



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

January 10, 2024

Mr. Hector Gomez  
Town Manager  
Town of Surfside  
9293 Harding Avenue  
Surfside, Florida 33154

**Re: Final Audit Report - Charter County Transportation System Surtax Review –  
Town of Surfside**

Dear Mr. Gomez:

Attached is the above-referenced Final Audit Report that was discussed with your Finance staff. We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact Duane Mathis, Deputy Director, at (786) 469-5900, should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ofelia".

Ofelia Tamayo  
Director

OT:bm

Attachment

c: Javier A. Betancourt, Executive Director, OCITT  
Javier Collazo, Finance Director, Town of Surfside

# Memorandum



**Date:** January 10, 2024

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

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

**Subject:** Final Audit Report – Charter County Transportation System Surtax Review –  
Town of Surfside

---

## **PURPOSE AND SCOPE**

We performed a review of the Town of Surfside's (Town) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the four 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 June 7, 2007. Additionally, we assessed resolution of prior audit findings referenced in our Audit Report dated December 5, 2019 (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 III). 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 Town 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 \$190,183 (Table I). 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 Town 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.

### **SUMMARY RESULTS**

For the four years ended September 30, 2022, the Town received \$1,049,125 in Surtax Proceeds and claimed Transit and Transportation-related expenditures of \$491,260 and \$941,709, respectively (Table I). After adjusting claimed expenditures for the Maintenance of Effort (MOE) and ineligible charges, the Town had unspent Transportation-related expenditures of \$821,344 as of September 30, 2022 (Schedule II).

**Table I**  
**Surtax Statistics**

Description	Fiscal Year Ended September 30,				All Years
	2019	2020	2021	2022	
Maintenance of Effort (MOE)	\$ 190,183	\$ 190,183	\$ 190,183	\$ 190,183	\$ 760,732
<b>Revenues:</b>					
Surtax Proceeds (Schedule I)	\$ 225,379	\$ 224,274	\$ 245,932	\$ 353,540	\$ 1,049,125
<b>Claimed Expenditures:</b>					
Transit (Table II)	\$ 169,243	\$ 73,301	\$ 93,797	\$ 154,919	\$ 491,260
Transportation (Table IV)	226,174	224,603	198,405	292,527	941,709
	\$ 395,417	\$ 297,904	\$ 292,202	\$ 447,446	\$ 1,432,969
<b>Unspent Amounts (Schedule II):</b>					
Transit-Related	\$ -	\$ -	\$ -	\$ -	
Transportation-Related	\$ 462,321	\$ 584,004	\$ 727,273	\$ 821,344	
<b>Key Account Balances as of September 30th (Schedule I):</b>					
Cash	\$ 520,741	\$ 679,869	\$ 810,234	\$ 810,234	
Fund Balance	\$ 328,377	\$ 443,485	\$ 569,453	\$ 625,174	

These and other findings and recommendations are detailed in the remainder of this Report, along with the Town's Response (Attachment I), which are incorporated herein. Overall, the Response provided, including actions already taken to resolve the findings appear satisfactory, and thus, the audit has been closed. We appreciate the courtesies and assistance extended to our staff by Town personnel during the audit process. Please contact Duane Mathis, Deputy Director, 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 or \$209,421 must be used for Transit-related projects. The Town claimed \$491,260 for its free Community Shuttle Service that included \$466,313 paid to the operator, Limousines of South Florida, Inc. (Table II). The Audit and Management Services Department (AMS) adjusted claimed expenditures for non-Surtax related gasoline charges.

**Table II**  
**Claimed Transit-Related Expenditures, As Adjusted**

Description	Fiscal Year Ended September 30,				All Years
	2019	2020	2021	2022	
<b>Transportation Surtax Special Revenue Fund Expenditures:</b>					
Contracted Shuttle Service	\$ 151,964	\$ 68,822	\$ 90,608	\$ 154,919	\$ 466,313
Gasoline	5,754	4,479	-	-	10,233
Bus Shelter Glass Repairs and Other	11,525	-	3,189	-	14,714
Total Transit Expenditures Claimed - Fund 107 (Schedule I)	169,243	73,301	93,797	154,919	491,260
<b>AMS Adjustments</b>					
Gasoline - Non-Surtax Related	-	(1,236)	-	-	(1,236)
Total Eligible Transit Expenditures (Schedule II)	\$ 169,243	\$ 72,065	\$ 93,797	\$ 154,919	\$ 490,024

Source: General Ledgers, Vendor Invoices, and other supporting documentation

The Shuttle operates Monday to Friday from 7:30 AM to 5:30 PM, and Saturdays from 8:00 AM to 1:30 PM. Due to the Coronavirus Disease 2019 pandemic (COVID-19), the Town suspended shuttle service from April 2020 through February 2021, which impacted the annual ridership (Table III).

