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Agenda Item No:
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BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR

MEMORANDUM

TO: The Honorable Dennis C. Moss, Chairman
and Members, Board of County Commissioners

FROM: Charles Anderson, CPA
Commission Auditor

DATE: December 3, 2009

SUBJECT: Review of PTP Surtax Revenue

We have conducted our Review of People's Transportation Plan (PTP) Surtax, and we submit this audit report, which contains observations, summary and detailed results, and management responses. Management indicated concurrence with our report. There are no matters in this report requiring corrective action. This audit is considered closed.

We thank the staffs of Miami-Dade Transit, the Public Works Department, and the Office of the Citizens' Independent Transportation Trust for their cooperation and input throughout the audit. Please let me know if you need further information.

c: Honorable Carlos Alvarez, Mayor
George Burgess, County Manager
R. A. Cuevas, Jr., County Attorney
Chris Mazzella, Inspector General
Ysela Llort, Assistant County Manager
Cathy Jackson, Director, Audit and Management Services Department
Harpal Kapoor, Director, Miami-Dade Transit
Esther Calas, Director, Public Works Department
Charles Scurr, Executive Director, Office of the Citizens' Independent Transportation Trust

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MIAMI-DADE COUNTY BOARD OF COUNTY COMMISSIONERS

OFFICE OF THE COMMISSION AUDITOR

REVIEW OF
PEOPLE'S TRANSPORTATION PLAN (PTP) SURTAX REVENUE

Project Number 05-135101

December 3, 2009

Charles Anderson, CPA
Commission Auditor

Auditors

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I. Objectives and Scope

As part of the FY 2008-09 Audit Work Plan approved by the Miami-Dade County Board of County Commissioners (BCC), the Office of the Commission Auditor (OCA) conducted a Review of People's Transportation Plan (PTP) Surtax Revenue (Surtax). OCA examined whether the PTP Surtax proceeds that were collected for the six years ended September 30, 2008 were expended according to criteria provided by ordinances and resolutions that enacted or amended the PTP (PTP legislation).

The objectives of the audit were to:

1. Ascertain the amount of Surtax collected and the allocations made to Miami-Dade Transit (MDT), the Public Works Department (PWD), the Office of the Citizens' Independent Transportation Trust (OCITT), and the municipalities for the six years ended September 30, 2008.

2. Ascertain that the amounts of Surtax expenditures were made in accordance with the PTP legislation.

3. Determine the status of PTP accomplishments and achievements.

II. Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

External auditors have issued their reports on their consideration of Miami-Dade County (County) and MDT internal control over financial reporting, and on their tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of those reports was to describe the scope of the external auditors testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. We have relied on the work of these other auditors when planning and performing our audit.

Other auditors, the Audit and Management Services Department of Miami-Dade County (AMS), have issued their reports on their consideration of whether the municipalities expended their share of Surtax funds in accordance with Ordinance No. 02-116 and the Interlocal Agreements. AMS has performed audits on a number of the municipalities at the request of the OCITT, and we have relied upon the work of these other auditors in regards to these matters.

Our audit involved examining, on a test basis, evidence supporting the PTP Surtax revenues, allocations and expenditures, and was designed to evaluate whether the PTP Surtax funds were expended according to criteria provided by the PTP legislation. Our audit procedures included

reviewing all PTP legislation, interviewing staff, and examining reports and supporting documents from the OCITT, the MDT, and the PWD.

OCA examined in detail the following PTP related reports including, on a test basis, the supporting documentation, for the six years ended September 30, 2008:

- OCITT's Charter County Transit System Surtax Collection Report,
- OCITT's Cash Analysis of Charter County Transit Surtax Report,
- OCITT's Surtax Transfers – MDT and PWD schedule,
- OCITT's Municipal Surtax Transfers schedule,
- MDT's PTP Sources and Uses schedule, and
- PWD's PTP Projects Cash Flow schedule.

To satisfy ourselves of the accuracy and validity of the reports, OCA reconciled these reports with each other; reconciled them to the County's Financial Accounting Management Information System (FAMIS) accounting records; and reconciled those reports related to MDT with the MDT Audited Financial Statements. We also performed procedures to determine whether the Surtax expenditures presented in these reports were authorized by the PTP legislation.

III. Background

The PTP is the group of transportation and transit projects set forth in Exhibit 1 of Ordinance No. 02-116 subject to amendments that became collectively known as the PTP. The PTP was enacted by the adoption of Ordinance No. 02-116 on July 9, 2002 and the subsequent approval by the voters on November 5, 2002.

The PTP Surtax is the funding source created pursuant to Ordinance No. 02-116, which levied a one half of one percent Charter County Transit System Surtax and defined how the Surtax was to be spent for the transportation and transit projects set forth in Exhibit 1 to Ordinance No. 02-116, subject to amendments.

The PTP fund is a special fund created by Ordinance No. 02-116 which provided that Surtax proceeds collected would be deposited in a special fund set aside from other County funds.

The Citizens' Independent Transportation Trust (CITT) was created by the adoption of Ordinance No. 02-117 on July 9, 2002, and the subsequent approval by the voters on November 5, 2002. Ordinance No. 02-117 created the CITT with certain powers over the use and expenditure of proceeds of the PTP Surtax.

The Office of the Citizens' Independent Transportation Trust (OCITT) provides staff support for the CITT and coordinates public outreach efforts to inform the community regarding the improvements that have been implemented using Surtax funds. The OCITT is charged with exercising control and monitoring of the expenditure of the Surtax.

After Ordinance No. 02-116 was adopted on July 9, 2002, one (1) ordinance and twenty-one (21) resolutions related to the PTP were adopted by through March 3, 2009. Of these:

- Ordinance No. 05-148 and twelve (12) resolutions related to MDT;
- Seven (7) resolutions related to PWD;
- One (1) resolution related to the, then existent, Office of Public Transportation Management (OPTM)[1]; and
- One (1) resolution related to the, then existent, Communications Department (COM).

In addition to direct funding by Surtax collections, funding sources acquired as a result of the PTP included the following.

- Resolution R-846-04 approved a $100,000,000 Sunshine State Loan for the purpose of paying or reimbursing the cost of purchasing certain capital assets for MDT.
- Resolution R-252-06 provided for the issuance of not to exceed $200,000,000 aggregate principal amount of Miami-Dade County, Florida Transit System Sales Surtax Revenue Bonds, Series 2006 (the "Series 2006 Bonds").
- Resolution R-319-08 provided for the issuance of not to exceed $300,000,000 aggregate principal amount of Miami-Dade County, Florida Transit System Sales Surtax Revenue Bonds, Series 2008 (the "Series 2008 Bonds").

Attachment 1 provides a more detailed summary of PTP legislation.

IV. Summary Results

Objective 1. Ascertain the amount of Surtax collected and the allocations.

- Surtax collections, interest earned, Sunshine Loan, and revenue bonds on accrual basis through September 30, 2008 were $1,492,222,338.
- Funds allocated and transferred to departments and municipalities on accrual basis through September 30, 2008 were $1,431,889,360.

Section V, Detailed Results, and the attachments to this report provide additional detail.

Objective 2. Ascertain that the amounts of Surtax expenditures were made in accordance with the PTP legislation.

- We concluded that Surtax proceeds collected for the six years ended September 30, 2008 and the related funding sources acquired as a result of the PTP were expended in accordance with PTP legislation. The bar chart in Figure 1, on the next page, illustrates Surtax expenditures through September 30, 2008 by department and by PTP legislation.

[1] The Office of Public Transportation Management (OPTM) was formed in 2002 to help implement the PTP and build a safe and functional mass transit system for Miami-Dade County. OPTM was subsequently merged into MDT in 2005.

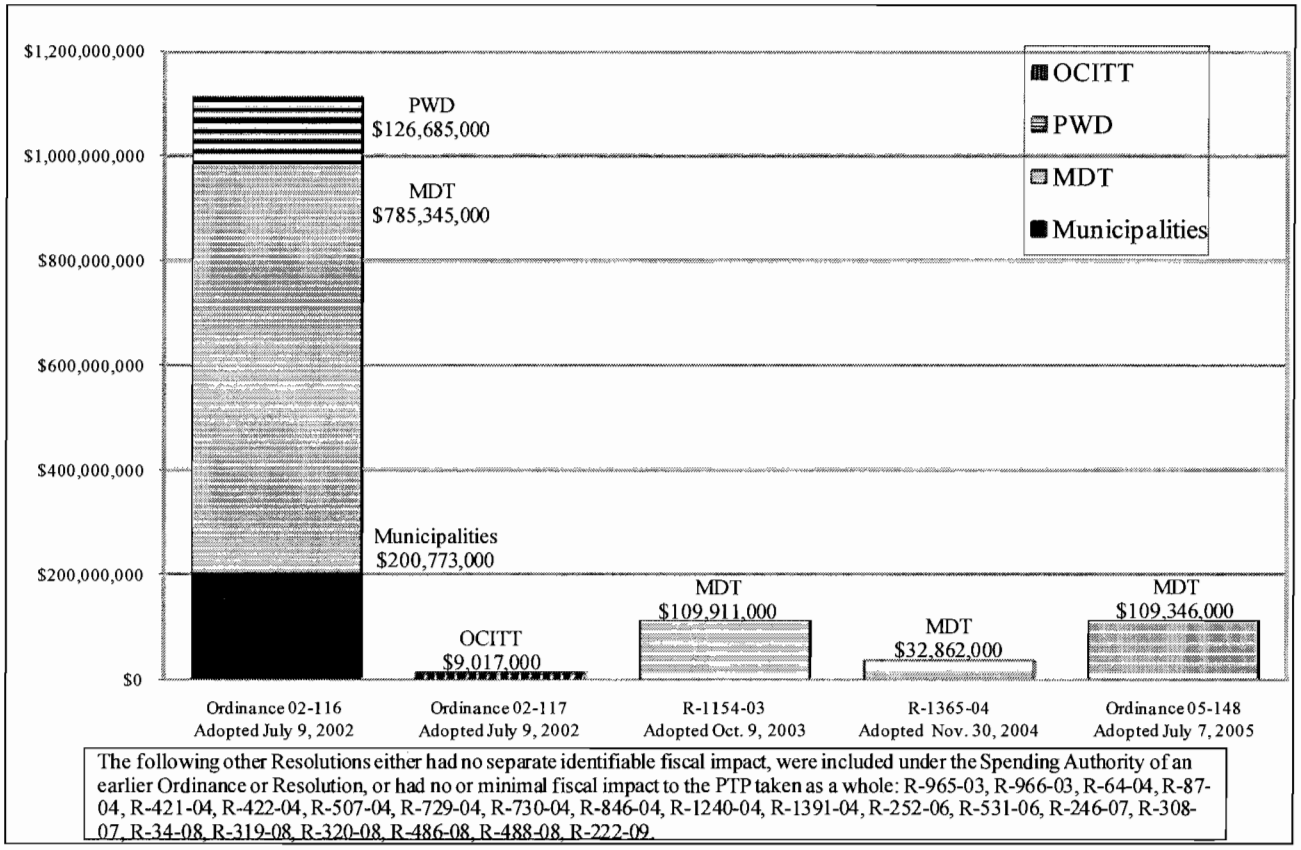

Fig. 1. People's Transportation Plan Surtax Spending by Ordinance and Resolution - Amount Spent from the Legislation's Adoption Date through September 30, 2008

Objective 3. Determine the status of PTP accomplishments and achievements.

