Pension Plan
(Base on Measurement Period Ending September 30, 2016)

Year ended September 30, 2016
(in thousands)

	<u>Blueprint</u>	<u>CRTPA</u>	<u>CDA</u>	<u>City of Tallahassee</u>	<u>General Employees</u>
Measurement year ending September 30, 2016					
Total Pension Liability - Beginning	\$ 4,192	\$ 2,292	\$ 29,531	\$ 934,960	\$ 970,975
Total Pension Liability - Ending (a)	<u>5,162</u>	<u>2,658</u>	<u>31,648</u>	<u>969,698</u>	<u>1,009,166</u>
Plan Fiduciary Net Position - Beginning	4,018	2,197	28,302	896,065	930,582
Plan Fiduciary Net Position - Ending (b)	<u>5,032</u>	<u>2,591</u>	<u>30,851</u>	<u>945,297</u>	<u>983,771</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 130</u>	<u>\$ 67</u>	<u>\$ 797</u>	<u>\$ 24,401</u>	<u>\$ 25,395</u>
Plan Fiduciary Net Position as a percentage of					
Total Pension Liability	97.48%	97.48%	97.48%	97.48%	97.48%
Employer's proportion of the Net Pension Liability	0.53%	0.27%	3.26%	99.87%	103.93%
Covered Employee Payroll	571	294	3,501	107,272	111,638
Net Pension Liability as a percentage of					
Covered Employee Payroll	22.77%	22.79%	22.76%	22.75%	22.75%

Note: The Total Pension Liability, the Plan Fiduciary Net Position, the Net Pension Liability and the Pension Expense are allocated by department based on the covered pensionable payroll for each department, since that was the basis for determining employer contributions.

See independent auditors' report.

Capital Region
Transportation Planning Agency

Schedule of Contributions
City of Tallahassee General Employees Pension Plan

Year ended September 30, 2016

Fiscal year ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 37,000	\$ 37,000	\$ -	\$ 242,000	15.29%
2015	39,000	39,000	-	257,000	15.18%
2016	38,000	38,000	-	294,000	12.93%

Notes to Schedule of Contributions

Valuation Date: October 1, 2012
Measurement Date: September 30, 2015

Notes: Actuarially determined contribution rates are calculated as of October 1, which is a two year(s) prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay (with 2.4% payroll growth assumption), Closed
Remaining Amortization Period	17 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
Salary Increases	3.5% including inflation
Investment Rate of Return	7.75%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 Combined Mortality Table with 40%/60% blend of white/blue collar rates for males and females with mortality improvement projected using Scale AA for 15 year from the valuation date (to October 1, 2027)

Notes: Covered Employee Payroll includes all (total) payroll during the fiscal year (not just pensionable payroll). Therefore, the Actual Contributions as a % of payroll is different from the required contribution as a percentage of covered payroll that is reported in the actuarial valuations for funding purposes.

See independent auditors' report.

Capital Region
Transportation Planning Agency

Proportionate Share of Net Pension Liability
Florida Retirement System

Last Ten Fiscal Years*

	2016	2015
CRTPA's proportion of the net pension liability	0.000323535%	0.000365860%
CRTPA's proportionate share of the net pension liability	\$ 81,693	\$ 47,256
CRTPA's covered - employee payroll	\$ 104,000	\$ 177,000
CRTPA's proportionate share of the net pension liability as a percentage of its covered employee payroll	79%	27%
Plan fiduciary net position as a percentage of the total pension liability	84.88%	92.00%

** The amounts for each fiscal year were determined as of 6/30 except for the covered payroll was determined as of 9/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.*

See independent auditors' report.

Capital Region
Transportation Planning Agency

Proportionate Share of Net Pension Liability
Health Insurance Subsidy Program

Last Ten Fiscal Years*

	<u>2016</u>	<u>2015</u>
CRTPA's proportion of the net pension liability	0.000217247%	0.000263159%
CRTPA's proportionate share of the net pension liability	\$ 25,319	\$ 26,838
CRTPA's covered - employee payroll	\$ 104,000	\$ 177,000
CRTPA's proportionate share of the net pension liability as a percentage of its covered employee payroll	24%	15%
Plan fiduciary net position as a percentage of the total pension liability	0.97%	0.50%

** The amounts for each fiscal year were determined as of 6/30 except for the covered payroll was determined as of 9/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.*

See independent auditors' report.

Capital Region
Transportation Planning Agency

Schedule of Contributions
Florida Retirement System

Last Ten Fiscal Years*

	2016	2015
Contractually required contribution	\$ 7,890	\$ 8,920
Contributions in relation to the contractually required contribution	(7,890)	(8,920)
Contribution deficiency (excess)	-	-
CRTPA's covered payroll	\$ 104,000	\$ 177,000
Contributions as a percentage of covered-employee payroll	7.59%	5.04%

** The amounts for each fiscal year were determined as of 6/30 except for the covered payroll was determined as of 9/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.*

See independent auditors' report.

Capital Region
Transportation Planning Agency

Schedule of Contributions
Health Insurance Subsidy Program

Last Ten Fiscal Years*

	2016	2015
Contractually required contribution	\$ 1,114	\$ 1,006
Contributions in relation to the contractually required contribution	(1,114)	(1,006)
Contribution deficiency (excess)	\$ -	\$ -
CRTPA's covered payroll	\$ 104,000	\$ 177,000
Contributions as a percentage of covered-employee payroll	1.07%	0.57%

** The amounts for each fiscal year were determined as of 6/30 except for the covered payroll was determined as of 9/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.*

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 Program
and on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Expenditures of Federal Awards

Schedule of Findings and Questioned Costs

Schedule of Prior Audit Findings

Management Letter

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*

Members of the Board
Capital Region Transportation Planning Agency
Tallahassee, Florida

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 of the Capital Region Transportation Planning Agency (the Agency), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated July 18, 2017.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Findings 2016-001 and 2016-002 that we consider to be material weaknesses.

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 determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2016-001 and 2016-002.

Capital Regional Transportation Planning Agency's Response to Finding

The Agency's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We noted certain other matters pursuant to the *Rules of the Auditor General*, Chapter 10.550 that we have reported to the management of the Agency in a separate letter dated July 18, 2017.

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 Agency'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.

 Law, Redd, Crona & Munroe, P.A.

Thomas Howell Ferguson, P.A.
Tallahassee, Florida
July 18, 2017

Law, Redd, Crona & Munroe, P.A.

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required the Uniform Guidance

Members of the Board
Capital Region Transportation Planning Agency
Tallahassee, Florida

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 *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, 2016. 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 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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 to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as Findings 2016-001 and 2016-002 that we consider to be material weaknesses.

The Agency's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Agency's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Thomas Howell Ferguson P.A. Law, Redd, Crona + Munroe, P.A.

Thomas Howell Ferguson, P.A.
Tallahassee, Florida
July 18, 2017

Law, Redd, Crona & Munroe, P.A.

**Capital Region Transportation Planning Agency
Schedule of Expenditure of Federal Awards
For the Year Ended September 30, 2016**

Federal / State Agency Pass-through Entity <u>Federal Program / State Project</u>	<u>CFDA or CSFA Number</u>	<u>Grant Contract Number</u>	<u>Expenditures</u>
FEDERAL AWARDS			
<u>Federal Department of Transportation</u>			
Pass through Florida Department of Transportation			
Highway Planning and Construction	20.205	42383911401/ARJ23	388,195
Highway Planning and Construction	20.205	43932311401/G0D29	146,114
		42254431201/	
Highway Planning and Construction	20.205	42254421401/AR112	178,403
Highway Planning and Construction	20.205	430146-1-28-01/AQ057	29,592
Total Highway Planning and Construction			<u>742,304</u>
 Metropolitan Transportation Planning	 20.505	 ARL33	 149,917
 Total Expenditures of Federal Awards			 <u><u>\$ 892,221</u></u>

NOTES:

- (1) The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal programs of the Agency for the year ended September 30, 2016. All expenditures 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 the 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 Agency has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

See independent auditors' report.

**Capital Region Transportation Planning Agency
 Schedule of Findings and Questioned Costs
 For the Year ended September 30, 2016**

Section I -- Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified not considered to be material weaknesses?	No
Type of auditors' report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major program:	<u>CFDA Number</u>	<u>Name of Federal Program</u>
	20.205	Federal Department of Transportation Pass-through Florida Department of Transportation Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II -- Financial Statement Findings

See Finding 2016-002.

Section III -- Federal Award Findings and Questioned Costs

See Finding 2016-001.

See independent auditors' report.

**Capital Region Transportation Planning Agency
Schedule of Findings and Questioned Costs-Federal Awards
For the Year Ended September 30, 2016**

Section II – Financial Statement Findings

MATERIAL WEAKNESS

2016-002 - Untimely Remittance of Reimbursement Requests

Criteria: Capital Region Transportation Planning Agency has a number of cost reimbursement grants funded through the Florida Department of Transportation. A review of the grant agreements noted that reimbursement requests are required either monthly or no less frequently than on a quarterly basis.

Condition: During audit procedures, we reviewed and tested a number of reimbursement requests. We noted that the requests are not being submitted in a timely manner, and in most instances, they were noted as submitted between four to eight and a half months following the end of the respective quarters for which they are seeking reimbursement.

Cause: Reimbursement requests are not being submitted in a manner consistent with the Agency's disbursement of funds for expenditures already incurred. Audit findings related to the timeliness of reimbursement requests have been reported as finding 2015-002 in the preceding fiscal year.

Effect: Because the requests are not being submitted on a timely basis, the Agency is also not being reimbursed timely for their disbursement of funds for payments of services already provided. Failure to submit timely requests could result in the loss of any remaining unbilled funding from the Florida Department of Transportation or termination of their agreement for failure to comply with the conditions of the agreement.

Recommendation: The Agency should consider implementing a spreadsheet or other tracking mechanism to ensure that the reimbursement requests are submitted in the time period required by the agreements.

Views of responsible officials and planned corrective actions: We concur with the recommendation. The Agency will implement a spreadsheet tracking mechanism to ensure reimbursement requests are submitted in the time period required by the agreements. Additionally, as indicated above, Accounting Services staff is being utilized in the preparation of billing requests.

Capital Region Transportation Planning Agency
Schedule of Findings and Questioned Costs-Federal Awards (continued)
For the Year Ended September 30, 2016

Section III – Federal Awards Findings and Questioned Costs

We noted the following matters involving noncompliance that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.554(1)(1)(4), *Rules of the Auditor General*..

MATERIAL WEAKNESS

2016-001 – Schedule of Expenditures of Federal Awards

Criteria: Capital Region Transportation Planning Agency administers programs funded by federal awards and state financial assistance. For the year ended September 30, 2016, the Agency expended over \$1 million of federal awards and state financial assistance for these programs. As a condition of receiving federal and state grant funding, the Agency must comply with federal and state laws and regulations, provisions of the grant agreements, and accounting and reporting requirements associated with the grants.

Condition: During our current year audit, several material errors were noted in accounting for federal and state grant expenditures which required correcting adjustments to programs and amounts reported in the Agency's Schedule of Expenditures of Federal Awards (the Schedule). These adjustments were required due to: (1) accruals made based on estimates that were not corrected upon submission of reimbursement requests; (2) amounts reported for the Regional Mobility Plan and the Capital City to the Sea grants included funding amounts from other sources as available funding for both grants which had already been fully utilized; (3) the General Planning Consultant Agreements for the Ochlocknee Trail and Jefferson County projects were inappropriately recorded in the Schedule, as they were reimbursed under the Highway Planning and Construction grants; and (4) an invoice for the Federal Transit Metropolitan Planning grant, which was for services rendered for the period through June 30, 2016 and paid to the vendor by the Agency during August 2016, had not been accrued.

Cause: The errors can be attributed primarily to the untimely submission of the reimbursement requests and the communication between the Agency's Accounting Services Division and the program managers at the Agency. Audit findings related to the Schedule have been reported as finding 2015-001 in the preceding fiscal year and finding 2014-001 in the second preceding fiscal year.

Effect: As a result of these errors, adjustments were required to increase revenue and accounts receivable in the amount of \$42,876, and an adjustment to decrease revenue and accounts receivable in the amount of \$12,997, for a net adjustment in the amount of \$29,879.

Recommendations: The Agency's Accounting Services Division must work more closely with program managers at the Agency to ensure that amounts are properly reported and accrued in preparation of the Schedule. Procedures should be implemented wherein the Agency's Accounting Services Division to be provided copies of reimbursement requests as they are submitted.

Capital Region Transportation Planning Agency
Schedule of Findings and Questioned Costs-Federal Awards (continued)
For the Year Ended September 30, 2016

Views of responsible officials and planned corrective actions: We concur with the recommendation. Processes and procedures have been reviewed and amended to utilize Accounting Services staff in the preparation of billing requests and for them to work more closely with program managers in the preparation of the Schedule of Expenditures of Federal Awards.

**Capital Region Transportation Planning Agency
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2016**

Financial Statement Findings:

2015-002 – Untimely Remittance of Invoices

Significant Deficiency: Invoices submitted to the Florida Department of Transportation were not being submitted in a timely manner, and in most instances, they were noted as submitted between three to eight months following the end of the respective quarters for which they are seeking reimbursement.

Status: See current year finding 2016-002.

Federal Awards:

2015-001 – Schedule of Expenditures of Federal Awards

Material Weakness: Several material errors were noted in accounting for federal and state grant expenditures, which required correcting adjustments in the amount of \$143,160 to correct the amount of federal and state expenditures reported in the Agency's Schedule of Expenditures of Federal Awards. Additionally, a prior period adjustment in the amount of \$41,403 was also required to correctly state the Agency's revenue for the period ending September 30, 2014.

Status: See current year finding 2016-001.

Management Letter

Board of Directors
Capital Region Transportation Planning Agency

Report on the Financial Statements

We have audited the financial statements of the Capital Region Transportation Planning Agency (the Agency), as of and for the fiscal year ended September 30, 2016 and have issued our report thereon dated July 18, 2017.

Auditor's 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; OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.550, *Rules of the Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and 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 State Project and on Internal Control over Compliance and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedules, which are dated July 18, 2017, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, *Rules of the Auditor General*, which governs the conduct of the local governmental entity audits performed in the state of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports:

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.

Prior Year Finding #15-02 – Financial Reporting and Year-End Closing Process is repeated at 2016-003.