**Table III**  
**Shuttle Ridership**

Description	Fiscal Year Ended September 30,			
	2019	2020	2021	2022
1st Quarter	7,170	5,488	-	3,645
2nd Quarter	6,450	4,496	984	3,697
3rd Quarter	6,397	-	3,298	4,351
4th Quarter	5,446	-	3,536	4,285
Total Ridership	25,463	9,984	7,818	15,978

Source: OCITT Quarterly Reports

For the remaining 80% share and MOE, the Town claimed \$941,709 for traffic studies, road improvements and repairs, as well as streetlighting (Table IV). After adjusting claimed expenditures for the MOE and disallowances, the Town had \$821,344 in unspent Transportation-related funds as of September 30, 2022 (Schedule II).

**Table IV**  
**Claimed Transportation-Related Expenditures, As Adjusted**

Description	Fiscal Year Ended September 30,				All Years
	2019	2020	2021	2022	
<b>Transportation Surtax Special Revenue Fund Expenditures:</b>					
Traffic and Other Studies	\$ -	\$ -	\$ 7,344	\$ 111,108	\$ 118,452
Road Improvements and Repairs	-	34,561	8,705	22,650	65,916
Project Management	48,062	-	-	-	48,062
Administrative Expenses <sup>1</sup>	11,563	12,250	10,706	12,097	46,616
Surfside, Bal Harbour, Bay Harbour Agreement	19,482	19,482	-	-	38,964
Assistance and Construction Inspection	9,365	-	-	-	9,365
Harding Avenue Electrical and Lighting Improvements	2,579	-	-	-	2,579
	<u>91,051</u>	<u>66,293</u>	<u>26,755</u>	<u>145,855</u>	<u>329,954</u>
<b>MOE-Related Expenditures:</b>					
<b>General Fund 541</b>					
Personnel Costs - Street Maintenance Worker	70,398	76,928	123,933	84,787	356,046
Utilities - Street Lighting	34,208	32,419	34,065	35,588	136,280
Transportation Analysis - Street Signs	-	38,285	1,689	12,162	52,136
Street Repairs & Maintenance	4,809	1,679	7,918	-	14,406
Communication Services	267	-	-	-	267
	<u>109,682</u>	<u>149,311</u>	<u>167,605</u>	<u>132,537</u>	<u>559,135</u>
<b>General Fund 539</b>					
Roadway Materials and Supplies	6,427	8,999	4,045	14,135	33,606
Streetlight Repairs	19,014	-	-	-	19,014
	<u>25,441</u>	<u>8,999</u>	<u>4,045</u>	<u>14,135</u>	<u>52,620</u>
Total Transportation Expenditures Claimed	<u>226,174</u>	<u>224,603</u>	<u>198,405</u>	<u>292,527</u>	<u>941,709</u>
<b>AMS Adjustments:</b>					
Administrative Expenses (above)/below 5% cap	(294)	(1,036)	1,591	5,580	5,841
Non-Streetlight Repairs	(8,775)	-	-	-	(8,775)
Non-Street Lighting Costs #14044	(273)	(425)	(359)	(419)	(1,476)
Communication Services	(267)	-	-	-	(267)
	<u>(9,609)</u>	<u>(1,461)</u>	<u>1,232</u>	<u>5,161</u>	<u>(4,677)</u>
Total Eligible, as Adjusted (Schedule II)	<u>\$ 216,565</u>	<u>\$ 223,142</u>	<u>\$ 199,637</u>	<u>\$ 297,688</u>	<u>\$ 937,032</u>

Source: General Ledgers, Vendor Invoices, and other supporting documentation

<sup>1</sup> Represents transfers to the General Fund.

### **Recommendation**

- The Town should submit an updated Five-Year Transportation Plan reflecting how the \$821,344 in unspent Surtax Proceeds will be used, as required by *CITT Resolution No. 09-055*.
- Prospectively, the Town should endeavor to ensure that only eligible expenditures are paid with Surtax Proceeds.

