

Memorandum



Date: October 27, 2023

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

From: *OCIT*
Ofelia Tamayo, Director
Audit and Management Services Department

Subject: Final Audit Report – Charter County Transportation System Surtax Review –
City of Coral Gables

PURPOSE AND SCOPE

We performed a review of the City of Coral Gables' (City) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the three years ended September 30, 2022. 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 July 10, 2007.

BACKGROUND

County Ordinance No. 02-116, enacted on July 9, 2002, imposed a one-half of one percent Surtax on eligible sales transactions for use on 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 must annually continue the same level of General Fund support for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget (Maintenance of Effort). Surtax monies may be used by municipalities for the planning, development, construction, operation, and maintenance of roads and bridges and on-demand transportation services, including the expansion of bus and fixed guideway systems; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges. 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 City'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 exceed annual Surtax allocations. See Schedules I and II for summary financial information.

SUMMARY RESULTS

For the three years ended September 30, 2022, the City received \$7.1 million in Surtax Proceeds and claimed Transit and Transportation expenses totaling \$9.9 million (Table I). After adjusting expenditures for unclaimed vehicle purchases, ineligible costs, and the Maintenance of Effort (MOE), the City spent all its Surtax Proceeds on the fare-free Trolley system and On-Demand Service. As of September 30, 2022, the City had no unspent funds (Schedule III).

Table I
Surtax Statistics

| Description | Fiscal Year Ended September 30, | | | All Years |
|---|---------------------------------|----------------|----------------|--------------|
| | 2020 | 2021 | 2022 | |
| Maintenance of Effort (Schedule III) | \$ 948,987 | \$ 948,987 | \$ 948,987 | \$ 2,846,961 |
| Surtax Proceeds (Schedule IV) | \$ 1,893,283 | \$ 2,298,517 | \$ 2,879,717 | \$ 7,071,517 |
| Claimed Expenditures: | | | | |
| Transit (Table III) | \$ 1,979,722 | \$ 1,970,281 | \$ 2,861,364 | \$ 6,811,367 |
| Transportation (Table IV) | 1,085,296 | 948,987 | 1,012,002 | 3,046,285 |
| | \$ 3,065,018 | \$ 2,919,268 | \$ 3,873,366 | \$ 9,857,652 |
| Credit Carryforward Amounts, as of September 30 (Schedule III): | | | | |
| Transit | \$ (4,122,447) | \$ (3,957,529) | \$ (3,655,757) | |
| Transportation | - | - | - | |
| | \$ (4,122,447) | \$ (3,957,529) | \$ (3,655,757) | |
| Key Account Balances, as of September 30 (Schedules I and II): | | | | |
| Transportation Capital Projects Fund: | | | | |
| Pooled Cash and Cash Equivalents | \$ 837,099 | \$ 708,011 | \$ 696,271 | |
| Pooled Investments | \$ 669,144 | \$ 1,061,360 | \$ 1,660,258 | |
| Fund Balance | \$ 1,936,017 | \$ 2,379,178 | \$ 2,573,502 | |

Findings and Recommendations are detailed in the remainder of this Report, along with the City's Responses, which are incorporated herein. We now consider this audit closed. We appreciate the courtesies and assistance extended to our staff by City personnel during the audit process. Please contact Duane Mathis, Deputy Director, at (786) 469-5900, if you have any questions.

FINDINGS AND RECOMMENDATIONS

Transit Expenditures

Since November 2003, the City has operated a Trolley service that connects riders with the Douglas Road Metrorail Station. The City owns its Trolley fleet and employs two supervisors to oversee operations. Trolley drivers are provided by a contractor. The Trolley service is provided over two routes (Ponce de Leon and Grand Avenue). A first/last mile *FreeBee Shuttle* service was added in January 2019. The City is currently working with the Miami-Dade Department of Transportation and Public Works (DTPW) on the *Interlocal Agreement* allowing the use of Surtax Proceeds for the On-Demand Service pursuant to *Ordinance No. 19-06*.