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 Agency was established by an inter-local agreement. There are no component units related to the entity.

Financial Condition

Section 10.554(1)(i)5.a., *Rules of the Auditor General*, requires that we report the results of our determination as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the Agency did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

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

Annual Financial Report

Section 10.554(1)(i)5.b., *Rules of the Auditor General*, requires that we report the results of our determination as to whether the annual financial report for the Agency for the fiscal year ended September 30, 2016, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2016. Management has drafted the annual financial report, which is in agreement with the annual financial audit report for the year ended September 30, 2016. The final report will be submitted to the Florida Department of Financial Services upon approval of the annual financial audit report by the Agency's Board of Directors.

Special District Component Units

Section 10.554(1)(i)5.d., *Rules of the Auditor General*, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), *Florida Statutes*. In connection with our audit, we determined that CRTPA is not a component unit of a county, municipality or special district. See Note I.A.

Other Matters

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we noted the following recommendations:

2016-003 Financial Reporting and Year-End Closing Process

Our audit of the Agency resulted in several journal entries material to the operations of the Agency that were not identified by the accounting function. Professional auditing standards confine the functionality of the auditor to the audit of, rather than the preparation or determination of, year-end balances; therefore, the audit process itself should not be relied upon to identify required adjustments to year-end balances.

To facilitate a more accurate and timely year-end closing process, we recommend that processes be developed to facilitate timely communication, reporting, and reconciliation of year-end balances between governments. Additionally, year-end trial balances should be reviewed at a manager level for agreement to supporting documentation and to identify potential adjustments needed. The use of disclosure checklists should also be considered to help identify and prepare adjustments necessary for the year-end close and financial reporting process.

Finally, we understand that staffing shortages are a likely symptom of the delays associated with the year-end closing processes. We noted improvements from the prior year, but continue to recommend that staffing levels assigned to the accounting of the Agency be reevaluated to ensure that the appropriate time and level of experience is dedicated to the accounting function. Such dedication of resources is necessary to monitor functionality of controls, evaluate risk and ensure timely and accurate reporting.

Management Response:

We concur with the recommendation. Agency and Accounting Services staff will work together to continue to improve the year-end closing process. It is anticipated that the additional involvement of Accounting Services staff in the billing process will contribute to this as well as additional emphasis on the review process.

2016-004 Salary Allocation for Grant Funds

During our testing of the salary allocation for various grants of the Agency, we noted some inconsistencies between amounts recorded on the employee's timesheets and the amounts subsequently recorded in the Agency's general ledger. The differences noted were primarily due to the process utilized to input time for various task codes in Kronos. We also noted that there is no reconciliation being completed to ensure that task code amounts are consistent between timesheets and amounts recorded in the general ledger. Differences may impact allocation of costs and subsequent reimbursements by the various grants. As a result, we noted immaterial amounts, which were both overbilled and underbilled to the grants.

We recommend that a further analysis be completed in Kronos to account for the Agency's unique recording of their time expended on the various grants.

Management Response:

We concur with the recommendation. Agency and Accounting Services Division staff will carry out further analysis of the process used for the tracking of the Agency's time expended on their grants.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address 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 have 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 the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Board of Directors and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Thomas Howell Ferguson P.A. Law, Redd, Crona & Munroe, P.A.

Thomas Howell Ferguson PA
Tallahassee, Florida
July 18, 2017

Law, Redd, Crona & Munroe, P.A.
Tallahassee, Florida



NOVEMBER 21, 2017

AGENDA ITEM 3C

REGIONAL MOBILITY PLAN ENVIRONMENTAL LANGUAGE UPDATE

TYPE OF ITEM: Consent

STATEMENT OF ISSUE

CRTPA staff is seeking Board approval of an update to the environmental language in the Connections 2040 Regional Mobility Plan as requested in the Transportation Management Area (TMA) Certification Report.

RECOMMENDED ACTION

Option 1: Approve the updated environmental language (**Attachment 2**) for inclusion in the Connections 2040 Regional Mobility Plan (RMP).

HISTORY AND ANALYSIS

During the Transportation Management Area (TMA) Certification, held in February 2017, the Federal Highway Administration (FHWA) noted that the language for environmental mitigation in Connections 2040 Regional Mobility Plan (RMP) should be expanded to incorporate a variety of options to accommodate a variety of mitigation strategies. The “Corrective Action” language is shown as **Attachment 1**.

This was also noted as a “Corrective Action” in the TMA Certification Report on page 23. To address this action, CRTPA staff produced the “Environmental Considerations” language shown as **Attachment 2**. Additionally, CRTPA staff worked with FHWA staff to review and finalize this language

OPTIONS

Option 1: Approve the updated environmental language (**Attachment 2**) for inclusion in the Connections 2040 Regional Mobility Plan (RMP).
(RECOMMENDED)

Option 2: Provide other direction.

ATTACHMENTS

Attachment 1: TMA Certification “Corrective Action”

Attachment 2: RMP updated environmental language

- 4. Linking Planning and Environment:** In accordance with CFR 450.322(f)(7), the metropolitan transportation plan shall, at minimum, include a discussion of types of potential environmental mitigation activities and potential areas to carry out these activities, including activities that may have the greatest potential to restore and maintain the environmental functions affected by the metropolitan transportation plan. This discussion must expand beyond a general policy of avoidance, and consider other strategies and activities that may be used, in the case that environmentally or socially sensitive areas cannot be avoided. **The CRTPA needs to include a discussion of potential environmental mitigation activities in the 2040 RMP by December 31, 2017.**

Environmental Considerations

Transportation projects can significantly impact many aspects of the environment, including wildlife and their habitats, wetlands, and groundwater resources. In situations in which impacts cannot be completely avoided, mitigation or conservation efforts are required. Environmental mitigation is the process of addressing damage to the environment caused by transportation projects or programs. The process of mitigation is best accomplished through enhancement, restoration, creation, and/or preservation projects that serve to offset unavoidable environmental impacts.

The Capital Region Transportation Planning Agency (CRTPA) is committed to minimizing the negative impacts of transportation projects on the natural and built environment to preserve and enhance the regions quality of life. In Florida, environmental mitigation for transportation projects is completed through a partnership between the MPOs, FDOT, and State and Federal environmental resource and regulatory agencies, such as the Water Management Districts (WMDs) and the Florida Department of Environmental Protection (FDEP). These activities are directed through Section 373 Florida Statutes (F.S.), which establishes the requirements for mitigation requirements of habitat impacts. Under this statute the Florida Department of Transportation (FDOT) must identify projects requiring mitigation, determine a cost associated with the mitigation and place funds into an escrow account within the Florida Transportation Trust Fund. State transportation trust funds are programmed in the FDOT work program for use by the WMDs to provide mitigation for the impacts identified in the annual inventory of environmental impacts produced by FDOT.

Section 373.4137, F.S., establishes the FDOT mitigation program that is administered by the state's WMDs, which are responsible for developing an annual mitigation plan with input from Federal and State regulatory and resource agencies, including representatives from public and private mitigation banks. Each mitigation plan must focus on land acquisition and restoration or enhancement activities that offer the best mitigation opportunity for that specific region. The mitigation plans are required to be updated annually to reflect the most current FDOT work program and project list of a transportation authority. The FDOT Mitigation Program is a great benefit to the CRTPA because it offers an additional method to mitigate for impacts produced by transportation projects and it promotes coordination between federal and state regulatory agencies, the CRTPA, and local agencies.

When addressing mitigation, the general rule is to avoid all impacts, minimize impacts, and mitigate impacts when impacts are unavoidable. This rule can be applied at the planning level, when the CRTPA is identifying areas of potential environmental concern due to the development of a transportation project. A typical approach to mitigation that the CRTPA can follow is to:

- Avoid impacts altogether;
- Minimize a proposed activity/project size or its involvement;

Attachment 2

- Rectify the impact by repairing, rehabilitating, or restoring the affected environment;
- Reduce or eliminate the impact over time by preservation and maintenance operations during the life of the action;
- Compensate for environmental impacts by providing appropriate or alternate environmental resources of equivalent or greater value, on or off-site.

Florida Statutes require that impacts to habitat be mitigated through a variety of mitigation options, which include mitigation banks and mitigation through the Water Management District(s) and the FDEP. Potential environmental mitigation opportunities that could be considered by the CRTPA are listed in Table E-1.

Planning for specific environmental mitigation strategies over the life of the Connections 2040 Regional Mobility Plan (RMP) can be challenging. Potential mitigation challenges include lack of funding for mitigation projects and programs, lack of available wetland mitigation bank credits, improperly assessing cumulative impacts of projects, and permitting issues with the county, local, state and federal regulatory agencies. These challenges can be lessened when the CRTPA engages its stakeholders, including regulatory agencies, the public and other interested parties, through the public involvement process which provides the CRTPA with an efficient method to gain input and address concerns about potential mitigation strategies and individual projects.

Table E-1: Potential Environmental Mitigation Opportunities

Resource/Impacts	Potential Mitigation Strategy
Wetlands and Water	<ul style="list-style-type: none"> • Restore degraded wetlands • Create new wetland habitats • Enhance or preserve existing wetlands • Improve storm water management • Purchase credits from a mitigation bank
Forested and Other Natural Areas	<ul style="list-style-type: none"> • Use selective cutting and clearing • Replace or restore forested areas • Preserve existing vegetation
Habitats	<ul style="list-style-type: none"> • Construct underpasses, such as culverts • Other design measures to minimize potential fragmenting of animal habitats
Streams	<ul style="list-style-type: none"> • Stream restoration • Vegetative buffer zones • Strict erosion and sedimentation control measures
Threatened or Endangered Species	<ul style="list-style-type: none"> • Preservation • Enhancement or restoration of degraded habitat • Creation of new habitats • Establish buff areas around existing habitat

Attachment 2

In addition to the process outlined in the Florida Statutes and implemented by the CRTPA and its partner agencies, the Efficient Transportation Decision Making (ETDM) process is used for seeking input on individual qualifying RMP projects allowing for more specific commentary and documentation. This provides assurance that mitigation opportunities are identified, considered and available as the plan is developed and projects are advanced. Through these approaches, the State of Florida and its MPO partners ensure that mitigation will occur to offset the adverse effects of proposed transportation projects.



NOVEMBER 21, 2017

AGENDA ITEM 3 D

**SOUTHWEST AREA TRANSPORTATION PLAN
BLUEPRINT INTERGOVERNMENTAL AGENCY MEMORANDUM OF UNDERSTANDING**

TYPE OF ITEM: Consent

STATEMENT OF ISSUE

This item seeks approval of a Memorandum of Understanding (MOU) between the Blueprint Intergovernmental Agency (IA) and the CRTPA related to development of the Southwest Area Transportation Plan (SWATP).

RECOMMENDED ACTION

Option 1: Approve a Memorandum of Understanding between the Blueprint Intergovernmental Agency and the CRTPA related to development of the Southwest Area Transportation Plan

HISTORY AND ANALYSIS

The Southwest Area Transportation Plan (SATP) will be investigating opportunities for multimodal improvements in the Orange Avenue (Capital Circle, Southwest to Monroe Street), Springhill Road (Capital Circle, Southwest to Orange Avenue) and Lake Bradford Road (Capital Circle, Southwest to Stadium Drive) corridors.

Ultimately, the results of the project will produce individual master plans for each of the corridors that will provide guidance for future Project Development and Environment (P&DE) studies and/or the implementation of improvements should a PD&E not be required.

The project is being jointly managed by the CRTPA and the Blueprint IA. A Memorandum of Understanding, provided as **Attachment 1**, has been developed outlining the responsibilities of each agency during the project's development.

OPTIONS

- Option 1: Approve the Memorandum of Understanding between the Blueprint Intergovernmental Agency and the CRTPA related to development of the Southwest Area Transportation Plan
(RECOMMENDED)

- Option 2: Provide other direction.

ATTACHMENTS

Attachment 1: Memorandum of Understanding

**COST SHARING AGREEMENT BETWEEN
BLUEPRINT INTERGOVERNMENTAL AGENCY AND CRTPA FOR
COMPLETION OF THE SOUTHWEST AREA TRANSPORTATION PLAN
(CONTRACT No. _____)**

THIS AGREEMENT is made and entered into this ____ day of November 2017, by and between THE LEON COUNTY-CITY OF TALLAHASSEE BLUEPRINT INTERGOVERNMENTAL AGENCY, (hereinafter called BLUEPRINT), and CAPITAL AREA REGIONAL TRANSPORTATION PLANNING AGENCY, (hereinafter called CRTPA).

RECITALS

WHEREAS, In February 2016 a new project called “Orange Avenue Corridor Study” was proposed to be added to the Capital Improvements Budget for BLUEPRINT with an allocation of \$350,000 over two years; this budget proposed to allocate \$175,000 in FY 2017 and \$175,000 in FY 2018; and

WHEREAS, The Orange Avenue Corridor Study was a precursor to the FDOT Orange Avenue Project Development and Environment (PD&E) Study, which is identified in the FDOT Fiscal Year 2017 Work Plan for state funding in 2019; and

WHEREAS, In June 2016, the CRTPA modified the Unified Planning Work Program to allocate \$350,000 to the Orange Avenue Corridor Study; and

WHEREAS, the Orange Avenue Corridor Study was subsequently renamed the Southwest Area Transportation Plan (Project), which has been approved to be undertaken in partnership with the CRTPA and will be a precursor to the FDOT Orange Avenue Project Development and Environment (PD&E) Study, which is in FDOT Fiscal Year Work Plan for state funding in 2019.

NOW THEREFORE, in consideration of the mutual covenants, obligations, and promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which being hereby acknowledged, BLUEPRINT and CRTPA agree as follows:

- 1) Incorporated By Reference.**

The parties agree that the above recitals are a material part of this agreement and are incorporated herein by reference.

2) **Services Provided**

- a. **C RTPA has previously entered into an agreement with Kimley-Horn as a consultant regarding providing certain service to CRTPA. CRTPA has determined that the Southwest Area Transportation Plan (Project) is appropriate for inclusion in the consultant services contract with Kimley-Horn.**
- b. **CRTPA shall cause to be performed and completed the Services toward completion of the Project as further described in its agreement with Kimley-Horn and Associates, attached hereto as Exhibit A, and incorporated herein as fully set forth below, with all practicable dispatch, in a sound, economical, and efficient manner and in accordance with the provisions herein and all applicable state and federal laws.**
- c. **CRTPA shall require Kimley-Horn and Associates to provide all criteria and information as to the requirements, objectives and expectations for the Project, including performance requirements, budgetary limitations, and copies of all design and construction standards which will be required to be used or included in the drawings and specifications, to the Agency.**

CRTPA shall allow Blueprint to examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by Kimley-Horn and Associates, as the Agency deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the Project.