### **Town Response**

- *On October 31, 2023, the Town submitted to the OCITT a new Five-Year Transportation Plan for transit and transportation as required by OCITT. Within 90 days, the Town will submit an updated Five-Year Transportation Plan reflecting how the \$821,344 in unspent Surtax Proceeds will be used.*

- *The Town has taken measures to ensure that only eligible expenditures are paid with Surtax Proceeds.*

### **Reporting Requirements**

The Town submitted the required compliance reports. The Quarterly Reports for the fourth quarter of FY 2019, first and second quarters FY 2020, first and fourth quarters FY 2021, and first and fourth quarters FY 2022 were submitted after the due dates. In addition, the expenditures reported in the Quarterly Reports varied by a total of \$133,491 with amounts claimed as Surtax-related expenditures. This was primarily due to a variance of \$138,354 in FY 2019 (Table V). The Town included the General Fund Streets Department expenditures in the Quarterly Reports for FY 2019. The Town corrected this in subsequent fiscal years.

**Table V**  
**Quarterly Reports Expenditures**

Description	Fiscal Year Ended September 30,			
	2019	2020	2021	2022
<b>Quarterly Report - Transit</b>				
Q1	\$ 41,721	\$ 38,985	\$ 3,189	\$ 38,398
Q2	62,486	26,267	15,188	38,448
Q3	75,893	6,813	39,636	39,373
Q4	82,133	1,236	41,019	38,700
	262,233	73,301	99,032	154,919
<b>Quarterly Report - Transportation</b>				
Q1	28,342	26,255	7,506	3,024
Q2	28,995	32,647	7,573	5,545
Q3	23,221	2,040	3,901	58,263
Q4	55,857	5,351	7,775	68,925
	136,415	66,293	26,755	135,757
Total Expenditures Reported	398,648	139,594	125,787	290,676
Total per General Ledgers	260,294	139,594	120,552	300,774
Variance	\$ (138,354)	\$ -	\$ (5,235)	\$ 10,098
Percentage Variance	-53%	0%	-4%	3%

Source: OCITT Reports

### **Recommendation**

- The Town's Finance Department should review the Quarterly Reports for accuracy and completeness prior to filing with OCITT.
- OCITT should review the Quarterly Reports for accuracy.
- Prospectively, the Town should endeavor to submit timely reports.

### **Town Response**

- *The recommendation is duly noted, and steps have been taken to review Quarterly Reports for accuracy and completeness prior to filing with OCITT.*

- *The recommendation is duly noted, and steps have been taken to ensure that reports are submitted in a timely basis.*

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  
Hector Gomez, Town Manager, Town of Surfside



**Charter County Transportation System Surtax Review - Town of Surfside**  
**Transportation Surtax Special Revenue Fund**

<b>Balance Sheets</b>				
<b>Description</b>	<b>As of September 30,</b>			
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Assets:</b>				
Cash	\$ 520,741	\$ 679,869	\$ 810,234	\$ 810,234
Investments	375,218	303,484	321,594	-
Receivables	41,027	52,154	72,054	79,561
Total Assets	<u>\$ 936,986</u>	<u>\$ 1,035,507</u>	<u>\$ 1,203,882</u>	<u>\$ 889,795</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 41,159	\$ 1,408	\$ 16,704	\$ 78,652
Due to Other Funds	567,450	567,450	567,450	151,480
Unearned Revenue	-	23,164	50,275	34,489
Total Liabilities	<u>608,609</u>	<u>592,022</u>	<u>634,429</u>	<u>264,621</u>
<b>Fund Balance:</b>				
Restricted for Transportation Surtax	328,377	443,485	569,453	625,174
Total Liabilities and Fund Balance	<u>\$ 936,986</u>	<u>\$ 1,035,507</u>	<u>\$ 1,203,882</u>	<u>\$ 889,795</u>
<b>Statements of Revenues, Expenditures, and Changes in Fund Balance</b>				
<b>Description</b>	<b>For Fiscal Year Ended September 30,</b>			
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Revenues:</b>				
Surtax Proceeds <sup>1</sup>	\$ 225,379	\$ 224,274	\$ 245,932	\$ 353,540
Developer Contributions	-	25,976	-	-
Interest Earnings	-	4,452	588	2,955
Total Revenues	<u>225,379</u>	<u>254,702</u>	<u>246,520</u>	<u>356,495</u>
<b>Expenditures:</b>				
Transit (Table II)	169,243	73,301	93,797	154,919
Transportation	79,488	54,043	16,049	133,758
Total Expenditures	<u>248,731</u>	<u>127,344</u>	<u>109,846</u>	<u>288,677</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(23,352)</u>	<u>127,358</u>	<u>136,674</u>	<u>67,818</u>
<b>Other Financing Uses:</b>				
Transfers out - General Fund	(11,563)	(12,250)	(10,706)	(12,097)
Transfers In	100,000	-	-	-
	<u>88,437</u>	<u>(12,250)</u>	<u>(10,706)</u>	<u>(12,097)</u>
Net Change in Fund Balance	<u>65,085</u>	<u>115,108</u>	<u>125,968</u>	<u>55,721</u>
<b>Fund Balance, Beginning</b>	<u>263,292</u>	<u>328,377</u>	<u>443,485</u>	<u>569,453</u>
<b>Fund Balance, Ending</b>	<u>\$ 328,377</u>	<u>\$ 443,485</u>	<u>\$ 569,453</u>	<u>\$ 625,174</u>

