


Memorandum



Date: September 15, 2021

To: Eulois Cleckley, Director
Department of Transportation and Public Works

From: 
Cathy Jackson, Director
Audit and Management Services Department

Subject: Final Audit Report – Charter County Transportation System Surtax Review –
Public Works Division

Congratulations on your appointment as Director of the Department of Transportation and Public Works (Department). We reviewed the August 11, 2021 Department Response (Attachment I) to the Audit Report dated January 29, 2021 (Attachment II). The Response, signed by Deputy Director Parjus, includes a rebuttal to our current and prior findings regarding the “Lightspeed” Building, which was funded in part with Surtax Bond proceeds.

As staff correctly stated, relocation of the Traffic Signals and Signs Division and the Traffic Control Center to “Lightspeed” is unlikely for varying reasons. Nonetheless, repayment of Surtax Bond proceeds should not depend on the future sale of the building, when in fact the planned relocation has been postponed 15 years. Therefore, we reaffirm that Surtax Funds of \$4.7 million be immediately reimbursed or repurposed since it is known that the building will not be used for an authorized transportation activity.

The remaining actions planned or already taken to address our concerns are appropriate, and thus the audit has been closed. Please note that future Responses to Audit Reports should be signed by you to assure appropriate attention has been given to resolving audit findings. We appreciate the courtesies and cooperation shown our auditors. If your staff has any questions, they should contact G. Nancy McKee, Assistant Director, at 786-469-5900.

CJ:bm

Attachments


c: Honorable Harvey A. Ruvin, Clerk of the Courts
Geri Bonzon-Keenan, County Attorney
Edward Marquez, Chief Financial Officer
Jimmy Morales, Chief Operations Officer
David L. Clodfelter, Director, Office of Management and Budget
Alberto Parjus, Deputy Director, Administration, Department of Transportation and Public Works
Barbara Gomez, Deputy Director, Finance Department
Javier A. Betancourt, Executive Director, Office of the Citizens’ Independent Transportation Trust

Memorandum



Date: August 11, 2021

To: Cathy Jackson, Director
Audit and Management Services

From: Alberto Parjus, Deputy Director, Administration
Department of Transportation and Public Works 

Subject: Audit Report – Charter County Transportation System Surtax Review – Public Works
Division – Response

We would like to take this opportunity to thank Audit & Management Services for the review of the use of Charter County Transportation System Surtax (Surtax) proceeds by the Public Works Division (Public Works) of DTPW for the three years ended September 30, 2019. The primary purpose of the audit was to determine compliance with applicable legal and statutory requirements, which included testing expenditures for propriety and assessing internal controls over recordkeeping and financial reporting. We believe, as a result of, the review we will be able to continue to strengthen the Department's internal controls and procedures.

Use of Bond Proceeds

Recommendation

Public Works should review all Capital Bond Project Sub funds to ensure that project expenditures are properly allocated to available funding sources. Further, remaining balances in Series 2006 to 2012 Bonds should be reviewed and cleared.

DTPW's Response

DTPW is currently reviewing all Bond funds monthly to ensure that project expenditures are correctly allocated to available funding sources.

PTP Five Year Implementation Plan Reporting

Recommendation

OCITT should continue to consult with Public Works Finance staff to assure the accuracy of data recorded in the PTP Plan.

DTPW's Response

DTPW defers to CITT for response but will continue to work with them to provide any required information needed to comply with their Five-Year Implementation Plans.

Funding for the "Lightspeed" Building

Recommendation

Public Works should review plans for the "Lightspeed" building and, if the Division is not relocated, reimburse Surtax Bond Funds, or substitute other eligible project expenditures up to \$4.7 million.

DTPW's Response

DTPW disagrees with the statement of finding within the Audit Report which provides regarding the Advanced Traffic Management System Project; "implementation delays and advances in technology have rendered some of the earlier hardware and software installations, which were paid with Surtax and Grant Funds, obsolete". DTPW objects this statement and its recommendation which implies an inefficient or mismanaged project without any factual basis. The ATMS effort initiated in 2005, resulted in the implementation of a completely new traffic management system along with the replacement of

approximately 1,100 of 2,700 traffic control cabinets for a single countywide platform of D170 traffic controllers and controller cabinets. This effort was completed in August of 2012 and provided significant traffic time savings to travelers within Miami-Dade County and considerable cost savings and efficiencies to traffic management operations and maintenance. The continued growth of the County and continuing evolution of technology has led the County to continue to evolve traffic management strategies and introduce new technologies. The Division has recommended to move forward with new traffic controller technologies, "smart signals", to implement adaptive signal controls, traffic responsive, connected vehicles, bus transit priority, etc. The Division has conducted considerable research, evaluation, testing, as well as a Systems Engineering analysis for the new controllers to guide an efficiently planned and implemented evolution of the ATMS.

The County did acquire the Lightspeed Building for \$23.1 million in 2006, including \$4.7 million in People's Transportation Plan (PTP) from the Public Works Surtax Bond proceeds. This acquisition provided 40,000 square feet for DTPW to relocate its Traffic Signals and Signs Division and the Traffic Control Center. While it was anticipated that the Division would have relocated by 2014, the County has been re-evaluating the future of the Lightspeed building including a possible sale. DTPW has not sought a reimbursement of the \$4.7 million pending a final determination for the future of the building. If the building were to be sold; the market value of the building will have appreciated, at which time DTPW would seek to collect its share of the proceeds and profits of the sale, not simply be reimbursed.

Project Accounting

Recommendation

As previously recommended, Public Works should replace PWS with a true Project Management System.

DTPW's Response

Effective April 1, 2021, the County upgraded its financial reporting system from FAMIS to Peoplesoft (ERP). The new system includes a project costs accounting module. This module is expected to replace the PWS system and provide for project accounting which will interface with the overall accounting system. The County is currently preparing for the second phase of the ERP implementation (HCM/Payroll). This phase will allow time entry directly into system to track payroll expenses by project, eliminating the need for Public Works System for timesheet entries. The department is also in the process of replacing PWS with the Capital Projects and Construction Management Solution. This RFP (RFP-01566) is currently reviewing the proposals from vendors and the Notice to Proceed is anticipated to be issued by March 2022. Multi-departmental implementation timeline will be determined after project kickoff with the selected vendor. Both systems will facilitate and provide enhanced project management and accounting when fully implemented.


- c: Jimmy Morales, Chief Operations Officer, Office of the Mayor
Eulois Cleckley, Director & CEO, Transportations & Public Works
David Clodfelter, Director, Management & Budget
Robert Villar, Assistant Director, Financial Services, Transportation & Public Works
Duane Mathis, Controller, Transportation & Public Works

Memorandum



Date: January 29, 2021

To: Alice N. Bravo, P.E., Director
Department of Transportation and Public Works (DTPW)

From: 
Cathy Jackson, Director
Audit and Management Services Department

Subject: Audit Report – Charter County Transportation System Surtax Review -
Public Works Division

PURPOSE AND SCOPE

We performed a review of the use of Charter County Transportation System Surtax (Surtax) Proceeds by the Public Works Division (Public Works) of DTPW, for the three years ended September 30, 2019. The purpose of the audit was to determine compliance with applicable legal and statutory requirements, which included testing expenditures for propriety and assessing internal controls over recordkeeping and financial reporting. We also assessed resolution of prior audit findings referenced in our March 19, 2018 Audit Report (Exhibit I).