- d. **The CRTPA Project Manager will determine the scope of services for Kimley-Horn and Associates and will give direction to Kimley-Horn and Associates in performance of its duties related to the Project. The CRTPA Project Manager shall inform the Blueprint Project Manager of the scope of services to be provided by Kimley-Horn.**

2) **Reimbursement**

CRTPA shall submit to BLUEPRINT, in a format acceptable to BLUEPRINT, an Invoice for Services rendered pursuant to CRTPA's Agreement with Kimley-Horn and Associates, as set forth in Exhibit A, with a description of the Services provided and certification that said Services have been successfully completed by Kimley-Horn and Associates and paid for by CRTPA. All Invoices will be submitted by CRTPA on a monthly basis. Notwithstanding anything to the contrary, BLUEPRINT shall in no respect be liable to CRTPA for or in an amount greater than three hundred fifty thousand dollars (\$350,000.00).

3) **Effective Date; Subject to Budget**

This Agreement shall be effective commencing November ____, 2017, and terminate on September 30, 2019. The continuation of this Cost Reimbursement Agreement after the expiration hereof is subject to appropriation of funding by CRTPA and BLUEPRINT in their respective annual fiscal year budgets.

4) **Subcontracts**

CRTPA has determined that it has an existing contract which CRTPA shall utilize with Kimley-Horn and Associates for the Services to be provided under this Agreement. BLUEPRINT shall not be obligated or liable hereunder to any party or person other than CRTPA.

5) **Indemnification**

To the extent allowed by the Laws of Florida and pursuant to Florida Statute 768.28, each party hereby agrees to indemnify, defend, save, and hold harmless the other party, its officials, officers, employees and agents from and against any and all claims, demands, liabilities, and suits of any nature arising out of, because of, or due to any negligent act or occurrence or omission or commission of that party, its, officials, officers, agents, or employees.

6) **Production of Documents**

CRTPA shall submit to BLUEPRINT, upon such request of BLUEPRINT, any data, reports, records, contracts or other documents prepared for or by CRTPA or Kimley-Horn and Associates in the accomplishment of the agreed upon Services.

7) **Termination**

Either Party may terminate this Agreement for cause by giving the other Party hereto not less than thirty (30) days prior written notice of its intent to terminate. BLUEPRINT shall not be required to give CRTPA such thirty (30) days written notice if, in the opinion of BLUEPRINT, the contractor retained by CRTPA, Kimley-Horn and Associates, is unable to perform its obligations under the contract for these services only as provided in Exhibit A, or if in the opinion of BLUEPRINT, the services being provided thereunder are not satisfactory. In such case, BLUEPRINT may immediately terminate this Agreement by providing a notice of termination to CRTPA. Termination of this Agreement for any reason under this Section will not affect (i) any liabilities or obligations of either Party arising before such termination or as a result of the events causing such termination, or (ii) any damages or other remedies to which a Party may be entitled to under this Agreement, at law or in equity, arising out of a breach of this Agreement.

8) **Audits, Records, and Records Retention**

CRTPA agrees:

- a. To establish and maintain books, records, and documents (including electronic storage media) in accordance with generally accepted accounting procedures and practices which sufficiently and properly reflect all revenues and expenditures of funds reflected herein.
- b. To retain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to this Agreement for a period of five (5) years after termination of the Agreement, or if an audit has been initiated and audit findings have not been resolved at the end of five (5) years, the records shall be retained until resolution of the audit findings or any litigation which may be based on the terms of this Agreement.
- c. Upon completion or termination of the Agreement and at the request of BLUEPRINT, CRTPA will cooperate with BLUEPRINT to facilitate the duplication and transfer of any said records or documents during the required retention period as specified in paragraph b above. BLUEPRINT may reproduce any written materials generated as a result of the CRTPA'S contractor, Kimley-Horn and Associates providing Services as further described in Exhibit A.
- d. To assure that all records required to be maintained by the Kimley-Horn and Associates hereby shall be subject at all reasonable times to inspection, review, or audit by County, Federal, state, or other personnel duly authorized by BLUEPRINT.
- e. To permit persons duly authorized by BLUEPRINT and Federal auditors, if any, pursuant to 45 CFR, Part 92.36(I)(10), to have full access to and the right to examine any of CRTPA's records and documents related to this Agreement, regardless of the form in which kept, at all reasonable times for as long as those records are retained.
- f. To include these aforementioned audit and record keeping requirements in all approved subcontracts and assignments, and its agreement with, Kimley-Horn and Associates, to provide the Services set forth in Exhibit A.
- g. Comply with public records access requirements set forth in Ch. 119, Florida Statutes, including the obligation to:
 1. Keep and maintain public records required by CRTPA to perform or have performed the Services required under this Agreement.
 2. Upon request from BLUEPRINT'S custodian of public records, provide BLUEPRINT with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

3. **Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Term of this Agreement and following termination of the Agreement if CRTPA does not transfer the records to BLUEPRINT.**

9) **MISCELLANEOUS PROVISIONS**

a. **Assignments**

This Agreement shall not be assigned as a whole or in part without the prior written consent of BLUEPRINT nor shall CRTPA assign any monies due or to become due to him hereunder without the prior written consent of BLUEPRINT.

b. **Non-Waiver**

Failure by BLUEPRINT to enforce or insist upon compliance with any of the terms or conditions of this Agreement or failure to give notice or declare this Agreement terminated shall not constitute a general waiver or relinquishment of the same, or of any other terms, conditions or acts but the same shall be and remain at all times, in full force and effect.

c. **Modifications**

This Agreement constitutes the entire understanding of the Parties. Any modifications to this Agreement must be in writing.

d. **Venue**

Venue for all actions arising out of this Agreement shall lie in Leon County, Florida.

e. **Construction**

The validity, construction, and effect of this Agreement shall be governed by the laws of the State of Florida.

f. **Compliance with Anti-Discrimination Legislation**

In providing, or contracting to provide Services, and otherwise performing obligations under this Agreement, CRTPA shall comply

with the Americans with Disabilities Act, the Civil Rights Act of 1964, as amended, the Florida Civil Rights Act of 1992, and any other federal or state law that prohibits discrimination on the basis of race, color, national origin, religion, sex, age, marital status, disability, sexual orientation or gender identity.

g. Headings In This Agreement

The headings in this Agreement are for convenience only, confirm no rights or obligations in either Party, and do not alter any terms of this Agreement.

h. Severability

If any term of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then this Agreement, including all of the remaining terms, shall remain in full force and effect as if such invalid or unenforceable term had never been included.

i. Force Majeure

If either Party is prevented from or delayed from performing any obligations under this Agreement by circumstances beyond its control, including but not limited to fires, hurricanes, severe weather, floods, pandemics, quarantines, war, civil disturbances, acts of terrorism, acts of God, or significant threats of such circumstances, or any future laws, rules, regulations, orders, or acts of any local, state, or federal government (“Force Majeure”), then the affected party shall be excused from performance hereunder during the period of disability. The party claiming Force Majeure shall promptly notify the other party in writing when upon learning of the existence of a Force Majeure condition, and when the Force Majeure condition has terminated. Notwithstanding anything in this Agreement to the contrary, the term “Force Majeure” does not include or excuse performance under this Agreement for events relating to increased costs associated with fuel, labor, labor disputes, insurance, or other expenses of performing the obligations hereunder.

j. Survival of Obligations

Cancellation, expiration, or earlier termination of this Agreement shall not relieve the Parties of obligations that by their nature should survive such cancellation, expiration, or termination.

k. Counterparts

This Agreement may be executed in any number of counterparts, and each executed counterpart shall have the same force and effect as an original instrument.

l. Sovereign Immunity

Nothing herein shall be construed as a waiver of any rights and privileges afforded the Parties, under section 768.28, Florida Statutes, as amended.

m. Dispute Resolution

- 1. All disputes arising under or relating to this Agreement shall be resolved in accordance with this Section.**
- 2. The Parties shall attempt to resolve all disputes that arise under this Agreement in good faith and in accordance with the following procedure:**
 - a. The aggrieved Party shall give written notice to the other Party setting forth the nature of the dispute, date of occurrence (if known), and proposed equitable resolution.**
 - b. Representatives of both Parties shall meet at the earliest opportunity to discuss and resolve the dispute. If the dispute is resolved to the mutual satisfaction of both, they shall report their decision to the Parties in writing.**
 - c. If those representatives are unable to reconcile the dispute, they shall report their impasse to the appropriate BLUEPRINT Director and the CRTPA'S designee, who, at their earliest opportunity, shall meet and attempt to reconcile the dispute.**
 - d. Should the Blueprint Director and the CRTPA'S designee fail to resolve the dispute, they shall report their impasse to PLACE Director, and the CRTPA Executive Director, who, at their earliest opportunity, shall review and attempt to resolve the dispute.**
 - e. If the PLACE Director and CRTPA Executive Director are not able to amicably resolve the dispute within**

fifteen (15) business days after the impasse is reported to them, then either Party may pursue whatever forms of relief that may be available to it under this Agreement, at law, or in equity.

n. Attorneys' Fees and Costs.

In the event of a dispute arising under this Agreement, the prevailing Party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing Party is entitled shall include costs that are taxable under any applicable statute, rule or guideline, as well as non-taxable costs, including, but not limited to, costs of investigation, copying costs, electronic discovery costs, telephone charges, mailing and delivery charges, information technology support charges, consultant and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable.

In witness whereof, BLUEPRINT and CRTPA have caused this Agreement to be executed by their authorized representatives on the day and year first written above.

LEON COUNTY–CITY OF TALLAHASSEE
BLUEPRINT INTERGOVERNMENTAL
AGENCY

CAPITAL REGION
TRANSPORTATION PLANNING
AGENCY

By: _____
Charles Hargraves, P.E.
Blueprint Director

By: _____
Curtis Richardson
Chairman

Date: _____

Approved as to Form:
Blueprint Intergovernmental Agency

By: _____
Patrick T. Kinni, Esq.

Attest:
City of Tallahassee Treasurer-Clerk

By: _____
James O. Cooke, IV



AGENDA ITEM 3 E

2017 CRTPA CALENDAR REVISION

TYPE OF ITEM: Consent

STATEMENT OF ISSUE

The adopted 2017 CRTPA Calendar is proposed to be revised to cancel the next scheduled (December 19) meeting of the CRTPA.

RECOMMENDED ACTION

Option 1: Update the CRTPA 2017 Calendar to cancel the December 19 meeting.

HISTORY AND ANALYSIS

The CRTPA's adopted 2017 calendar identifies a meeting scheduled to occur on December 19. This meeting is proposed for cancellation. Pursuant to the scheduled adoption of the CRTPA's 2018 calendar at today's meeting (Agenda Item 6A), the next CRTPA meeting would occur on January 16, 2018.

The 2017 CRTPA Calendar is proposed to be revised as follows:

2017 CRTPA Calendar (remaining meeting)

Meeting Date	Meeting Type	Location
December 19	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor 1:00 pm

RECOMMENDED ACTION

Option 1: Update the CRTPA 2017 Calendar to cancel the December 19 meeting.
(Recommended)

Option 2: Provide other direction.



November 21, 2017

AGENDA ITEM 4

CONSENT ITEMS PULLED FOR DISCUSSION



November 21, 2017

AGENDA ITEM 5 A

**FISCAL YEAR 2018 – FISCAL YEAR 2022
TRANSPORTATION IMPROVEMENT PROGRAM AMENDMENT**

TYPE OF ITEM: Roll Call

STATEMENT OF ISSUE

The purpose of this item is to amend the CRTPA Fiscal Year (FY) 2018 – FY 2022 Transportation Improvement Program (TIP) to reflect the following:

- CR 65 Smith Creek Road (s of Fire Department to SR 20 Blountstown Highway) (Project #4420601): Add funding in FY 18 for construction of a bike lane project (Leon County).

CRTPA COMMITTEE ACTIONS

The CRTPA's two (2) committees (Citizens Multimodal Advisory Committee and Technical Advisory Committee) met on November 7 and recommended approval of the amendment.

RECOMMENDED ACTION

Option 1: Adopt a resolution amending the FY 2018 – FY 2022 Transportation Improvement Program to reflect:

- ADD PROJECT: CR 65 Smith Creek Road (s of Fire Department to SR 20 Blountstown Highway) (Project #4420601): Add funding in FY 18 for construction of a bike lane project (Leon County)

HISTORY AND ANALYSIS

The CRTPA's Transportation Improvement Program is adopted annually and identifies those projects in the region that have received state and federal funding. Frequently, the TIP needs to be formally amended to reflect project changes such as the addition or deletion of a project and changes to existing projects related to funding or project scope.

The CRTPA was recently contacted by the Florida Department of Transportation to amend the current TIP to reflect the addition of funding received from an Eastern Federal Lands grant award from the Federal Highway Administration. As a background, The Federal Lands Access Program (Access Program) was established in 23 U.S.C. 204 to improve transportation facilities that provide access to, are adjacent to, or are located within Federal lands. The Access Program supplements State and local resources for public roads, transit systems, and other transportation facilities, with an emphasis on high-use recreation sites and economic generators.

The awarded project provides funding for the addition of 5' bike lanes, roadway overlay and restriping to include upgraded signage and drainage as appropriate on Smith Creek Road (CR 65) from south of the Fire Department to Blountstown Highway (SR 20). The project will be constructed by Leon County and is 1.6 miles in length.

Subsequent to Board approval, the FY 2018 – FY 2022 TIP will be updated to reflect the project's addition.

OPTIONS

Option 1: Adopt a resolution amending the FY 2018 – FY 2022 Transportation Improvement Program to reflect:

- ADD PROJECT: 11th Avenue (3rd Street to 5th Street) Sidewalk (Project #4381272): Add funding in FY 18 for construction of a bike lane project (Leon County)
(RECOMMENDED)

Option 2: CRTPA Board Discretion.

