

Memorandum



Date: May 10, 2019

To: Javier A. Betancourt, Executive Director
Office of the Citizens' Independent Transportation Trust

A handwritten signature in blue ink that reads "Cathy Jackson". The signature is written in a cursive, flowing style.

From: Cathy Jackson, Director
Audit and Management Services Department

Subject: Final Audit Report – Charter County Transportation System Surtax Review –
City of Hialeah Gardens

We have reviewed the City of Hialeah Gardens' April 3, 2019 Response (Attachment I) to the Audit Report dated February 8, 2019. The positive actions taken or planned to address the audit findings and recommendations are satisfactory, and thus the audit has been closed.

We appreciate the assistance provided to our staff, during the audit process. Should you have any questions, please contact me at 786-469-5900.

CJ:ag

c: Honorable Harvey A. Ruvlin, Clerk of the Courts
Abigail Price-Williams, County Attorney
Edward Marquez, Deputy Mayor
Alina T. Hudak, Deputy Mayor
Jennifer Moon, Director, Office of Management and Budget
Juan Rivera, Office of Management and Budget Director, City of Hialeah Gardens



City of Hialeah Gardens

10001 N.W. 87th Avenue, Hialeah Gardens, FL 33016
Phone (305) 558-4114 Fax (305) 819-5315
www.cityofhialeahgardens.com

April 3, 2019

Cathy Jackson, Director
Audit and Management Services Department
1 S.E. 3rd Avenue, Suite 1100
Miami, FL 33131

Re: Charter County Transit System Surtax Audit Report – Auditee Responses

Dear Ms. Jackson:

The City of Hialeah Gardens has reviewed the audit report for the Charter County Transit System Surtax for fiscal years 2013-2017. Please find below the City's responses to the audit recommendations.

Response to finding # 1 – Use of Surtax Proceeds

The audit report only accounts for expenses during FY 2013-2017 and the City concurs that funds in a total of \$1.6 million were not spent during the period audited. We will reflect the \$1.6 million of Transportation-related Surtax Proceeds in the updated Five-Year Transportation Plan due within 90 days of the OCITT audit report.

Response to finding #2 – Accounting for Surtax funds

The audit report only accounts for expenses during FY 2013-2017 and the City concurs that funds in a total of \$1.6 million were not spent during the period audited. We will reflect the \$1.6 million of Transportation-related Surtax Proceeds as restricted on the audited financial statements, as we use cash pooling for all our expenditures except for Water and Sewer.

Response to finding # 3 – Certification and Reporting Requirements

The City has submitted and will continue to submit all required reports to OCITT in the manner prescribed.

I would like to thank your staff for taking the time to discuss different aspects of the audit process as well as their professionalism during their time at the City. Please contact me if you have any questions or concerns at 305-558-4114 Ext. 213.

Sincerely,



Juan Rivera
Office of Management & Budget
Director

cc: Yioet De La Cruz - Mayor
File

**PTP/TRANSIT
FIVE-YEAR MUNICIPAL TRANSIT IMPROVEMENT PROGRAM
& QUARTERLY REPORTING**

Instructions: Please complete un-shaded portions of this spreadsheet.
Unhide rows at end of spreadsheet as needed.

MUNICIPALITY: CITY OF HIALEAH GARDENS
 CONTACT NAME: JUAN RIVERA
 TITLE / POSITION: O.M.B. DIRECTOR
 TELEPHONE: 305-568-4114
 E-MAIL: JRIVERA@CITYOFHIALEAHGARDENS.COM
 REPORT DATE: April 3, 2019