PROGRAM OVERVIEW

Miami-Dade County (County) imposed a one-half of one percent Transportation Surtax on certain sales transactions for use on transit and transportation-related projects, pursuant to *Section 212.055(1), Florida Statutes*, and *County Ordinance No. 02-116 (Ordinance 02-116)*, as Amended. The County is required to distribute 20% of its Proceeds to municipalities on a pro-rata basis using population statistics. *Exhibit 1 to Ordinance 02-116, the People's Transportation Plan (PTP)*, lists Projects to be completed with the County's remaining 80% share of Surtax Proceeds. After adoption of *Ordinance 02-116*, three new municipalities were incorporated. In 2012, the County agreed to allocate a portion of its Surtax Proceeds to those municipalities, which amounts to approximately 3% of total Surtax Proceeds, or 4% of the County's annual 80% share.

Proceeds may be used to develop, construct, equip, maintain, operate, or expand County-wide bus systems, fixed guideway rapid transit systems, roads, and bridges. Surtax Proceeds may also be used to secure bonds or pay debt service related to eligible projects.

SUMMARY RESULTS

During the three years ended September 30, 2019, Public Works spent Surtax and Bond Proceeds on eligible debt service, major highway and road improvements, as well as neighborhood improvement projects (Table I).

Table I
Expenditures by Funding Source

Description	Prior to FY 2017	Fiscal Year Ended September 30,			FY 2017 to FY 2019	All Years
		2017	2018	2019		
Bond Proceeds						
Major Highway and Road Improvements	\$ 215,926,645	\$ 12,534,454	\$ 14,319,992	\$ 5,965,150	\$ 32,819,596	\$ 248,746,241
Neighborhood Improvements	116,614,720	3,704,643	1,158,361	1,156,585	6,019,589	122,634,309
Project Expenditures	332,541,365	16,239,097	15,478,353	7,121,735	38,839,185	371,380,550
Bond Refundings	58,295,714	34,310,882	-	101,689,999	136,000,881	194,296,595
Bond Reserves and Other	50,452,189	1,290,384	65,483	292,151	1,648,018	52,100,207
Bond-Funded Expenditures (Table III)	441,289,268	51,840,363	15,543,836	109,103,885	176,488,084	617,777,352
Surtax Proceeds						
Debt Service Payments:						
Principal	35,437,302	7,747,569	8,117,817	8,253,677	24,119,063	59,556,365
Interest	95,813,622	16,786,800	15,985,528	17,003,921	49,776,249	145,589,871
Debt Service Expenditures	131,250,924	24,534,369	24,103,345	25,257,598	73,895,312	205,146,236
Major Highway and Road Improvements	6,115,959	-	-	-	-	6,115,959
Neighborhood Improvements	44,367,726	1,743,151	2,179,745	2,157,811	6,080,707	50,448,433
Project Expenditures	50,483,685	1,743,151	2,179,745	2,157,811	6,080,707	56,564,392
Administrative and Other	4,319,897	6,027	107,469	349,003	462,499	4,782,396
Surtax-Funded Expenditures (Table II)	186,054,506	26,283,547	26,390,559	27,764,412	80,438,518	266,493,024
Total Expenditures (Schedule I)	\$ 627,343,774	\$ 78,123,910	\$ 41,934,395	\$ 136,868,297	\$ 256,926,602	\$ 884,270,376

Source: *FAMIS* Funds CB 390 and CO 325

As cited in prior audits, Public Works lacks a comprehensive Project Management System to regularly monitor project costs. The information available from existing non-integrated systems was not adequate for Project Managers or the *Office of the Citizens' Independent Transportation Trust (OCITT)* to efficiently ensure that Surtax Proceeds were spent cost-effectively. Public Works should implement a comprehensive system that facilitates effective Project Management.

These and other matters are more fully discussed in the remainder of this Report. We appreciate the courtesies and assistance extended to our staff during the audit process. A written response is requested within 30 days, in accordance with *Administrative Order 3-7*. If you have any questions, please contact G. Nancy McKee, Assistant Director, at 786-469-5900.

FINDINGS AND RECOMMENDATIONS

Use of Surtax Funds

During the three years ended September 30, 2019, *OCITT* disbursed \$80.4 million in Surtax Proceeds to Public Works, of which approximately 92% was used to meet debt service obligations and 8% was spent for road projects (Table II). We reviewed the expenditures, noting that debt service payments related to qualifying projects funded with Bond Proceeds, road project costs were allowable, and Public Works did not exceed administrative cost limits.

**Table II
 Surtax Proceeds and Uses**

Description	Prior to FY 2017	Fiscal Year (FY) Ended September 30,			FY 2017 to FY 2019	All Years
		2017	2018	2019		
Surtax Proceeds	\$186,054,506	\$26,283,547	\$26,390,559	\$27,764,412	\$80,438,518	\$266,493,024
Uses of Surtax Proceeds:						
Debt Service Payments:						
Principal (Schedule III)	\$ 35,437,302	\$ 7,747,569	\$ 8,117,817	\$ 8,253,677	\$24,119,063	\$ 59,556,365
Interest	95,813,622	16,786,800	15,985,528	17,003,921	49,776,249	145,589,871
	131,250,924	24,534,369	24,103,345	25,257,598	73,895,312	205,146,236
Road and Other Projects	50,483,685	1,743,151	2,179,745	2,157,811	6,080,707	56,564,392
Administrative Costs	4,558,022	85,950	68,884	69,540	224,374	4,782,396
Other ¹	(238,125)	(79,923)	38,585	279,463	238,125	-
	\$186,054,506	\$26,283,547	\$26,390,559	\$27,764,412	\$80,438,518	\$266,493,024

Source: Miami-Dade County Financial Accounting Management Information System (*FAMIS*)

¹ Represents timing differences between *OCITT* and Public Works recording of expenditures.

Use of Bond Proceeds

The County issued *Series 2017, 2018 and 2019 Transit System Sales Surtax Revenue Bonds* totaling \$623 million, with \$133.6 million (21%) allocated to Public Works. *Series 2017 and 2019 Bonds* were issued to refund *Series 2008 and 2009B Bonds*, respectively. *Series 2018 Bonds* were issued for \$223 million, with \$12.3 million (5.5%) allocated to Public Works for various road projects. As of September 30, 2019, unspent Bond Proceeds totaled \$20 million (Table III).

Table III
Bond-Related Revenues and Expenditures

Description	Prior to FY 2017	Fiscal Year Ended September 30,			FY 2017 to FY 2019	All Years
		2017	2018	2019		
Revenues:						
Proceeds	\$ 456,535,872	\$ 32,747,841	\$ 12,322,848	\$ 88,554,000	\$ 133,624,689	\$ 590,160,561
Premium	27,017,262	1,563,041	190,971	13,135,999	14,890,011	41,907,273
Interest	4,430,014	388,216	376,561	502,665	1,267,442	5,697,456
	<u>487,983,148</u>	<u>34,699,098</u>	<u>12,890,380</u>	<u>102,192,664</u>	<u>149,782,142</u>	<u>637,765,290</u>
Expenditures:						
Project Charges (Table IV)	332,541,365	16,239,097	15,478,353	7,121,735	38,839,185	371,380,550
Refundings	58,295,714	34,310,882	-	101,689,999	136,000,881	194,296,595
Bond Reserves and Other	53,109,607	-	1,958,536	(482,063)	1,476,473	54,586,080
Other ¹	(2,657,418)	1,290,384	(1,893,053)	774,214	171,545	(2,485,873)
	<u>441,289,268</u>	<u>51,840,363</u>	<u>15,543,836</u>	<u>109,103,885</u>	<u>176,488,084</u>	<u>617,777,352</u>
Change in Equity in Pooled Cash	46,693,880	(17,141,265)	(2,653,456)	(6,911,221)	(26,705,942)	19,987,938
Equity in Pooled Cash, beginning	-	46,693,880	29,552,615	26,899,159	46,693,880	-
Equity in Pooled Cash, ending (Schedule III)	<u>\$ 46,693,880</u>	<u>\$ 29,552,615</u>	<u>\$ 26,899,159</u>	<u>\$ 19,987,938</u>	<u>\$ 19,987,938</u>	<u>\$ 19,987,938</u>

Source: *FAMIS*

¹ These amounts are the changes in accounts payable and accrued liabilities in each year, related to project expenditures.