ATTACHMENT

Attachment 1: TIP project page

Attachment 2: Resolution 2017-11-5A

CR 65 Smith Creek Rd from s of Fire Department to SR 20 Blountstown Hwy



Project #: 4420601
Work Summary: BIKE LANE/ SIDEWALK **SIS?:** No
Lead Agency: Leon County **Length:** 1.6 miles
County: Leon County **LRTP #:** 2040 Bike/Pedestrian CFP

Phase	Fund Source	2017/18	2018/19	2019/20	2020/21	2021/22	Total
CST	PLH	1,000,000	0	0	0	0	1,000,000
Total		1,000,000	0	0	0	0	1,000,000

Prior Cost < 2017/18: 0
Future Cost > 2021/22: 0
Total Project Cost: 1,000,000

Project Description: This project was added to the TIP at the November 21, 2017 CRTPA meeting and provides funding for the addition of 5' bike lanes on Smith Creek Road. Funding for the project was provided by an Eastern Federal Lands Grant from the FHWA.

CRTPA RESOLUTION 2017-11-5A

A RESOLUTION OF THE CAPITAL REGION TRANSPORTATION PLANNING AGENCY (CRTPA) AMENDING THE FY 2018 – FY 2022 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 T 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 18 – FY 22 Transportation Improvement Program to reflect:

- CR 65 Smith Creek Road (s of Fire Department to SR 20 Blountstown Highway) (Project #4420601): Add funding in FY 18 for construction of a bike lane project (Leon County).

Passed and duly adopted by the Capital Region Transportation Planning Agency (CRTPA) on this 21st day of November 2017.

Capital Region Transportation Planning Agency

By: _____

Curtis Richardson, Chair

Attest:

Greg Slay, Executive Director



AGENDA ITEM 6 A

2018 CRTPA MEETING CALENDAR

TYPE OF ITEM: Action

STATEMENT OF ISSUE

The CRTPA 2018 calendar has been developed for CRTPA approval.

RECOMMENDED ACTION

Option 1: Approve the 2018 CRTPA Meeting Calendar.

HISTORY AND ANALYSIS

The CRTPA 2018 calendar has been developed. The calendar includes dates for board meeting and a workshop and retreat. The following provides the meeting dates, type and location.

Meeting Date	Meeting Type	Location
January 16	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
February 20	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
March 19*	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
April 17	Retreat/Workshop	<i>TBA 9:00 AM-11:00 AM</i>
May 15	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
June 18*	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
September 18	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
October 16	Retreat/Workshop	<i>TBA 9:00 AM-11:00 AM</i>
November 26*	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm
December 18	Board Meeting	City of Tallahassee, City Hall, Commission Chambers, 2 nd Floor, 1:00 pm

*** Indicates Monday Meeting**

OPTIONS

Option 1: Approve the 2018 CRTPA Meeting Calendar.
(RECOMMENDED)

Option 2: Provide other direction.

November 21, 2017



AGENDA ITEM 6 B

ELECTION OF CRTPA CHAIR AND VICE-CHAIR

TYPE OF ITEM: Action

STATEMENT OF ISSUE

The Capital Region Transportation Planning Agency (CRTPA) members annually elect a new Chair and Vice-Chair to serve for the upcoming calendar year. The current positions are held by Commissioner Richardson as Chair and Commissioner Nick Maddox as Vice-Chair. Staff is seeking the approval of a new Chair and Vice-Chair to serve for calendar year 2018.

RECOMMENDED ACTION

Option 1: Elect a Chair and Vice-Chair.

HISTORY AND ANALYSIS

Section IV, CRTPA By-laws provides the following guidance with regard to the annual selection of the Chairperson and Vice-Chairperson of the CRTPA:

“C. Officers and Duties

1. The CRTPA Board shall hold an annual organizational meeting no later than the last Board meeting of the calendar year for the purpose of electing the following officers from its voting membership:
 - Chairperson
 - Vice-Chairperson
 - Representative to the Florida Metropolitan Planning Organization Advisory Council
 - Alternate representative to the Florida Metropolitan Planning Organization Advisory Council

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

The following provides a listing of the members who have served as the CRTPA’s most recent Chair and Vice-Chair:

YEAR	CHAIR	VICE-CHAIR
2017	COMMISSIONER RICHARDSON	COMMISSIONER NICK MADDOX
2016	COMMISSIONER BARFIELD	COMMISSIONER RICHARDSON
2015	COMMISSIONER DOZIER	COMMISSIONER BARFIELD
2014	COMMISSIONER MERRITT	COMMISSIONER DOZIER
2013	COMMISSIONER MILLER	COMMISSIONER MERRITT

OPTIONS

Option 1: Elect a Chair and Vice-Chair
(RECOMMENDED)

Option 2: Provide other direction.



November 21, 2017

AGENDA ITEM 6 C

THOMASVILLE ROAD SAFETY DISCUSSION

TYPE OF ITEM: Action

STATEMENT OF ISSUE

The Florida Department of Transportation will present the results of a recently conducted safety analysis of Thomasville Road in the Midtown area. The analysis, focusing largely from the Meridian Road/Thomasville Road/Seventh Avenue (5 Points) intersection north to Betton Road, includes potential recommendations to enhance safety along the corridor.

ATTACHMENT

Attachment 1: Draft Presentation



SR 61 / Thomasville Road Supplemental Safety Study

*Gadsden Street to Betton Road /
Bradford Road Corridor*

Leon County

SR 61/Thomasville Road Supplemental Safety Study

> Background

– Original Ped/Bike Study

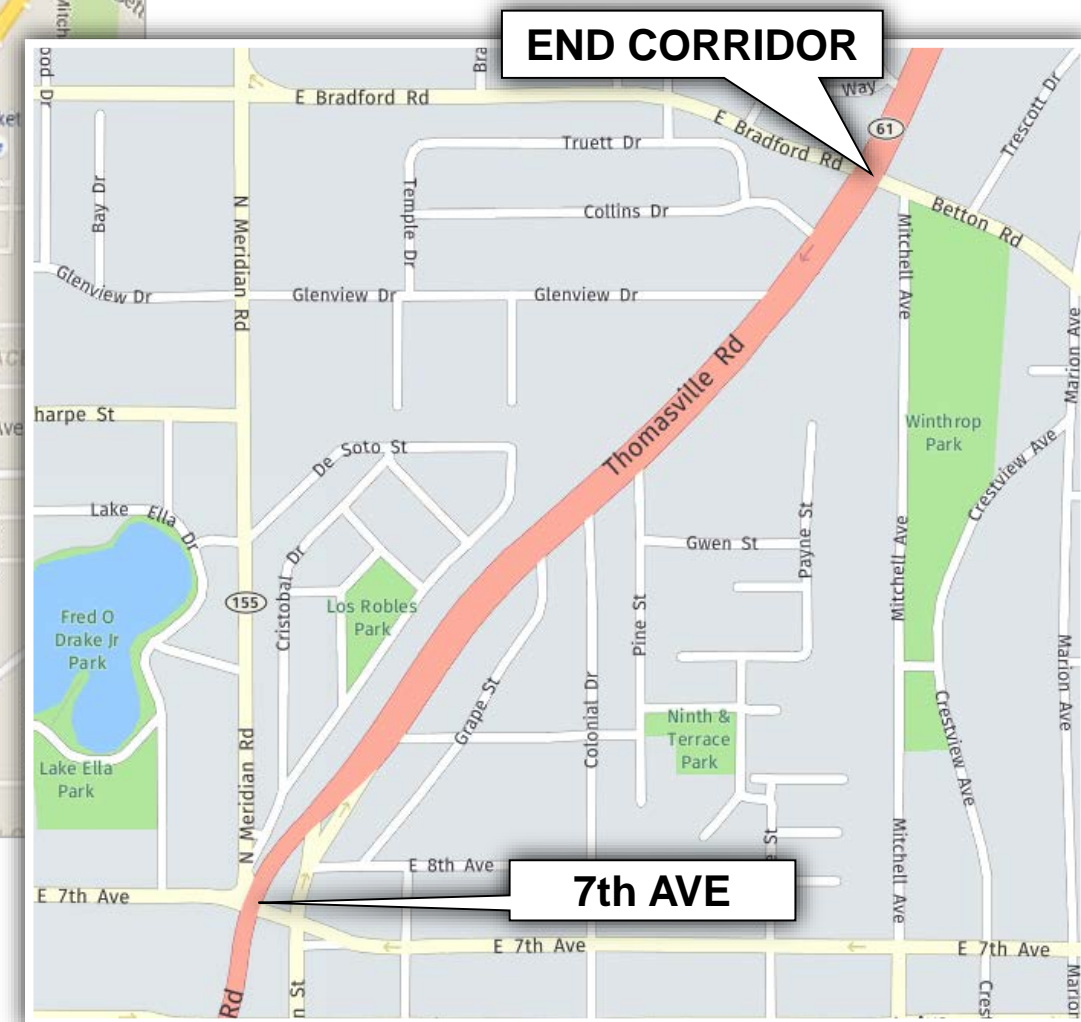
- Monroe St to Betton/Bradford Rd

– Ped/Bike Safety Recommendations

- Monroe Street to 7th Avenue

– Crash Analysis

- 7th Ave to Betton/Bradford Rd



SR 61/Thomasville Road Supplemental Safety Study

- > Five-Year Crash Investigation (2010-2015)
 - Left-turn Crash Pattern
 - Colonial Drive to Collins Drive
 - Weekday / PM peak hours / local motorists



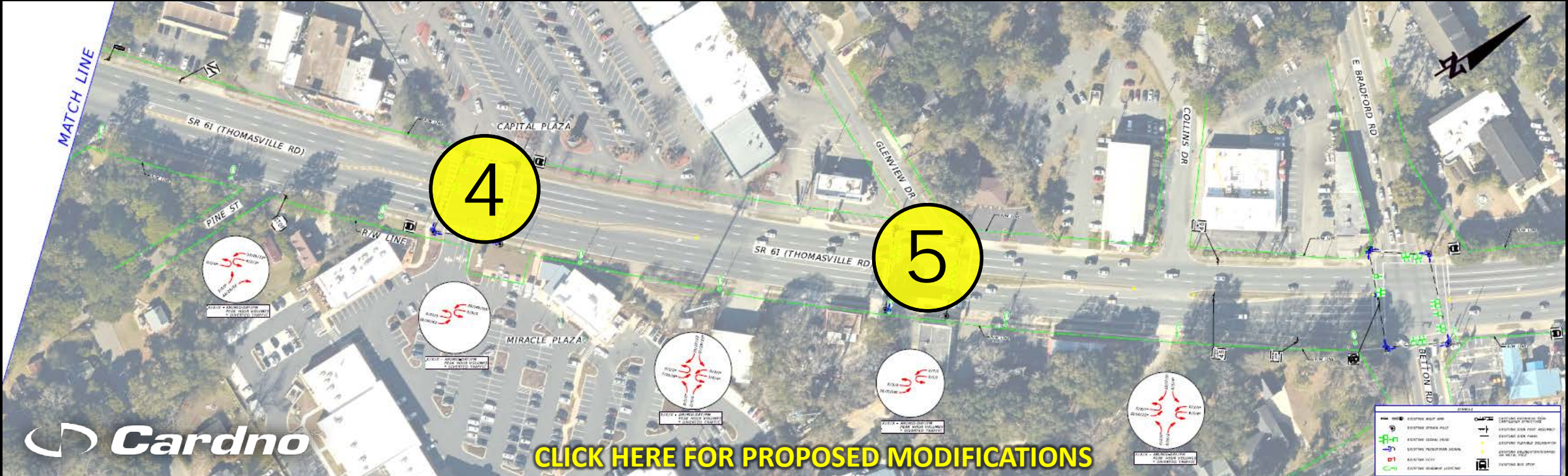
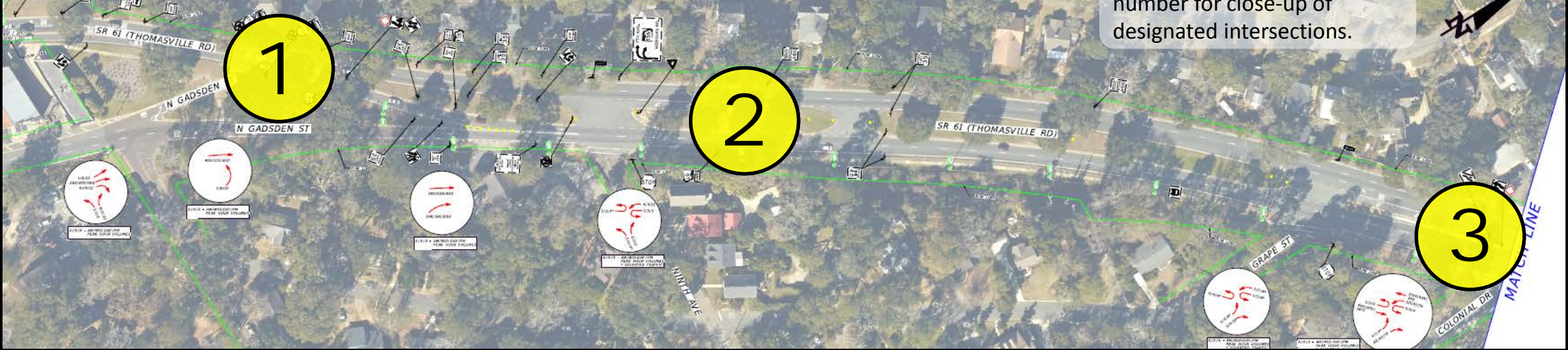
SR 61/Thomasville Road Supplemental Safety Study

- > FDOT District 3 - High Crash Rate Segment List
 - Colonial Dr to Post Rd (0.2 miles north of Betton/Bradford Rd)
 - #79 on list
 - 6.739 versus 3.079 Avg.

Crashes by Location			
Location	Left-turn Crashes	Angle Crashes	Total Crashes
Gadsden Street	0	8	8
Ninth Avenue	0	1	18
Grape Street	1	0	5
Colonial Drive	10	0	24
Pine Street	12	0	21
Capital Plaza Signal	9	6	26
Capital Plaza Median			
Opening	2	4	20
Glenview Drive Signal	3	8	40
Collins Drive	6	1	14

SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on corresponding number for close-up of designated intersections.