A core mission of the CITT is to "monitor, oversee, review, audit, and investigate implementation of the transportation and transit projects listed in any levy of the Surtax, and all other projects funded in whole or in part with surtax proceeds." [2] We chose to rely upon, and did not independently audit, information on PTP accomplishments and achievements provided to us by the OCITT.

Other significant matters that came to our attention.

During our audit, we noted that MDT had a cash deficit every year, from FY 2000-01 through FY 2007-08, and incurred a series of advances and/or loans, including a loan from PTP funds totaling $109.4 million as of September 30, 2008. Section VII and Attachment 7 provide additional information.

[2] Section 2-1421(g)(1), Code of Miami-Dade County

V. Detailed Results

We make reference to and draw comparisons between cash and accrual bases of accounting. Basis of accounting refers to when revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in financial statements.

- Under cash basis accounting, revenues and transfers are not recognized until cash is received, and expenditures or expenses (as appropriate) and transfers out are recognized only when cash is disbursed.
- Under accrual basis accounting, most transactions are recognized when they occur, regardless of when cash is received or disbursed.[3]

A. PTP Sources and Transfers

PTP funds available and received from all sources included the amount of Surtax collections, the interest earned, and the debts acquired, duly recognized on accrual basis as of and for the six years ended September 30, 2008, and were as listed in Table 1.

Table 1
PTP Funds from all Sources on Accrual Basis through September 30, 2008

Surtax Collections	$1,003,863,177
Interest Earned on Surtax Collections	16,713,161
Interest on Loan for Existing Services to MDT	4,506,000
Sunshine Loan on 2004 to MDT	97,140,000
Series 2006 Surtax Revenue Bonds to MDT and PWD	180,000,000
Series 2008 Surtax Revenue Bonds to MDT and PWD	190,000,000
Total PTP Sources	$1,492,222,338

PTP funds allocated and transferred to the municipalities and the departments included the amount of Surtax transferred, and the debts acquired, duly recognized on accrual basis as of and for the six years ended September 30, 2008, and were as listed in Table 2.

Table 2
PTP Transfers from all Sources on Accrual Basis through September 30, 2008

Municipalities	$200,772,646
Miami-Dade Transit	1,073,858,265
Public Works Department	145,144,282
Office of Public Transportation Management	2,771,460
Office of the Citizens' Independent Transportation Trust	9,017,008
Communications Department	325,699
Total PTP Transfers	$1,431,889,360

Attachment 2 provides additional details on Sources and Transfers on accrual basis.

[3] Extracted from Sections 1600.101-1600.102, *Codification of Government Accounting and Financial Reporting Standards*

B. Comparison between the PTP Fund Balance and Cash Balance

PTP fund balance on accrual basis = Total PTP Sources - Total PTP Transfers + Gross Amount of the MDT Loan for Existing Services and were as listed in Table 3 on the next page.

Table 3
PTP Fund Balance from all Sources on Accrual Basis through September 30, 2008

Total PTP Sources	$1,492,222,338
Total PTP Transfers	(1,431,889,360)
Gross amount of the MDT Loan for Existing Services	109,346,000
PTP Fund Balance on Accrual Basis	$169,678,978

PTP fund balance on accrual basis (the accrual balance of the entries and transactions that directly affected the PTP fund) consisted of the Surtax collections and interest earned minus the amounts of Surtax proceeds transferred to the municipalities and the departments, duly recognized on accrual basis as of and for the six years ended September 30, 2008.

PTP cash balance on cash basis (the cash balance of the entries and transactions that directly affected the PTP fund) consisted of the PTP Surtax collections and interest earned minus the amounts of Surtax proceeds transferred and loaned to the municipalities and the departments, actually received and transferred on a cash basis as of September 30, 2008.

The cash effect of the MDT Loan for Existing Services of $109,346,000 as of September 30, 2008 is presented net of repayments of $6,991,000 and interest of $4,506,000.

The cash effect of the PTP Surtax transfers to MDT is presented net of a payable to MDT for the Golden Passport in the amount of $6,660,117.

Table 4 below compares the accrual basis fund balance with the cash basis cash balance.

Table 4
Reconciliation Between the Fund Balance and the Cash Balance as of September 30, 2008

	Accrual Basis Fund Balance	Cash Basis Cash Balance
Surtax Collections	$1,003,863,177	$974,300,432
Interest Earned on Surtax Collections	16,713,161	16,713,161
Interest Earned - MDT Loan for Existing Services	4,506,000	---
MDT Loan for Existing Services, Net Effect (including Interest)	---	(97,849,000)
Surtax Transfers to Municipalities	(200,772,646)	(192,092,599)
Surtax Transfers to MDT	(597,372,265)	(590,712,148)
Surtax Transfers to PWD	(45,144,282)	(45,144,282)
Surtax Transfers to OPTM	(2,771,460)	(2,771,460)
Surtax Transfers to OCITT	(9,017,008)	(8,959,585)
Surtax Transfers to COM	(325,699)	(325,699)
PTP Restricted Cash Balance, Withheld from Municipalities	---	(33,975)
PTP Cash Balance on a Cash Basis as of September 30, 2008		$53,124,845
PTP Fund Balance on Accrual Basis as of September 30, 2008	$169,678,978	

Attachment 3 provides more detail, including footnotes to the differences between the amounts recognized on the accrual basis and the amounts recognized on the cash basis.

C. MDT PTP Sources and Uses

- Our examination concluded that MDT PTP expenditures for the six years ended September 30, 2008 were made in accordance with PTP legislation.

Table 5
MDT PTP Uses and PTP Legislation through September 30, 2008

Ordinance / Resolution Providing Spending Authority	Adoption Date	Amount Expended
Ordinance No. 02-116 addressed bus service improvements and rapid transit improvements.	July 9, 2002	$785,345,000
Resolution R-1154-03 added a list of capital improvement projects into the PTP.	Oct. 9, 2003	109,911,000
Resolution R-1365-04 included Paratransit/Special Transportation Services (STS) as an eligible project for the PTP Surtax.	Nov. 30, 2004	32,862,000
Ordinance No. 05-148 provided for a loan of Surtax funds to fund those services existing as of November 5, 2002 (MDT Loan for Existing Services).	July 7, 2005	109,346,000
Total Amount of MDT PTP Expenditures		$1,037,464,000

The bar chart in Figure 1, on the page 4, illustrates Surtax expenditures through September 30, 2008 by department and by legislative authority.

MDT PTP sources on accrual basis for the six years ended September 30, 2008 were as listed in Table 6.

Table 6
MDT PTP Sources on Accrual Basis through September 30, 2008

Ordinance / Resolution	MDT PTP Sources	Amount
R-846-04	Sunshine State Loan	$ 97,140,000
Ord. No. 02-116	Surtax Transfers for Capital	59,248,000
Ord. No. 02-116	Surtax Transfers for Operations	423,862,000
Ord. No. 02-116, R-729-04	Surtax Transfers for Golden Passport/Metromover	52,478,000
Ord. No. 02-116	Surtax Transfers for Debt Service	61,782,000
Ord. No. 05-148	Loan for Existing Services	109,346,000
R-252-06	Series 2006 Bonds	130,000,000
R-319-08	Series 2008 Bonds	140,000,000
	Total MDT PTP Sources	$1,073,856,000

MDT PTP expenditures on accrual basis for the six years ended September 30, 2008 were as listed in Table 7.

Table 7
MDT PTP Expenditures on Accrual Basis through September 30, 2008

Ordinance / Resolution	MDT PTP Operating Uses	Amount
Ord. No. 02-116	Expanded Metrorail Service	$ 69,222,000
Ord. No. 02-116	Expanded Metrobus Service	301,664,000
Ord. No. 05-148	Loan for Existing Service	109,346,000
Ord. No. 02-116, R-729-04	Golden Passport and Metromover	52,478,000
Ord. No. 02-116	Other Operating Uses	52,975,000
	Total Operating Uses	585,685,000
Ordinance / Resolution	**MDT PTP Capital Uses**	**Amount**
Ord. No. 02-116	Debt Service Payments	$ 61,785,000
Ord. No. 02-116	Original PTP Projects - Bus Service Improvements	132,638,000
Ord. No. 02-116	Original PTP Projects - Rapid Transit Improvements:	
	North Corridor	54,448,000
	EH/MIC Corridor	62,895,000
	East-West Corridor	15,936,000
	Extension to Florida City	13,374,000
	Other Corridors	792,000
R-1154-03	Amended PTP Projects	109,911,000
	Total Capital Uses	451,779,000
	Total MDT PTP Uses	$1,037,464,000

Attachment 4 provides detailed amounts by fiscal year as of September 30, 2008 including the specific ordinance and/or resolution related to the PTP MDT expenditures.

D. PWD PTP Sources and Uses

- Our examination concluded that PWD PTP expenditures for the six years ended September 30, 2008 were made in accordance with PTP legislation.

Table 8
PWD PTP Uses and PTP Legislation through September 30, 2008

Ordinance / Resolution Providing Spending Authority	Adoption Date	Amount Expended
Ordinance No. 02-116 addressed major highway and road improvements, neighborhoods improvements, and the attached site-specific board requested major roadway and neighborhood improvement projects for inclusion in the PTP.	July 9, 2002	$126,685,000
Total Amount of PWD PTP Expenditures		$126,685,000

For the purposes of presenting the results of our audit, OCA included all PWD expenditures under the spending authority of Ordinance No. 02-116. Our examination concluded that other PWD related resolutions had either no separate identifiable fiscal impact, were already encompassed by Ordinance No. 02-116, or had no or minimal fiscal impact to the PTP taken as a whole. Attachment 6 identifies the specific ordinance and/or resolutions related to every PWD project. Figure 1, on page 4, illustrates fiscal impact of PTP legislation.

The PWD PTP sources on accrual basis for the six years ended September 30, 2008 were as listed in Table 9.

Table 9
PWD PTP Sources on Accrual Basis through September 30, 2008

Ordinance / Resolution	PWD PTP Sources	Amount
Ord. No. 02-116	Surtax Transfers for Administration	$1,805,540
Ord. No. 02-116	Surtax Transfers for Bond Admin. Fee	18,007
Ord. No. 02-116	Surtax Transfers for Road Improvements	28,419,563
Ord. No. 02-116	Surtax Transfers for Traffic Improvements	6,041,733
R-252-06	Series 2006 Bonds	50,000,000
R-319-08	Series 2008 Bonds	50,000,000
	Total PWD PTP Sources	$145,144,282

PWD PTP expenditures on accrual basis for the six years ended September 30, 2008 were as listed in Table 10.