Bond Proceeds were used to fund eligible major highway and road projects, as well as neighborhood improvements (Table IV & Schedules I & I-A).

Table IV
Bond-Related Project Expenditures

BCC District	Description	Fiscal Year Ended September 30,			All Years
		2017	2018	2019	
Major Highway and Road Improvements:					
2	NW 37 Ave/N River Dr to NW 79 St	\$ 66,389	\$ 98,815	\$ 927,986	\$ 1,093,190
3	NE 2 Ave/NE 20 St to NE 91 St ¹	5,284,357	8,264,009	2,110,510	15,658,876
7	SW 27 Ave/US1 to Bayshore Dr ²	(993,711)	1,600	-	(992,111)
8	SW 137 Ave/US1 to 184 St ¹	2,629,533	3,570,868	190,346	6,390,747
8	SW 137 Ave/HEFT to US1	541,826	73,292	549,387	1,164,505
8	Caribbean Blvd/ Coral Sea Rd to SW 87 Ave	900,883	119,352	-	1,020,235
8	Old Cutler Rd/ SW 97 Ave to SW 87 Ave	95,000	-	-	95,000
9	SW 157 Ave/SW 184 ST to SW 152 St ¹	9,250	154,538	-	163,788
12	NW 74 St/HEFT to State Road 826 (Palmetto) ³	1,584,131	(178,141)	(400,752)	1,005,238
13	NW 87 Ave/NW 186 St to NW 154 St	433,448	817,407	1,522	1,252,377
Multi	Advanced Traffic Management System (ATMS)	1,983,348	1,398,252	2,586,151	5,967,751
		<u>12,534,454</u>	<u>14,319,992</u>	<u>5,965,150</u>	<u>32,819,596</u>
Neighborhood Improvements:					
1 to 13	Neighborhood Improvements-BCC Allocations	1,216,239	777,647	1,040,154	3,034,040
9	SW 264 St/US1 to SW 137 Ave	1,739,401	172,011	(75,960)	1,835,452
9	SW 216 St/Florida Turnpike to SW 127 Ave ¹	524,808	207,243	191,801	923,852
9	SW 176 St/US1 to SW 107 Ave	273,046	-	-	273,046
Multi	Other Improvements	(48,851)	1,460	590	(46,801)
		<u>3,704,643</u>	<u>1,158,361</u>	<u>1,156,585</u>	<u>6,019,589</u>
	Total Project Expenditures (Table III)	<u>\$ 16,239,097</u>	<u>\$ 15,478,353</u>	<u>\$ 7,121,735</u>	<u>\$ 38,839,185</u>

Source: *FAMIS* Fund CB 390

¹ Selected for detail testing during the current audit period.

² Includes expense reimbursements from the Water and Sewer Department.

³ Includes expense reimbursements per a Joint Participation Agreement with the State of Florida.

As of September 30, 2019, the combined *Equity in Pooled Cash* in the Capital Bond Project Funds totaled \$20 million, including amounts from *Series 2006 to 2012 Bonds* (Table V).

Table V
Capital Bond Project Fund Balances as of September 30, 2019

Description	Series 2006	Series 2008	Series 2009	Series 2010	Series 2012	Series 2018	Refunded Series	Total
Sources of Funds	\$ 54,658,014	\$ 52,099,919	\$ 131,434,766	\$ 55,597,627	\$ 136,927,747	\$ 12,750,622	\$ 194,296,595	\$ 637,765,290
Uses of Funds:								
Project Charges	\$ 51,298,093	\$ 50,416,698	\$ 106,911,155	\$ 49,182,348	\$ 113,567,781	\$ 4,475	\$ -	\$ 371,380,550
Refundings	-	-	-	-	-	-	194,296,595	194,296,595
Reserves and Other	3,333,125	1,665,888	22,689,671	5,968,206	16,966,844	1,476,473	-	52,100,207
	54,631,218	52,082,586	129,600,826	55,150,554	130,534,625	1,480,948	194,296,595	617,777,352
Equity in Pooled Cash (Schedule III)	\$ 26,796	\$ 17,333	\$ 1,833,940	\$ 447,073	\$ 6,393,122	\$ 11,269,674	\$ -	\$ 19,987,938

Source: *FAMIS* Fund CB 390 and Statements of Sources and Uses of Bonds

¹ Consists of *Series 2015* (\$58.3 million), *Series 2017* (\$34.3 million), and *Series 2019* (\$101.7 million).

Recommendation

Public Works should review all Capital Bond Project Sub funds to ensure that project expenditures are properly allocated to available funding sources. Further, remaining balances in *Series 2006 to 2012 Bonds* should be reviewed and cleared.

PTP Five-Year Implementation Plan Reporting

The latest *PTP Five-Year Implementation Plan (PTP Plan)*, updated for FYs 2021-2025, reflects improvement in reporting of project status, cost, and estimated completion; however, there were differences in certain project balances recorded in *FAMIS* (Table VI).

Table VI
PTP Project Reporting

BCC District	Description	Project Cost Estimates ¹		Project Expenditures per <i>PTP Plan</i> as of 9/30/19			Project Expenditures per <i>FAMIS</i> as of 9/30/19	Difference
		Original	Revised as of 9/30/19	Project Expenditures	Right-of-Way Acquisition Costs ²	Total		
2	NW 37 Ave/N River Dr to NW 79 St	\$ 15,400,000	\$ 18,336,000	\$ 2,372,000	\$ 1,309,000	\$ 3,681,000	\$ 3,709,582	\$ 28,582
3	NE 2 Ave/NE 20 St to NE 91 St ³	24,200,000	22,724,000	15,463,000	322,000	15,785,000	24,530,427	8,745,427
8	SW 137 Ave/US1 to 184 St	19,100,000	20,279,000	3,373,000	7,736,000	11,109,000	10,670,951	(438,049)
8	SW 137 Ave/HEFT to US1 ⁴	7,375,000	9,643,000	888,000	-	888,000	4,172,495	3,284,495
9	SW 216 St/Florida Turnpike to SW 127 Ave	2,800,000	13,615,000	2,141,000	4,325,000	6,466,000	6,463,906	(2,094)
		\$ 68,875,000	\$ 84,597,000	\$ 24,237,000	\$ 13,692,000	\$ 37,929,000	\$ 49,547,361	\$ 11,618,361

Source: *FAMIS* and *PTP Five-Year Implementation Plan*

¹ Original estimate is from *Exhibit 1* to *Ordinance No. 02-116*.

² The Right-of-Way (ROW) acquisitions are reported separately in the *PTP Plan*.

³ Project costs from NE 84 St to NE 91 St, totaling \$8.2 million, were not reported in the *PTP Plan*.

⁴ ROW acquisition costs of \$3 million were not reported in the *PTP Plan*.

Recommendation

OCITT should continue to consult with Public Works Finance staff to assure the accuracy of data recorded in the *PTP Plan*.

Funding for the “Lightspeed” Building

As stated in previous Audit Reports, the County acquired the “Lightspeed” building in FY 2006 at a cost of \$23.1 million. Public Works contributed \$4.7 million from Surtax Bond Funds to relocate the Traffic Signals and Signs Division and the Traffic Control Center from its current location on NW 36th Street. Nonetheless, relocation to the “Lightspeed” building has not occurred to-date.

Recommendation

Public Works should review plans for the “Lightspeed” building and, if the Division is not relocated, reimburse Surtax Bond Funds or substitute other eligible project expenditures up to \$4.7 million.