MOE: \$ -

Project Name and Description	Project Location	Estimated Start/End Date	Total Project Cost (1)	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022		FY 2022-2023				
				Phase (2)	Funding Source	Amount	Phase (2)	Funding Source	Amount	Phase (2)	Funding Source	Amount	Phase (2)	Funding Source	Amount	
				Start mm/yy	End mm/yy	Start mm/yy	End mm/yy	Start mm/yy	End mm/yy	Start mm/yy	End mm/yy	Start mm/yy	End mm/yy	Start mm/yy	End mm/yy	
Marlins Route serving Hialeah Gardens Residents in collaboration with the City of Hialeah Transit System	City of Hialeah Gardens	Start mm/yy	210,000	Phase (2)	PIP	210,000	Phase (2)	PIP	210,000	Phase (2)	PIP	210,000	Phase (2)	PIP	210,000	
		End mm/yy														
		Start mm/yy			Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP	
		End mm/yy														
		Start mm/yy			Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP	
		End mm/yy														
		Start mm/yy			Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP	
		End mm/yy														
		Start mm/yy			Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP	
		End mm/yy														
		Start mm/yy			Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP		Phase (2)	PIP	
		End mm/yy														
				FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020		FY 2020-2021				
				TOTAL Projected Expenditure	\$ 210,000	TOTAL Projected Expenditure	\$ 210,000	TOTAL Projected Expenditure	\$ 210,000	TOTAL Projected Expenditure	\$ 210,000	TOTAL Projected Expenditure	\$ 210,000			
				PTP Projected Start	\$ 210,000	PTP Projected Start	\$ 210,000	PTP Projected Start	\$ 210,000	PTP Projected Start	\$ 210,000	PTP Projected Start	\$ 210,000			
				Less PTP Projected Expenditures	\$ 210,000	Less PTP Projected Expenditures	\$ 210,000	Less PTP Projected Expenditures	\$ 210,000	Less PTP Projected Expenditures	\$ 210,000	Less PTP Projected Expenditures	\$ 210,000			
				= PTP Projected Unexpended	\$ -	= PTP Projected Unexpended	\$ -	= PTP Projected Unexpended	\$ -	= PTP Projected Unexpended	\$ -	= PTP Projected Unexpended	\$ -			

CS: Construction
ROW: Right of Way Acquisition
PE: Preliminary Engineering
FS: Feasibility Study
PP: Procurement Process
SP: Service Planning
IP: Implementation Process
ON: On-Going
OTH: Other

(1) FOR CAPITAL PROJECTS ONLY
 (2) PHASE CODES:



AUDIT AND MANAGEMENT SERVICES DEPARTMENT
OVERTOWN TRANSIT VILLAGE
701 NW 1st COURT – SUITE 8-175
MIAMI, FLORIDA 33136
TELEPHONE: 786-469-5900
FAX: 786-469-5933

February 8, 2019

Mr. Juan Rivera, Director
Office of Management and Budget
City of Hialeah Gardens
10001 N.W. 87th Avenue
Hialeah Gardens, Florida 33016

Re: Charter County Transportation System Surtax Review – City of Hialeah Gardens

Dear Mr. Rivera:

Enclosed is the above-captioned Audit Report that was previously discussed with you. Although the Office of the Citizens' Independent Transportation Trust (OCITT) will be contacting you to resolve the audit findings, a written response is requested within 30 days.

We appreciate the courtesies and assistance provided to our staff during the audit process. Please contact me at 786-469-5900, if you have any questions or require further information.

Sincerely,

A handwritten signature in blue ink that reads "Cathy Jackson".

Cathy Jackson
Director

CJ:ag

Attachment


c: Arturo Ruiz, Director of Administration, City of Hialeah Gardens
Javier A. Betancourt, Executive Director, OCITT

Memorandum



Date: February 8, 2019

To: Javier A. Betancourt, Executive Director
Office of the Citizens' Independent Transportation Trust (OCITT)

From: 
Cathy Jackson, Director
Audit and Management Services Department

Subject: Audit Report – Charter County Transportation System Surtax Review –
City of Hialeah Gardens

PURPOSE AND SCOPE

We performed a review of the City of Hialeah Gardens' use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the five years ended September 30, 2017. The primary objective was to ensure Surtax Proceeds were used in compliance with the *Interlocal Agreement for Distribution, Use and Reporting of Charter County Transit System Surtax Proceeds Levied by Miami-Dade County* (Interlocal Agreement) executed on May 1, 2007. Additionally, we assessed resolution of prior audit findings referenced in our Audit Report dated August 26, 2013 (Exhibit I).