Table 10
PWD PTP Expenditures on Accrual Basis through September 30, 2008

Ordinance / Resolution	PWD PTP Uses	Amount
Ord. No. 02-116	Site Specific Projects	$56,904,000
Ord. No. 02-116, R-87-04, R-507-04	Traffic Signals & Signs-Operational Needs	9,085,000
Ord. No. 02-116, R-87-04	Resurfacing, Sidewalks, and Drainage on Arterial Roads	262,000
Ord. No. 02-116, R-87-04	A.D.A. Sidewalk Improvements	4,048,000
Ord. No. 02-116, R-87-04, R-507-04	Street Light Retrofit	3,123,000
Ord. No. 02-116, R-87-04	Administrative Cost	1,376,000
Ord. No. 02-116, R-87-04	Bonded Administrative Costs	451,000
Ord. No. 02-116, R-87-04, R-507-04	Neighborhood Improvements (non-site specific projects)	32,149,000
Ord. No. 02-116, R-87-04, R-507-04	ATMS	12,710,000
Ord. No. 02-116	Grade Separation	500,000
Ord. No. 02-116	Reversible flow lane	602,000
Ord. No. 02-116, R-87-04, R-1391-04	School Flashing Signals	5,475,000
	Total Amount of PWD PTP Expenditures	$126,685,000

Attachment 5 provides detailed amounts by fiscal year through September 30, 2008 including the specific ordinance and/or resolution related to PWD expenditures.

E. Surtax Proceeds Transferred to the Municipalities

Ordinance No. 02-116 provided that twenty percent of Surtax proceeds shall be distributed annually to those cities existing as of November 5, 2002 that meet certain conditions outlined in the ordinance.

Our examination concluded that the Surtax transferred to the municipalities for the six years ended September 30, 2008 were made in accordance with PTP legislation as duly amended by the BCC, except for those amounts which were recommended for recapture by AMS subject to the final determination of the OCITT.

PTP Surtax proceeds transferred to the municipalities on accrual basis for the six years ended September 30, 2008 were $200,772,646.

Attachment 6 provides detailed amounts by fiscal year through September 30, 2008.

F. Work Performed by Other Auditors on the Municipalities' Expenditures

As of June 24, 2009, AMS had conducted audits of 15 municipalities at the request of the CITT. We have relied upon the work of these other auditors in regards to these matters.

VI. PTP Accomplishments and Achievements

Our descriptions include both comments provided by the OCITT and other observations. We chose to rely upon, and did not independently audit, information on PTP accomplishments and achievements provided to us by the OCITT.[4]

At our request, the OCITT provided the following comments on PTP accomplishments and achievements.

> *Since the passage of the Plan [PTP] there have been significant improvements to our public transportation system and roadways.*
>
> *These include the addition of millions of miles of new bus routes, the purchase of over 262 new buses and the funding of 21 municipal shuttle bus systems throughout the County. Over 171,000 senior citizens and veterans ride public transportation for free under the Golden Passport and Patriot Passport Programs.*

[4] The CITT has certain powers over the use and expenditure of the proceeds of the Charter County Transit System Surtax, as outlined in Ordinance No. 02-117. A core mission of the CITT is to "monitor, oversee, review, audit, and investigate implementation of the transportation and transit projects listed in any levy of the Surtax, and all other projects funded in whole or in part with surtax proceeds. OCITT provides staff support for the CITT and coordinates public outreach efforts to inform the community regarding the improvements that have been implemented using Surtax funds. The OCITT is charged with exercising control and monitoring of the expenditure of the Surtax.

The first leg of the expansion of the Metrorail System broke ground on May 1, 2009. This $526,000,000 project – the Miami Intermodal Center/Earlington Heights Connector [MIC/EH Connector] – *will bring Metrorail to Miami International Airport* [MIA]. *A fleet of railcars and Metromover cars are being purchased.*[5]

Over 390 miles of roadways have been improved. A new Advanced Traffic Management System that will ease traffic congestion throughout our community is currently being installed. Traffic circles have been constructed and school safety crossing zones have been constructed.

There is, however, much yet to be done. There has been great concern over the promises made and the ability to fund those projects. The Trust [CITT] *shares these concerns. The Trust is also encouraged and applauds the candor, honesty and quality of the discussion occurring with Miami-Dade County and the community. Recent events and dialogue sponsored by Mayor Alvarez, Chairman Moss, Transportation Committee Chair Jordan and the entire County Commission and administration are all positive developments.*

The OCITT also referred to the following other reports for additional information and from which we have extracted the below listed additional comments.

- The Transportation Trust Strategic Objectives, adopted by the CITT on March 24, 2009;
- The CITT's Quarterly Report to the BCC for the period ending March 31, 2009; and
- The CITT's Municipal Report dated March 2009.

MDT has increased the Metrobus fleet by 262 buses since the PTP was passed; the current Metrobus fleet is 967 buses, as follows:

Metrobus fleet	*Status*	*Total*
40-foot buses	*Active*	*759*
45-foot over-the-road buses	*Active*	*13*
30-foot minibuses	*Active*	*121*
Total active buses		*893*
Inactive buses	*Inactive status*	*56*
Retired buses	*Contingency fleet*	*18*
Total buses		*967*

MDT has hired 1,875 new employees since November 2002 to assist with implementing PTP projects.

Over 171,000 senior citizens and veterans ride public transportation for free under the Golden Passport and Patriot Passport Programs. Currently, there are 171,257 certified Golden Passport/Patriot Passport customer accounts.

[5] Resolutions R-486-08 & R-488-08

Golden Passport and Patriot Passport Programs	*Total*
Golden Passport over 65 years of age	*131,487*
Golden Passport under 65 years of age	*34,174*
Patriot Passport customers	*5,596*
Total certified Golden Passport/Patriot Passport customer accounts	*171,257*

PWD has completed sixteen (16) of the major roadway projects listed in the PTP with 10 more under construction; among the projects completed are the Miami Gardens Drive Connector from US-1 to William Lehman Causeway, new access to Country Walk, Grand Avenue in Coconut Grove which featured various roadway and drainage improvements from SW 37th Avenue to SW 32nd Avenue, SW 97th Avenue from SW 40th Street to SW 72nd Street, South Miami Avenue from 15th Road to 25th Road and NW 62nd Avenue, including widening of the road from two to four lanes between NW 105th Avenue and NW 138th Avenue.

PWD has completed the implementation of over 540 Neighborhood Improvement Projects that include the following: roadway resurfacing, ADA sidewalk accessibility, drainage, traffic signals, traffic calming, arterial street lighting, illuminated street-name signs, and school-flashing signals. These improvements have enhanced safety and mobility throughout Miami-Dade County and have improved the quality of life within our neighborhoods. The PWD is working closely with each of the County Commissioner's Offices to discuss implementation of the Neighborhood Improvement Projects.

A new Advanced Traffic Management System (ATMS) that will ease traffic congestion through our community is currently being installed. PWD continues to upgrade traffic signals and transfer them to the new ATMS system. As of March 31, 2009, 1511 (58%) of the County's 2602 Signalized Intersections are running ATMS software.

PWD has installed illuminated street name signs at 973 intersections throughout the County, inclusive of 53 intersections accomplished under the Pilot Program. PWD, with assistance from FDOT and several municipalities, is working to implement a County-wide program to install LED signs on major intersections over the next three years.

PWD is also replacing faded street signs throughout the County at a rate of about 70 intersections a week, with more than 25,000 replaced so far.

School safety crossing zones have been constructed. The half-penny Surtax is funding the installation of more than one hundred new flashing signals in school zones to let drivers know they have to slow down. The PTP is also funding the Safe Routes to School improvements in a cooperative effort by the PWD, Miami-Dade Public Schools and the FDOT to improve safe access for children to walk or bike to school.

Other observations:

Metromover service is free.

The MIC/EH Connector is a 2.4-mile extension of the Metrorail system from the existing Earlington Heights Station at NW 22nd Avenue and NW 41st Street to the MIC near Miami International Airport (MIA). The MIC/EH Connector, one of the Exhibit 1 Rapid Transit Improvements projects, is funded exclusively with local and state dollars. The transportation surtax is contributing $426, 000,000 of the $526,000,000 total cost and the State of Florida is providing the remaining $100,000,000. The MIC/EH Connector is scheduled to open for revenue service in 2012.

MDT added 4,125,000 miles of new bus routes for a total of 30,500,000 bus revenue miles as of June 2, 2009 as per Resolution R-676-09 over the 26,375,000 prior PTP bus miles, while eliminating less productive and duplicative bus service to improve the efficiency and effectiveness of the system.

Twenty percent (20%) of the annual Surtax proceeds are allocated to thirty-one municipalities eligible to receive PTP funds; each receives a pro rata share based on its population. While the specific accomplishments of the municipalities are too numerous to mention, the OCITT prepared a Municipal Transportation Program Report – March 2009, available from the OCITT, that covers the achievements of all the municipalities since the inception of the PTP.

VII. Other Significant Matters That Came To Our Attention

A significant matter that came to our attention as part of our audit, albeit outside the scope and objectives of this audit, concerns the recurring MDT Deficit and MDT's incurrence of a series of advances from the general fund and/or loans, including a loan from PTP funds totaling $109.4 million as of September 30, 2008.

A review of MDT's Financial Report issued by external auditors and dated September 30, 2008 showed that the total Cash Deficit at September 30, 2008 was $128.4 million.

- The portion of this deficit expected to be repaid within one year of September 30, 2008 was shown on MDT's Audited Financial Statements in Current Liabilities, and was netted in Due to Other Miami-Dade County Funds, in the amount of $56.4 million.
- The remaining portion was reflected as a Long Term Advance from Miami-Dade County in the amount of $72 million.
- These amounts do not include the Loans Payable to the CITT (MDT Loan for Existing Services), which had a net balance of $102.4 million as of September 30, 2008.

Attachment 7 provides detailed amounts by fiscal year through September 30, 2008.

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ATTACHMENT 1

People's Transportation Plan Legislation - Ordinances and Resolutions

July 9, 2002 - March 3, 2009

Ordinance/ Resolution	Date	Department	Name and Description
Ordinance 02-116	7/9/2002	MDT PWD OCITT	**One-Half of One Percent Surtax for Transit**: Ordinance levying and imposing a One Half of One Percent Charter County Transit System Surtax. Defines how the Surtax is to be spent for the Transportation and Transit projects set forth in Exhibit 1 to this Ordinance subject to amendments. The Exhibit 1 Transit and Transportation projects known as the People's Transportation Plan are categorized as Bus Service Improvements, Rapid Transit Improvements, Major Highway and Road Improvements, Neighborhoods Improvements, Municipal Improvements and the attached site-specific Board Requested Major Roadway and Neighborhood Improvement Projects for Inclusion in the People's Transportation Plan.
Ordinance 02-117	7/9/2002	OCITT	**Citizens' Independent Transportation Trust**: Ordinance creating a Citizens' Independent Transportation Trust with certain powers over the use and expenditure of proceeds of proposed Charter County Transit System Surtax.
Resolution R-966-03	9/9/2003	PWD	**Amendment To The People's Transportation Plan**: Deleting a street widening project described as "NW 170th street" which calls for the widening of this street from two lanes to four lanes.
Resolution R-965-03	9/9/2003	OPTM	**Approval of Bus Service Improvements of the PTP**: Incorporating the bus service improvements into the People's Transportation Plan.
Resolution R-1154-03	10/9/2003	MDT	**Approval of Miscellaneous Capital Improvement Projects**: Adding an attached to the Resolution list of capital improvement projects into the People's Transportation Plan.
Resolution R-64-04	1/20/2004	MDT	**Amendment to People's Transportation Plan Bus Service Plan**: Approves the amendment to the People's Transportation Plan Bus Service Plan to reflect the December 7, 2003 lineup.
Resolution R-87-04	1/20/2004	PWD	**Resolution Approving a Two-Year Plan for the Public Works Department's People's Transportation Plan**: Approves a two-year plan for the Public Works Department's People's Transportation Plan for Fiscal Years 2003-04 and 2004-05. The Two-Year Plan (Plan) includes projects from the two categories of the PTP Ordinance's Exhibit 1 that relate to the PWD.
Resolution R-421-04	4/13/2004	MDT	**Discontinuation of Overnight Metrorail & Metromover Service**: To amend the People's Transportation Plan (PTP) by discontinuing Metrorail and Metromover service between the hours of 1:00 a.m. to 5:00 a.m. and to substitute a new Metrobus route that would serve bus stops at or near Metrorail stations.
Resolution R-422-04	4/13/2004	MDT	**Bus Service Improvement Five-Year Action Plan**: To amend the PTP to revert to a Five-Year Implementation Bus Service Improvement Plan reverting to the Five-Year Bus Service Improvement Plan originally approved in the PTP Ordinance (Ordinance 02-116).