Project Accounting

Public Works uses the *Public Works System (PWS)* to account for internal charges (primarily payroll) and vendor costs by project. Due to the constraints inherent in *PWS*, project costs can only be obtained from *FAMIS*, which is not an adequate Project Management System. Individual *PTP* projects are not accounted for under a single project code in *FAMIS*, but instead, these costs are accumulated by assigned Index Code numbers based on funding source. For example, costs for the *Neighborhood Improvements – BCC Allocation* project were included in 463 different Index Codes, making it difficult to ascertain total project costs. Additionally, most major highway and road improvement project costs were distributed among several different *FAMIS* Index Codes, such as the SW 137 Ave/US1 to 184 Street project (Table VII).

Table VII
Costs by Project Code – SW 137 Ave/US 1 to 184 Street

FAMIS Index Code Number	Prior to FY 2017	Fiscal Year Ended September 30,			FY 2017 to FY 2019	All Years
		2017	2018	2019		
CPEMTP708US1	\$ 848,932	\$ 2,629,619	\$ 3,570,868	\$ 185,871	\$ 6,386,358	\$ 7,235,290
CPEPTP708US1	1,431,181	(86)	-	-	(86)	1,431,095
CPEPTP608US1	1,211,761	-	-	-	-	1,211,761
CPEPTP408US1	544,608	-	-	-	-	544,608
CPEPTP208US1	179,344	-	-	-	-	179,344
CPEPTP108US1	50,961	-	-	-	-	50,961
CPEPTP308US1	13,417	-	-	-	-	13,417
CPEMTP808US1	-	-	-	4,475	4,475	4,475
Total (Schedule I)	\$ 4,280,204	\$ 2,629,533	\$ 3,570,868	\$ 190,346	\$ 6,390,747	\$ 10,670,951

Source: *FAMIS*

Recommendation

As previously recommended, Public Works should replace *PWS* with a true Project Management System.

CJ:bm

Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
- Gerri Bonzon-Keenan, County Attorney
- Edward Marquez, Chief Financial Officer
- Jimmy Morales, Chief Operations Officer
- David Clodfelter, Interim Director, Office of Management and Budget
- Barbara Gomez, Deputy Director, Finance Department
- Javier A. Betancourt, Executive Director, OCITT

**Department of Transportation and Public Works
Summary of People's Transportation Plan Public Works Division Expenditures
From Program Inception to September 30, 2019**

BCC District	Description	FY 2003 to FY 2016	Fiscal Year (FY) Ended September 30,			Total FY 2017 to FY 2019	All Years
			2017	2018	2019		
	Major Highway and Road Improvements:						
2	NW 37 Ave/N River Dr to NW 79 St	\$ 2,616,392	\$ 66,389	\$ 98,815	\$ 927,986	\$ 1,093,190	\$ 3,709,582
3	NE 2 Ave/NE 20 St to NE 84 St	686,494	5,284,357	8,264,009	2,110,510	15,658,876	16,345,370
3	NE 2 Ave/West Little River Canal to NE 91 St	8,185,057	-	-	-	-	8,185,057
4	Miami Gardens Dr Connector/US1 to Lehman Causeway	1,281,262	-	-	-	-	1,281,262
5	SW 1 Ave/SW 8 St to SW 1 St (Tunnel)	503,302	-	-	-	-	503,302
6	SW 62 Ave/SW 24 St to NW 7 St	10,207,083	-	-	-	-	10,207,083
7	SW 27 Ave/US1 to Bayshore Dr	17,435,382	(993,711)	1,600	-	(992,111)	16,443,271
7	SW 97 Ave/SW 72 St to SW 56 St	5,898,037	-	-	-	-	5,898,037
7	SW 62 Ave/SW 70 St to SW 64 St	2,195,087	-	-	-	-	2,195,087
7	Grand Avenue/SW 37 Ave to SW 32 Ave	2,032,319	-	-	-	-	2,032,319
8	Caribbean Blvd/ Coral Sea Rd to SW 87 Ave	9,703,088	900,883	119,352	-	1,020,235	10,723,323
8	SW 137 Ave/US1 to 184 St	4,280,204	2,629,533	3,570,868	190,346	6,390,747	10,670,951
8	Old Cutler Rd/ SW 97 Ave to SW 87 Ave	6,732,672	95,000	-	-	95,000	6,827,672
8	SW 137 Ave/HEFT to US1	3,007,990	541,826	73,292	549,387	1,164,505	4,172,495
8	SW 120 St/SW 137 Ave to SW 117 Ave	37,946	-	-	-	-	37,946
8	SW 312 St/SW 187 Ave to SW 177 Ave	14,078	-	-	-	-	14,078
8	SW 87 Ave/SW 216 St to SW 168 St	12,755	-	-	-	-	12,755
9	SW 157 Ave/SW 184 St to SW 152 St	9,610,644	9,250	154,538	-	163,788	9,774,432
9	SW 160 St/SW 147 Ave to SW 137 Ave	7,480,287	-	-	-	-	7,480,287
9	SW 136 St/SW 157 Ave to HEFT (SR 874)	6,928,484	-	-	-	-	6,928,484
10	SW 127 Ave/SW 120 St to SW 88 St	13,511,891	-	-	-	-	13,511,891
10	SW 97 Ave/SW 56 St to SW 40 St	4,664,426	-	-	-	-	4,664,426
11	SW 157 Ave/SW 112 St to SW 136 St	14,380,015	-	-	-	-	14,380,015
11	New access to Country Walk	1,529,241	-	-	-	-	1,529,241
12	NW 74 St/HEFT to State Road 826 (Palmetto)	24,219,458	1,584,131	(178,141)	(400,752)	1,005,238	25,224,696
12	NW 138 St Bridge/Bridge over Miami River Canal	3,897,554	-	-	-	-	3,897,554
12	NW 97 Ave/NW 41 St to NW 25 St	104,152	-	-	-	-	104,152
13	NW 87 Ave/NW 186 St to NW 154 St	17,482,937	433,448	817,407	1,522	1,252,377	18,735,314
13	NW 62 Ave (W 8 Ave)/NW 138 St to NW 105 St	3,112,397	-	-	-	-	3,112,397
Multi	Advanced Traffic Management System (ATMS)	38,997,224	1,983,348	1,398,252	2,586,151	5,967,751	44,964,975
Multi	Reversible Flow Lanes	660,482	-	-	-	-	660,482
Multi	Grade Separation	181,968	-	-	-	-	181,968
Multi	Costs not Allocated by Project	452,296	-	-	-	-	452,296
		<u>222,042,604</u>	<u>12,534,454</u>	<u>14,319,992</u>	<u>5,965,150</u>	<u>32,819,596</u>	<u>254,862,200</u>

Department of Transportation and Public Works
Summary of People's Transportation Plan Public Works Division Expenditures
From Program Inception to September 30, 2019