[CLICK HERE FOR PROPOSED MODIFICATIONS](#)

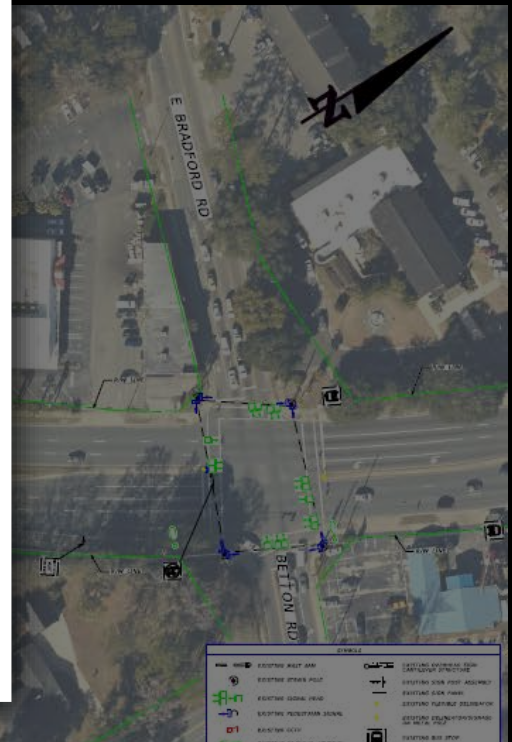
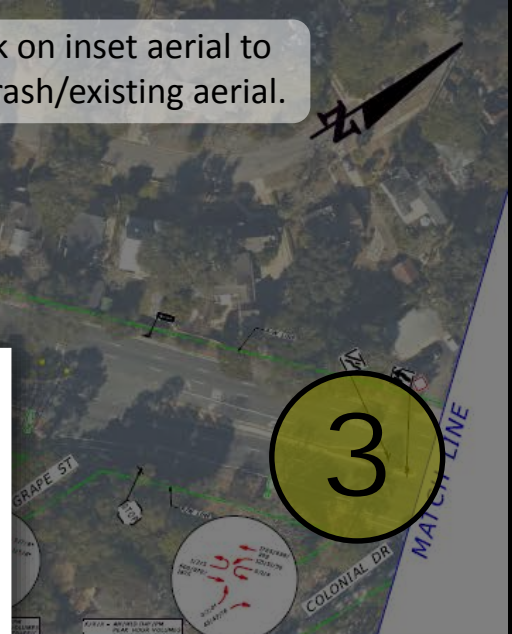
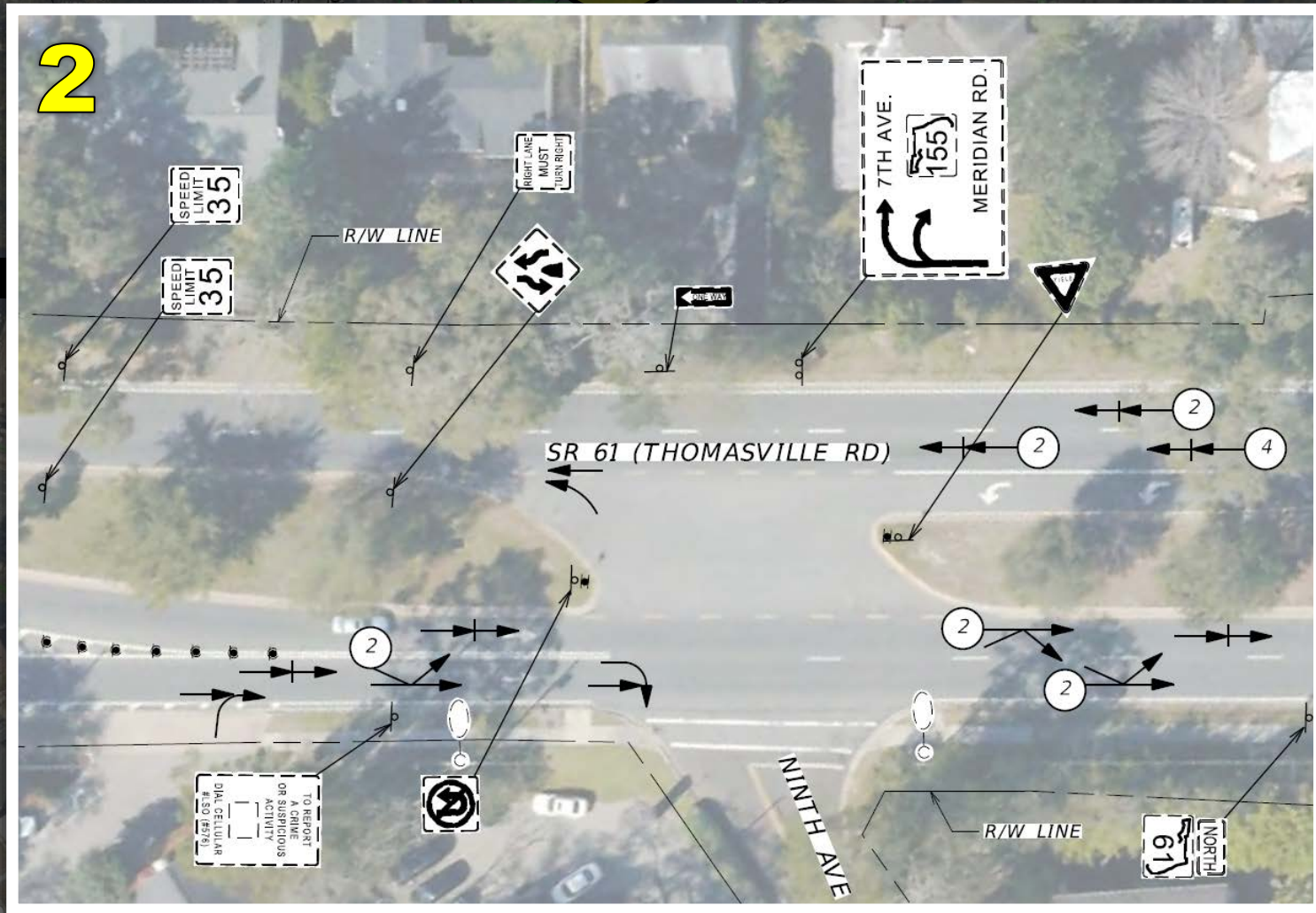
SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on inset aerial to return to crash/existing aerial.



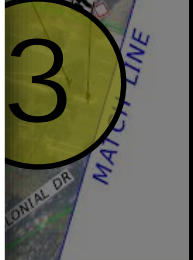
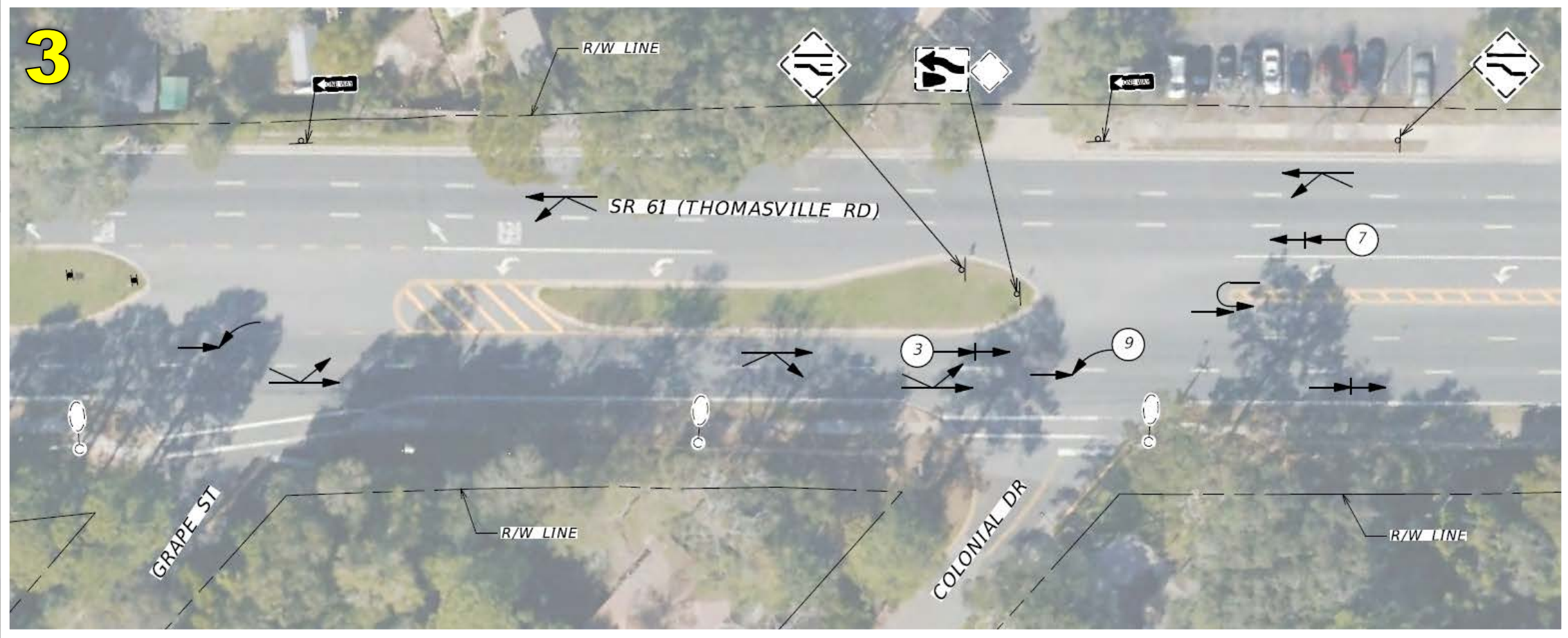
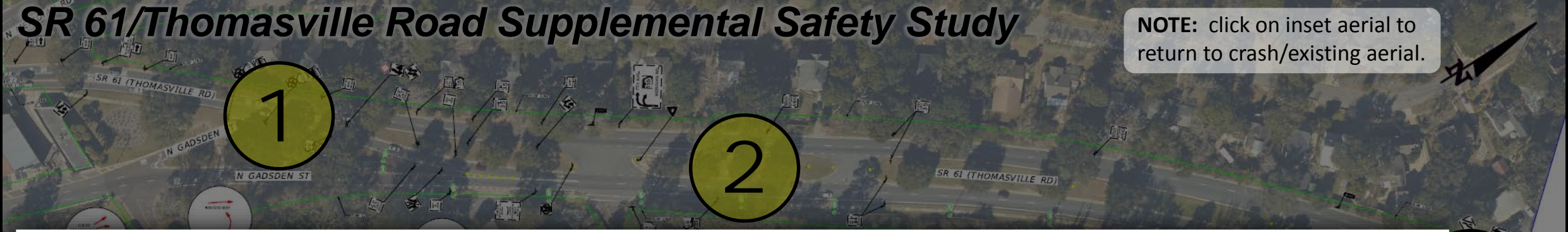
SR 61/Thomasville Road Supplemental Safety Study

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SR 61/Thomasville Road Supplemental Safety Study

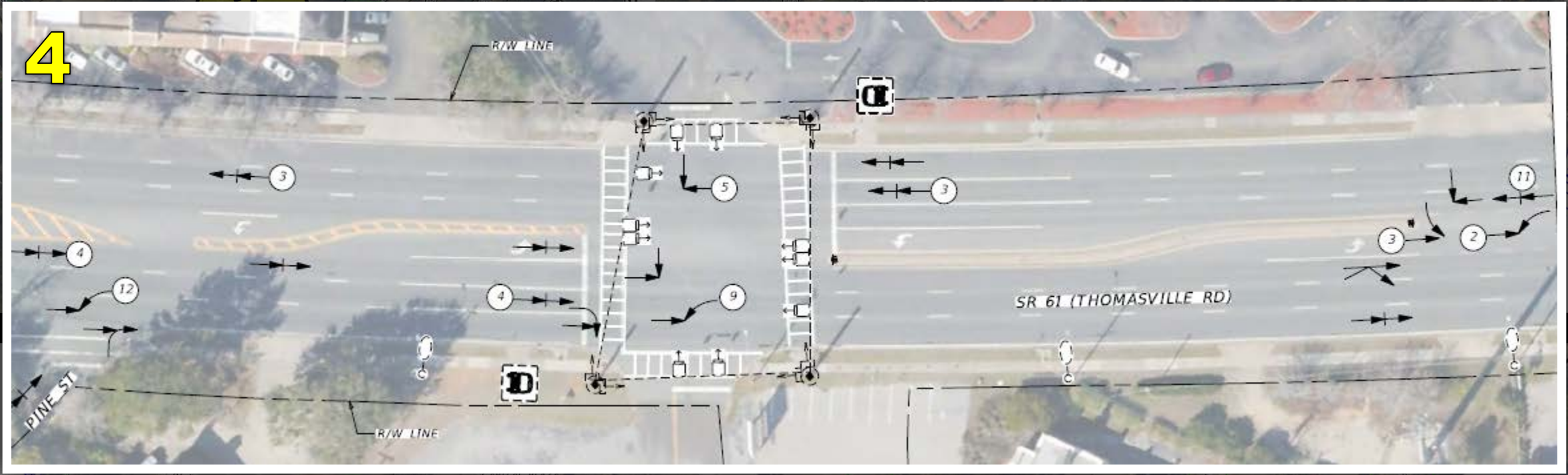
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SR 61/Thomasville Road Supplemental Safety Study

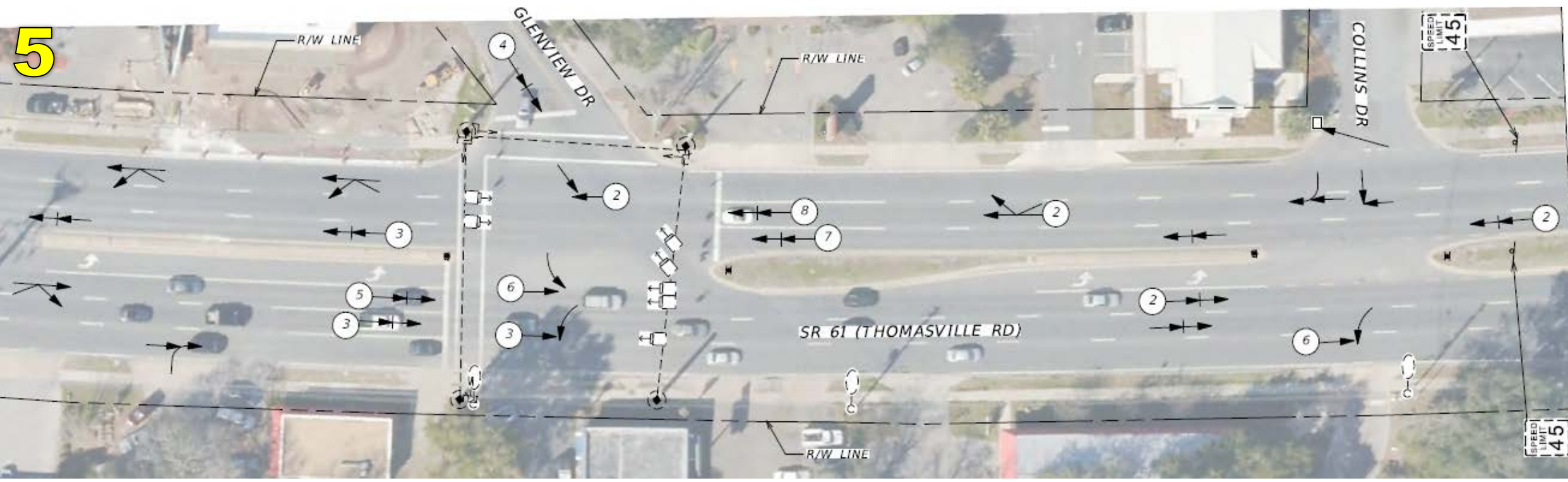
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LEGEND	
	EXISTING RIGHT TURN LANE
	EXISTING LEFT TURN LANE
	EXISTING THROUGH LANE
	EXISTING RIGHT TURN LANE
	EXISTING LEFT TURN LANE
	EXISTING THROUGH LANE
	EXISTING RIGHT TURN LANE
	EXISTING LEFT TURN LANE
	EXISTING THROUGH LANE
	EXISTING RIGHT TURN LANE
	EXISTING LEFT TURN LANE
	EXISTING THROUGH LANE

SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on inset aerial to return to crash/existing aerial.