Prior to the Coronavirus Disease 2019 pandemic (COVID-19), the City had seven Trolleys in operation every day (excluding weekends) from 6:30 AM to 8:00 PM. Due to COVID-19, the City reduced service by one Trolley for the Ponce de Leon route on March 30, 2020, and resumed operating all seven Trolleys on August 22, 2022. Ridership decreased from over one million annually to approximately 600,000 for FYs 2020 and 2021 (Table II). For FY 2022, the City increased service hours to include Saturday and extended evening hours to 10:00 PM.

Table II
Summary of Transit Ridership

| Description | Fiscal Year Ended September 30, | | | All Years |
|----------------------|---------------------------------|----------------|----------------|------------------|
| | 2020 | 2021 | 2022 | |
| <i>Ponce Trolley</i> | 555,617 | 569,687 | 859,259 | 1,984,563 |
| <i>Grand Trolley</i> | 16,782 | 12,302 | 20,128 | 49,212 |
| <i>FreeBee</i> | 56,025 | 47,844 | 55,943 | 159,812 |
| | <u>628,424</u> | <u>629,833</u> | <u>935,330</u> | <u>2,193,587</u> |

Source: Trolley driver counts and *FreeBee* Reports

Claimed Transit-related expenditures of \$6.8 million were adjusted for the purchase of two trolleys recorded in the Motor Pool Fund, and reduced by annual vehicle replacement allowances that were included in Trolley Storage Facility Rental costs. Only actual vehicle purchases may be claimed for Surtax use. The City claimed Trolley operation expenditures that were reimbursed by Florida Department of Transportation (FDOT) grants in FY 2023. Additionally, the membership fees paid to the Miami-Dade Transportation Planning Organization (TPO) were specifically identified by the TPO as not eligible for Surtax use (Table III).

Table III
Claimed Transit Expenditures, as Adjusted

| Description | Fiscal Year Ended September 30, | | | All Years |
|---|---------------------------------|---------------------|---------------------|---------------------|
| | 2020 | 2021 | 2022 | |
| Transportation Capital Projects Fund: | | | | |
| Trolley Operations and Repairs | \$ 917,420 | \$ 870,753 | \$ 1,199,758 | \$ 2,987,931 |
| Trolley Storage Facility Rental and Utilities | 615,979 | 470,412 | 469,964 | 1,556,355 |
| <i>FreeBee</i> On-Demand | 451,383 | 430,426 | 483,625 | 1,365,434 |
| Salaries and Benefits - Transit Supervisors | 204,649 | 211,480 | 353,624 | 769,753 |
| Last Mile Transit Stop Improvement Design Project | - | - | 209,096 | 209,096 |
| Infrastructure Improvements & Upgrades | - | 42,412 | 31,447 | 73,859 |
| Miscellaneous Expenses | 2,830 | 28,047 | 25,298 | 56,175 |
| Equipment Purchases | 6,885 | 17,500 | - | 24,385 |
| Total Transit-related | <u>2,199,146</u> | <u>2,071,030</u> | <u>2,772,812</u> | <u>7,042,988</u> |
| General Fund: Administrative Costs (5% of Surtax Proceeds) | 94,664 | 114,926 | 143,986 | 353,576 |
| Reductions per City of Coral Gables: | | | | |
| FDOT Grant G1299 Proceeds for <i>FreeBee</i> Operations | (225,692) | (215,213) | (23,428) | (464,333) |
| Income from Advertising | (60,000) | - | (45,000) | (105,000) |
| Income from Trolley Special Events Rentals | (2,160) | - | (7,244) | (9,404) |
| Investment Earnings on Surtax Funds | (26,236) | (462) | 20,238 | (6,460) |
| Transit Expenditures, as Claimed (Table I) | <u>1,979,722</u> | <u>1,970,281</u> | <u>2,861,364</u> | <u>6,811,367</u> |
| Audit and Management Services (AMS) Adjustments: | | | | |
| New Trolley Purchases (Recorded in the Motor Pool Fund) | 348,455 | 352,530 | - | 700,985 |
| Vehicle Replacement Cost Included in Storage Allocations | (165,093) | (165,093) | (165,093) | (495,279) |
| Trolley Grant G1Z38 Reimbursement Received FY 23 for FY 22 Expenditures | - | - | (88,796) | (88,796) |
| Trolley Grant G1Z39 Reimbursement Received FY 23 for FY 22 Expenditures | - | - | (70,323) | (70,323) |
| Miami-Dade Transportation Planning Organization Fee | - | (22,222) | (22,222) | (44,444) |
| Construction New Trolley Storage Facility Correction | - | (1,897) | - | (1,897) |
| | <u>183,362</u> | <u>163,318</u> | <u>(346,434)</u> | <u>246</u> |
| Eligible Transit Expenditures (Schedule III) | <u>\$ 2,163,084</u> | <u>\$ 2,133,599</u> | <u>\$ 2,514,930</u> | <u>\$ 6,811,613</u> |