BACKGROUND

County Ordinance No. 02-116, enacted on July 9, 2002, imposed a one-half of one percent Surtax on eligible sales transactions for Transportation-related projects. However, at least 20% of the Surtax Proceeds received by the County must be distributed to municipalities incorporated as of November 5, 2002, on a pro-rata basis using population statistics (Schedule IV). The Surtax Program is administered by the Citizens' Independent Transportation Trust (CITT), a group comprised of 15 members appointed by the Board of County Commissioners, County Mayor, and Miami-Dade League of Cities.

Pursuant to the Interlocal Agreement, the City of Hialeah Gardens (the City) must annually continue the same level of General Fund support for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget (Maintenance of Effort), which totaled \$42,500 (Table I). Surtax monies may be used to develop, construct, equip, maintain, operate, or expand County-wide bus systems, fixed guideway rapid transit systems, roads and bridges, as well as secure such bonds or pay debt service. Further, the City must apply at least 20% of the Surtax Proceeds to Transit-related projects, such as circulator buses, bus shelters, bus pullout bays, or other related infrastructure. *CITT Resolution No. 09-055*, adopted July 30, 2009, allows for the rollover of unspent Surtax funds for up to five years, provided the municipality's Five-Year Transportation Plan demonstrates how the funds will be used. Additionally, *CITT Resolution No. 15-027*, adopted

May 20, 2015, allows for carryover credits in the event amounts expended are in excess of annual Surtax allocations. See Schedule I for summary financial information.

SUMMARY RESULTS

For the five years ended September 30, 2017, the City received \$4.3 million in Surtax Proceeds and claimed Transit and Transportation-related expenditures totaling \$3.4 million. After adjusting claimed expenditures for the Maintenance of Effort (MOE), the City has \$1.6 million in unspent Transportation-related Surtax Proceeds as of September 30, 2017 (Table I).

**Table I
 Surtax Statistics**

Description	Fiscal Year Ended September, 30					All Years
	2013	2014	2015	2016	2017	
Maintenance of Effort (MOE)	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 212,500
Revenues:						
Surtax Proceeds (Schedule I)	\$ 780,808	\$ 816,410	\$ 859,976	\$ 904,714	\$ 922,372	\$ 4,284,280
Claimed Expenditures (Schedule II):						
Transit	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 227,500	\$ 1,067,500
Transportation	574,083	390,903	469,299	439,275	445,775	2,319,335
	\$ 784,083	\$ 600,903	\$ 679,299	\$ 649,275	\$ 673,275	\$ 3,386,835
Unspent Transportation-Related Surtax Proceeds (Schedule III)	\$ 527,882	\$ 785,889	\$ 1,009,066	\$ 1,307,005	\$ 1,598,602	
Key Account Balances as of September 30th (Schedule I):						
<i>CITT Special Revenue Fund:</i>						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance	\$ 681,277	\$ 975,913	\$ 1,316,805	\$ 1,645,226	\$ 1,992,409	

Audited Financial Statements as of September 30, 2017 reflect zero available *Cash and Cash Equivalents* in the *CITT Special Revenue Fund* (Schedule I). Within 90 days, the cash deficiency should be resolved. These and other findings are more fully discussed in the remainder of this document. We appreciate the courtesies and assistance extended to our staff during the audit process. A copy of this Report has been submitted to the City, with a written response requested within 30 days. Please contact me at 786-469-5900, if you have any questions.

FINDINGS AND RECOMMENDATIONS

Uses of Surtax Proceeds

As mentioned previously, at least 20% of the Surtax Proceeds (\$856,856) must be used for Transit-related projects. Under an Interlocal Agreement, the City paid \$1.1 million to the City of Hialeah for its share of the ongoing Circulator service (Schedule II).

For the remaining 80% share (\$3.4 million), the City claimed only \$2.3 million that was primarily used to pay debt service associated with Transportation-related bond projects (\$1.6 million) and reimburse road repair and street utility costs (\$699,687). After adjusting claimed expenditures for the MOE, the City had \$1.6 million in unspent Transportation-related funds (Schedule III).

Recommendation

Within 90 days, the City should work with OCITT to submit an updated Five-Year Transportation Plan reflecting how the \$1.6 million in unspent Surtax Proceeds will be used, as required by *CITT Resolution No. 09-055*.