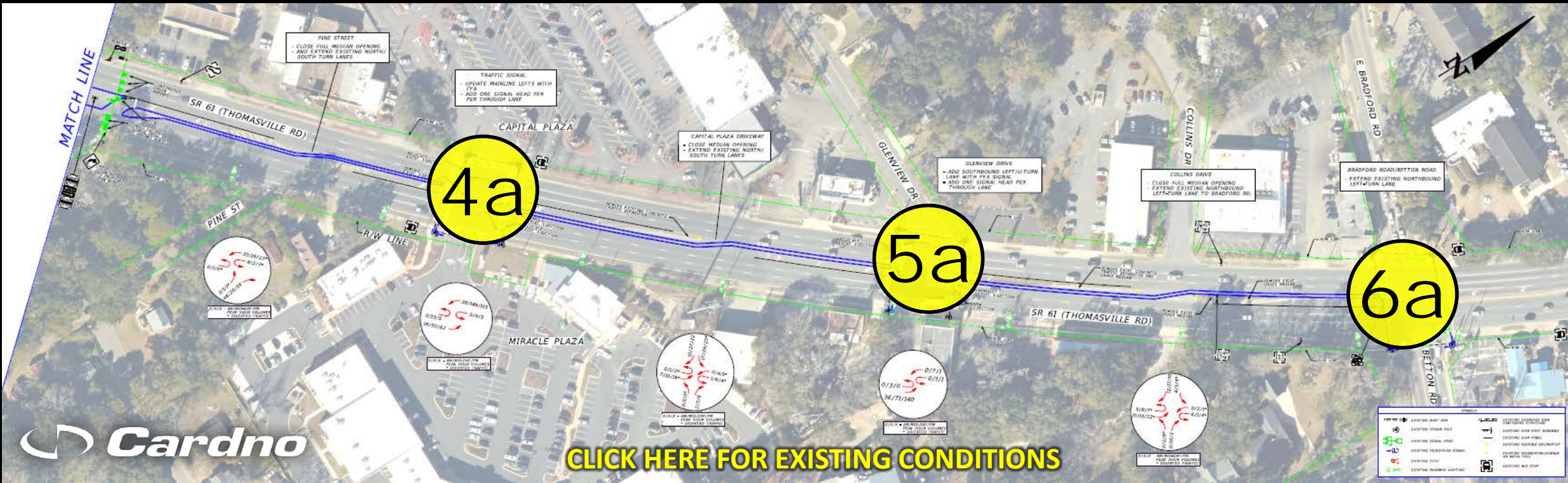
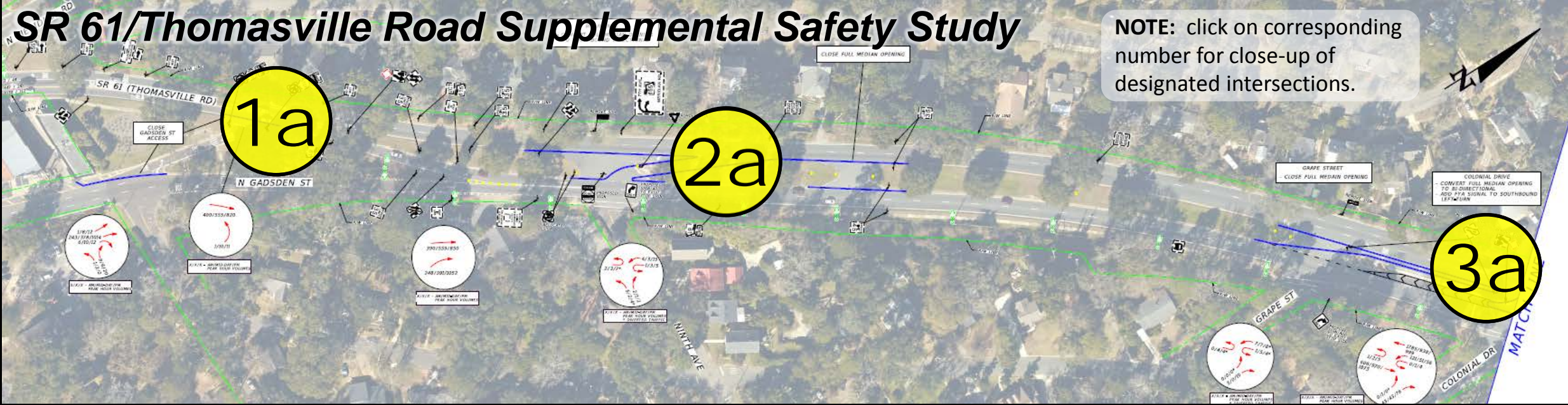




Proposed Modifications

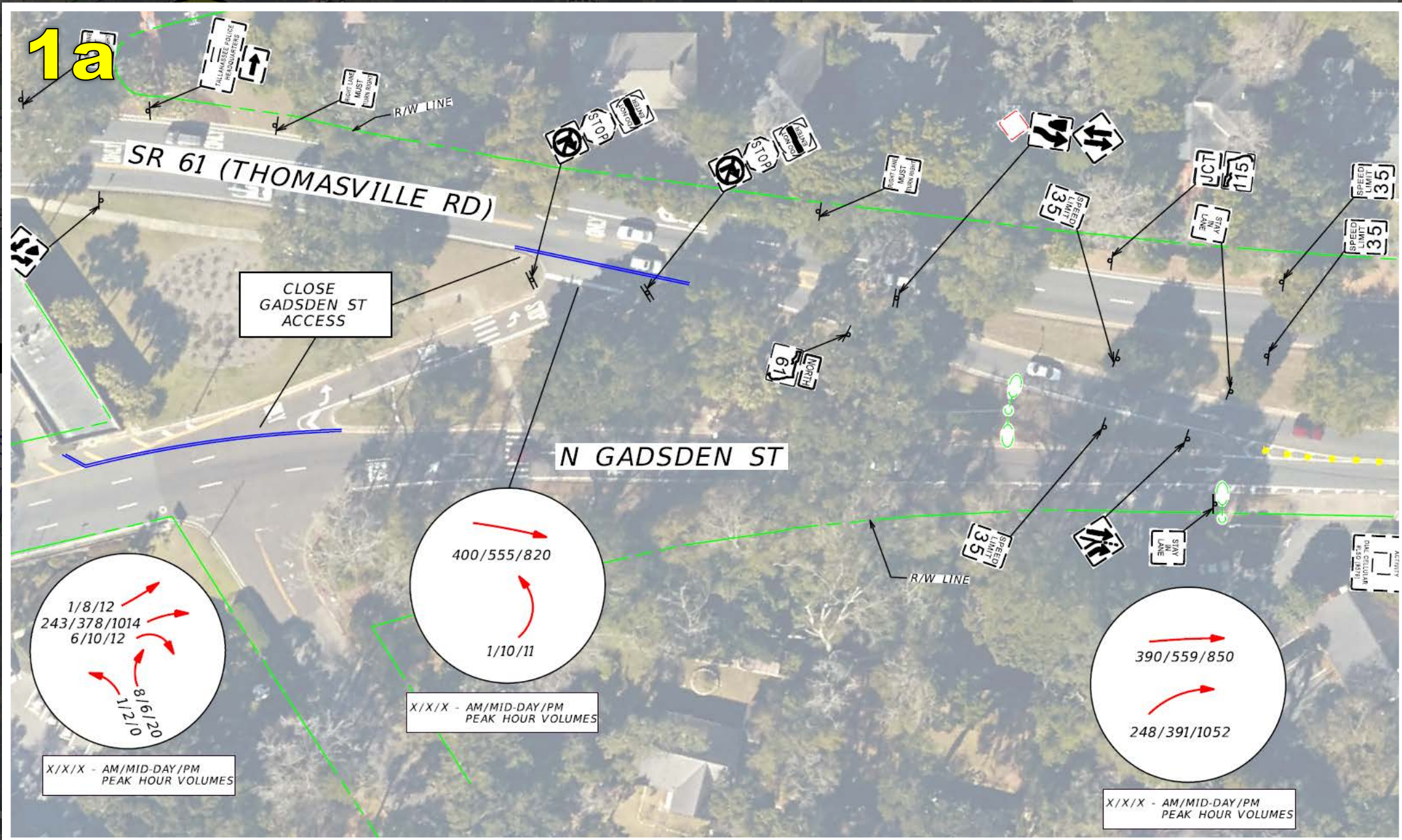
SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on corresponding number for close-up of designated intersections.



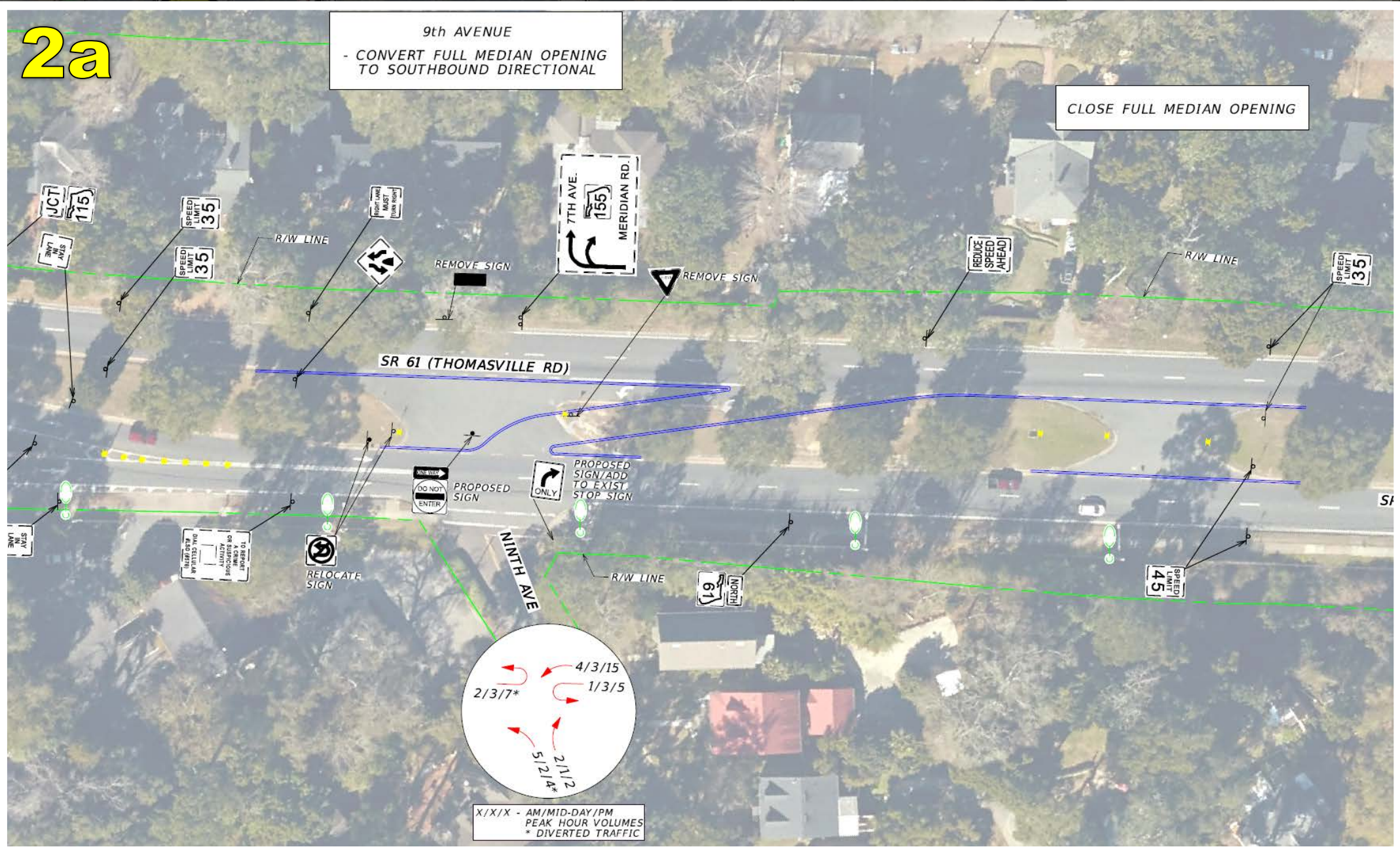
SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on inset aerial to return to modifications aerial.



SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on inset aerial to return to modifications aerial.