Source: City of Coral Gables General Ledgers, vendor invoices, and other supporting documentation

As previously mentioned, *CITT Resolution No. 15-027* allows the carryforward of expenditures when they exceed annual Surtax Proceed allocations. As shown in Schedule III, the City incurred eligible expenditures that exceeded available Surtax Proceeds by \$3.7 million, which may be used to offset subsequent years' Surtax allocations.

Recommendation

- Prospectively, claimed expenditures should be reviewed for completeness, and to ensure that only eligible expenditures are submitted.
- OCITT should work with the City and DTPW to assure timely execution of the *Interlocal Agreement* allowing the use of Surtax Proceeds for On-Demand Services.

Auditee Response

- *The City has removed the salary of the Senior Automatic Mechanic from both Extended Hours and Saturday Service and corrected it so that the position is only placed under Saturday Service Hours to ensure the City's match.*
- *The City is currently working with DTPW on finalizing the execution of the Interlocal Agreement for On-Demand Services. The City is finalizing internal review/signatures.*

Transportation Expenditures

Transportation-related expenditures consisted of sidewalk replacement and roadway resurfacing projects. The expenditures are primarily from the City's Public Works Street Maintenance Division (Division), which is responsible for street sweeping, roadway repairs, pressure cleaning, and supervising contracts for roadway repaving, drainage, and bridge maintenance and repair. The Division also performs ineligible activities such as canal maintenance and graffiti removal. The City does not have substantiating documentation to support the hours worked on eligible activities, however it has elected to claim only those Street Maintenance expenditures sufficient to satisfy the annual MOE (Table IV).

Table IV
Claimed Transportation Expenditures, as Adjusted

| Description | Fiscal Year Ended September 30, | | | All Years |
|--|---------------------------------|-------------------|---------------------|---------------------|
| | 2020 | 2021 | 2022 | |
| Transportation Capital Projects Fund | | | | |
| Sidewalk Replacement Project | \$ 125,976 | \$ - | \$ - | \$ 125,976 |
| Bicycle Project | 10,333 | - | - | 10,333 |
| Roadway Resurfacing | - | - | 63,015 | 63,015 |
| Total Transportation Expenditures Claimed - Fund 360 | 136,309 | - | 63,015 | 199,324 |
| General Fund (MOE) - Public Works, Streets Division | | | | |
| Salaries and Benefits | 927,143 | 754,145 | 734,865 | 2,416,153 |
| Public Works Vehicles - Operation and Maintenance | 709,813 | 707,504 | 711,306 | 2,128,623 |
| Road and Street Repairs | 125,996 | (1,896) | (799) | 123,301 |
| General Liability Insurance | 26,726 | 21,089 | 19,641 | 67,456 |
| Employee Uniforms | 3,533 | 4,513 | 3,851 | 11,897 |
| Machinery and Equipment Repairs and Maintenance | - | 320 | 4,299 | 4,619 |
| Miscellaneous Expenses | 603 | 229 | 857 | 1,689 |
| | 1,793,814 | 1,485,904 | 1,474,020 | 4,753,738 |
| Less: Expenditures in Excess of Annual MOE | (844,827) | (536,917) | (525,033) | (1,906,777) |
| Total General Fund (MOE) Expenditures Claimed | 948,987 | 948,987 | 948,987 | 2,846,961 |
| Eligible Transportation Expenditures, as Claimed (Schedule III) | \$ 1,085,296 | \$ 948,987 | \$ 1,012,002 | \$ 3,046,285 |