Source: Town of Surfside Audited Financial Statements and General Ledgers

<sup>1</sup> Amounts differ from those on Schedule III due to timing differences.



**Charter County Transportation System Surtax Review - Town of Surfside**  
**Surtax Proceeds Usage Analysis**

Description	Fiscal Year Ended September 30,				All Years
	2019	2020	2021	2022	
<b>Sources of Funds:</b>					
Surtax Proceeds <sup>1</sup>	\$ 225,379	\$ 222,255	\$ 245,932	\$ 353,540	\$ 1,047,106
Interest Earnings (Schedule I)	-	4,452	588	2,955	7,995
	<u>\$ 225,379</u>	<u>\$ 226,707</u>	<u>\$ 246,520</u>	<u>\$ 356,495</u>	<u>\$ 1,055,101</u>
<b>Surtax Uses:</b>					
<b>Eligible Transit Expenditures (Table II)</b>	<u>\$ 169,243</u>	<u>\$ 72,065</u>	<u>\$ 93,797</u>	<u>\$ 154,919</u>	<u>\$ 490,024</u>
<b>Eligible Transportation Expenditures (Table IV)</b>	<u>\$ 216,565</u>	<u>\$ 223,142</u>	<u>\$ 199,637</u>	<u>\$ 297,688</u>	<u>\$ 937,032</u>
Less: MOE (Table I)	(190,183)	(190,183)	(190,183)	(190,183)	(760,732)
Amounts Expended In Excess of the MOE Requirement	<u>\$ 26,382</u>	<u>\$ 32,959</u>	<u>\$ 9,454</u>	<u>\$ 107,505</u>	<u>\$ 176,300</u>
<b>AMS Analysis:</b>					
<b>Transit-Related Expenditures:</b>					
Expenditures Available for Surtax Use	\$ 169,243	\$ 72,065	\$ 93,797	\$ 154,919	\$ 490,024
Less 20% Minimum Amount <sup>2</sup>	(45,076)	(44,451)	(49,186)	(70,708)	(209,421)
Amount Available for Surtax Use	<u>\$ 124,167</u>	<u>\$ 27,614</u>	<u>\$ 44,611</u>	<u>\$ 84,211</u>	<u>\$ 280,603</u>
<b>Analysis of Unspent Amount:</b>					
Beginning Balance <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -
Decrease In Unspent Amounts	(124,167)	(27,614)	(44,611)	(84,211)	(280,603)
Amounts Applied to Transportation-Related Expenditures	<u>124,167</u>	<u>27,614</u>	<u>44,611</u>	<u>84,211</u>	<u>280,603</u>
<b>Remaining Unspent Amounts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Transportation-Related Expenditures:</b>					
Amounts Expended In Excess of the MOE Requirement	\$ 26,382	\$ 32,959	\$ 9,454	\$ 107,505	\$ 176,300
Excess Transit Expenditures Applied	124,167	27,614	44,611	84,211	280,603
Less Remaining 80% Amount <sup>2</sup>	(180,303)	(177,804)	(196,746)	(282,832)	(837,685)
Less Interest Earnings	-	(4,452)	(588)	(2,955)	(7,995)
(Increase) Decrease in Unspent Amounts	<u>\$ (29,754)</u>	<u>\$ (121,683)</u>	<u>\$ (143,269)</u>	<u>\$ (94,071)</u>	<u>\$ (388,777)</u>
<b>Analysis of Unspent Rollover:</b>					
Beginning Balance <sup>3</sup>	\$ 432,567	\$ 462,321	\$ 584,004	\$ 727,273	\$ 432,567
Increase (Decrease) In Unspent Amounts	<u>29,754</u>	<u>121,683</u>	<u>143,269</u>	<u>94,071</u>	<u>388,777</u>
<b>Remaining Unspent Amounts</b>	<u>\$ 462,321</u>	<u>\$ 584,004</u>	<u>\$ 727,273</u>	<u>\$ 821,344</u>	<u>\$ 821,344</u>

<sup>1</sup> The amount for FY 2020 does not agree with Schedule I due to non-Surtax related revenue which was booked as Surtax Revenue.