Accounting for Surtax Funds

Although the City has \$1.6 million in unspent Surtax Proceeds, the *CITT Special Revenue Fund* reflected no cash as of September 30, 2017, per the Audited Financial Statements (Schedule I). It is also notable that \$1.97 million is reported as *Due from Other Funds*, which is primarily owed by the General Fund. According to the Interlocal Agreement, Surtax monies are restricted funds and should be segregated in a separate bank account, or accounted for in a Program account. These monies should not be on loan to any of the City's operating funds (i.e., the General Fund). Further, interest earned on unused monies that are invested should be credited to the Program's account at least annually.

Recommendation

The \$1.6 million cash deficiency should be resolved within 90 days. Prospectively, Surtax Proceeds should be deposited in a separate bank account or Program account, and used solely to reimburse or pay for eligible Transit or Transportation-related expenditures. At least annually, interest earned on unused funds should be credited to the account, as appropriate.

Reporting Requirements

The City submitted required compliance reports, albeit most were late. Further, expenditures reported in Quarterly Reports did not always agree with the City's General Ledger.

Recommendation

The City should endeavor to submit timely and accurate reports.

CJ:ag

Attachments

- c: Honorable Harvey A. Ruvlin, Clerk of the Courts
- Abigail Price-Williams, County Attorney
- Edward Marquez, Deputy Mayor
- Alina T. Hudak, Deputy Mayor
- Jennifer Moon, Director, Office of Management and Budget
- Juan Rivera, Office of Management and Budget Director, City of Hialeah Gardens

**Charter County Transportation System Surtax Review - City of Hialeah Gardens
CITT Special Revenue Fund**

Balance Sheets					
Description	As of September 30,				
	2013	2014	2015	2016	2017
Assets:					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Other Funds	653,044	950,171	1,291,063	1,619,484	1,966,667
Prepays	28,233	25,742	25,742	25,742	25,742
	<u>\$ 681,277</u>	<u>\$ 975,913</u>	<u>\$ 1,316,805</u>	<u>\$ 1,645,226</u>	<u>\$ 1,992,409</u>
Fund Balance:					
Nonspendable	\$ 28,233	\$ 25,742	\$ 25,742	\$ 25,742	\$ 25,742
Restricted	653,044	950,171	1,291,063	1,619,484	1,966,667
Total Fund Balance	<u>\$ 681,277</u>	<u>\$ 975,913</u>	<u>\$ 1,316,805</u>	<u>\$ 1,645,226</u>	<u>\$ 1,992,409</u>
Statements of Revenues, Expenditures, and Changes in Fund Balance					
Description	For Fiscal Year Ended September 30,				
	2013	2014	2015	2016	2017
Revenues:					
Intergovernmental	\$ 780,808	\$ 816,410	\$ 859,976	\$ 904,714	\$ 922,372
Expenditures:					
Current - General Government	376,376	210,881	210,748	267,966	266,994
Debt Service:					
Principal Retirement	2,219,552	283,430	283,188	287,867	292,614
Interest and Fiscal Charges	58,005	27,463	25,148	20,460	15,581
Capital Outlay - General Government	225	-	-	-	-
	<u>2,654,158</u>	<u>521,774</u>	<u>519,084</u>	<u>576,293</u>	<u>575,189</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,873,350)</u>	<u>294,636</u>	<u>340,892</u>	<u>328,421</u>	<u>347,183</u>
Other Financing Sources:					
Debt Proceeds ¹	2,058,000	-	-	-	-
Net Change in Fund Balance	184,650	294,636	340,892	328,421	347,183
Fund Balance, Beginning	<u>496,627</u>	<u>681,277</u>	<u>975,913</u>	<u>1,316,805</u>	<u>1,645,226</u>
Fund Balance, Ending	<u>\$ 681,277</u>	<u>\$ 975,913</u>	<u>\$ 1,316,805</u>	<u>\$ 1,645,226</u>	<u>\$ 1,992,409</u>

Source: City of Hialeah Gardens Audited Financial Statements

¹ In Fiscal Year 2013, \$2.058 million in Transportation Tax Refunding Revenue Bonds, Series 2013, were issued to Refund Series 2010 similar Bonds.