Source: City of Coral Gables General Ledgers, vendor invoices, and other supporting documentation

Recommendation

Prospectively, the City should maintain employee time records or other substantiating documentation to support hours worked on Surtax-related activities.

Auditee Response

The City will ensure going forward all related transportation expenses will be provided with the necessary timesheets/workorders as backup documentation. Any expenses that are not supported with the necessary backup documentation will not be submitted.

Reporting Requirements

The City submitted the required compliance reports. The Quarterly Reports for the first, second, and fourth quarters of FY 2020 were submitted after the due dates. In addition, the expenditures reported in Quarterly Reports varied by 13% with amounts claimed as Surtax-related expenditures for FY 2021 and FY 2022 (Table V). The FY 2021 variance is due to \$215,213 of expenditures paid by a grant and \$59,912 of trolley facility construction expenses. For FY 2022, the variance is due to \$94,513 of expenditures claimed towards grants and \$31,447 of trolley facility construction costs. The remainder related to timing of expenses, as well as year-end accruals.

Table V
Quarterly Reports Expenditures

| Description | Year Ended September 30, | | |
|--|--------------------------|------------------|------------------|
| | 2020 | 2021 | 2022 |
| Quarterly Report - Transit | | | |
| Q1 | \$ 412,488 | \$ 257,431 | \$ 417,216 |
| Q2 | 526,752 | 526,824 | 494,243 |
| Q3 | 372,935 | 492,141 | 718,281 |
| Q4 | 886,989 | 519,539 | 627,772 |
| | <u>2,199,164</u> | <u>1,795,935</u> | <u>2,257,512</u> |
| Quarterly Report - Transportation | | | |
| Q1 | - | - | - |
| Q2 | - | - | 20,852 |
| Q3 | 126,000 | - | 146,564 |
| Q4 | - | - | 40,298 |
| | <u>126,000</u> | <u>-</u> | <u>207,714</u> |
| Total Expenditures Reported | 2,325,164 | 1,795,935 | 2,465,226 |
| Total per General Ledgers | <u>2,335,455</u> | <u>2,071,030</u> | <u>2,835,827</u> |
| Variance | \$ 10,291 | \$ 275,095 | \$ 370,601 |
| Percentage Variance | < 1% | 13% | 13% |

Source: OCITT Reports

Pursuant to the *Interlocal Agreement*, the City must annually certify that it is providing the same level of General Fund Support (\$948,987) for Transportation projects appropriated in its FY 2002 budget, or MOE. The City inadvertently certified \$947,987 for the three years under audit instead of the correct MOE amount.

Recommendation

- The City's Finance Department should review the Quarterly Reports for accuracy and completeness prior to filing with OCITT.
- Prospectively, the City should endeavor to submit timely reports.
- Prospectively, the City should certify the correct MOE and OCITT should have greater oversight to ensure accuracy.

Auditee Response

- *The City will work internally to develop a more comprehensive review process to prepare and submit the required reports.*
- *The City will be working on submitting the reports on a quarterly basis rather than on a semiannual/annual basis.*
- *The City will validate and verify the MOE amounts prior to certification to ensure accuracy.*

OT:bm

Attachments

c: Juan Fernandez-Barquin, Clerk of the Court and Comptroller
Geri Bonzon-Keenan, County Attorney
Carladenise Edwards, Chief Administrative Officer
Jimmy Morales, Chief Operations Officer
David L. Clodfelter, Director, Office of Management and Budget
Eulois Cleckley, Director, Department of Transportation and Public Works
Peter J. Iglesias, City Manager, City of Coral Gables