<sup>2</sup> 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.

<sup>3</sup> FY 2019 Beginning Balance per the prior Audit Report dated December 5, 2019.

**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 <sup>1</sup>	\$ 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 <sup>2</sup>	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	4,299,197	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 <sup>2</sup>	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 <sup>2</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1,3</sup>	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 <sup>1</sup>	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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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 – Town of Surfside (Town)**  
**Status of Prior Audit Findings <sup>1</sup>**

Finding	Recommendation	Auditee Response	Current Status
<b>Use of Surtax Proceeds</b>			
After adjusting claimed expenditures for the MOE and disallowances, the Town had \$432,567 of unspent Transportation-related funds as of September 30, 2018.	Within 90 days, the Town should work with OCITT to submit an updated Five-Year Transportation Plan reflecting how the \$432,567 in unspent Surtax Proceeds will be used, as required by <i>CITT Resolution No. 09-055</i> .	On October 31, 2019, the Town submitted to the OCITT a new Five-Year Transportation Plan for transit and transportation that shows all remaining fund balance will be depleted during FY 2021.	<b>Unresolved</b> The Town had \$821,344 in unspent Transportation-related Surtax Proceeds as of September 30, 2022. ( <i>See pages 3 through 5 of the Audit Report</i> ).
<b>Reporting Requirements</b>			
The Town did not provide any of the required annual documentation in FYs 2015 through 2018.	The Town should endeavor to comply with the reporting requirements, as stipulated by the <i>Interlocal Agreement</i> .	On October 31, 2019, the Town submitted to the OCITT a new Five-Year Transportation Plan, Municipal Questionnaire, and Certification Letter. These required items were submitted prior to the due date of November 1, 2019.	<b>Unresolved</b> The Town submitted the required compliance reports, however several Quarterly Reports were submitted after the due dates. ( <i>See pages 5 and 6 of the Audit Report</i> ).

<sup>1</sup> For the full text, see the Audit Report dated December 5, 2019.





Town of Surfside  
9293 Harding Avenue, Surfside, FL 33154  
Phone: 305.993.1052

January 5, 2024

Ofelia Tamayo  
Director  
Audit and Management Services Department  
701 NW 1<sup>st</sup> Court, Suite 8-175  
Miami, Florida 33136

RE: Town of Surfside (Town) Audit Report (2019-2022) – Charter County Transportation System Surtax (Surtax)

Dear Ms. Tamayo:

The following is a listing of recommendations made by you, with our response to the same:

1. The Town should submit an updated Five-Year Transportation Plan reflecting how the \$821,344 in unspent Surtax Proceeds will be used, as required by *CITT Resolution No. 09-055*. Prospectively, the Town should endeavor to ensure that only eligible expenditures are paid with Surtax Proceeds.
  - a. On October 31, 2023, The Town submitted to the OCITT a new Five-Year Transportation Plan for transit and transportation as required by OCITT. Within 90 Days, the Town will submit an updated Five-Year Transportation Plan reflecting how the \$821,344 in unspent Surtax Proceeds will be used.
  - b. The Town has taken measures to ensure that only eligible expenditures are paid with Surtax Proceeds.
2. The Town's Finance Department should review the Quarterly Reports for accuracy and completeness prior to filing with OCITT. Prospectively the Town should endeavor to submit timely reports.
  - a. The recommendation is duly noted, and steps have been taken to review Quarterly Reports for accuracy and completeness prior to filing with OCITT.
  - b. The recommendation is duly noted, and steps have been taken to ensure that reports are submitted in a timely basis.

We look forward to your final report that will assist the Town in delivering better management of the Surtax as required under the *Interlocal Agreement*.

Sincerely,

Hector Gomez  
Town Manager

Cc: Javier A. Betancourt, Executive Director, OCITT  
Javier Collazo, Finance Director, Town of Surfside