These Financial Statements are not complete without the accompanying Independent Auditors' Reports and Notes.

**Charter County Transportation System Surtax Review - City of Hialeah Gardens
Claimed Transit and Transportation-Related Expenditures**

Description	Fiscal Year Ended September 30,					Total
	2013	2014	2015	2016	2017	
Transit-Related:						
<i>CITT Special Revenue Fund:</i>						
Circulator Bus Service Charges Paid to the City of Hialeah	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 227,500	\$ 1,067,500
Transportation-Related:						
<i>CITT Special Revenue Fund:</i>						
Transportation Tax Refunding Revenue Bonds:						
Principal Payments:						
Series 2013 ¹	\$ 137,278	\$ 283,429	\$ 283,188	\$ 287,867	\$ 292,614	\$ 1,284,376
Series 2010	111,176	-	-	-	-	111,176
	248,454	283,429	283,188	287,867	292,614	1,395,552
Interest Payments:						
Series 2013 ¹	16,954	27,463	25,148	20,460	15,581	105,606
Series 2010	41,051	-	-	-	-	41,051
	58,005	27,463	25,148	20,460	15,581	146,657
Series 2013 Bond Issuance Cost ¹	58,669	-	-	-	-	58,669
	365,128	310,892	308,336	308,327	308,195	1,600,878
Repairs and Maintenance for Roadway and Sidewalks:						
Barreiro Concrete Materials, Inc.	86,613	-	-	47,555	22,033	156,201
General Asphalt Co., Inc.	14,980	-	-	-	6,158	21,138
Other	6,339	882	748	10,411	11,303	29,683
	107,932	882	748	57,966	39,494	207,022
	473,060	311,774	309,084	366,293	347,689	1,807,900
<i>General Fund:</i>						
Street Lighting Utilities	67,759	75,375	79,270	65,717	74,137	362,258
Administrative Expenses	3,754	3,754	3,754	3,754	3,754	18,770
	71,513	79,129	83,024	69,471	77,891	381,028
<i>Street and Roads Fund:</i>						
Repairs, Maintenance, and Other:						
Overland Carrier	-	-	67,279	-	607	67,886
Barreiro Concrete Materials, Inc.	7,385	-	9,912	3,511	18,085	38,893
Arrow Asphalt & Engineering, Inc.	19,688	-	-	-	-	19,688
Other	2,437	-	-	-	1,503	3,940
	29,510	-	77,191	3,511	20,195	130,407
Total Transportation Expenditures, As Claimed	\$ 574,083	\$ 390,903	\$ 469,299	\$ 439,275	\$ 445,775	\$ 2,319,335

Source: City of Hialeah Gardens (City) General Ledgers, Vendor Invoices, and other supporting documentation

¹ In Fiscal Year 2013, the City issued \$2.058 million in Transportation Tax Refunding Revenue Bonds, Series 2013, to refund the City's outstanding Series 2010 Bonds.