**Charter County Transportation System Surtax Review - City of Coral Gables
Transportation Capital Projects Fund - Balance Sheets**

| Description | As of September 30, | | |
|---|---------------------|---------------------|---------------------|
| | 2020 | 2021 | 2022 |
| Assets: | | | |
| Pooled Cash and Cash Equivalents | \$ 837,099 | \$ 708,011 | \$ 696,271 |
| Pooled Investments | 669,144 | 1,061,360 | 1,660,258 |
| Interest Receivable | 1,749 | 589 | 448 |
| Due from Miami-Dade County Surtax Proceeds | 439,625 | 606,570 | 485,820 |
| Due from FDOT | 104,785 | 60,453 | 159,119 |
| | <u>\$ 2,052,402</u> | <u>\$ 2,436,983</u> | <u>\$ 3,001,916</u> |
| Liabilities and Fund Balance: | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 109,954 | \$ 55,504 | \$ 263,656 |
| Accrued Liabilities | 6,431 | 2,301 | 5,639 |
| | <u>116,385</u> | <u>57,805</u> | <u>269,295</u> |
| Deferred Inflows of Resources - Unavailable Revenue: | | | |
| Municipal Surtax | - | - | 159,119 |
| Fund Balance: | | | |
| Assigned - Capital Projects | 1,936,017 | 2,379,178 | 2,573,502 |
| | <u>\$ 2,052,402</u> | <u>\$ 2,436,983</u> | <u>\$ 3,001,916</u> |

Source: City of Coral Gables Audited Financial Statements

Charter County Transportation System Surtax Review - City of Coral Gables
Transportation Capital Projects Fund
Statements of Revenues, Expenditures, and Changes in Fund Balance

| Description | Fiscal Year Ended September 30, | | |
|---|---------------------------------|---------------------|---------------------|
| | 2020 | 2021 | 2022 |
| Revenues: | | | |
| Municipal Surtax (Table I & Schedule III) | \$ 1,893,283 | \$ 2,298,517 | \$ 2,879,717 |
| Rental Income | 62,160 | - | 52,244 |
| Grant - State of Florida | 225,692 | 215,213 | 23,428 |
| Investment Earnings | 26,236 | 462 | (20,238) |
| Total Revenues | <u>2,207,371</u> | <u>2,514,192</u> | <u>2,935,151</u> |
| Expenditures: | | | |
| Current - Transportation | 2,325,124 | 2,011,119 | 2,835,827 |
| Capital Outlay | 10,333 | 59,912 | - |
| Total Expenditures | <u>2,335,457</u> | <u>2,071,031</u> | <u>2,835,827</u> |
| Excess (Deficiency) of Revenues over Expenditures | (128,086) | 443,161 | 99,324 |
| Other Financing Sources | | | |
| Transfer In | - | - | 95,000 |
| Net Change in Fund Balance | (128,086) | 443,161 | 194,324 |
| Fund Balance, Beginning of Year | <u>2,064,103</u> | <u>1,936,017</u> | <u>2,379,178</u> |
| Fund Balance, End of Year | <u>\$ 1,936,017</u> | <u>\$ 2,379,178</u> | <u>\$ 2,573,502</u> |

Source: City of Coral Gables Audited Financial Statements

Charter County Transportation System Surtax Review - City of Coral Gables
Surtax Proceeds Usage Analysis