3a

COLONIAL DRIVE
CLOSE FULL MEDIAN OPENING
UNIDIRECTIONAL
TRAFFIC SIGNAL TO SOUTHBOUND
LANE

SR 61/Thomasville Road Supplemental Safety Study

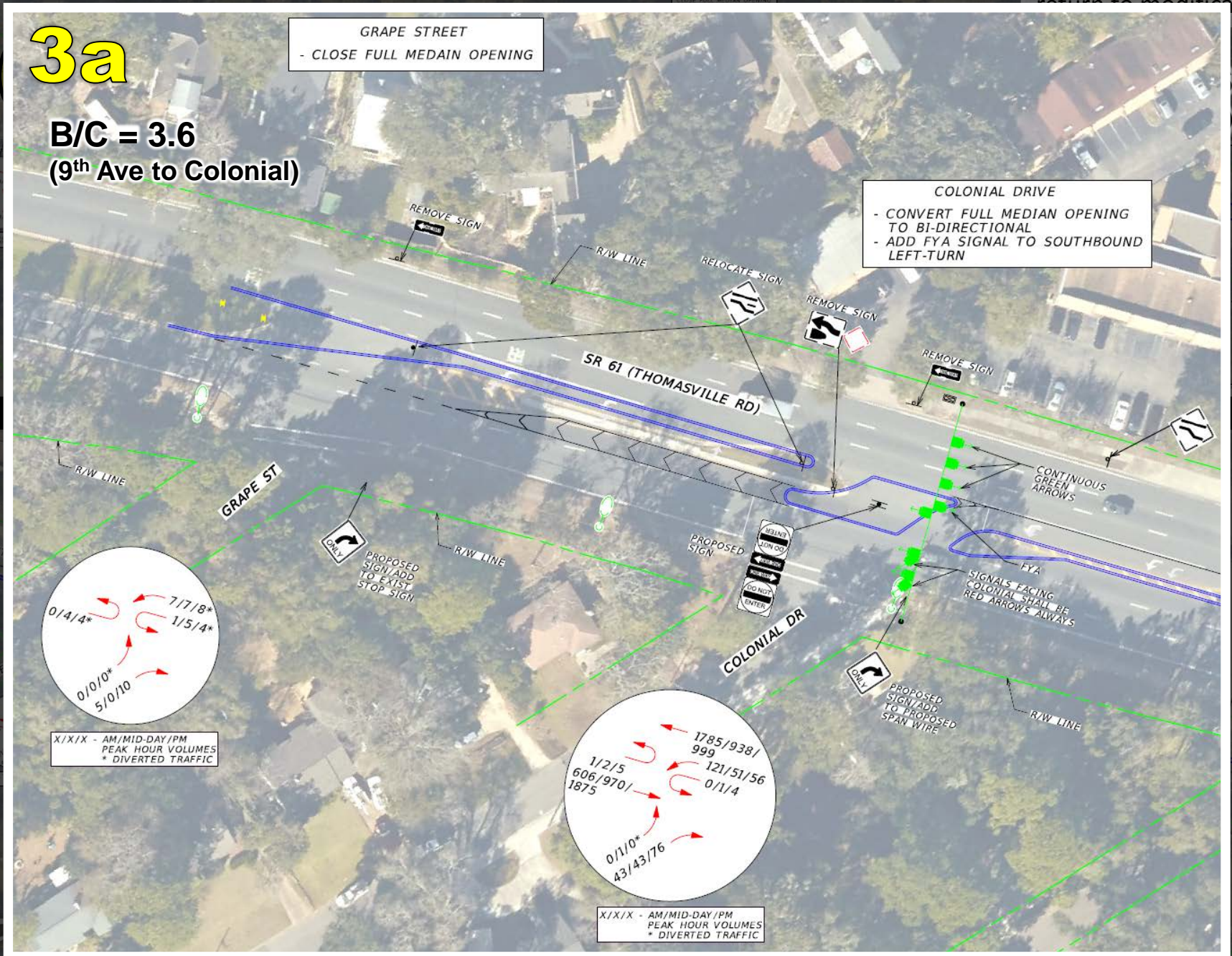
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3a

B/C = 3.6
(9th Ave to Colonial)

GRAPE STREET
- CLOSE FULL MEDIAN OPENING

COLONIAL DRIVE
- CONVERT FULL MEDIAN OPENING TO BI-DIRECTIONAL
- ADD FYA SIGNAL TO SOUTHBOUND LEFT-TURN



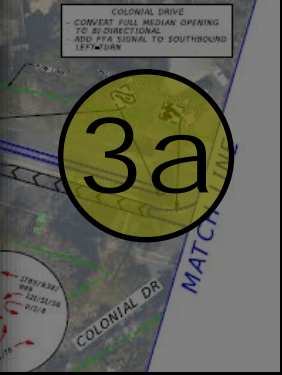
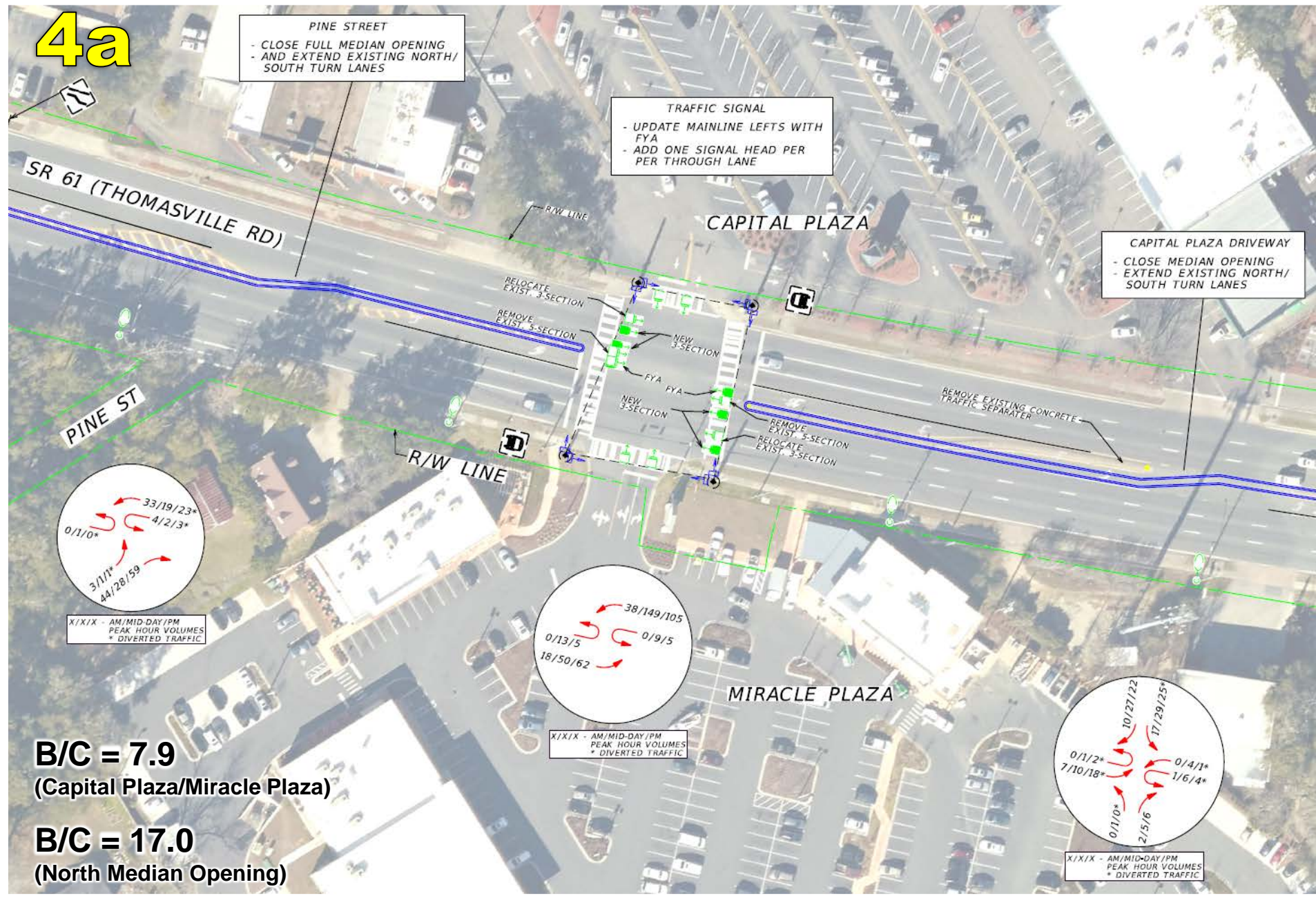
3a

6a

SYMBOLS	
	EXISTING ROAD
	PROPOSED ROAD
	EXISTING TRAFFIC SIGNAL
	PROPOSED TRAFFIC SIGNAL
	EXISTING LANE
	PROPOSED LANE
	EXISTING FULL MEDIAN OPENING
	PROPOSED FULL MEDIAN OPENING
	EXISTING SIGN
	PROPOSED SIGN
	EXISTING TRAFFIC SIGNAL
	PROPOSED TRAFFIC SIGNAL

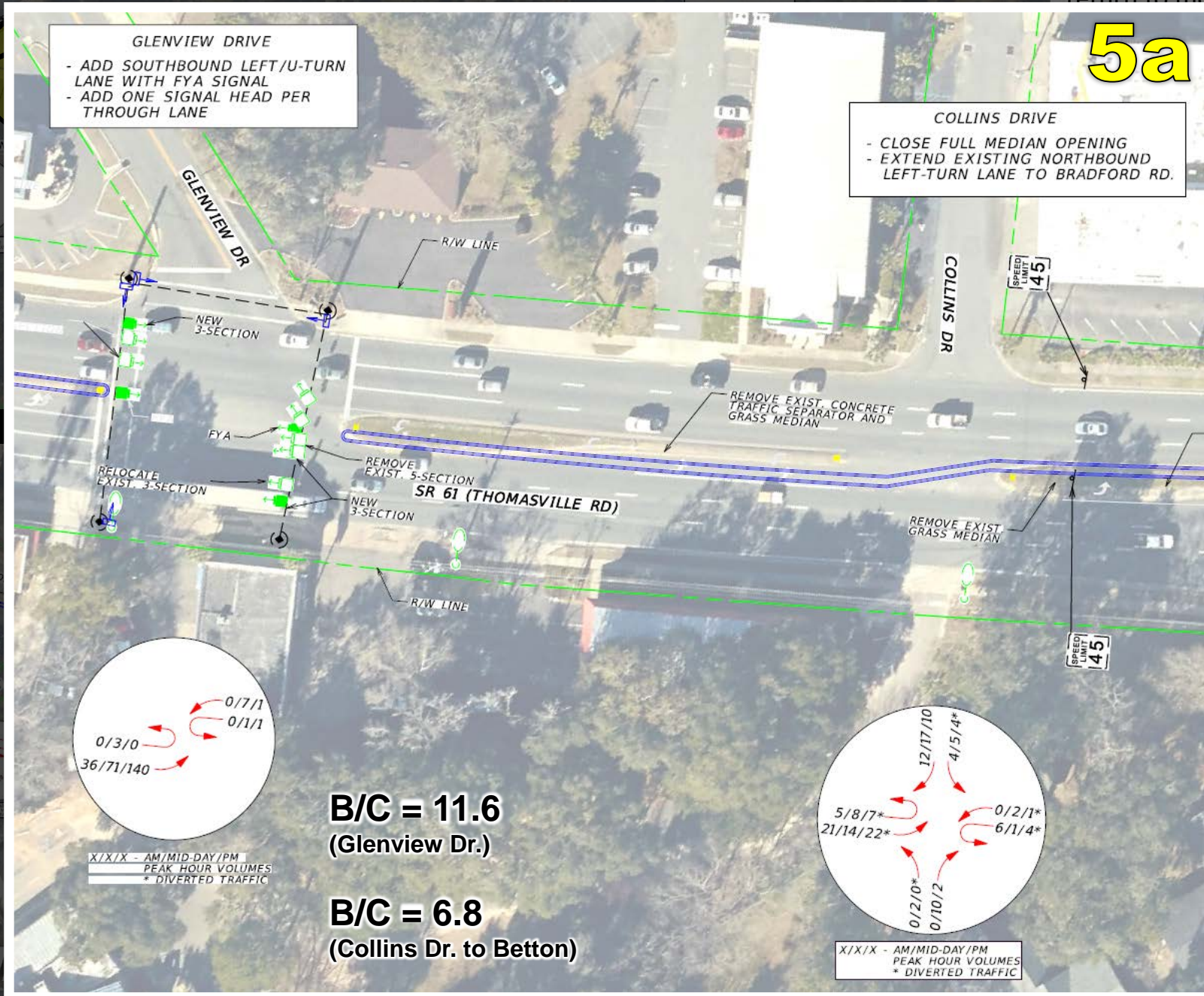
SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on inset aerial to return to modifications aerial.