BCC District	Description	FY 2003 to FY 2016	Fiscal Year (FY) Ended September 30,			Total FY 2017 to FY 2019	All Years
			2017	2018	2019		
	Neighborhood Improvements:						
	Discretionary BCC Allocations -						
1 to 13	Resurfacing	24,490,596	368,003	6,918	108,945	483,866	24,974,462
1 to 13	Traffic Signals	9,632,915	237,659	159,780	23,142	420,581	10,053,496
1 to 13	Traffic Calming	7,266,405	34,358	59,167	213,053	306,578	7,572,983
1 to 13	Street Lights	7,092,648	-	-	-	-	7,092,648
1 to 13	Road Widening	5,474,361	2,619	106,651	172,937	282,207	5,756,568
1 to 13	Intersections	3,624,477	8,561	252,513	280,190	541,264	4,165,741
1 to 13	Sidewalks	3,460,799	367,090	15,984	278,496	661,570	4,122,369
1 to 13	Bikeways	3,780,559	169,580	172,101	(42,889)	298,792	4,079,351
1 to 13	Drainage	3,611,144	28,369	4,533	6,280	39,182	3,650,326
1 to 13	Guardrails	2,411,369	-	-	-	-	2,411,369
		<u>70,845,273</u>	<u>1,216,239</u>	<u>777,647</u>	<u>1,040,154</u>	<u>3,034,040</u>	<u>73,879,313</u>
	Other Improvements -						
1	Roads with Poor Pavement	5,887,942	-	-	-	-	5,887,942
1	NW 22 Ave/NW 135 St to SR9	293,108	-	-	-	-	293,108
2	NW 62 St/NW 37 Ave to I-95	2,582,182	-	-	-	-	2,582,182
2	NW 22 Ave/NW 135 St to NW 62 St	1,468,451	-	-	-	-	1,468,451
6	NW 7 St/NW 72 Ave to NW 37 Ave	2,524,241	-	-	-	-	2,524,241
6	SW 72 Ave/SW 40 St to SW 20 St	1,996,461	-	-	-	-	1,996,461
6	NW 82 Ave (NW 8 St)/NW 7 to 10 St/NW 87 to 79 Ave	1,715,096	-	-	-	-	1,715,096
7	Roads with Poor Pavement	2,550,911	-	-	-	-	2,550,911
7	South Miami Ave/SW 25 Rd to SW 15 Rd	1,254,710	-	-	-	-	1,254,710
7	South Bayshore Dr/Darwin St to Mercy Way	186,642	-	218	590	808	187,450
9	SW 216 St/Florida Turnpike to SW 127 Ave	5,540,054	524,808	207,243	191,801	923,852	6,463,906
9	SW 176 St/US1 to SW 107 Ave	5,979,078	273,046	-	-	273,046	6,252,124
9	SW 264 St/US1 to SW 137 Ave	4,291,765	1,739,401	172,011	(75,960)	1,835,452	6,127,217
9	SW 180 St/SW 147 Ave to SW 137 Ave	1,764,617	-	-	-	-	1,764,617
Multi	Traffic Signals and Signs-Operations	29,594,453	1,712,218	2,219,627	2,157,811	6,089,656	35,684,109
Multi	School Flashing Signals	12,790,356	1,972	1,242	-	3,214	12,793,570
Multi	ADA Accessibility	4,441,592	(42,064)	-	-	(42,064)	4,399,528
Multi	Street Lights Retrofit	4,361,547	104	-	-	104	4,361,651
Multi	Resurfacing, Sidewalks & Drainage on Arterial Roads	905,018	(8,863)	-	-	(8,863)	896,155
Multi	Safe Routes to School	8,949	30,933	(39,882)	-	(8,949)	-
		<u>90,137,173</u>	<u>4,231,555</u>	<u>2,560,459</u>	<u>2,274,242</u>	<u>9,066,256</u>	<u>99,203,429</u>
	Total Project Expenditures	383,025,050	17,982,248	17,658,098	9,279,546	44,919,892	427,944,942
	Debt Service	131,250,924	24,534,369	24,103,345	25,257,598	73,895,312	205,146,236
	Bond Refundings	58,295,714	34,310,882	-	101,689,999	136,000,881	194,296,595
	Bond Reserves and Other	50,452,189	1,290,384	65,483	292,151	1,648,018	52,100,207
	Administrative and Other	4,319,897	6,027	107,469	349,003	462,499	4,782,396
	Total Costs (Table I)	\$ 627,343,774	\$ 78,123,910	\$ 41,934,395	\$ 136,868,297	\$ 256,926,602	\$ 884,270,376

Source: Miami-Dade County Financial Accounting Management Information System

**Department of Transportation and Public Works
Summary of People's Transportation Plan Public Works Division Expenditures by Funding Source
For the Three Years Ended September 30, 2019**

BCC District	Description	Fiscal Year Ended September 30,						FY 2017 to 2019		
		2017		2018		2019		Surtax Proceeds	Bond Funds	Total
		Surtax Proceeds	Bond Funds	Surtax Proceeds	Bond Funds	Surtax Proceeds	Bond Funds			
	Major Highway and Road Improvements:									
2	NW 37 Ave/N River Dr to NW 79 St	\$ -	\$ 66,389	\$ -	\$ 98,815	\$ -	\$ 927,986	\$ -	\$ 1,093,190	\$ 1,093,190
3	NE 2 Ave/NE 20 St to NE 84 St	-	5,284,357	-	8,264,009	-	2,110,510	-	15,658,876	15,658,876
7	SW 27 Ave/US1 to Bayshore Dr	-	(993,711)	-	1,600	-	-	-	(992,111)	(992,111)
8	SW 137 Ave/US1 to 184 St	-	2,629,533	-	3,570,868	-	190,346	-	6,390,747	6,390,747
8	SW 137 Ave/HEFT to US1	-	541,826	-	73,292	-	549,387	-	1,164,505	1,164,505
8	Caribbean Blvd/ Coral Sea Rd to SW 87 Ave	-	900,883	-	119,352	-	-	-	1,020,235	1,020,235
8	Old Cutler Rd/ SW 97 Ave to SW 87 Ave	-	95,000	-	-	-	-	-	95,000	95,000
9	SW 157 Ave/SW 184 ST to SW 152 St	-	9,250	-	154,538	-	-	-	163,788	163,788
12	NW 74 St/HEFT to State Road 826 (Palmetto)	-	1,584,131	-	(178,141)	-	(400,752)	-	1,005,238	1,005,238
13	NW 87 Ave/NW 186 St to NW 154 St	-	433,448	-	817,407	-	1,522	-	1,252,377	1,252,377
Multi	Advanced Traffic Management System (ATMS)	-	1,983,348	-	1,398,252	-	2,586,151	-	5,967,751	5,967,751
		-	12,534,454	-	14,319,992	-	5,965,150	-	32,819,596	32,819,596
	Neighborhood Improvements:									
	Discretionary BCC Allocations -									
1 to 13	Sidewalks	-	367,090	-	15,984	-	278,496	-	661,570	661,570
1 to 13	Intersections	-	8,561	-	252,513	-	280,190	-	541,264	541,264
1 to 13	Resurfacing	-	368,003	-	6,918	-	108,945	-	483,866	483,866
1 to 13	Traffic Signals	-	237,659	-	159,780	-	23,142	-	420,581	420,581
1 to 13	Traffic Calming	-	34,358	-	59,167	-	213,053	-	306,578	306,578
1 to 13	Bikeways	-	169,580	-	172,101	-	(42,889)	-	298,792	298,792
1 to 13	Road Widening	-	2,619	-	106,651	-	172,937	-	282,207	282,207
1 to 13	Drainage	-	28,369	-	4,533	-	6,280	-	39,182	39,182
		-	1,216,239	-	777,647	-	1,040,154	-	3,034,040	3,034,040
	Other Improvements -									
7	South Bayshore Dr/Darwin St to Mercy Way	-	-	-	218	-	590	-	808	808
9	SW 264 St/US1 to SW 137 Ave	-	1,739,401	-	172,011	-	(75,960)	-	1,835,452	1,835,452
9	SW 216 St/Florida Turnpike to SW 127 Ave	-	524,808	-	207,243	-	191,801	-	923,852	923,852
9	SW 176 St/US1 to SW 107 Ave	-	273,046	-	-	-	-	-	273,046	273,046
Multi	Traffic Signals and Signs-Operations	1,712,218	-	2,219,627	-	2,157,811	-	6,089,656	-	6,089,656
Multi	School Flashing Signals	-	1,972	-	1,242	-	-	-	3,214	3,214
Multi	Street Lights Retrofit	-	104	-	-	-	-	-	104	104
Multi	ADA Accessibility	-	(42,064)	-	-	-	-	-	(42,064)	(42,064)
Multi	Safe Routes To School	30,933	-	(39,882)	-	-	-	(8,949)	-	(8,949)
Multi	Resurfacing, Sidewalks & Drainage on Arterial Roads	-	(8,863)	-	-	-	-	-	(8,863)	(8,863)
		1,743,151	2,488,404	2,179,745	380,714	2,157,811	116,431	6,080,707	2,985,549	9,066,256
		1,743,151	3,704,643	2,179,745	1,158,361	2,157,811	1,156,585	6,080,707	6,019,589	12,100,296
	Total Project Expenditures	1,743,151	16,239,097	2,179,745	15,478,353	2,157,811	7,121,735	6,080,707	38,839,185	44,919,892
	Bond Refundings	-	34,310,882	-	-	-	101,689,999	-	136,000,881	136,000,881
	Debt Service	24,534,369	-	24,103,345	-	25,257,598	-	73,895,312	-	73,895,312
	Bond Reserves and Other	-	1,290,384	-	65,483	-	292,151	-	1,648,018	1,648,018
	Administrative and Other	6,027	-	107,469	-	349,003	-	462,499	-	462,499
	Total Costs (Schedule I)	\$ 26,283,547	\$ 51,840,363	\$ 26,390,559	\$ 15,543,836	\$ 27,764,412	\$ 109,103,885	\$ 80,438,518	\$ 176,488,084	\$ 256,926,602