ATTACHMENT 1

People's Transportation Plan Legislation - Ordinances and Resolutions

July 9, 2002 - March 3, 2009

Ordinance/ Resolution	Date	Department	Name and Description
Resolution R-507-04	4/27/2004	PWD	**Neighborhood Improvements Section of The PTP**: Amendment to the Neighborhood Improvements section of the People's Transportation Plan (PTP) to include roadway signage, roadway lighting, pavement markings, and traffic calming.
Resolution R-729-04	6/8/2004	MDT	**Transit Fare Modification**: Transit fare structure is modified to allow Miami-Dade County residents to use the transit system without paying a fare if they (1) are honorably discharged veterans, and (2) their household income does not exceed the standard threshold applied to determine eligibility for the low-income, senior citizen's additional homestead exemption.
Resolution R-730-04	6/8/2004	MDT	**Amend PTP to create Patriot Passport**: PTP amended to implement a Demonstration Program that creates Miami-Dade Transit's Patriot Passport Program.
Resolution R-846-04	7/13/2004	MDT	**100 Million for Transit Sunshine State Gov.**: Resolution Approving Loan in Aggregate Principal amount not to exceed $100,000,000 from Sunshine State Governmental Financing Commission for purpose of paying or reimbursing cost of purchasing certain Capital Assets for Transit Department.
Resolution R-1240-04	10/19/2004	MDT	**Procurement of 12 New Metromover Vehicles**: Amendment to the People's Transportation Plan clarifying the Miscellaneous Capital Improvement Projects List to permit Procurement of 12 New Metromover Vehicles and the Retrofit and Modification of the 17 Remaining Vehicles.
Resolution R-1391-04	11/30/2004	PWD	**Removing School Flashing Signals from District Commission**: Public Works Department's adjustment to the People's Transportation Plan (PTP) PWD 2-Year Plan removing School Flashing Signals from the District Commission's yearly allocation and reassigning it within the Countywide Neighborhood Improvements Section.
Resolution R-1365-04	11/30/2004	MDT	**Eligible Project For Charter County Transit Surtax Funds**: People's Transportation Plan (PTP) be amended to include Paratransit/Special Transportation Services (STS) as an eligible project for Charter County Transit Surtax Funds in an amount not to exceed $55.4 million and set to expire April 1, 2010.
Ordinance 05-148	7/7/2005	MDT	**People's Transportation Plan Amendment**: Provides for a loan of surtax funds (line of credit) at a 3% interest rate to fund those services existing as of November 5, 2002 (MDT Loan for Existing Services) contingent upon restoring the MOE to the pre-surtax level of $123.171 million and annually increasing the MOE by 3.5% and the Capital Improvement Local Option Gas Tax (LOGT) by 1.5% and is exclusive of the $23.9 million FY 2001-02 shortfall that existed prior to the passage of the Surtax.

ATTACHMENT 1

People's Transportation Plan Legislation - Ordinances and Resolutions

July 9, 2002 - March 3, 2009

Ordinance/ Resolution	Date	Department	Name and Description
Resolution R-252-06	3/7/2006	MDT	**Transit System Sales Surtax Revenue Bonds 2006**: Pursuant to Ordinance No. 05-48 enacted March 1, 2005 (the "Master Ordinance") Section 201, the Resolution provides for the issuance of not to exceed $200,000,000 aggregate principal amount of Miami-Dade County, Florida Transit System Sales Surtax Revenue Bonds, Series 2006 (the "Series 2006 Bonds") for the purpose of paying costs of certain Transportation and Transit Projects (the "Series 2006 Project").
Resolution R-531-06	5/9/2006	PWD	**PTP Amendment to Modify Scope For NW 74 St Project**: People's Transportation Plan (PTP) Amendment to modify the scope for the NW 74 Street Project to six (6) new lanes from the Homestead Extension of the Florida Turnpike (HEFT) to the Palmetto Expressway (SR 826) and delete the NW 97 Avenue Project from NW 25 Street to NW 41 Street.
Resolution R-246-07	3/6/2007	PWD	**Modify Scope For PTP Project Along S Bayshore Drive**: People's Transportation Plan (PTP) Amendment to modify the scope for the PTP project along South Bayshore Drive, from McFarlane Road to Aviation Avenue, and change the limits of the project to Darwin Street to Mercy Way.
Resolution R-308-07	3/6/2007	COM	**Public Schools Promoting Solutions to Alleviate Traffic**: People's Transportation Plan (PTP) Amendment to include a public education campaign including Miami-Dade County Public Schools promoting short-term solutions to alleviate traffic congestion in an amount not to exceed $350,000.
Resolution R-34-08	1/10/2008	PWD	**Major Roadway and Neighborhood Improvement Projects List:** Amendment to the Board Requested Major Roadway and Neighborhood Improvement Projects list in Exhibit 1 of the People's Transportation Plan to delete the SW 87 Avenue, from SW 216 Street to SW 168 Street Project and add the Old Cutler Road, from SW 97 Avenue to SW 87 Avenue and Caribbean Boulevard, from Coral Sea Road to SW 87 Avenue Projects.
Resolution R-320-08	4/8/2008	MDT	**Amendment to PTP - Orange Line**: Amendment to the People's Transportation Plan to allow for the use of Surtax funds for projects other than those related to the Orange Line only if each fiscal year an annual allocation is made specifically to projects related to the Orange Line.
Resolution R-319-08	4/8/2008	MDT	**Transit System Sales Surtax Revenue Bonds Series 2008**: Pursuant to Ordinance No. 05-48 enacted March 1, 2005 (the "Master Ordinance") Section 201 and 208, the Resolution provides for the issuance of not to exceed $300,000,000 aggregate principal amount of Miami-Dade County, Florida Transit System Sales Surtax Revenue Bonds, Series 2008 (the "Series 2008 Bonds"), as the second Series of Bonds under the provisions of the Master Ordinance, for the purpose of paying costs of certain Transportation and Transit Projects (the "Series 2008 Project") and refunding the R-846-04 Sunshine State Governmental Financing Commission Loan of which $82,915,000 was outstanding.

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ATTACHMENT 1

People's Transportation Plan Legislation - Ordinances and Resolutions

July 9, 2002 - March 3, 2009

Ordinance/ Resolution	Date	Department	Name and Description
Resolution R-486-08	5/6/2008	MDT	**PTP 17 New Metromover Replacement Vehicles**: Amending the People's Transportation Plan's (PTP) Miscellaneous Capital Improvements Projects List to include the purchase of 17 new Metromover replacement vehicles.
Resolution R-488-08	5/6/2008	MDT	**Amendment to (PTP) New Metrorail Vehicles**: Amendment to the People's Transportation Plan (PTP) regarding the Purchase of New Metrorail Vehicles to include the procurement of 136 new Metrorail Vehicles, in lieu of their Rehabilitation (funding for the mid-life rehabilitation of the Metrorail and Metromover vehicles was approved by R-831-02 on 7/23/2002), in an amount not to exceed $401,451,000.
Resolution R-222-09	3/3/2009	MDT	**Amend Exhibit 1 to PTP - Create Capital Expansion Reserve Fund**: Amends Exhibit 1 to the People's Transportation Plan. Surtax funds may be utilized for any costs related to capital and/or the operations and maintenance of the transit system. The transit projects listed in Exhibit 1 are illustrative examples but not exclusive uses for surtax funds. Said projects and prior amendments to Exhibit 1, with the exception of the Reinvestment Schedule identified in CITT Resolution No. 05-025, are subject to modification by the approval of the annual budget ordinance(s). Dedicates at least 10 percent of the County's annual share of surtax funds, excluding existing and future debt service, for capital expansion of the transit system.

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ATTACHMENT 2

People's Transportation Plan Sources and Transfers Schedule

For the Six Years Ended September 30, 2008

	FY 2002 - 2003	FY 2003 - 2004	FY 2004 - 2005	FY 2005 - 2006	FY 2006 - 2007	FY 2007 - 2008	Total PTP 2002 - 2008
People's Transportation Plan Sources							
PTP Surtax Collections	$105,273,940	$161,307,471	$169,932,719	$189,517,618	$191,330,659	$186,500,770	$1,003,863,177
Interest Earned on Surtax Collections	$180,329	$957,404	$2,529,803	$4,435,304	$5,839,757	$2,770,564	$16,713,161
Interest - Loan for Existing Services - MDT	$0	$0	$0	$687,000	$1,434,000	$2,385,000	$4,506,000
Sunshine Loan - 2004 - MDT	$0	$97,140,000	$0	$0	$0	$0	$97,140,000
Series 2006 Bonds - MDT - PWD	$0	$0	$0	$180,000,000	$0	$0	$180,000,000
Series 2008 Bonds - MDT - PWD	$0	$0	$0	$0	$0	$190,000,000	$190,000,000
Total PTP Sources	$105,454,269	$259,404,875	$172,462,522	$374,639,921	$198,604,416	$381,656,334	$1,492,222,338
People's Transportation Plan Transfers							
PTP Surtax Transfers - Municipalties	$21,054,788	$32,261,494	$33,986,559	$37,903,517	$38,266,129	$37,300,159	$200,772,646
PTP Surtax Transfers - MDT	$68,208,540	$26,134,489	$116,189,447	$116,410,891	$150,937,421	$119,491,477	$597,372,265
Loan for Existing Services - MDT	$0	$0	$22,900,000	$26,069,000	$34,068,000	$26,309,000	$109,346,000
Sunshine Loan - 2004 - MDT	$0	$97,140,000	$0	$0	$0	$0	$97,140,000
Series 2006 Bonds - MDT	$0	$0	$0	$130,000,000	$0	$0	$130,000,000
Series 2008 Bonds - MDT	$0	$0	$0	$0	$0	$140,000,000	$140,000,000
Total MDT PTP Sources	$68,208,540	$123,274,489	$139,089,447	$272,479,891	$185,005,421	$285,800,477	$1,073,858,265
PTP Surtax Transfers - PWD	$0	$509,694	$18,975,741	$2,018,967	$18,014,872	$5,625,008	$45,144,282
Series 2006 Bonds - PWD	$0	$0	$0	$50,000,000	$0	$0	$50,000,000
Series 2008 Bonds - PWD	$0	$0	$0	$0	$0	$50,000,000	$50,000,000
Total PWD PTP Sources	$0	$509,694	$18,975,741	$52,018,967	$18,014,872	$55,625,008	$145,144,282
PTP Surtax Transfers - OPTM	$2,771,460	$0	$0	$0	$0	$0	$2,771,460
PTP Surtax Transfers - OCITT	$0	$2,160,781	$1,961,471	$1,668,719	$1,660,281	$1,565,756	$9,017,008
PTP Surtax Transfers - Promotional	$0	$0	$0	$0	$334,499	($8,800)	$325,699
PTP Fund Balance Increase (Decrease)	$13,419,481	$101,198,417	$1,349,304	$36,637,827	($10,608,786)	$27,682,734	
PTP Fund Balance	$13,419,481	$114,617,898	$115,967,202	$152,605,030	$141,996,244	$169,678,978	$169,678,978