| Description | Fiscal Year Ended September 30, | | | All Years |
|--|---------------------------------|-----------------------|-----------------------|-----------------------|
| | 2020 | 2021 | 2022 | |
| Surtax Proceeds (Schedule II) | <u>\$ 1,893,283</u> | <u>\$ 2,298,517</u> | <u>\$ 2,879,717</u> | <u>\$ 7,071,517</u> |
| Surtax Uses: | | | | |
| Eligible Transit Expenditures (Table III) | <u>\$ 2,163,084</u> | <u>\$ 2,133,599</u> | <u>\$ 2,514,930</u> | <u>\$ 6,811,613</u> |
| Eligible Transportation Expenditures (Table IV) | <u>\$ 1,085,296</u> | <u>\$ 948,987</u> | <u>\$ 1,012,002</u> | <u>\$ 3,046,285</u> |
| Less MOE (Table I) | <u>(948,987)</u> | <u>(948,987)</u> | <u>(948,987)</u> | <u>(2,846,961)</u> |
| Expenditures Available for Surtax Use | <u>\$ 136,309</u> | <u>\$ -</u> | <u>\$ 63,015</u> | <u>\$ 199,324</u> |
| AMS Analysis: | | | | |
| Transit-Related Expenditures: | | | | |
| Expenditures Available for Surtax Use (Table III) | <u>\$ 2,163,084</u> | <u>\$ 2,133,599</u> | <u>\$ 2,514,930</u> | <u>\$ 6,811,613</u> |
| Less 20% Minimum Amount ¹ | <u>(378,657)</u> | <u>(459,703)</u> | <u>(575,943)</u> | <u>(1,414,303)</u> |
| Increase in Carryforward Amounts | <u>\$ 1,784,427</u> | <u>\$ 1,673,896</u> | <u>\$ 1,938,987</u> | <u>\$ 5,397,310</u> |
| Analysis of Carryforward Credit: | | | | |
| Beginning Balance ² | <u>\$ (3,716,337)</u> | <u>\$ (4,122,447)</u> | <u>\$ (3,957,529)</u> | <u>\$ (3,716,337)</u> |
| Increase in Carryforward Amounts | <u>(1,784,427)</u> | <u>(1,673,896)</u> | <u>(1,938,987)</u> | <u>(5,397,310)</u> |
| Amounts Applied to Transportation | <u>1,378,317</u> | <u>1,838,814</u> | <u>2,240,759</u> | <u>5,457,890</u> |
| Available Carryforward Credit ³ (Table I) | <u>\$ (4,122,447)</u> | <u>\$ (3,957,529)</u> | <u>\$ (3,655,757)</u> | <u>\$ (3,655,757)</u> |
| Transportation-Related Expenditures: | | | | |
| Expenditures Available for Surtax Use | <u>\$ 136,309</u> | <u>\$ -</u> | <u>\$ 63,015</u> | <u>\$ 199,324</u> |
| Less Remaining 80% Amount ¹ | <u>(1,514,626)</u> | <u>(1,838,814)</u> | <u>(2,303,774)</u> | <u>(5,657,214)</u> |
| Increase in Unspent Amounts | <u>\$ (1,378,317)</u> | <u>\$ (1,838,814)</u> | <u>\$ (2,240,759)</u> | <u>\$ (5,457,890)</u> |
| Analysis of Unspent Amounts: | | | | |
| Beginning Balance ² | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Increase in Unspent Amounts | <u>1,378,317</u> | <u>1,838,814</u> | <u>2,240,759</u> | <u>5,457,890</u> |
| Excess Transit Amounts Applied to Transportation | <u>(1,378,317)</u> | <u>(1,838,814)</u> | <u>(2,240,759)</u> | <u>(5,457,890)</u> |
| Remaining Unspent Amounts (Table I) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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.

² Per the Audit and Management Services Department (AMS) Audit Report dated May 26, 2020.

³ Credits may be applied to future Surtax funding per *CITT Resolution No. 15-027*.