SR 61/Thomasville Road Supplemental Safety Study

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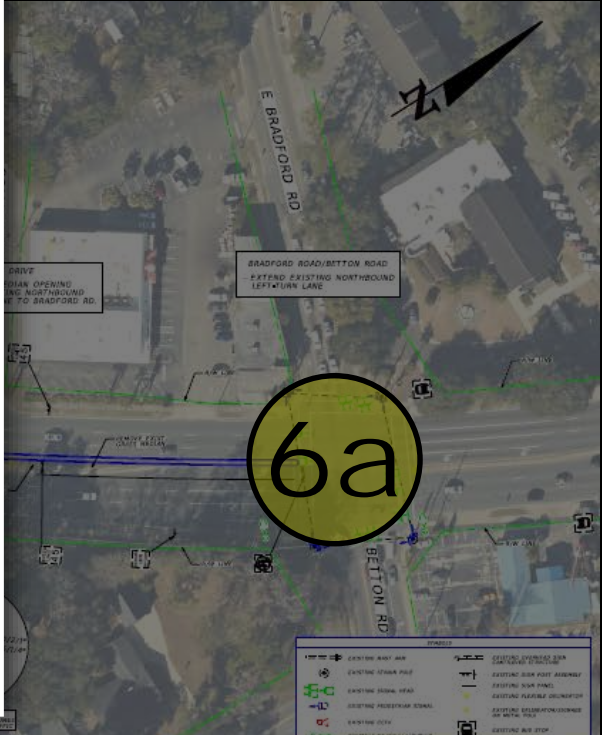
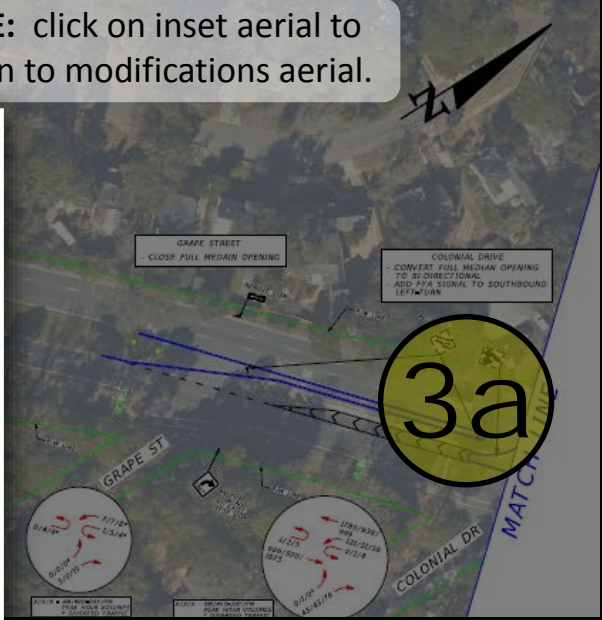
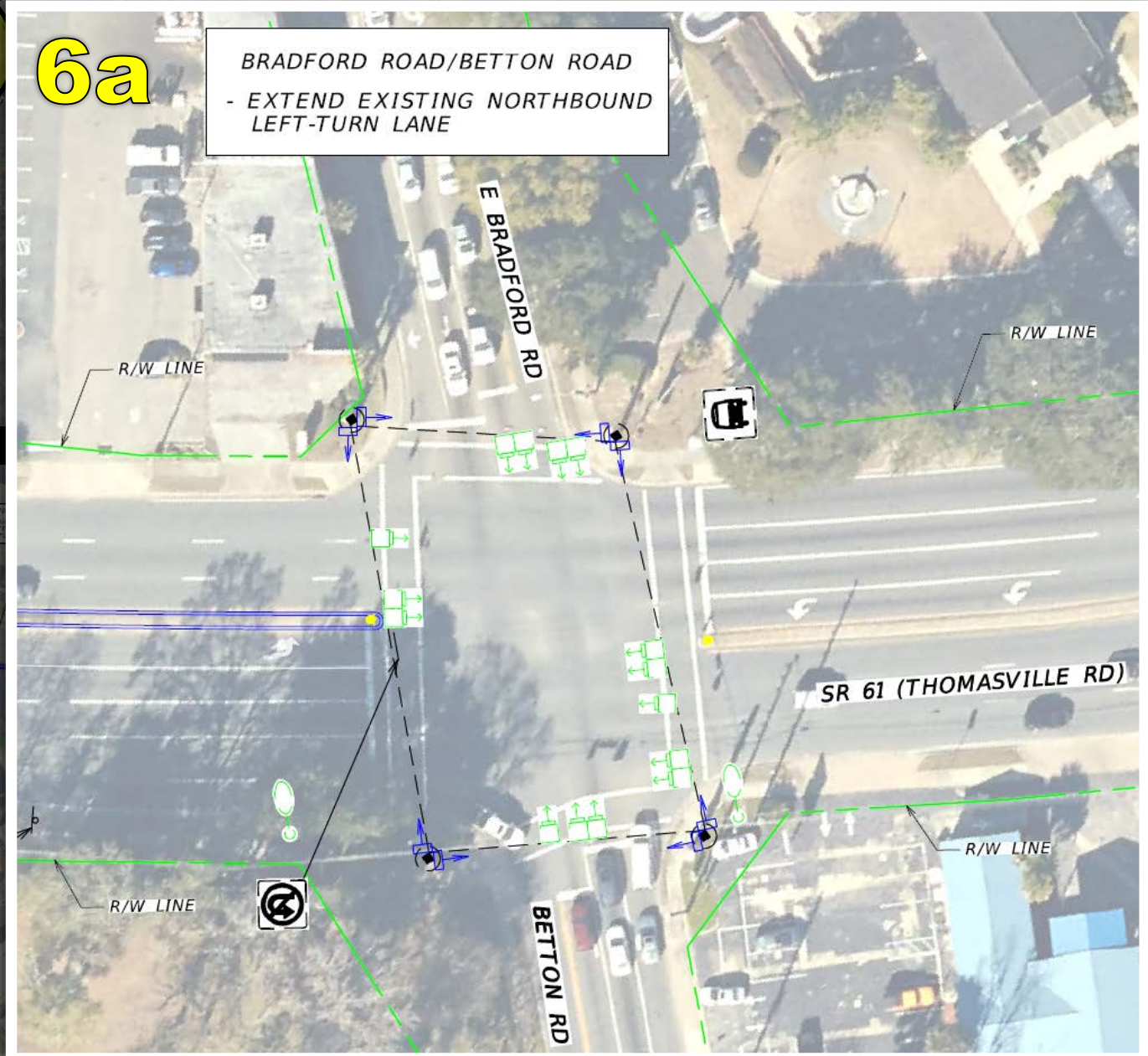
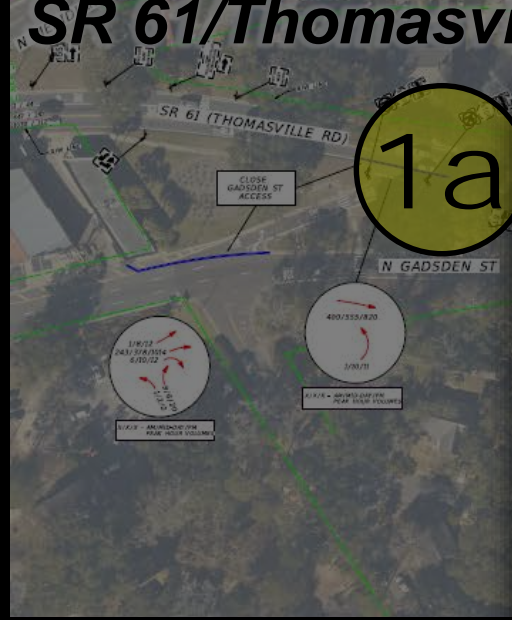
5a

3a

6a

SR 61/Thomasville Road Supplemental Safety Study

NOTE: click on inset aerial to return to modifications aerial.



SR 61/Thomasville Road Supplemental Safety Study

- > Summary
 - High Crash Rate
 - High Incidence of Left-turn Crashes
 - Access Management
 - Reduce Conflict Points
 - Reduce Speed Differentials
 - Increase Driver Expectancy
 - Improved Efficiency
 - Benefit Cost Ratio
 - Ranges from 3.6 to 17.0
 - Crash Reduction
 - Ranges from 20 to 59 percent
 - Next Steps





SR 61/Thomasville Road Supplemental Safety Study

QUESTIONS ?



November 21, 2017

AGENDA ITEM 6 D

CRTPA URBAN ATTRIBUTABLE (SU) FUNDS

TYPE OF ITEM: Action

STATEMENT OF ISSUE

At the October 17 CRTPA Retreat, staff presented a proposal regarding use of the CRTPA's annual allocation of Urban Attributable (SU) funds. This items seeks to formalize the proposal related to use of the agency's SU funding.

CRTPA COMMITTEE ACTIONS

Although a formal action was not taken, the CRTPA's two (2) committees (Citizens Multimodal Advisory Committee and Technical Advisory Committee) met on November 7 and discussed the SU proposal.

RECOMMENDED ACTION

Option 1: Adopt a resolution providing a general guideline for use of the CRTPA's annual receipt of Urban Attributable (SU) funding, as follows:

Congestion Management Plan Implementation	40%
Bicycle/Pedestrian Projects	30%
Safety Projects	10%
Complete Streets Implementation	10%
Planning Studies	10%

HISTORY AND ANALYSIS

As a Transportation Management Area, the CRTPA receives an annual allocation of federal Urban Attributable (SU) funds. This allocation ranges from \$3 to \$4 million annually based on the overall distribution of federal funds to the State of Florida. Unlike other funding available to the CRTPA, SU funds provide more flexibility in their use and may be used on different types of transportation projects with the requirement that they be used on projects on the Federal-aid urban system.

Several years ago, the CRTPA directed \$1 million each year in SU funds be directed to bicycle/pedestrian projects. The remaining balance of funds is usually allocated to a phase of an existing project in the work program.

In order to better focus these funds to smaller-scale projects that can readily improve mobility, access and/or safety, staff is proposing to allocate all of the annual funds to specific types of projects based on a percentage of the overall amount.

To that end, staff is proposing that the following percentages be used as a guideline in the annual allocation of the CRTPA's SU funds. The percentages are not meant to be a hard and fast target but more a general guideline and are proposed as follows:

Congestion Management Plan Implementation	40%
Bicycle/Pedestrian Projects	30%
Safety Projects	10%
Complete Streets Implementation	10%
Planning Studies	10%

The following provides more detail on each of the proposed breakdowns:

- **Congestion Management Plan (CMP) Implementation**

Projects in this category would include those identified in the CMP as well Intelligent Transportation System (ITS) and Transportation System Management (TSM) projects developed by the CRTPA or local government agencies. Examples of projects include the addition of a turn-lane at an intersection or upgrading of traffic signal equipment along a corridor to alleviate congestion, upgrading of pedestrian facilities at a particular location to improve mobility/safety or adding dynamic message signs along a roadway to provide driver information.

- **Bicycle/Pedestrian Projects**

This category would continue to fund projects identified in the RMP or the updated Bicycle/Pedestrian Master Plan. Projects could also be submitted by local agencies. To qualify, projects would have to be of sufficient size/scope as to provide a significant improvement in access or mobility. Maintenance activities or elimination of small, neighborhood sidewalk gaps would not be eligible for these funds.

- **Safety Projects**

Safety projects would be identified through a number of sources including the RMP, CMP or individual safety studies by the CRTPA, FDOT or a local agency. The project would have to include a demonstrable benefit of reducing/eliminating vehicular and/or bicycle/pedestrian crashes, improving access conditions to a school or be a specific countermeasure to eliminate an identified safety issue.

- **Complete Street Implementation**

The Complete Streets category is envisioned as a match program. Local governments would apply to the CRTPA for funds to assist or augment the implementation of a Complete Streets

project. In order to qualify, a project would have to improve mobility, accessibility and/or safety for non-motorized transportation along a corridor. If the corridor is a state road, the plan would have to be consistent with FDOT's Complete Street criteria and endorsed by FDOT District 3. CRTPA participation would be limited to 50% of the cost of a design phase (up to \$150,000) or a maximum contribution of \$300,000 for a construction phase.

- **Planning Studies**

These funds would be allocated to planning studies developed by the CRTPA.

OPTIONS

Option 1: Adopt a resolution providing a general guideline for use of the CRTPA's annual receipt of Urban Attributable (SU) funding, as follows:

Congestion Management Plan Implementation	40%
Bicycle/Pedestrian Projects	30%
Safety Projects	10%
Complete Streets Implementation	10%
Planning Studies	10%

(Recommended)

Option 2: Provide other direction.

ATTACHMENT

Attachment 1: Resolution 2017-11-6D

November 21, 2017



AGENDA ITEM 7

FLORIDA DEPARTMENT OF TRANSPORTATION REPORT

TYPE OF ITEM: Information

A status report on the activities of the Florida Department of Transportation will be discussed.



November 21, 2017

AGENDA ITEM 8

EXECUTIVE DIRECTOR'S REPORT

TYPE OF ITEM: Information

A status report on the activities of the Capital Region Transportation Planning Agency (CRTPA) will be discussed including information on the following:

- CRTPA Logo
- CRTPA Website



November 21, 2017

AGENDA ITEM 9 A

CORRESPONDENCE

TYPE OF ITEM: Information

No correspondence has been received by the CRTPA since its last meeting.



November 21, 2017

AGENDA ITEM 9 B

FUTURE MEETINGS

TYPE OF ITEM: Information

Pursuant to approval of agenda item 3E (CRTPA 2017 Calendar Revision) which proposes cancellation of the scheduled December 19 meeting, there will be no remaining scheduled CRTPA meetings in calendar year 2017.

Agenda item 6A (2018 CRTPA Meeting Calendar) is proposed for adoption at this meeting and identifies the next CRTPA meeting in calendar year 2018 as January 16.



November 21, 2017

AGENDA ITEM 9 C

COMMITTEE ACTIONS (CITIZEN'S MULTIMODAL ADVISORY COMMITTEE & TECHNICAL ADVISORY COMMITTEE)

TYPE OF ITEM: Information

STATEMENT OF ISSUE

This item provides information to the Capital Region Transportation Planning Agency (CRTPA) on the activities of the Citizens Multimodal Advisory Committee (CMAC) and the Technical Advisory Committee (TAC).

TAC and CMAC: The CMAC and TAC met on Tuesday, November 7, 2017, and took action on the following items:

- ***June 6, 2017 and October 3, 2017 Committee Meeting Minutes***
 - ***TAC Action:*** Recommended approval unanimously with a quorum
 - ***CMAC Action:*** Recommended approval unanimously without a quorum

- ***Election of Committee Chair and Vice-Chair***
 - ***TAC Action:*** Recommended approval of Ms. Melissa Corbett as Chair, and Mr. Ryan Guffey as Vice-Chair for 2018. The motion was approved unanimously with a quorum

 - ***CMAC Action:*** Mr. Hans vanTol accepted a nomination to serve as Chair for 2018. The committee tabled the formal action until the next meeting to attain a quorum. Additionally, Mr. JR Harding, current Vice-Chair, was nominated to retain the position for 2018, however, he was not present to accept or decline the position.

- ***Fiscal Year (FY) 2018 -FY 2022 Transportation Improvement Program (TIP) Amendment***
 - ***TAC Action:*** Recommended approval unanimously with a quorum
 - ***CMAC Action:*** Recommended approval unanimously without a quorum

- ***2018 Committee Meeting Calendars***
 - ***TAC Action:*** Approval of proposed 2018 calendar unanimously with a quorum.
 - ***CMAC Action:*** Approval of proposed 2018 calendar unanimously without a quorum.

Additionally, the TAC and CMAC also received a presentation on the results of the Thomasville Road Safety Study, and on the proposed funding allocation for the CRTPA's annual allocation of federal Urban Attributable funds (SU funds).

November 21, 2017



AGENDA ITEM 10

CITIZEN COMMENT

November 21, 2017



AGENDA ITEM 11

ITEMS FROM CRTPA BOARD MEMBERS