Source: Miami-Dade County Financial Accounting Management Information System

**Department of Transportation and Public Works
Summary of People's Transportation Plan Public Works Division Project Status Report**

BCC District	Description	Project Cost Estimates ¹		Project Expenditures, per <i>FAMIS</i> as of 9/30/19	Estimates to Complete ²	Project Status as of December 31, 2019		
		Original	Revised as of 9/30/19			Completion Percentage	Project Phase	Estimated Completion Date
	Major Highway and Road Improvements:							
2	NW 37 Ave/N River Dr to NW 79 St	\$ 15,400,000	\$ 18,336,000	\$ 3,709,582	\$ 14,626,418	13%	Design	May 2025
3	NE 2 Ave/NE 20 St to NE 91 St:	24,200,000						
3	NE 2 Ave/NE 20 St to NE 84 St	-	22,724,000	16,345,370	6,378,630	60%	Design	April 2022
3	NE 2 Ave/NE 84 St to NE 91 St	-	8,185,057	8,185,057	-	100%	-	Complete
8	SW 137 Ave/US1 to 184 St	19,100,000	20,279,000	10,670,951	9,608,049	18%	Construction	October 2022
8	SW 137 Ave/HEFT to US1	7,375,000	9,643,000	4,172,495	5,470,505	16%	Construction	June 2021
8	SW 312 St/SW 187 Ave to SW 177 Ave	5,165,000	3,454,000	14,078	3,439,922	On Hold	Unavailable	Unavailable
Multi	Advanced Traffic Management System (ATMS)	40,000,000	49,025,000	44,964,975	4,060,025	22.9%	Phase 3	September 2027
Multi	Grade Separation	19,430,000	111,500,000	181,968	111,318,032	n/a	Unfunded	Unfunded
Multi	Reversible Flow Lanes	-	660,482	660,482	-	n/a	Unfunded	Unfunded
4	Miami Gardens Dr Connector/US1 to Lehman Cswy.	3,304,000	1,281,262	1,281,262	-	100%	-	Complete
5	SW 1 Ave/SW 8 St to SW 1 St (Tunnel Study)	1,000,000	503,302	503,302	-	100%	-	Complete
6	SW 62 Ave/SW 24 St to NW 7 St	8,400,000	10,207,083	10,207,083	-	100%	-	Complete
7	SW 27 Ave/US1 to Bayshore Dr	10,900,000	16,443,271	16,443,271	-	100%	-	Complete
7	SW 97 Ave/SW 72 St to SW 56 St	3,787,000	5,898,037	5,898,037	-	100%	-	Complete
7	SW 62 Ave/SW 70 St to SW 64 St	2,240,000	2,195,087	2,195,087	-	100%	-	Complete
7	Grand Avenue/SW 37 Ave to SW 32 Ave	2,000,000	2,032,319	2,032,319	-	100%	-	Complete
8	SW 87 Ave/SW 216 St to SW 168 St (Replaced with Following):	13,080,000	12,755	12,755	-	n/a	-	Replaced
8	Caribbean Blvd/ Coral Sea Rd to SW 87 Ave	-	10,723,323	10,723,323	-	100%	-	Complete
8	Old Cutler Rd/ SW 97 Ave to SW 87 Ave	-	6,827,672	6,827,672	-	100%	-	Complete
9	SW 157 Ave/SW 184 St to SW 152 St	8,450,000	9,774,432	9,774,432	-	100%	-	Complete
9	SW 160 St/SW 147 Ave to SW 137 Ave	4,200,000	7,480,287	7,480,287	-	100%	-	Complete
9	SW 136 St/SW 157 Ave to HEFT (SR 874)	29,636,000	6,928,484	6,928,484	-	100%	-	Complete
10	SW 127 Ave/SW 120 St to SW 88 St	14,880,000	13,511,891	13,511,891	-	100%	-	Complete
10	SW 97 Ave/SW 56 St to SW 40 St	3,800,000	4,664,426	4,664,426	-	100%	-	Complete
11	SW 157 Ave/SW 112 St to SW 152 St	10,900,000	14,380,015	14,380,015	-	100%	-	Complete
11	New access to Country Walk	840,000	1,529,241	1,529,241	-	100%	-	Complete
12	NW 74 St/HEFT to State Road 826 (Palmetto)	15,600,000	25,224,696	25,224,696	-	100%	-	Complete
12	NW 138 St Bridge/Bridge over Miami River Canal	4,200,000	3,897,554	3,897,554	-	100%	-	Complete
12	NW 97 Ave/NW 41 St to NW 25 St	5,470,000	104,152	104,152	-	100%	-	Complete
13	NW 87 Ave/NW 186 St to NW 154 St	10,900,000	18,735,314	18,735,314	-	100%	-	Complete
13	NW 62 Ave (W 8 Ave)/NW 138 St to NW 105 St	5,500,000	3,112,397	3,112,397	-	100%	-	Complete
8	SW 120 St/SW 137 Ave to SW 117 Ave	11,300,000	37,946	37,946	-	Not Feasible	-	Cancelled
Multi	Costs not Allocated by Project	7,943,000	452,296	452,296	-			
		<u>309,000,000</u>	<u>409,763,781</u>	<u>254,862,200</u>	<u>154,901,581</u>			

**Department of Transportation and Public Works
Summary of People's Transportation Plan Public Works Division Project Status Report**