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

| Municipality | Fiscal Year Ended September 30, | | | | | | | | All Years |
|---------------------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2003 to 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | |
| City of Miami ¹ | \$ 163,251,890 | \$ 16,889,133 | \$ 16,523,990 | \$ 18,187,632 | \$ 19,212,362 | \$ 17,998,849 | \$ 22,285,992 | \$ 7,000,641 | \$ 281,350,489 |
| City of Hialeah | 94,519,774 | 9,243,159 | 9,346,775 | 9,873,020 | 10,107,558 | 8,933,032 | 10,881,914 | 13,513,559 | 166,418,791 |
| City of Miami Beach | 37,554,491 | 3,670,335 | 3,678,499 | 3,925,123 | 3,963,754 | 3,458,999 | 4,266,480 | 5,303,180 | 65,820,861 |
| City of Miami Gardens ² | 22,375,665 | 4,336,722 | 4,409,954 | 4,737,286 | 4,846,211 | 4,248,977 | 5,187,794 | 6,440,965 | 56,583,574 |
| City of North Miami | 24,592,952 | 2,454,241 | 2,473,804 | 2,665,998 | 2,700,412 | 2,348,890 | 2,955,552 | 3,626,297 | 43,818,146 |
| City of Homestead | 20,867,813 | 2,669,792 | 2,788,854 | 2,969,698 | 3,152,022 | 2,762,015 | 3,460,648 | 4,299,157 | 42,969,999 |
| City of Coral Gables | 18,755,177 | 1,955,854 | 1,981,236 | 2,091,593 | 2,132,315 | 1,893,283 | 2,298,517 | 2,879,717 | 33,987,692 |
| City of North Miami Beach | 17,154,830 | 1,733,203 | 1,746,039 | 1,882,765 | 1,945,188 | 1,705,603 | 2,164,880 | 2,687,720 | 31,020,228 |
| City of Doral ² | 9,003,402 | 2,120,606 | 2,232,433 | 2,508,437 | 2,747,033 | 2,551,901 | 3,196,639 | 4,016,428 | 28,376,879 |
| City of Aventura | 12,992,928 | 1,494,036 | 1,502,980 | 1,590,870 | 1,613,705 | 1,413,111 | 1,726,374 | 2,142,482 | 24,476,486 |
| Town of Cutler Bay ² | 8,525,502 | 1,721,858 | 1,769,140 | 1,899,220 | 1,935,984 | 1,696,665 | 2,061,382 | 2,561,448 | 22,171,199 |
| Town of Miami Lakes ¹ | 11,086,213 | 1,209,319 | 1,211,635 | 1,288,227 | 1,309,407 | 1,163,617 | 1,430,953 | 1,819,092 | 20,518,463 |
| Village of Palmetto Bay | 10,074,295 | 952,951 | 956,304 | 1,013,542 | 1,033,365 | 902,837 | 1,104,932 | 1,400,686 | 17,438,912 |
| City of Hialeah Gardens | 8,635,855 | 904,713 | 922,372 | 986,599 | 1,007,122 | 882,753 | 1,072,793 | 1,331,244 | 15,743,451 |
| City of Sunny Isles Beach | 7,759,606 | 869,990 | 866,019 | 933,221 | 951,809 | 841,547 | 1,055,544 | 1,344,310 | 14,622,046 |
| Village of Pinecrest | 7,840,962 | 737,876 | 738,316 | 777,521 | 790,584 | 691,410 | 840,243 | 1,048,629 | 13,465,541 |
| City of Miami Springs | 5,682,283 | 562,418 | 565,087 | 601,223 | 608,639 | 530,692 | 646,273 | 802,846 | 9,999,461 |
| City of Sweetwater ¹ | 5,070,356 | 273,778 | 133,332 | 466,662 | 166,116 | 1,850,267 | 1,013,554 | 889,975 | 9,864,040 |
| City of Opa-locka ¹ | 6,329,004 | 90,323 | 195,000 | 210,000 | 165,000 | 1,112,782 | 469,710 | 973,737 | 9,545,556 |
| City of South Miami | 4,767,184 | 546,219 | 547,720 | 546,151 | 541,343 | 473,555 | 588,532 | 726,531 | 8,737,235 |
| Village of Key Biscayne | 4,809,375 | 502,197 | 508,734 | 540,692 | 550,288 | 481,895 | 586,580 | 727,941 | 8,707,702 |
| City of Florida City | 4,132,139 | 498,385 | 504,443 | 542,769 | 557,265 | 488,960 | 601,470 | 754,975 | 8,080,406 |
| Miami Shores Village | 4,308,419 | 419,557 | 420,697 | 443,831 | 447,113 | 391,399 | 490,481 | 591,364 | 7,512,861 |
| North Bay Village | 2,808,576 | 314,789 | 328,007 | 378,523 | 384,140 | 335,832 | 411,904 | 510,486 | 5,472,257 |
| City of West Miami | 2,445,250 | 241,053 | 241,373 | 279,166 | 307,465 | 291,897 | 355,342 | 502,095 | 4,663,641 |
| Town of Surfside | 2,314,098 | 229,428 | 228,739 | 234,500 | 248,902 | 221,896 | 273,043 | 337,753 | 4,088,359 |
| Town of Bay Harbor Islands | 2,209,631 | 231,953 | 222,682 | 234,375 | 249,414 | 220,923 | 274,132 | 343,049 | 3,986,159 |
| Bal Harbour Village | 1,262,745 | 114,472 | 111,421 | 114,881 | 125,178 | 109,190 | 132,732 | 165,131 | 2,135,750 |
| Village of Biscayne Park ¹ | 1,342,176 | 125,900 | 126,220 | 135,905 | 135,965 | 10,084 | - | 111,358 | 1,987,608 |
| Village of Virginia Gardens | 973,380 | 96,229 | 96,903 | 102,910 | 103,132 | 90,977 | 110,807 | 137,365 | 1,711,703 |
| Village of El Portal ^{1,3} | 1,012,447 | 6,467 | 174,873 | 90,094 | 89,175 | 77,404 | 79,627 | - | 1,530,087 |
| Town of Medley | 429,285 | 34,442 | 33,529 | 35,277 | 35,617 | 31,486 | 38,448 | 56,037 | 694,121 |
| Town of Golden Beach ¹ | 365,820 | 36,766 | 37,221 | 39,423 | 39,386 | 34,961 | 42,988 | 53,110 | 649,675 |
| Indian Creek Village | 3,604 | - | - | - | - | - | - | - | 3,604 |
| | <u>\$ 525,257,127</u> | <u>\$ 57,288,164</u> | <u>\$ 57,624,331</u> | <u>\$ 62,327,134</u> | <u>\$ 64,202,969</u> | <u>\$ 60,247,689</u> | <u>\$ 72,106,260</u> | <u>\$ 69,099,308</u> | <u>\$ 968,152,982</u> |