ATTACHMENT 3

People's Transportation Plan Reconciliation between Fund Balance and Cash Balance

As of September 30, 2008

	Accrual Basis	Cash Basis	Difference	Footnote #
People's Transportation Plan Sources				
PTP Surtax Collections	$1,003,863,177	$974,300,432	($29,562,745)	1
Interest Earned on Surtax Collections	$16,713,161	$16,713,161	$0	
Interest - MDT Loan for Existing Services	$4,506,000	$0	($4,506,000)	2
Sunshine Loan - 2004	$97,140,000	$97,140,000	$0	
Series 2006 Bonds	$180,000,000	$180,000,000	$0	
Series 2008 Bonds	$190,000,000	$190,000,000	$0	
Total PTP Sources	$1,492,222,338	$1,458,153,593	($34,068,745)	
People's Transportation Plan Transfers				
PTP Surtax Transfers - Municipalities	$200,772,646	$192,092,599	($8,680,047)	3
PTP Surtax Transfers - MDT	$597,372,265	$597,372,265	$0	
MDT Loan for Existing Services	$0	$109,346,000	$109,346,000	2
Less: Repayments	$0	($6,991,000)	($6,991,000)	2
Golden Passport	$0	($6,660,117)	($6,660,117)	4
Interest - MDT Loan for Existing Services	$0	($4,506,000)	($4,506,000)	2
Sunshine Loan - 2004	$97,140,000	$97,140,000	$0	
Series 2006 Bonds	$130,000,000	$130,000,000	$0	
Series 2008 Bonds	$140,000,000	$140,000,000	$0	
Total MDT PTP Sources	$964,512,265	$1,055,701,148	$91,188,883	
PTP Surtax Transfers - PWD	$45,144,282	$45,144,282	$0	
Series 2006 Bonds	$50,000,000	$50,000,000	$0	
Series 2008 Bonds	$50,000,000	$50,000,000	$0	
Total PWD PTP Sources	$145,144,282	$145,144,282	$0	
PTP Surtax Transfers - OPTM	$2,771,460	$2,771,460	$0	
PTP Surtax Transfers - OCITT	$9,017,008	$8,959,585	($57,423)	5
PTP Surtax Transfers - CD	$325,699	$325,699	$0	
PTP Cash Balance - Restricted	$0	$33,975	$33,975	6
PTP Fund Balance / PTP Cash Balance - Unrestricted	$169,678,978	$53,124,845	($116,554,133)	

Footnotes:

1. Difference represents amount of Surtax duly recognized (accrued) before and collected subsequent to September 30, 2008. Total amount was received between October 2008 (13,279,390) and November 2008 (16,283,355).

2. The Interest on the MDT Loan for Existing Services is recognized as revenue affecting the PTP Fund Balance and as such increases PTP Fund Balance as of September 30, 2008. The net effect of the MDT Loan for Existing Services reduces the PTP Cash Balance by the difference between the Loan Amount (109,346,000), the Repayments (6,991,000) and the Interest (4,506,000) as of September 30, 2008. Neither the Loan amount nor the Repayments affect the PTP Fund Balance as of September 30, 2008.

3. Difference represents amount duly recognized (accrued) before and transferred to the Municipalities subsequent to September 30, 2008. Total amount had been transferred by December 2008 except for $33,975 withheld remaining in the Restricted Cash Balance as of September 30, 2008.

4. Difference represents amount payable to MDT related to the Golden Passport as of September 30, 2008.

5. Difference represents amount payable to OCITT as of September 30, 2008.

6. Difference represents amount withheld from the Municipalities remaining in the Restricted Cash Balance as of September 30, 2008.

ATTACHMENT 4

Miami-Dade Transit People's Transportation Plan Sources and Uses Schedule
Amount Received and Used for the six years ended September 30, 2008 ($ in 000's)

Ordinance / Resolution		FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Total
	Sources of Revenue	$ -	$ 47,569	$ 64,129	$ 27,116	$ 46,958	$ (20,888)	$ 164,884
R-846-04	Sunshine State Loan Revenue	-	$ 97,140	$ -	$ -	$ -	$ -	$ 97,140
Ord. 02-116	Capital	47,569	(34,795)	20,931	992	24,058	493	59,248
Ord. 02-116	Operations	20,640	54,342	75,473	88,118	94,431	90,858	423,862
Ord. 02-116, R-729-04	Golden Passport/Metromover	-	6,587	9,718	11,081	12,357	12,735	52,478
Ord. 02-116	Debt Service	-	-	10,067	16,220	20,091	15,404	61,782
Ord. 05-148	Loan for Existing Services	-		22,900	26,069	34,068	26,309	109,346
R-252-06	Series 2006 Bond Revenue	-	-	-	130,000	-	-	130,000
R-319-08	Series 2008 Bond Revenue	-	-	-	-	-	140,000	140,000
	Sources of Revenues and Cash	$ 68,209	$ 123,274	$ 139,089	$ 272,480	$ 185,005	$ 285,799	$ 1,073,856
	Balance	$ 68,209	$ 170,843	$ 203,218	$ 299,596	$ 231,963	$ 264,911	
	Operating Uses							
Ord. 02-116	Expanded Metrorail Service	$ 3,512	$ 15,102	$ 14,046	$ 16,235	$ 15,301	$ 5,026	$ 69,222
Ord. 02-116	Expanded Metrobus Service	12,839	36,505	53,811	64,384	69,331	64,794	301,664
Ord. 02-116	Overtime Expenses due to inefficient implementation	4,289	1,236	-	-	-	-	5,525
Ord. 05-148	Loan for Existing Services	-	-	22,900	26,069	34,068	26,309	109,346
Ord. 02-116	Payroll Support	-	1,500	890	834	1,277	(2,504)	1,997
R-1365-04	STS Support		-	6,726	4,696	-	21,440	32,862
Ord. 02-116	Rent	-	-	-	509	3,111	3,203	6,823
Ord. 02-116	Procurement Personnel	-	-	-	143	387	(113)	417
Ord. 02-116	ETSD Funding Model	-	-	-	1,315	1,595	1,407	4,317
Ord. 02-116	Inventory	-	-	-	-	3,429	(3,429)	-
Ord. 02-116	Satellite Information Services	-	-	-	-	-	1,034	1,034
	Forgone Revenue							
Ord. 02-116, R-729-04	Golden Passport	-	5,612	7,774	10,860	11,084	11,377	46,707
Ord. 02-116	Metromover	-	975	1,944	221	1,272	1,359	5,771
	Total Operating Uses:	$ 20,640	$ 60,930	$ 108,091	$ 125,266	$ 140,855	$ 129,903	$ 585,685

ATTACHMENT 4

Miami-Dade Transit People's Transportation Plan Sources and Uses Schedule
Amount Received and Used for the six years ended September 30, 2008 ($ in 000's)

	Capital Uses							
	Debt Service Payments							
Ord. 02-116	Debt Service Payment - Penske Loan	$ -	$ -	$ 2,714	$ 2,495	$ 2,495	$ 2,495	$ 10,199
Ord. 02-116	Debt Service Payment - Sunshine State Loan	-	-	7,353	10,379	8,925	624	27,281
Ord. 02-116	Debt Service Payment - SR2006 Bonds	-	-	-	3,347	8,672	8,671	20,690
Ord. 02-116	Debt Service Payment - SR2008 Bonds	-	-	-	-	-	3,615	3,615
	Original PTP Projects							
	Bus Service Improvements							
Ord. 02-116	Bus Purchase		$ 37,070	$ 27,541	$ 42,074	$ 22,659	$ (268)	$ 129,076
Ord. 02-116	Bus Bay	-	14	75	1,035	56	93	1,273
Ord. 02-116	Bus Stop Signage	-	-	186	1,894	138	71	2,289
	Rapid Transit Improvements							
Ord. 02-116	North Corridor	-	223	2,829	14,986	17,643	18,767	54,448
Ord. 02-116	EH/MIC Corridor	-	53	5,796	18,894	12,421	25,731	62,895
Ord. 02-116	East-West Corridor	-	39	190	6,367	4,584	4,756	15,936
Ord. 02-116	Bay Link Corridor	-	-	-	-	-	-	-
Ord. 02-116	Kendall Corridor MIS/AA	-	-	-	220	415	103	738
Ord. 02-116	South Florida East Coast Corridor Project (formerly known as North-East Corridor)	-	2	14	6	23	5	50
Ord. 02-116	Extension to Florida City	-	-	12,321	220	833	-	13,374
Ord. 02-116	Douglas Road Corridor	-	-	-	3	1	-	4
	Amended PTP Projects (R-1154-03)							
R-1154-03	Mover Vehicle Rehab/Replacement	-	252	261	8,973	9,868	11,211	30,565
R-1154-03	Bus Washer & Vacuum Replacement	-	9	568	92	2,348	2,564	5,581
R-1154-03	Station Refurbishment	-	1,276	1,899	6,377	9,047	(6,122)	12,477
R-1154-03	Station Refurbishment - Roof Replacement	-	-	249	211	135	(95)	500
R-1154-03	Replace Escalators & Canopies	-	1	18	35	176	1,365	1,595
R-1154-03	Replace Elevators	-	5	74	275	299	1,643	2,296
R-1154-03	Metrorail Piers Coating	-	-	1	-	-	-	1
R-1154-03	Metrorail Piers Grounding	-	3	46	-	-	-	49
R-1154-03	Bus Preventative Maintenance	-	2,164	25	481	1	-	2,671
R-1154-03	Bus Garage Lifts	-	-	-	-	531	(295)	236
R-1154-03	Rail F&G Inspections	-	23	37	2,646	456	(229)	2,933
R-1154-03	Replace Rail Vehicle Washer (Lehman Ctr)	-	-	-	4	-	-	4
R-1154-03	Fare Collection	-	127	499	1,132	1,278	11,559	14,595
R-1154-03	Upgrade Illumination	-	64	350	1,030	11	-	1,455
R-1154-03	Rail Vehicle Rehab/Replacement	-	2,717	1,844	3,745	3,828	6,950	19,084
R-1154-03	Test Track	-	-	15	(3,485)	-	169	(3,301)
R-1154-03	Pedestrian Overpasses	-	168	132	333	256	281	1,170
R-1154-03	Bus Garage	-	(146)	844	137	146	91	1,072
R-1154-03	Guideway Painting	-	-	-	29	53	-	82
R-1154-03	Metrorail Crossovers	-	-	1	-	-	-	1
R-1154-03	Paint Facilities	-	175	611	765	1,016	396	2,963
R-1154-03	Central Control	-	-	142	406	513	1,416	2,477
R-1154-03	Track & Guideway Rehab*	-	-	70	1,655	2,963	2,949	7,637
R-1154-03	General Overhead	-	1,545	1,306	611	206	100	3,768
	Total Capital Uses:	$ -	$ 45,784	$ 68,011	$ 127,372	$ 111,996	$ 98,616	$ 451,779
	Net Available	$ 47,569	$ 64,129	$ 27,116	$ 46,958	$ (20,888)	$ 36,392	