BCC District	Description	Project Cost Estimates ¹		Project Expenditures, per FAMIS as of 9/30/19	Estimates to Complete ²	Project Status as of December 31, 2019		
		Original	Revised as of 9/30/19			Completion Percentage	Project Phase	Estimated Completion Date
	Neighborhood Improvements:							
	Discretionary BCC Allocations -							
1 to 13	Resurfacing	25,511,000	25,511,000	24,974,462	536,538	81%	Construction	October 2021
1 to 13	Traffic Signals	17,341,000	17,341,000	10,053,496	7,287,504	81%	Construction	October 2021
1 to 13	Traffic Calming	6,554,000	6,554,000	7,572,983	(1,018,983)	81%	Construction	October 2021
1 to 13	Street Lights	8,342,000	8,342,000	7,092,648	1,249,352	81%	Construction	October 2021
1 to 13	Road Widening	1,876,000	1,876,000	5,756,568	(3,880,568)	81%	Construction	October 2021
1 to 13	Bikeways	3,569,000	3,569,000	4,079,351	(510,351)	81%	Construction	October 2021
1 to 13	Intersections	10,082,000	10,082,000	4,165,741	5,916,259	81%	Construction	October 2021
1 to 13	Drainage	7,792,000	7,792,000	3,650,326	4,141,674	81%	Construction	October 2021
1 to 13	Sidewalks	4,599,000	4,599,000	4,122,369	476,631	81%	Construction	October 2021
1 to 13	Guardrails	5,759,000	5,759,000	2,411,369	3,347,631	81%	Construction	October 2021
		<u>91,425,000</u>	<u>91,425,000</u>	<u>73,879,313</u>	<u>17,545,687</u>			
	Other Improvements -							
9	SW 216 St/Florida Turnpike to SW 127 Ave	2,800,000	13,615,000	6,463,906	7,151,094	18%	Construction	April 2022
Multi	Traffic Signals and Signs-Operations	20,075,000	43,080,000	35,684,109	7,395,891	On-going	Operations	On-going
Multi	School Flashing Signals	-	14,735,000	12,793,570	1,941,430	87%	Construction	October 2023
Multi	Street Lights Retrofit	3,500,000	5,918,000	4,361,651	1,556,349	74%	Maintenance	October 2023
Multi	Resurfacing, Sidewalks & Drainage on Arterial Roads	18,000,000	1,405,000	896,155	508,845	On-going	Implementation	September 2022
1	Roads with Poor Pavement	3,125,000	5,887,942	5,887,942	-	100%	-	Complete
1	NW 22 Ave/NW 135 St to SR9	375,000	293,108	293,108	-	100%	-	Complete
2	NW 62 St/NW 37 Ave to I-95	1,400,000	2,582,182	2,582,182	-	100%	-	Complete
2	NW 22 Ave/NW 135 St to NW 62 St	875,000	1,468,451	1,468,451	-	100%	-	Complete
6	NW 7 St/NW 72 Ave to NW 37 Ave	1,400,000	2,524,241	2,524,241	-	100%	-	Complete
6	SW 72 Ave/SW 40 St to SW 20 St	700,000	1,996,461	1,996,461	-	100%	-	Complete
6	NW 82 Ave (NW 8 St)/NW 7 to 10 St/NW 87 to 79 Ave	2,240,000	1,715,096	1,715,096	-	100%	-	Complete
7	Roads with Poor Pavement	1,875,000	2,550,911	2,550,911	-	100%	-	Complete
7	South Miami Ave/SW 25 Rd to SW 15 Rd	840,000	1,254,710	1,254,710	-	100%	-	Complete
9	SW 176 St/US1 to SW 107 Ave	2,800,000	6,252,124	6,252,124	-	100%	-	Complete
9	SW 264 St/US1 to SW 137 Ave	1,400,000	6,127,217	6,127,217	-	100%	-	Complete
9	SW 180 St/SW 147 Ave to SW 137 Ave	1,400,000	1,764,617	1,764,617	-	100%	-	Complete
Multi	ADA Accessibility	4,000,000	4,399,528	4,399,528	-	100%	-	Complete
7	South Bayshore Dr/Darwin St to Mercy Way	420,000	187,450	187,450	-	n/a	-	Cancelled
		<u>67,225,000</u>	<u>117,757,038</u>	<u>99,203,429</u>	<u>18,553,609</u>			
		<u>158,650,000</u>	<u>209,182,038</u>	<u>173,082,742</u>	<u>36,099,296</u>			
	Total Project Expenditures (Schedule I)	\$ 467,650,000	\$ 618,945,819	\$ 427,944,942	\$ 191,000,877			

Source: PTP Five-Year Implementation Plan 2021-2025 and FAMIS

¹ Original estimates are from Exhibit 1 to Ordinance No. 02-116, which totaled \$476 million. Individual Projects were then identified in greater detail by the County, and estimates were revised.

² Calculated using revised Project cost estimates, less actual Project expenditures per FAMIS.

**Department of Transportation and Public Works
Summary of Public Works Division Borrowings as of September 30, 2019**

Description	Series 2006	Series 2008	Series 2009	Series 2010	Series 2012	Series 2015 ¹	Series 2017 ²	Series 2018	Series 2019 ³	Total
Debt Summary:										
Initial Borrowing	\$ 52,201,800	\$ 50,434,211	\$ 128,696,000	\$ 54,315,000	\$ 120,411,545	\$ 50,477,316	\$ 32,747,841	\$ 12,322,848	\$ 88,554,000	\$ 590,160,561
Principal Outstanding, September 30, 2016	\$ -	\$ 34,188,871	\$ 116,306,000	\$ 50,906,250	\$ 116,986,649	\$ 49,594,171	\$ -	\$ -	\$ -	\$ 367,981,941
Additional Borrowings	-	-	-	-	-	-	32,747,841	12,322,848	88,554,000	133,624,689
Refunding Amounts	-	(32,354,750)	(100,786,000)	-	-	-	-	-	-	(133,140,750)
Principal Payments (Table II)	-	(1,833,203)	(8,865,000)	(2,937,500)	(5,702,183)	(3,521,079)	(1,260,098)	-	-	(24,119,063)
Principal Outstanding, September 30, 2019	\$ -	\$ 918	\$ 6,655,000	\$ 47,968,750	\$ 111,284,466	\$ 46,073,092	\$ 31,487,743	\$ 12,322,848	\$ 88,554,000	\$ 344,346,817
Interest Rates	4.0 - 5.0%	5.0%	4.0 - 6.9%	3.0 - 5.6%	3.1 - 5.0%	2.5 - 5.0%	2.5 - 5.0%	3.6 - 4.0%	2.92%	
Maturity Date	7/1/2036	7/1/2038	7/1/2039	7/1/2040	7/1/2042	7/1/2036	7/1/2038	7/1/2048	7/1/2039	
Sources of Funds:										
Debt Proceeds	\$ 52,201,800	\$ 50,434,211	\$ 128,696,000	\$ 54,315,000	\$ 120,411,545	\$ 50,477,316	\$ 32,747,841	\$ 12,322,848	\$ 88,554,000	\$ 590,160,561
Bond Premium	1,170,200	1,250,346	2,012,677	759,928	14,005,713	6,961,399	1,297,850	190,971	13,135,999	40,785,083
Other Available Funds	-	-	-	-	-	856,999	265,191	-	-	1,122,190
	53,372,000	51,684,557	130,708,677	55,074,928	134,417,258	58,295,714	34,310,882	12,513,819	101,689,999	632,067,834
Interest	1,286,014	415,362	726,089	522,699	2,510,489	-	-	236,803	-	5,697,456
	54,658,014	52,099,919	131,434,766	55,597,627	136,927,747	58,295,714	34,310,882	12,750,622	101,689,999	637,765,290
Uses of Funds:										
Capital Projects	51,298,094	50,416,698	106,911,153	49,182,349	113,567,784	-	-	4,475	-	371,380,553
Capital Interest Transfers	-	-	11,374,313	3,559,891	11,044,872	-	-	-	-	25,979,076
Total Capital Project Costs	51,298,094	50,416,698	118,285,466	52,742,240	124,612,656	-	-	4,475	-	397,359,629
Escrow of Refunding Bonds (Series 2009 B)	-	-	-	-	-	-	-	-	100,790,000	100,790,000
Escrow of Refunding Bonds (Series 2006 & 2008)	-	-	-	-	-	57,797,687	-	-	-	57,797,687
Escrow of Refunding Bonds (Series 2008)	-	-	-	-	-	-	32,085,647	-	-	32,085,647
Deposits to Reserve Account	3,372,000	-	9,657,897	1,768,971	7,446,294	-	-	511,332	-	22,756,494
Bond Issuance Costs	-	1,118,684	642,724	639,820	920,796	248,331	156,976	89,182	382,609	4,199,122
Advanced Refunding Escrow	-	-	-	-	-	-	1,955,338	-	278,600	2,233,938
Underwriters' Discount	-	547,204	1,016,141	-	-	249,696	112,921	-	238,790	2,164,752
Capital Interest Transfers	-	-	-	-	-	-	-	875,959	-	875,959
Other Post-Closing Entries and Liabilities	(38,876)	-	(1,402)	(477)	(2,445,121)	-	-	-	-	(2,485,876)
	54,631,218	52,082,586	129,600,826	55,150,554	130,534,625	58,295,714	34,310,882	1,480,948	101,689,999	617,777,352
Equity in Pooled Cash as of September 30, 2019	\$ 26,796	\$ 17,333	\$ 1,833,940	\$ 447,073	\$ 6,393,122	\$ -	\$ -	\$ 11,269,674	\$ -	\$ 19,987,938