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and County General Ledgers

¹ Amounts are net of withholdings and/or recapture of \$76,553 from the Town of Miami Lakes, \$766,362 from the City of Sweetwater, \$21,058 from the Town of Golden Beach, \$2.3 million from the City of Opa-locka, \$24.3 million from the City of Miami, \$323,031 from the Village of Biscayne Park, and \$134,890 from the Village of El Portal 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 Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

Charter County Transportation System Surtax Review – City of Coral Gables (City)
Status of Prior Audit Findings ¹

| Finding | Recommendation | Auditee Response | Current Status |
|---|---|-------------------|---|
| Transit Expenditures | | | |
| Claimed Transit-related expenditures of \$5.7 million were adjusted for the purchases of three trolleys and a van, recorded in the Motor Pool Fund, and reduced by annual vehicle replacement allowances that were included in Trolley Storage Facility Rental costs. Only actual vehicle purchases may be claimed for Surtax use. Additionally, a membership fee paid to the County Transportation Planning Organization was specifically identified by the Organization as not eligible for Surtax use. | Prospectively, claimed expenditures should be reviewed for completeness, and to ensure that only eligible expenditures are submitted. | The City concurs. | <u>Unresolved</u> <i>See pages 2 through 4 of the Audit Report.</i> |
| Transportation Expenditures | | | |
| Transportation-related expenditures consisted primarily of costs from the City's Street Maintenance Division. The City does not have substantiating documentation to support the hours worked on eligible activities, however it has elected to claim only those Street Maintenance expenditures sufficient to satisfy the annual MOE. | Prospectively, the City should maintain employee time records or other substantiating documentation to support hours worked on Surtax-related activities. | The City concurs. | <u>Unresolved</u> <i>See pages 4 and 5 of the Audit Report.</i> |

¹ For the full text, see the May 26, 2020 Audit Report.