**Charter County Transportation System Surtax Review - City of Hialeah Gardens
Surtax Proceeds Usage Analysis**

Description	Fiscal Year Ended September 30,					All Years
	2013	2014	2015	2016	2017	
Revenues:						
Surtax Proceeds (Schedule I)	\$ 780,808	\$ 816,410	\$ 859,976	\$ 904,714	\$ 922,372	\$ 4,284,280
Surtax Uses:						
Eligible Transit Expenditures (Schedule II)	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 227,500	\$ 1,067,500
Eligible Transportation Expenditures (Schedule II)	574,083	390,903	469,299	439,275	445,775	\$ 2,319,335
Less Maintenance of Effort (MOE) (Table I)	(42,500)	(42,500)	(42,500)	(42,500)	(42,500)	(212,500)
Expenditures Available for Surtax Use	\$ 531,583	\$ 348,403	\$ 426,799	\$ 396,775	\$ 403,275	\$ 2,106,835
AMS Analysis:						
Transit-Related Expenditures:						
Expenditures Available for Surtax Use	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 227,500	\$ 1,067,500
Less 20% Minimum Amount ¹	(156,162)	(163,282)	(171,995)	(180,943)	(184,474)	(856,856)
Amounts Applied to Transportation-Related Expenditures	\$ 53,838	\$ 46,718	\$ 38,005	\$ 29,057	\$ 43,026	\$ 210,644
Transportation-Related Expenditures:						
Expenditures Available for Surtax Use	\$ 531,583	\$ 348,403	\$ 426,799	\$ 396,775	\$ 403,275	\$ 2,106,835
Excess Transit Expenditures Applied	53,838	46,718	38,005	29,057	43,026	210,644
Less Remaining 80% Amount ¹	(624,646)	(653,128)	(687,981)	(723,771)	(737,898)	(3,427,424)
Increase In Unspent Amounts	\$ (39,225)	\$ (258,007)	\$ (223,177)	\$ (297,939)	\$ (291,597)	\$ (1,109,945)
Analysis of Unspent Rollover:						
Beginning Balance	\$ 488,657	\$ 527,882	\$ 785,889	\$ 1,009,066	\$ 1,307,005	\$ 488,657
Increase In Unspent Amounts	39,225	258,007	223,177	297,939	291,597	1,109,945
Remaining Unspent Amount	\$ 527,882	\$ 785,889	\$ 1,009,066	\$ 1,307,005	\$ 1,598,602	\$ 1,598,602

¹ At least 20% of the Surtax Proceeds must be used on Transit-related projects, such as circulator buses, and the remaining funds (80%) are earmarked for eligible Transportation projects.

**Charter County Transportation System Surtax Review – City of Hialeah Gardens (City)
Status of Prior Audit Findings ¹**

Finding	Recommendation	Auditee Response	Current Status
Use of Surtax Proceeds			
<p>The City was unable to spend Transportation-related Surtax Proceeds totaling \$488,657.</p>	<p>An updated Five-Year Transportation Plan should be submitted reflecting how the \$488,657 will be used.</p>	<p>The City will reflect the \$488,657 in the updated Five-Year Transportation Plan.</p>	<p><u>Partially Resolved</u> As of September 30, 2017, the City has \$1.6 million in unspent Transportation-related Surtax Proceeds. <i>See Page 3 of the Audit Report.</i></p>
Certification and Reporting Requirements			
<p>The required Fiscal Year 2009 Letter certifying the Maintenance of Effort (MOE) and the 1st Quarterly Report listing Surtax-funded projects were not submitted. Certain other reports were forwarded after the due date.</p>	<p>Required reports should be submitted timely, or the Office of the Citizens' Independent Transportation Trust (OCITT) should consider withholding future Surtax Proceeds to encourage compliance.</p>	<p>The City will meet with the OCITT regarding the missing reports. The City will continue to submit all required reports in the manner prescribed.</p>	<p><u>Partially Resolved</u> The City submitted required reports, albeit most were late. <i>See Page 4 of the Audit Report.</i></p>

¹ For the full text, see the August 26, 2013 Audit Report, and the September 26, 2013 Final Audit Report for the Auditee Response.