ATTACHMENT 5

Public Works Department People's Transportation Plan Cash Flow Schedule
Expenditures by Project for the six years ended September 30, 2008 ($ in 000's)

Ordinance / Resolution	Task	Phase	FY 2003 - 2004	FY 2004 - 2005	FY 2005 - 2006	FY 2006 - 2007	FY 2007 - 2008	Total
Ord. 02-116	NW 22 Ave/NW 135 St to SR9	Scope Development	-	-	-	-		
	Resurfacing and Remarking	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	288	5	-		
	Total		**-**	**288**	**5**	**-**	**-**	**293**
Ord. 02-116	Roads w/poor pavement	Scope Development	-	-	-	-		
	Resurfacing and Remarking	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	151	837	2,503	2,288	110	
	Total		**151**	**837**	**2,503**	**2,288**	**110**	**5,889**
Ord. 02-116	NW 22 Ave/NW 135 St to NW 62 St	Scope Development	-	-	-	-		
	Resurfacing and Remarking	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	1,448	20	-		
	Total		**-**	**1,448**	**20**	**-**	**-**	**1,468**
Ord. 02-116	NW 37 Ave/N River Dr to NW 79 St	Scope Development	-	-	-	-		
	2 to 5 lanes	ROW	-	-	-	-		
		Design	-	31	151	306	520	
		Const.	-	-	-	-		
	Total		**-**	**31**	**151**	**306**	**520**	**1,007**
Ord. 02-116	NW 62 St/NW 37 Ave to I-95	Scope Development	-	-	-	-		
	Resurfacing and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	-	-		-		
		Const.	-	7	12	2,204	359	
	Total		**-**	**7**	**12**	**2,204**	**359**	**2,582**
Ord. 02-116	NE 2 Ave/NE 20 St to NE 36 St	Scope Development	-	-	-	-		
	Street and Traffic Operational Improvements	ROW	-	-	-	-		
		Design		-	-	-		
		Const.	-	5	-	-		
	Total		**-**	**5**	**-**	**-**	**-**	**5**
Ord. 02-116	NE 2 Ave/NE 36 St to NE 43 St	Scope Development	-	-	-	-		
	Street and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	5	-	-		
	Total		**-**	**5**	**-**	**-**	**-**	**5**
Ord. 02-116	NE 2 Ave/NE 43 St to NE 62 St	Scope Development	-	-	-	-		
	Street and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	5	-	-		
	Total		**-**	**5**	**-**	**-**	**-**	**5**
Ord. 02-116	NE 2 Ave/NE 62 St to West Little River Canal	Scope Development	-	-	-	-		
	Street and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	13	-	-		
	Total		**-**	**13**	**-**	**-**	**-**	**13**
Ord. 02-116	NE 2 Ave/West Little River Canal to NE 91 St	Scope Development	-	-	-	-		
	Street and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	8	92	150	50		
		Const.	-	-	-	81	2,486	
	Total		**8**	**92**	**150**	**131**	**2,486**	**2,866**
Ord. 02-116	Miami Gardens Dr Connector/US1 to William Lehman Cswy.	Scope Development	-	-	-	-		
	New 4-Lane Road (JPA-Aventura)	ROW	-	-	-	-		
		Design	-	5	-	-		
		Const.	-	-	-	810	375	
	Total		**-**	**5**	**-**	**810**	**375**	**1,190**
Ord. 02-116	SW 1 Ave/SW 8 St to SW 1 St (Tunnel)	Scope Development	-	-	-	-		
R-87-04	4-Lane Tunnel Under Miami River	ROW	-	-	-	-		
		Design (Feasibility Study)	3	5	496	-		
		Const.	-	-	-	-		
	Total		**3**	**5**	**496**	**-**	**-**	**504**
Ord. 02-116	NW 7 St/NW 72 Ave to NW 37 Ave	Scope Development	-	4	-	-		
	Resurfacing and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	3	7	141	-		
		Const.	-	-	7	41	346	
	Total		**3**	**10**	**148**	**41**	**346**	**549**

ATTACHMENT 5

Public Works Department People's Transportation Plan Cash Flow Schedule

Expenditures by Project for the six years ended September 30, 2008 ($ in 000's)

Ord. 02-116	NW 82 Ave (NW 8 St)/NW 7 to 10 St/NW 87 to 79 Ave	Scope Development	-	-	-	-		
	Roadway Reconstruction	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	64	1,273	378		
	Total		**-**	**64**	**1,273**	**378**	**-**	**1,715**
Ord. 02-116	SW 62 Ave/SW 24 St to NW 7 St	Scope Development	-	-	-	-		
	Street Improvements	ROW	-	-	-	-		
		Design	11	101	107	181	80	
		Const.	-	-	-	105		
	Total		**11**	**101**	**107**	**286**	**80**	**585**
Ord. 02-116	SW 72 Ave/SW 40 St to SW 20 St	Scope Development	-	4	-	-		
	Street and Traffic Operational Improvements	ROW	-	-	-	-		
		Design	2	6	101	-		
		Const.	-	-	-	91	33	
	Total		**2**	**11**	**101**	**91**	**33**	**237**
Ord. 02-116	Grand Avenue/SW 37 Ave to SW 32 Ave	Scope Development	-	-	-	-		
R-87-04	4 to 2 Lanes	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	2	5	2,026	-		
	Total		**2**	**5**	**2,026**	**-**	**-**	**2,032**
Ord. 02-116	Roads w/poor pavement	Scope Development	-	-	-	-		
	Resurfacing and Remarking	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	142	1,647	756	5		
	Total		**142**	**1,647**	**756**	**5**	**-**	**2,551**
Ord. 02-116	South Bayshore Dr/Darwin St to Mercy Way	Scope Development	-	4	-	-		
R-246-07		ROW	-	-	-	-		
		Design	2	8	2	0		
		Const.	-	-	-	-		
	Total		**2**	**12**	**2**	**0**	**-**	**16**
Ord. 02-116	South Miami Ave/SW 25 Rd to SW 15 Rd	Scope Development		-	-	-		
	Traffic Calming Measures, Curbs and Sidewalks	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	7	4	4	5	
	Total		**-**	**7**	**4**	**4**	**5**	**21**
Ord. 02-116	SW 27 Ave/US1 to Bayshore Dr	Scope Development	-	-	-	-		
	2 to 3 Lanes	ROW	-	-	-	-	94	
		Design	-	32	118	377	81	
		Const.	-	-	-	-		
	Total		**-**	**32**	**118**	**377**	**175**	**703**
Ord. 02-116	SW 62 Ave/SW 70 St to SW 64 St	Scope Development	-	-	-	-		
	5 to 2 Lanes	ROW	-	-	-	-		
		Design	8	75	44	2	31	
		Const.	-	-	-	-		
	Total		**8**	**75**	**44**	**2**	**31**	**160**
Ord. 02-116	SW 97 Ave/SW 72 St to SW 56 St	Scope Development	-	-	-	-		
	2 to 3 Lanes	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	30	78	1,444	4,128	
	Total		**-**	**30**	**78**	**1,444**	**4,128**	**5,679**
Ord. 02-116	SW 120 St/SW 137 Ave to SW 117 Ave	Scope Development (STUDY)	-	4	-	-	24	
	4 to 6 Lanes	ROW	2	-	-	-		
		Design	2	6	-	-		
		Const.	-	-	-	-		
	Total		**4**	**10**	**-**	**-**	**24**	**37**
Ord. 02-116	SW 137 Ave/H.E.F.T. Ave to US1	Scope Development	-	4	-	-		
	2 to 4 Lanes	ROW	2	-	-	-		
		Design	1	8	-	11	83	
		Const.	-	-		-		
	Total		**3**	**12**	**-**	**11**	**83**	**109**
Ord. 02-116	SW 137 Ave/US1 to 184 St	Scope Development	-	4	-	-		
	2 to 4 lanes/New 4 Lanes	ROW	3	7		-	35	
		Design	3	8	1	26	170	
		Const.	-	-		-		
	Total		**6**	**18**	**1**	**26**	**204**	**256**

ATTACHMENT 5

Public Works Department People's Transportation Plan Cash Flow Schedule
Expenditures by Project for the six years ended September 30, 2008 ($ in 000's)

Ord. 02-116	SW 312 St/SW 187 Ave to SW 177 Ave	Scope Development	-	4	-	-		
	Widen to 5 Lanes	ROW	2	1	-	-		
		Design	1	6	-	-		
		Const.	-	-	-	-		
	Total		**3**	**11**	**-**	**-**	**-**	**14**
Ord. 02-116	SW 87 Ave/SW 216 St to SW 168 St	Scope Development	-	4	-	-		
R-34-08	2 to 3 or 4 Lanes	ROW	-	-	-	-		
	PTP AMENDED TO REPLACE PROJECT WITH	Design	1	7	1	-		
	OLD CUTLER and CARIBBEAN BLVD 1/11/08	Const.	-	-	-	-		
	Total		**1**	**11**	**1**	**-**	**-**	**13**
Ord. 02-116	Old Cutler Rd/ SW 97 Ave to SW 87 Ave	Scope Development	-		-	-		
R-34-08	Curbs and Gutters, Traffic Operational Improvements	ROW	-	-	-	-		
		Design				-		
		Const.	-	-	-	-		
	Total		**-**	**-**	**-**	**-**	**-**	**-**
Ord. 02-116	Caribbean Blvd/ Coral Sea Rd to SW 87 Ave	Scope Development	-	-	-	-		
R-34-08	2 to 3 Lanes	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	-	-	-		
	Total		**-**	**-**	**-**	**-**	**-**	**-**
Ord. 02-116	SW 136 St/SW 154 Ave to SW 139 Ct.	Scope Development	-	4	-	-		
	2 to 4 Lanes	ROW	-	-	-	-		
		Design	2	18	115	268	110	
		Const.	-	-	-	-		
	Total		**2**	**22**	**115**	**268**	**110**	**518**
Ord. 02-116	SW 136 St/SW 127 Ave to HEFT(SR 874)	Scope Development	-	-	-	-		
	2 to 4 Lanes	ROW	-	-	-	-		
		Design	-	-		-		
		Const.	-	-	4	-		
	Total		**-**	**-**	**4**	**-**	**-**	**4**
Ord. 02-116	SW 157 Ave/SW 184 ST to SW 152 St	Scope Development	-	4	-	-		
	New 4 Lane Road	ROW	-	3	-	-	57	
		Design	1	21	47	418	119	
		Const.	-	-	-	-		
	Total		**1**	**28**	**47**	**418**	**177**	**670**
Ord. 02-116	SW 160 St/SW 147 Ave to SW 137 Ave	Scope Development	-	-	-	-		
	New 4 Lane Road	ROW	-	-	-	-		
		Design	10	83	268	9	79	
		Const.	-	-	-	97		
	Total		**10**	**83**	**268**	**106**	**79**	**545**
Ord. 02-116	SW 176 St/US1 to SW 107 Ave	Scope Development	-	4	-	-		
	Curbs and Gutters, Traffic Operational Improvements	ROW	-	-	-	-	93	
		Design	1	20	61	291	21	
		Const.	-	-	-	-		
	Total		**1**	**24**	**61**	**291**	**114**	**491**
Ord. 02-116	SW 180 St/SW 147 Ave to SW 137 Ave	Scope Development	-	4	-	-		
	Curbs and Gutters, Traffic Operational Improvements	ROW	-	-	-	-		
		Design	3	20	65	107	39	
		Const.	-	-	-	-		
	Total		**3**	**24**	**65**	**107**	**39**	**237**
Ord. 02-116	SW 216 St/Florida Turnpike to SW 127 Ave	Scope Development	-	4	-	-		
	Curbs and Gutters, Traffic Operational Improvements	ROW	-	-	-	-		
		Design	1	22	93	333	235	
		Const.	-	-	-	-		
	Total		**1**	**26**	**93**	**333**	**235**	**688**
Ord. 02-116	SW 264 St/US1 to SW 137 Ave	Scope Development	-	-	-	-		
	Curbs and Gutters, Traffic Operational Improvements	ROW	-	-	-	-		
		Design	1	67	66	197	39	
		Const.	-	-	-	-		
	Total		**1**	**67**	**66**	**197**	**39**	**369**
Ord. 02-116	SW 127 Ave/SW 120 St to SW 88 St	Scope Development	-	-	-	-		
	Widen to 4 Lanes with Median, Swales and Frontage Road	ROW	19	23	34	40	27	
		Design	-	-	-	-		
		Const.	-	5	-	-	2,419	
	Total		**19**	**28**	**34**	**40**	**2,446**	**2,566**