Source: *FAMIS* and Statements of Sources and Uses of Bonds

¹ Series 2015 Bonds were issued to refund all remaining Series 2006 Bonds, as well as a portion of Series 2008 Bonds.

² Series 2017 Bonds were issued to refund all remaining Series 2008 Bonds.

³ Series 2019 Bonds were issued to refund all remaining Series 2009B Bonds.

**Charter County Transportation System Surtax Review – Public Works Division
Status of Prior Audit Findings ¹**

Finding	Recommendation	Auditee Response	Current Status
Internal Project Charges			
<p>The Department (DTPW) lacks a comprehensive Project Management System to track budget versus actual line-item costs. Managers do not have updated cost estimates, incurred expenditures, or estimates-to-complete.</p> <p>Also, Staff charged time to projects without the Project Managers' knowledge or approval.</p>	<p>The Department should implement a comprehensive Project Management System to provide monthly progress reports to Managers. Further, Project Staff responsibilities should be defined, and internal staff charges carefully controlled, especially during planning phases, to minimize cost overruns.</p>	<p>DTPW, with assistance from the Information Technology Department (ITD), is pursuing E-Builder as a replacement for <i>PWS</i> as the Department's Capital Project/ Construction Management system which is currently being used by WASD.</p>	<p>Unresolved <i>See pages 6 - 7 of the Audit Report.</i></p>
Managing Project Costs in <i>PWS</i>			
<p><i>PWS</i> is used to account for internal charges (primarily payroll) and vendor costs by project. However, <i>PWS</i> does not include Right of Way acquisition costs or project charges transferred from other County Departments. Project Managers are not required to approve time sheets and oftentimes are not aware of internal staff charges. Hours input to <i>PWS</i> were not timely entered or reconciled to assure accuracy. Standard payroll rates were used but have not been recently updated. There were duplicate batch postings, and postings made in <i>FAMIS</i> but not <i>PWS</i>. Lastly, the <i>PWS</i> Programmer was authorized to make corrections of <i>PWS</i> data, which diminished internal controls.</p>	<p>DTPW should maintain a labor distribution system that can be integrated with the County payroll system. Project Managers should approve all time charged to their projects and receive periodic reports. Standard costs should be updated annually. Finally, programmer responsibilities should be clearly defined to ensure proper segregation of duties.</p>	<p>DTPW was working with ITD to provide for timesheet entry via the County's ePar system. It was concluded that this integration should be done as part of the County's ERP Implementation. Additional steps are being taken to compare time and leave records with <i>PWS</i> timesheets prior to interfacing with <i>FAMIS</i>. This will be a temporary control until ERP is implemented.</p>	<p>Unresolved <i>See pages 6 - 7 of the Audit Report.</i></p>
PWS Fringe Benefit and Overhead Calculations			
<p>Public Works did not timely update annual fringe benefit and overhead rates in <i>PWS</i>, nor were they applied consistently. As a result, we estimate these costs were understated by as much as \$5 million during the six-year audit period ended September 30, 2015.</p>	<p>Prospectively, annual fringe benefit and overhead rate calculations prepared by DTPW's Budget Staff should be reviewed and approved by the Finance Division and applied consistently to all project-based labor charges.</p>	<p>The Department updated overhead rate calculations using a new Cost Allocation Plan. Regular updates will be performed by Staff.</p>	<p>Resolved</p>

¹ See the Audit Report dated March 19, 2018 and the Response dated August 9, 2018 for the full text.

**Charter County Transportation System Surtax Review – Public Works Division
Status of Prior Audit Findings ¹**

Project Accounting			
<p>Due to the constraints inherent in <i>PWS</i>, project costs can only be obtained from <i>FAMIS</i>, which is not an adequate Project Management System. Costs are not being analyzed by project, but rather by vendor contract.</p> <p>Individual <i>PTP</i> projects are not accounted for under a single project code in <i>FAMIS</i>. Instead, these costs are accumulated by funding source, making it difficult to ascertain total project costs and to report on the achievement of <i>PTP</i> goals. Also, the invoice and payment approval process is inefficient.</p>	<p>DTPW should replace <i>PWS</i> with a true Project Management System. In the interim, each project should have a single Project code in <i>FAMIS</i>. Monthly financial reports should be prepared by Finance and Budget professionals for Project Managers and <i>OCITT</i>. Invoice and payment approval processes should be reviewed to eliminate inefficiencies.</p>	<p>DTPW, with assistance from ITD, is pursuing E-Builder as a replacement for <i>PWS</i>. This system will include an invoice and payment module that will improve efficiency.</p> <p>DTPW staff are constantly reviewing invoice and payment processing procedures to implement more effective and efficient methods to eliminate inefficiencies.</p>	<p><u>Mostly Unresolved</u> <i>See pages 6 - 7 of the Audit Report.</i></p>
Advanced Traffic Management System (ATMS)			
<p>As discussed in the previous Audit Report, the County acquired the “Lightspeed” building in FY 2006 at a cost of \$23.1 million, of which Public Works contributed \$4.7 million from Surtax Bond Funds. While the County has current plans to install additional “smart” signal traffic controllers, which can monitor traffic flow and adjust signal timing, the relocation to the “Lightspeed” building has been delayed.</p>	<p>Review plans for the “Lightspeed” building and reimburse Surtax Bond Funds if the Traffic Signals and Signs Division is not relocated.</p>	<p>While it was anticipated that the Division would have relocated to the “Lightspeed” building by 2014, the County has been re-evaluating the building, including possible sale. DTPW has not sought a reimbursement of the \$4.7 million pending a final determination for the future of the building. If the building were to be sold, the market value should have appreciated, at which time DTPW would seek to collect its share of the proceeds.</p>	<p><u>Unresolved</u> <i>See page 6 of the Audit Report.</i></p>
Project Status Reporting			
<p>Public Works has not prepared comprehensive <i>PTP</i> project cost and status reports. Monthly information supplied to <i>OCITT</i> is not complete.</p>	<p>DTPW should review quarterly project status, accelerate completion, and ensure that Surtax funds are used timely and efficiently. <i>OCITT</i> should monitor project costs compared to budgets, question excessive delays, and investigate significant variations.</p>	<p>DTPW defers to <i>OCITT</i> for response but will continue to work with them to provide any required information needed to comply with their public reporting. Prospectively, DTPW will only sell bonds sufficient to cover cash needs for less than two years.</p>	<p><u>Partially Resolved</u> <i>See pages 5 to 6 of the Audit Report.</i></p>