**Charter County Transportation System Surtax Review
Summary of Payments to Municipalities**

Municipality	Fiscal Year Ended September 30,						All Years
	2003 to 2012	2013	2014	2015	2016	2017	
City of Miami ¹	\$ 116,849,163	\$ 14,564,114	\$ 15,424,405	\$ 16,414,208	\$ 16,889,133	\$ 16,523,990	\$ 196,665,013
City of Hialeah	68,960,371	8,118,432	8,457,199	8,983,772	9,243,159	9,346,775	113,109,708
City of Miami Beach	27,484,782	3,166,271	3,351,080	3,552,358	3,670,335	3,678,499	44,903,325
City of Miami Gardens ²	10,352,937	3,837,951	3,985,238	4,199,539	4,336,722	4,409,954	31,122,341
City of North Miami	17,943,986	2,107,503	2,212,494	2,328,969	2,454,241	2,473,804	29,520,997
City of Homestead	13,789,737	2,204,159	2,354,015	2,519,902	2,669,792	2,788,854	26,326,459
City of Coral Gables	13,391,235	1,685,507	1,781,041	1,897,394	1,955,854	1,981,236	22,692,267
City of North Miami Beach	12,435,165	1,493,737	1,566,354	1,659,574	1,733,203	1,746,039	20,634,072
City of Aventura	8,891,581	1,280,248	1,385,071	1,436,028	1,494,036	1,502,980	15,989,944
Town of Miami Lakes ¹	7,766,182	1,052,533	1,095,293	1,172,205	1,209,319	1,211,635	13,507,167
City of Doral ²	3,642,653	1,667,049	1,767,800	1,925,900	2,120,606	2,232,433	13,356,441
Town of Cutler Bay ^{2,3}	3,886,873	1,453,608	1,541,361	1,643,660	1,721,858	1,769,140	12,016,500
Village of Palmetto Bay	7,423,535	841,373	879,379	930,008	952,951	956,304	11,983,550
City of Hialeah Gardens	6,178,662	780,808	816,410	859,976	904,714	922,372	10,462,942
City of Sunny Isles Beach	5,376,896	752,852	795,768	834,090	869,990	866,019	9,495,615
Village of Pinecrest ⁴	5,225,789	1,205,816	686,122	723,235	737,876	738,316	9,317,154
City of Miami Springs	4,113,990	496,146	522,095	550,052	562,418	565,087	6,809,788
City of Opa-locka ⁶	4,640,264	552,018	580,600	556,122	90,323	195,000	6,614,327
City of South Miami	3,280,419	443,069	504,946	538,750	546,219	547,720	5,861,123
Village of Key Biscayne	3,415,345	443,069	461,282	489,679	502,197	508,734	5,820,306
City of Sweetwater ¹	4,077,699	390,842	326,534	275,281	273,778	133,332	5,477,466
Miami Shores Village	3,145,976	368,810	384,663	408,970	419,557	420,697	5,148,673
City of Florida City	2,794,031	419,450	440,752	477,906	498,385	504,443	5,134,967
North Bay Village	1,965,557	263,374	279,848	299,797	314,789	328,007	3,451,372
City of West Miami	1,770,807	214,600	224,057	235,786	241,053	241,373	2,927,676
Town of Surfside	1,666,675	206,033	214,832	226,558	229,428	228,739	2,772,265
Town of Bay Harbor Islands	1,566,561	201,912	214,053	227,105	231,953	222,682	2,664,266
Village of Biscayne Park	994,312	110,094	115,264	122,506	125,900	126,220	1,594,296
Bal Harbour Village	948,405	89,667	110,690	113,983	114,472	111,421	1,488,638
Village of El Portal ⁵	751,852	83,900	87,815	88,880	6,467	174,873	1,193,787
Village of Virginia Gardens	704,328	85,654	89,044	94,354	96,229	96,903	1,166,512
Town of Medley	333,660	29,889	31,913	33,823	34,442	33,529	497,256
Town of Golden Beach ¹	262,985	33,042	34,366	35,427	36,766	37,221	439,807
Indian Creek Village ⁷	3,604	-	-	-	-	-	3,604
	\$ 366,036,017	\$ 50,643,530	\$ 52,721,784	\$ 55,855,797	\$ 57,288,165	\$ 57,624,331	\$ 640,169,624

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and the County's Financial Accounting Management Information System

¹ Amounts are net of withholdings of \$76,553 from the Town of Miami Lakes, \$1.4 million from the City of Sweetwater, \$21,058 from the Town of Golden Beach, and \$1.4 million from the City of Miami, due to specific instances of noncompliance.

² Pursuant to the respective Interlocal and/or Settlement Agreements, these Municipalities, which were incorporated after November 2002, are receiving a share of the County's Surtax Proceeds consistent with the other Municipal distributions.

³ As per OCITT, Municipality received \$3,000 in excess of amounts due for Fiscal Year (FY) 2012, which was corrected in FY 2013.

⁴ In FY 2009, \$551,589 was returned by the Village of Pinecrest for their unspent Transit portion of funding as of September 30, 2007. In FY 2013, OCITT returned the monies to the Village.

⁵ Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

⁶ As of September 30, 2017, \$1.2 million was being withheld from the City of Opa-locka due to instances of noncompliance.

⁷ A total of \$29,097 has been withheld from Indian Creek Village, at their request, since FY 2007.