ATTACHMENT 5

Public Works Department People's Transportation Plan Cash Flow Schedule
Expenditures by Project for the six years ended September 30, 2008 ($ in 000's)

Ord. 02-116	SW 97 Ave/SW 56 St to SW 40 St	Scope Development	-	-	-	-		
	2 to 3 Lanes	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	-	6	74	1,952	2,431	
	Total		**-**	**6**	**74**	**1,952**	**2,431**	**4,463**
Ord. 02-116	New access to Country Walk	Scope Development	-	-	-	-		
	Land Acquisition and Extension of SW 143 Terrace from	ROW	508	-	-	-		
	Railroad Tracks to SW 136 Street	Design	-	44	6	-		
		Const.	-	18	425	533	(5)	
	Total		**508**	**62**	**431**	**533**	**(5)**	**1,529**
Ord. 02-116	SW 157 Ave/SW 120 St to SW 136 St	Scope Development	-	-	-	-		
	New 4 Lane Road	ROW	22	65	-	-		
		Design	-	24	-	485	699	
		Const.	-	-	-	-		
	Total		**22**	**89**	**-**	**485**	**699**	**1,295**
Ord. 02-116	SW 157 Ave/SW 112 St to SW 120 St	Scope Development	-		-	-		
	New 4 Lane Road	ROW	-	-	-	-		
		Design	-	-	353	67		
		Const.	-	-	-	-		
	Total		**-**	**-**	**353**	**67**	**-**	**420**
Ord. 02-116	NW 138 St Bridge/Bridge over Miami River Canal at NW 138 St	Scope Development	-	-	-	-		
	Bridge Construction	ROW	-	-	-	-		
		Design	8	76	85	165	37	
		Const.	-	-	-	-		
	Total		**8**	**76**	**85**	**165**	**37**	**370**
Ord. 02-116	NW 74 St/H.E.F.T. to ~~NW 82 Ave~~ State Road 826 (Palmetto)	Scope Development	-	-	-	-		
R-531-06	New 4 Lane Road	ROW	7	48	573	5,411	67	
		Design	1	868	-	1,324	269	
		Const.	-	-	-	162		
		Reimbursement from FDOT (JPA)		-	-	-	-	
	Total		**8**	**917**	**573**	**6,897**	**336**	**8,730**
Ord. 02-116	NW 97 Ave/NW 41 St to NW 25 St	Scope Development	-	4	-	-		
R-531-06	2 to 4 Lanes	ROW	6	59	13	-		
	PROJECT BEING TRANSFERRED TO ALTERNATE	Design	3	14	-	1		
	FUNDING SOURCE VIA PTP AMENDMENT	Const.	5	-	-	-		
	Total		**14**	**76**	**13**	**1**	**-**	**104**
Ord. 02-116	NW 62 Ave (W 8 Ave)/NW 138 St to NW 105 St	Scope Development	-	-	-	-		
R-507-04	2 to 3 Lanes	ROW	-	-	-	-		
		Design	-	-	-	-		
		Const.	1,164	4,128	221	-		
		Reimbursement from RIF	-	(600)	(600)	(600)	(600)	
	Total		**1,164**	**3,528**	**(379)**	**(600)**	**(600)**	**3,113**
Ord. 02-116	NW 87 Ave/NW 186 St to NW 154 St	Scope Development	-	-	-	-		
	2 to 4 Lanes	ROW	-	-	-	-		
		Design	4	32	111	5	137	
		Const.	-	-	-	-		
	Total		**4**	**32**	**111**	**5**	**137**	**289**
Ord. 02-116	Traffic Signals & Signs-Operational Needs	Timing	-	-	44	172	243	
R-87-04		Vehicles and Equipment	170	30	-	-	-	
R-507-04		Sign Installation and Repair	-	959	1,028	1,169	1,092	
		Traffic Signals Repair	-	180	-	-		
		Illuminated Signs	-	97	161	-	1,218	
		Vehicle Loop Detectors	-	-	0	77	82	
		Pavement Markings (Re-stripe)	8	600	289	1,127	338	
	Total		**178**	**1,866**	**1,523**	**2,545**	**2,973**	**9,085**
Ord. 02-116	Resurfacing, Sidewalks, and Drainage on Arterial Roads			262	-	-	0	
R-87-04	**Total**		**-**	**262**	**-**	**-**	**0**	**262**
Ord. 02-116	A.D.A. Sidewalk Improvements		48	1,260	840	1,413	487	
R-87-04	**Total**		**48**	**1,260**	**840**	**1,413**	**487**	**4,048**
Ord. 02-116	Street Light Retrofit		-	93	34	3,013	(17)	
R-87-04, R-507-04	**Total**		**-**	**93**	**34**	**3,013**	**(17)**	**3,123**
Ord. 02-116	Administrative Cost	Personnel (cross index)	296	254	259	272	284	
R-87-04		Vehicles	205	(205)	-	-		
		Other	1	-	1	8		
	Total		**502**	**49**	**260**	**281**	**284**	**1,376**

ATTACHMENT 5

Public Works Department People's Transportation Plan Cash Flow Schedule
Expenditures by Project for the six years ended September 30, 2008 ($ in 000's)

Ord. 02-116	Bonded Administrative Costs	Personnel	603	(274)	-	-	1	
R-87-04		Computer Equipment	27	17	-	-		
		Furniture/workstations	16	27	-	-		
		Other	10	25	-	-		
	Total		**656**	**(205)**	**-**	**-**	**1**	**451**
Ord. 02-116	Neighborhood Improvements (non-site specific projects) **	Resurfacing	305	969	2,746	2,584	2,650	
R-87-04		Guardrail	5	16	452	939	391	
R-507-04		Sidewalk	20	187	1,068	902	180	
		Traffic Signals	13	511	919	1,663	2,477	
		Drainage	24	273	740	434	66	
		Intersections & Neigh. Improv.	7	198	579	694	1,615	
		Street Lights		77	182	2,317	1,156	
		Traffic Calming		2	274	923	1,215	
		Road Widening		4	1,027	281	387	
		Bikeways	-	-	46	246	386	
		Pavement (to correct wrong chg)		(2)	-			
	Total		**374**	**2,235**	**8,033**	**10,984**	**10,523**	**32,149**
Ord. 02-116	ATMS	Design	-	25	-			
R-87-04		Construction	-	-	4,782	2,602	5,300	
R-507-04	**Total**		**-**	**25**	**4,782**	**2,602**	**5,300**	**12,710**
Ord. 02-116	Grade Separation	NW 72 Ave and NW 36 St	-	-	-	-	250	
		SW 8 St and SW 87 Ave	-	-	-	-	250	
		SW 8 St and SW 107 Ave	-	-	-	-		
		SW 88 St and SW 127 Ave	-	-	-	-		
		SW 152 St and SW 117 Ave	-	-	-	-		
		US-1 and SW 27 Ave	-	-	-	-		
	Total		**-**	**-**	**-**	**-**	**500**	**500**
Ord. 02-116	Reversible flow lane	NW 7 Ave (NW 6 - 119 St)	-	-	-	175	421	
		Flagler St	-	-	-	-		
		NW 199 St	-	-	6	-		
	Total		**-**	**-**	**6**	**175**	**421**	**602**
Ord. 02-116	School Flashing Signals	Construction	71	613	484	2,412	1,894	
R-87-04, R-1391-04	**Total**		**71**	**613**	**484**	**2,412**	**1,894**	**5,475**
Ord. 02-116	Safe Routes to School	Construction				-		
		Reimbursement from FDOT (LAP)				-		
				-	-	-	-	
Note: Public Works Projects are addressed in Ordinance 02-116 in the Exhibit 1 to this Ordinance as Major Highway and Road Improvements, Neighborhoods Improvements, and the attached site-specific Board Requested Major Roadway and Neighborhood Improvement Projects for Inclusion in the People's Transportation Plan. Also, Resolution R-87-04 implements the Two-Year Plan and Resolution R-507-04 adds language to include roadway signage, roadway lighting, pavement markings, and traffic calming. Other PWD amendments include R-966-03, R-1391-04, R-531-06, R-246-07, and R-34-08.		**SUBTOTAL PAY AS YOU GO**	**510**	**650**	**214**	**1,057**	**1,440**	**3,871**
		SUBTOTAL BOND	**3,434**	**15,428**	**25,757**	**42,035**	**36,160**	**122,815**
		2% FINANCE-BOND COST						
		PTP REIMB FROM PAY AS YOU GO		**(18,829)**		**(13,586)**		**(32,415)**
		SALES TAX REVENUE			**3,372**			**3,372**
		SERIES 08 COST OF ISSUANCE					**1,666**	**1,666**
		TOTAL BOND	**3,434**	**(3,401)**	**29,129**	**28,449**	**36,160**	**93,772**
		INTEREST EARNED FROM BONDS				**(1,269)**		**(1,269)**
		***TOTAL WITHOUT FINANCE CHARGE**	**3,944**	**16,078**	**25,972**	**43,092**	**37,600**	**126,685**

ATTACHMENT 6

People's Transportation Plan Municipal Surtax Proceeds
for the six years ended September 30, 2008

Municipality	FY 2002 - 2003	FY 2003 - 2004	FY 2004 - 2005	FY 2005 - 2006	FY 2006 - 2007	FY 2007 - 2008	Total PTP 2002 - 2008
Aventura	$495,408	$759,096	$818,788	$933,610	$947,021	$946,296	$4,900,219
Bal Harbour Village	$62,708	$96,085	$99,549	$112,833	$105,834	$95,526	$572,535
Bay Harbor Islands	$96,989	$148,613	$155,937	$172,145	$173,190	$167,339	$914,213
Biscayne Park	$62,044	$95,068	$104,749	$117,665	$110,586	$106,676	$596,788
Coral Gables	$810,008	$1,241,146	$1,298,952	$1,467,754	$1,480,710	$1,426,754	$7,725,324
El Portal	$47,794	$73,232	$76,045	$84,401	$84,367	$82,000	$447,839
Florida City	$153,747	$235,581	$254,464	$288,454	$291,983	$295,447	$1,519,676
Golden Beach	$17,510	$26,831	$27,953	$32,999	$24,732	$7,016	$137,041
Hialeah	$4,382,719	$6,715,482	$7,014,989	$7,730,687	$7,656,151	$7,336,976	$40,837,004
Hialeah Gardens	$373,802	$572,763	$604,330	$676,567	$681,956	$657,921	$3,567,339
Homestead	$621,790	$952,747	$1,051,671	$1,208,129	$1,275,853	$1,387,011	$6,497,201
Key Biscayne	$202,734	$310,642	$333,635	$369,379	$379,639	$368,354	$1,964,383
Indian Creek Village	$625	$958	$932	$1,092			$3,607
Medley	$21,187	$32,464	$33,965	$37,170	$37,616	$41,385	$203,787
Miami	$6,905,412	$10,580,914	$11,208,930	$12,562,541	$12,855,629	$12,574,719	$66,688,145
Miami Beach	$1,686,078	$2,583,517	$2,719,755	$3,029,838	$3,108,056	$2,960,734	$16,087,978
Miami Lakes	$460,330	$705,348	$737,093	$822,002	$822,114	$876,926	$4,423,813
Miami Shores	$197,655	$302,860	$313,827	$346,277	$348,437	$335,963	$1,845,019
Miami Springs	$259,738	$397,987	$412,535	$456,197	$459,353	$440,937	$2,426,747
North Bay Village	$126,761	$194,231	$198,768	$218,914	$215,921	$186,169	$1,140,764
North Miami	$1,136,964	$1,742,129	$1,805,506	$1,989,254	$2,004,095	$1,919,328	$10,597,276
North Miami Beach	$799,301	$1,224,740	$1,267,422	$1,402,020	$1,366,735	$1,307,355	$7,367,573
Opa-Locka	$291,101	$446,044	$468,652	$533,416	$513,020	$497,615	$2,749,848
Palmetto Bay	$459,610	$704,244	$745,088	$824,252	$823,908	$807,842	$4,364,944
Pinecrest	$361,541	$553,976	$579,683	$639,364	$646,631	$627,523	$3,408,718
South Miami	$203,890	$312,414	$323,656	$360,476	$351,494	$338,279	$1,890,209
Sunny Isles Beach	$293,299	$449,412	$486,866	$548,773	$555,020	$582,250	$2,915,620
Surfside	$95,909	$146,958	$157,800	$184,160	$186,546	$181,058	$952,431
Sweetwater	$270,236	$414,073	$429,217	$472,216	$477,595	$458,867	$2,522,204
Virginia Gardens	$44,591	$68,325	$70,574	$77,980	$78,619	$76,184	$416,273
West Miami	$113,306	$173,615	$185,212	$202,960	$194,190	$184,561	$1,053,844
Rounding Differences	$1	($1)	$16	($8)			$8
Amounts Transferred	$21,054,788	$32,261,494	$33,986,559	$37,903,517	$38,257,001	$37,275,011	$200,738,370
Amounts withheld:							
Golden Beach					$7,267	$23,251	$30,518
Indian Creek Village					$1,861	$1,897	$3,758
Total Proceeds	$21,054,788	$32,261,494	$33,986,559	$37,903,517	$38,266,129	$37,300,159	$200,772,646

ATTACHMENT 7

Miami-Dade Transit Summary of the Statements of Revenue, Expenses and Changes in Net Assets,
Total Net Assets Including Unrestricted Deficits and Total Cash Deficits
for the years ended September 30, 2001 through 2008

	FY 2000 - 2001	FY 2001 - 2002	FY 2002 - 2003	FY 2003 - 2004	FY 2004 - 2005	FY 2005 - 2006	FY 2006 - 2007	FY 2007 - 2008	Total 2001-2008
Operating Revenue	$83,444,000	$80,309,000	$77,552,000	$80,502,000	$94,737,000	$100,939,000	$106,387,000	$97,560,000	$721,430,000
Operating Expenses	(341,906,000)	(343,619,000)	(408,521,000)	(454,751,000)	(496,185,000)	(568,314,000)	(551,137,000)	(582,189,000)	(3,746,622,000)
Operating loss	(258,462,000)	(263,310,000)	(330,969,000)	(374,249,000)	(401,448,000)	(467,375,000)	(444,750,000)	(484,629,000)	(3,025,192,000)
Nonoperating income	76,675,000	96,969,000	119,317,000	102,251,000	117,593,000	121,308,000	129,754,000	131,853,000	895,720,000
MOE Miami-Dade County	110,000,000	110,650,000	118,544,000	118,620,000	128,047,000	132,425,000	138,773,000	140,964,000	998,023,000
Capital contributions	36,188,000	16,867,000	0	0	0	0	0	0	53,055,000
CITT Transfers	0	0	70,980,000	28,295,000	118,151,000	118,080,000	152,598,000	121,057,000	609,161,000
OCED Transfers	0	0	0	0	0	0	0	1,078,000	1,078,000
Change in net assets	($35,599,000)	($38,824,000)	($22,128,000)	($125,083,000)	($37,657,000)	($95,562,000)	($23,625,000)	($89,677,000)	($468,155,000)
Capital Assets, net of related debt	$1,360,139,000	$1,281,884,000	$1,267,445,000	$1,175,033,000	$1,181,312,000	$1,101,808,000	$1,060,914,000	$997,859,000	$997,859,000
Restricted net assets	0	0	0	11,305,000	25,078,000	80,675,000	15,559,000	0	$0
Unrestricted Deficit	(101,512,000)	(62,081,000)	(69,770,000)	(113,746,000)	(171,455,000)	(243,110,000)	(160,725,000)	(171,788,000)	(171,788,000)
Total Net Assets	$1,258,627,000	$1,219,803,000	$1,197,675,000	$1,072,592,000	$1,034,935,000	$939,373,000	$915,748,000	$826,071,000	$826,071,000
Operating Cash Deficit	($17,100,000)	($6,800,000)	($33,700,000)	($50,800,000)	($64,300,000)	($36,900,000)	($57,200,000)	($74,800,000)	($74,800,000)
Capital Cash Deficit	(17,200,000)	(47,000,000)	(42,000,000)	(72,400,000)	(63,200,000)	(112,400,000)	(71,100,000)	(53,600,000)	(53,600,000)
Total Cash Deficit	($34,300,000)	($53,800,000)	($75,700,000)	($123,200,000)	($127,500,000)	($149,300,000)	($128,300,000)	($128,400,000)	($128,400,000)

Note: The total MDT Cash Deficit at September 30, 2008 was $128.4 million. The portion of these deficits expected to be repaid within one year are shown on the financial statements as current liabilities and netted in the due to other Miami-Dade County funds in the amount of $56.4 million. The remaining portion is reflected as a long-term advance from Miami-Dade County in the amount of $72 million. These amounts do not include the Loans payable to CITT which balance was $102.4 million as of September 30, 2008.

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ATTACHMENT 8

Memorandum

MIAMI-DADE COUNTY

Date: November 9, 2009

To: Charles Anderson, CPA
Commission Auditor

From: Harpal S. Kapoor, Director
Miami-Dade Transit

Subject: Review of PTP Surtax Revenue

I would like to thank you and your staff for conducting a thorough People's Transportation Plan (PTP) Surtax Revenue audit. The audit concluded that Miami-Dade Transit (MDT) expended their share of the Surtax funds in accordance with Ordinance No. 02-116. While there were no findings, significant matters were noted concerning the recurring MDT cash deficit and the PTP loan for existing services. MDT has been continuously addressing its long standing financial issues through operating efficiencies.

I also would like to highlight some of the department's most notable accomplishments. Since 2007, we have moved the needle on key PTP projects and the overall improvement of Metrobus, Metromover and Metrorail performance. Most notably, Metrobus on-time performance improved from 70 to 79.2 percent. This is largely attributable to an improvement in how we maintain our buses. The key measure for us is Mean Distance Between Failures (MDBF) – which essentially is defined by a 5 minute or more interruption in service to our customers. Since 2007, our MDBF on bus has gone from 2,956 miles to 3,951 miles, which represents a 75 percent improvement. Similar improvements have been achieved on rail and mover, improving from 4,897 miles to 6,359, and 38,599 to 45,475 MDBF respectively.

On May 1, 2009, MDT also celebrated the groundbreaking of its 2.4-mile Metrorail extensions to the Miami Intermodal Center, which is scheduled for completion in 2012. We are purchasing new Metromover and Metrorail cars to replace the original fleet, with 12 of the 29 Metromover cars already delivered and in operation. Finally, on October 1, 2009, MDT officially launched its EASY Card Automated Fare Collection System in a record-setting 15 months. We are proud to have successfully completed Florida's first transit smart card system, ushering in a new era of customer convenience.

Should you have any questions, please feel free to contact me at (786) 469-5410.

c: Abigail Price-Williams, Assistant County Attorney
Charles Scurr, Executive Director
Office of the Citizen's Independent Transportation Trust
Marjan Mazza, MDT Assistant Director, Financial Services
Joelle Janvier, MDT Controller

ATTACHMENT 9

From: Calas, Esther (PWD)
Sent: Monday, November 30, 2009 12:00 PM
To: Collins, Gary R. (OCA)
Cc: Carrazana, Luis (OCA); Aira, Frank (PWD); Melean, Sandra (PWD)
Subject: FW: Responses to our PTP Review Final Draft

Thank you for the comments provided in the audit as the Public Works Department has worked diligently to deliver on the commitments of the People Transportation Plan (PTP). From the inception of the PTP, Public Works made bold decisions to reduce the use of consultants in order to utilize our professional staff to oversee the projects. In addition, internal controls were established and strictly enforced in the oversight and management of the PTP program. Through these efforts, the Public Works PTP projects are currently estimated to cost $504 million, a 5.5% increase over the 2002 estimates. Considering that the estimates were developed over six years ago, it is with great pride to report that Public Works will complete the promised PTP Projects on schedule and on budget.

Esther Calas, P.E., Director
Public Works Department
111 NW First Street, Suite 1610
Miami, Florida 33128
Phone: (305) 375-2960
Fax: (305) 375-3070
ecalas@miamidade.gov
"Delivering Excellence Every Day"

ATTACHMENT 10

From: Scurr, Charles (CITT)
Sent: Tuesday, November 17, 2009 11:01 AM
To: Collins, Gary R. (OCA)
Subject: RE: Responses to our PTP Review Final Draft

The CITT accepts and has no comments regarding the Audit. Thank you for your excellent work.

Charles Scurr
Executive Director